# SECTION 72: MID-YEAR BUDGET AND PERFROMANCE ASSESSMENT: 23 JANUARY 2020: (T 6/1/1-2019/2020): BUDGET AND TREASURY OFFICE



# REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL

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Report Number: Designation: Director: Budget and Financial Reporting

FOR CONSIDERATION 1st Level: EXECUTIVE COMMITTEE

2<sup>nd</sup> Level: COUNCIL

3rd Level: PROVINCIAL AND NATIONAL TREASURY

SUBJECT: MID-YEAR BUDGET REVIEW IN TERMS OF SECTION 72 OF THE MFMA

**DATE: 23 JANUARY 2020** 

#### 1. PURPOSE

The purpose of this report is to comply with Section 72 of the Municipal Finance Management Act (MFMA) and section 33 of the Municipal Budget and Reporting Regulations as promulgated in the Government Gazette No.32141 dated 17 April 2009. This legislative framework requires that specific information be reported on and in the formats prescribed. In compliance with the same legislation, this report will be submitted to both National and KZN Provincial Treasuries for assessment. The report should be able to provide Council will adequate analysis in order to determine if the adjustments budget will be necessary and areas on which it shall focus.

# 2. ANNEXURES

The following annexures are attached in support of the Schedule C budget review tables:

- 2.1 uThukela Water Financial Performance report
- 2.2 Financial Reports as at 31 December 2019
  - 2.2.1 Monthly Financial Statements
  - 2.2.2 Employee Costs Reconciliation
  - 2.2.3 Grant register
  - 2.2.4 Investment register
  - 2.2.5 Eskom bulk electricity account
  - 2.2.6 Bank Statements

#### 3. BACKGROUND

Section 72 of the Municipal Finance Management Act, No. 56 of 2003, read together with regulation 33 of the Municipal Budget and Reporting Regulations require, inter alia, that the Accounting Officer submit a report to the Mayor, Provincial and National Treasury by 25 January of each year. The report must as far as possible assess the performance and financial status of the municipality in relation to the approved budget at the end of the first half of the financial year. The same report must further be submitted by the Mayor to Council by 31 January each year. This report is therefore submitted in compliance with the above provisions.

It is imperative to remind Council that the 2019/20 annual budget of the municipality was approved, however concerns were raised by both National and Provincial Treasuries that the budget was not funded. The council was advised by Provincial and National Treasury to adjust the budget and the council has already adjusted the budget thrice in the first six months of the financial year. Despite all effort from the municipal administrative, COGTA, Provincial and National Treasuries, the budget still appears to be unfunded.

Furthermore, the monthly financial performance report (Section 71 reports) indicated challenges of cash flow very early in the financial year. This state of affairs is therefore challenging both political and administrative wings to use this opportunity to carefully analyse the financial performance report and address any such matters through an adjustments budget. The municipality has also submitted a plan as to how we can improve from unfunded budget, which plan was adopted by Council in November 2019.

This report shall seek to exhaustively analyse the actual financial performance of the municipality for first six months of the financial year against the approved special adjusted budget, provide reasons for major variances, where applicable, and provide guidance on areas that will need attention during the adjustments budget.

#### 4. ASSESSMENT OF FINANCIAL RESULTS

The mid-year budget review report provides analysis of the operating budget performance, capital budget performance, position as well as the cash flows. Major variance and those items with an impact in each of these categories are discussed in the analysis below.

# 4.1 Operating budget performance revenue

The operating budget performance focuses on the assessment of the operating revenue, operating expenditure as well as the net effect of the two, being surplus or the deficit. These are comprehensively discussed below. The summary of operating performance is shown in the tables C1 and C4 of the Schedule C and is summarised in Table 1 below:

# 4.1.1 Operating revenue

The summary of the operating revenue is reflected in Table 1 below and has been extracted from C4 table of the Schedule C attached. During the first half of the financial year, the municipality generated a total revenue of R954 927 000 of the approved special adjusted budget of R1 914 407 000, which represents 49.8 percent. The variance between the year-

to-date revenue budget and the actual revenue accrued for the same period amounts to R120 879 000. The variances and reasons thereof are discussed below.

Table 1: Operating Revenue by Revenue Source

	2018/19			Bue	iget Year 2019	720		
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YID variance	YTO varianc
R thousands								%
Revenue By Source								
Property rates	287,110	313,499	308,338	27,122	160,408	154,169	6 239	₫°è
Service charges - electricity revenue	630, 194	811,903	623,784	46,612	322,935	311,892	11 043	4%
Service charges - water revenue	176,507	186,097	158,182	14,808	89,090	79,091	9999	1392
Service charges - sanitation revenue	108,894	110,794	124,838	8,931	56 166	62,419	6 253)	-19=5
Service charges - refuse revenue	88, 291	83,960	97,127	6,549	39,858	48,564	(3.705)	-18%
Service charges - other	-			-	-		-	
Rental of facilities and equipment	8, 14 7	8,661	8,661	696	3,976	4,331	(354)	-896
Interest elarned - elizarna i invesionents	4,961	4,041	4,041	141	869	2,020	.1 152;	-57%
Interest earned - outstanding debtors	8,015	9,780	9,780	513	4,165	4,890	1725	-15%
Dividends received	-	-	-	_	- [	1	_	
Fires penalties and forfers	8,589	8,117	8,117	1,287	7,082	4,059	3 024	75%
Licences and perm is	12	14	14	1	5	7	(2)	-32%
Agency services		-	-	-	- 1	·	-	
Transfers and subsidies	498,547	431,718	533,109	799	260,608	385,157	(124 549)	-329a
Other revenue	23,627	31,810	36,084	727	5,051	18,042	(12 991)	-72%
Gains on disposal of FPE	-	2,332	2,332	- 1	4,714	1,166	3 548	304%
otal Revenue (excluding capital transfers and contributions)	1,842,887	2,002,724	1,914,407	108,188	954,927	1,075,806	(120,879)	-11%

#### **Property rates**

The municipality generated R6 239 000 (4%) more revenue from property rates than the year-to-date budget of R154 169 000 during the period under review. The variance is attributable to government departments billed for the property rates in July for the entire year. This variance is expected to reduce gradually up to the end of the financial year. The variance is considered to be within acceptable level. There is no need to review this item significantly during the adjustments budget.

# Service charges - electricity

The municipality generated R11 043 000 (4%) more revenue from electricity than the year-to-date budget of R311 892 000 for the period under review. The variance is attributable to the seasonal consumption which is fluctuating during the year, the variance is expected to reduce as the financial year progresses. There is a need to relook and correct the budget for this item in the adjustment budget, however the variance of 4% is within the acceptable level.

#### Service charges - water

The municipality generated R9 999 000 (13%) more revenue from water than the year-to-date budget of R79 091 000 for the period under review. The hot summer season, coupled with lower rain levels have resulted in more demand for water consumption. There is a need to relook and correct the budget for this item in line with realistic consumption and trends during the adjustments budget.

#### Service charges - sanitation

The municipality generated R6 253 000 (-10%) less revenue from sanitation than a pro-rata budget of R62 419 000 for the period under review. Business sewer is levied in accordance with water consumption. The additional demand for water consumption as explained above has directly resulted in additional revenue for sanitation. There is need to review this item during the adjustments budget.

# Service charges - refuse

The municipality generated R8 705 000 (-18%) less revenue from refuse removal than the year-to-date budget of R48 564 000 during the period under review. Challenges with regards to staff and delays in the waste management has resulted in the lower adjustment in the refuse being levied in order to deal with consumer service dissatisfaction. There is a need to adjustment the budget for this item downwards during the adjustments budget.

#### Rental of facilities

The municipality generated R354 000 (-8%) less revenue from rental of facilities than the year-to-date budget of R4 331 000 during the period under review. The municipality took a resolution to dispose all municipal-owned houses, from which rental income was previously generated. The impact of this decision has resulted in less revenue rental generated during the first half of the year. This item will be adjusted downwards during the adjustments budget.

#### Interest earned - external investments

The municipality generated R1 152 000 (-57%) more revenue from interest on investments than a year-to-date budget of R2 020 000 for the period under review. The municipality has been struggling to make additional investments due to its cash-flow challenges. The delays in receiving some of the grants as projected by government departments, also resulted in less funds available for operations. This item be will be adjusted downwards during the adjustments budget based on the performance.

#### Interest earned – outstanding debtors

The municipality generated R725 000 (-15%) less revenue from interest on outstanding debtors than the year-to-date budget of R4 890 000 during the period under review. This charge is only applicable to business accounts which are in arrears. This variance is attributable to the effective incentive scheme which was implemented by the municipality over the past twelve months. This item be will be adjusted downwards during the adjustments budget based on the performance.

#### **Fines**

The municipality generated R3 024 000 (75%) more revenue from fines than the year-to-date budget of R4 059 000 during the period under review. Fines are dependent on law enforcement and compliance of motorists thereto. Based on the current performance, this might be adjusted downwards during the adjustments budget.

## Transfers recognised – operational

The municipality generated R124 549 000 less revenue from government grants than the year-to-date budget of R385 157 000. The variance is attributable to the 2<sup>nd</sup> trench of the equitable share that the municipality expected to receive in December 2019, but was not received due to the fact that the municipal budget was not fully funded. After adopting a special adjustments budget, the municipality only received its 2<sup>nd</sup> trench in January 2020. A need make any adjustments on grants and subsidies during the adjustments budget will be dependent on any DORA and provincial allocations to the municipality.

#### Other revenue

The municipality generated R 12 991 000 (-72%) less revenue from sundry revenue than the year-to-date budget of R18 042 000 during the period under review. This is due to the incorrect classification of revenue, which was re-classified in line with mSCOA during the year. The budget for this item will be corrected during the adjustments budget.

#### 4.1.2 Operating expenditure

The summary of the operating expenditure is reflected in Table 2 below and has been extracted from C4 table of the Schedule C attached. The municipality incurred the total expenditure of R1 047 548 000 of the approved budget of R2 365 915 000, which represents 44 percent. The variance between the year-to-date expenditure budget and the actual expenditure incurred for the same period amounts to R135 410 000, representing under-expenditure of 11 percent during the period under review. Variances and reasons which attributed to over/under expenditure in each item of expenditure are explain below.

Table 2: Operating Expenditure by Expenditure Type

	2018/19			Bud	get Year 2019/	20		
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance
R thousands			-			_		%
Expenditure By Type								-
Employee related costs	557,861	591,321	562,321	39,619	289,468	281,161	8,307	3%
Remuneration of counciliors	24,657	26,845	26,845	2,185	12,837	13,422	(586)	4%
Debt impairment	89,608	174,245	174,245	1,036	58,865	87,123	(28 257)	-32%
Depreciation & asset impairment	361,880	491,982	491,982	31,126	184,768	245,991	(61 222)	-25%
Finance charges	61,665	45,842	45,042	3,836	26,677	22,521	4.156	18%
Bulk purchases	524,211	684,074	631,074	41,288	283,030	315,537	(32 507)	-10%
Other materials	5,975	4,310	3,319	153	742	1,659	(918)	-55%
Contracted services	74,012	54,249	143,756	29,317	102,077	71,878	30 199	42%
Transfers and subsidies	-		-	-	- 1		-	
Other ex pendaure	306,101	332,640	287,331	19,712	89,084	143,666	(54 582)	-38%
Loss on disposal of PPE	-	-	- 1	-	-			
Total Expenditure	2,005,971	2,404,708	2,365,915	168,272	1,047,548	1,182,957	(135,410)	-11%

# **Employee related costs**

The municipality spent R8 307 000 (3%) more on employee related costs than the year-to-date budget of R281 161 000 during the period under review. The variance is attributable mainly to overtime and the night shift allowance. The provision for employee costs needs to be adjusted upwards during the adjustments budget.

# Remuneration of councillors

The municipality spent R586 000 (-4%) less on the remuneration of Councillors than the year-to-date budget of R13 422 000 during the period under review. The variance is attributed to EXCO members who resigned during the first half of the financial year, however those positions have been filled. The variance are savings that accumulated during the time the positions were still vacant. The variance is considered to be within the acceptable level.

## **Debt impairment**

The municipality incurred R28 257 000 (-32%) less on debt impairment than the year-to-date budget of R87 123 000 during the period under review. This due to the fact that the full impact of debt impairment will be effected at the end of the financial year. Based on the current

collection trends and the 2019 audited financial statements, this item will still be looked at during the adjustments budget.

# Depreciation and asset impairment

The municipality incurred R61 222 000 (-25%) less on depreciation and asset impairment than the year-to-date budget of R245 991 000 during the period under review. The variance is attributable to the slow capital expenditure as well as the infrastructure projects still under construction. There is however a need to adjust this item downwards during the adjustments budget.

# Finance charges

The municipality spent R4 156 000 (18%) more on finance charges than the year-to-date budget of R22 521 000 during the period under review. The variance is attributable to interest and penalties on overdue accounts for loans and SARS. The cash-flow challenges faced by the municipality has resulted in late payments.

#### **Bulk purchases**

The municipality spent R32 507 000 (-10%) less on bulk purchases than the year-to-date budget of R315 537 000 during the period under review. The variance is attributable to lower demand for consumption for electricity since most businesses in the jurisdiction are struggling economically. The effect of load shedding has also resulted in lower demand for electricity. This item will be assessed based on the expected demand during the remainder of the financial year, and where necessary, be adjusted accordingly.

#### **Contracted services**

The adjusted budget for contracted services seem to be very high when compared to the original budget. The council is reminded of the R91 million for the housing projects that was appropriated into the budget early in the financial year.

The municipality spent R30 199 000 (42%) more on contracted services than the year-to-date budget of R71 878 000. This over expenditure is due to external security services as well as the finance consultant fees. Taking into consideration the year-to-date expenditure on security services, the full year forecast projection indicates that the municipality will require additional R7 million to accommodate this line item if no action is taken to curb it. Finance consultant fees were necessary for the compilation of a GRAP compliance AFS and the asset register, which will not be necessary for the remainder of the financial year. The municipality is urged to implement strict budget control measure in order to remain within the budget.

#### Other general expenditure

The municipality spent R54 582 000 (-38%) less on other general expenses than the year-to-date budget of R143 666 000 during the period under review. Stringent budget monitoring and expenditure curbing have been applied in order to deal with the current cash flow situation. When full forecast is projected the following items needs attention during adjustments budget. These include, but not limited to, the departmental charges rates, training, legal expense, interest expense, machinery hire, VIP toilets, telephone and SALGA membership fees. It is recommended that cost containment and budget control measures are exercised under this expenditure item. Adjustments may only be done through movement of funds within items in order to ensure that funding is available in items that are very key for service delivery. Otherwise, it is recommended that this item be reduced further during the adjustments budget.

# 3.1.3 Net operating results (surplus)

The summary of the net operating results for the half of the financial year is reflected in Table 3 below.

**Table 3: Summary statement of Financial Performance** 

	2018/19	Budget Year 2019/20										
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	YearTD budget	YTO veriance	Y3D veriance	Full Year Forecast			
R thousands								%				
Total Operating Revenue (excluding capital transfers and contributions)	1,842,897	2,002,724	1,914,407	188,188	954,927	1,075,806	(120,879)	-11%	1,914,407			
Total Operating Expenditure	2,005,071	2,454,708	2,365,915	168,272	1,847,548	1,192,957	(135,410)	-11%	2,365,915			
Surplus/(Deficit)	(163,684)	(401,983)	(451,588)	(63,683)	(92,626)	(107,152)	14,531	(0)	(451,588)			

As at 31 December 2019, the municipality recorded a deficit of R92 620 000, while it had initially expected a deficit of R107 152 000. This is after year-to-date revenue of R954 927 000 and expenditure of R1 047 548 000. Cognisance must be taken that, included in the total revenue is the revenue from transfers recognised – capital in the amount of R45 233 000. The variance in actual performance and the budget is mainly due the equitable share of R124 million not received during the first half of the year as projected.

# 4.2 Capital budget performance

The capital budget of the municipality seem to be performing very slowly. The capital expenditure for the first half of the financial year amounted to R49 087 000, which represents 26.5% of the special approved adjusted budget of R184 869 000. Comparison between the pro rata budget of R92 434 000 and actual expenditure for the period reflects an under expenditure of R43 347 000, which implies that the municipality spent 47% less than the budget during the same period. The under expenditure is mainly attributed to delay in the supply chain process as well as the cash-flow situation. Departments are encouraged to spend more on grants to avoid the reverting of conditional grants to the National Revenue Fund.

# 4.2.1 Capital expenditure by municipal vote

Table 4 below reflects the high-level summary of capital expenditure by municipal vote or department. Table clearly indicates that there is relatively low expenditure in Technical Services. This department is carrying about 80 percent of the capital budget of the entire municipality.

Table 4: Capital Expenditure by Municipal Vote

	2019/19			Buc	get Year 2019	20		
Description	Audited Outcome	Oziginal Budget	Adjusted Budget	Monthly actual	Year TD actual	YearTD budget	YTD variance	YTD variance
R thousands					į			54
15 unicipal Vote								
CORPORATE SERVICES	-	-	-	-	-	_	-	
COMMUNITY SERVICES	8,858	10,243	9,943	-	-	4,972	(4,972)	-100%
BUDGET AND TREASURY	1,329	2,730	2,730	3	126	1,365	(1,239)	-81%
MUNICIPAL MANAGER	-	-	-	-	Taj i rostili konsta Tongaga Quantigan.		TOP	
DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	19,923	32,059	28,809	3,064	6,537	14,405	(7,867)	-65%
TECHNICAL SERVICES	127,158	162,087	143,387	4,172	42,130	71,691	(29,563)	41%
ELECTRICAL AND MECHANICAL SERVICES	3,626	-	-	294	294	-	294	#DIV/0!
Total Capital Expenditure	158,993	207,119	184,889	7,632	49,087	92,434	(43, 347)	47%

## 4.2.2 Capital expenditure by funding source

Table 5 below reflects the high-level summary of capital expenditure by funding sources.

Table 5: Capital Expenditure by Funding Source

	2018/19		Budget Year 2019/20										
Vote Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance					
R thousands								%					
Funded by:													
National Government	108,854	164,946	154,946	6,127	45,233	77,473	(32,240)	-42%					
Provincial Government	18,785	8,243	8,243	-	-	4,122	(4,122)	-100%					
internally generated funds	31,254	33,930	21,680	1,405	3,855	10,840	(6,985)	-64%					
Total Capital Funding	158,893	207,119	184,869	7,532	49,087	92,434	(43,347)	-47%					

#### Internally funded projects

Approximately R21 680 000 of the capital projects are funded from internal reserves. As at the end of the first half of the financial year, the municipality had spent R3 855 000 (18%) of the internally funded projects. During the same period, the municipality spent R6 985 000 less on such funded projects than a pro-rata budget of R10 840 000, which represents underperformance of 64%. Only three projects that are spending, that is furniture & equipment (83%) Land development Lenville sites (87%) and Resealing of road Newcastle West (25%). Council is also reminded of R7 774 936 that was rolled over from 2018/19 to 2019/20 of which only R2 937 639 has been spent. Furthermore, council is advised to relook on such projects in the adjustments budget if they are necessary taking into consideration the financial situation of the municipality.

#### Grant funded projects

Approximately R163 189 000 of the capital projects are funded from grants, with R154 946 000 and R8 243 000 from national and provincial governments respectively. Most of the funding for these grants have already been received by the municipality. As at the end of the first half of the financial year, the municipality had spent R45 233 000 (27%) of the grant funded projects. During the same period, the municipality spent R36 362 000 less on such funded projects than a pro-rata budget of R81 594 000, which represents under-performance of 45%. This was due project and procurement plans as prepared by departments, slow SCM processes as well as the cash flow challenges faced by the municipality. It is imperative that expenditure on these projects is fast-tracked in order to avoid funds being reverted to the National Revenue Fund at the end of the year.

#### 4.3 Financial position

As at end the sixth month of the financial year, the municipality seemed to be showing a favourable equity position, with a net effect of R6.6 billion. While this picture looks good, it is however important to point out major contributors to such a favourable equity position being assets consumer debtors and the property plant and equipment, investment in associate as well as the liabilities such as long term loans, consumer deposits, trade and payables (inclusive of unspent conditional grants) and other provisions. The analysis of these financial position items will be discussed in comparison with the available cash and cash equivalent

at the end of the review period. Table 6 below reflects the summary of financial position of the municipality as at 31 December 2019 as per C6 table:

**Table 6: Statement of Financial Position** 

	2018/19		Budget Yea	ar 2019/20	
Description	Audited	Original	Adjusted	YearTD	Full Year
P. A	Outcome	Budget	Budget	actual	Forecast
R thousands ASSETS					
Current assets					
Cash	4,688	8,389	1,462	37,421	II
Call investment deposits	5,036	24,025	9,440		1,48
Consumer debtors	680,874	463,909		9,590	9,44
Other debtors	99,348	35,084	337,909	686,342	337,90
Current portion of long-term receivables	2	35,004	35,084	101,319	35,084
	- 1	-	2 20 70 7	1	40.00
inventory	14,264	13,756	13,756	14,020	13,750
Total current assets	804,211	545,166	397,653	848,693	397,65
Non current assets					
Long-term receivables	_	- 1	- 1	***	
Investments	- 1	- 1	_	_	_
Investment property	281,223	379,606	379,606	357,116	379,606
Investments in Associate	275,279	262,171	262,171	234,928	262,171
Property , plant and equipment	6,615,669	6,580,590	6,580,590	6,652,169	6,580,590
Agriculturat	_	_		~	-,,
Biological	- 1	_	_	- 1	_
Intangible	3,003	3,773	3,773	1,724	3,773
Other non-current assets	11,488	7,726	7,726	11,488	7,726
Total non current assets	7,186,662	7,233,866	7,233,866	7,257,424	7,233,866
TOTAL ASSETS	7,990,873	7,779,031	7,631,519	8,106,117	7,631,519
LIABILITIES					
Current liabilities				#	
Bank overdraft		_	_ 1	_	_
Borrow ing	25,598	25,598	25,598	48,532	25,598
Consumer deposits	23,587	22,883	22,883	24,465	22,883
Trade and other pay ables	780,456	383,584	363,459	886,234	363,459
Provisions	28,844	39,290	39,290	17,335	39,290
Total current liabilities	858,485	471,356	451,231	976,567	451,231
Non current liabilities				11 101.000 304.00	
Borrow ing	401,232	348,739	555,739	366,466	555,739
Provisions	158,382	145,207	145,207	168,531	145,207
Total non current liabilities	559,614	493,946	700,946	534,998	700,946
OTAL LIABILITIES	1,418,099	965,302	1,152,177	1,511,564	1,152,177
NET ASSETS	6,572,774	6,813,729	6,479,342	6,594,553	6,479,342
YTIUDA/HTTARAW YTINDWWO					
	6 644 966	6 806 999		0.505.5	
Accumulated Surplus/(Deficit)	6,544,255	6,808,289	6,450,841	6,565,711	6 450,841
Reserves	28,519	5,440	28,501	28,842	28,501

# 4.3.1 Assets

Variances were noted between the budgeted values of assets and the actuals recorded at the end of the review period. As at the end of December 2019, the municipality recorded total assets of R8.1 billion, made up of R848.6 million and R7.2 billion for current assets and non-current assets respectively. Current assets are those assets that are likely to be converted into cash within twelve months, which non-current assets are likely to be received as cash other a long-term. The following asset items were noted to require attention during the adjustments budget.

#### Cash and investments

As at the end of December 2019, the municipality recorded cash and investments of R47.0 million at the end of the first half of the year. The projected cash and investments for year amounts to R9.6 million, a difference of R37.4 million. This is due to additional grants that the municipality has received and invested during first half of the financial year. These investments are expected to be utilised during the last half of the financial year. Based on the current payment factor and expenditure levels, the budget for cash and cash equivalents will still be looked at during the adjustments budget.

#### Consumer debtors

As at the end of December 2019, the municipality recorded consumer debtors of R686.3 million, representing about 9% of the total assets. Table SC3 of Schedule C reflects that gross consumer debtors amounted to R1.5 billion at the end of December. Looking at the annual budgeted consumer debtors of R337.9 million, consumer debtors appear to be understated by almost R348.4 million. This is due to the fact that the impact of debt impairment will be fully effected at the end of the financial year. This is also an indication of the rate at which consumer debtors are escalating. It will be important that council fast-track implementation of its credit control and debt collection strategies in order to collect the outstanding debtors. The municipality will need to estimate the projected annual debtors and the provision for debt impairment in order to accurately budget for the consumer debtors projected at the end of the financial year.

#### Inventory

As at the end of December 2019, the municipality recorded inventory to the value of R14.0 million. This is R264 thousands more the amount of R13.7 million projected for at the end of the financial year. This is due to the stock that the municipality has purchased during the first six months of the financial, which stock will be utilised during the remainder of the financial year for service delivery. However, the budget for inventory will be reviewed in line with the expected demand and requirements during the adjustments budget.

#### **Investment Property**

As at the end of December 2019, the municipality recorded investment properties to the value of R357.1 million, representing 4% of the total assets. This is R22 million less than the amount of R379.6 million projected for at the end of the financial year. The variance is attributable to the fair value conducted by the municipality in June 2019. Correction will be made in the adjustments budget in line with the recent valuation.

#### Investment in Associate

As at the end of December 2019, the municipality recorded Investment in uThukela Water to the value of R234.9 million, representing 3% of the total assets. This is R27.2 million less than the amount of R262.1 million projected for at the end of the financial year. The budget for this item was based on the Entity's 2017/18 audited financial statements. Corrections will be made in the adjustments budget based on the Entity's recent net asset value as reported in the 2018/19 audited annual financial statements.

# Property Plant and Equipment (PPE)

Property Plant and Equipment comprised of R6.6 billion of the total assets of R8.1 billion, which represents 82% of the total assets. These assets comprise of roads and storm water, water and infrastructure, electricity infrastructure, community assets, and other plants and equipment which the municipality has acquired mainly for service delivery and for its own

use. Service delivery of the municipal is majored by its ability to provide these services to communities.

As at the end of December 2019, the municipality recorded PPE to the value of R6.6 billion. This is R102.5 million more than the amount of R6.5 billion projected for at the end of the financial year. This is mainly due to additions to on capital projects, which will result in additional infrastructure. PPE need to be relooked in line with the projected CAPEX and depreciation during the adjustments budget.

#### **Intangible Assets**

As at the end of December 2019, the municipality recorded intangible assets to the value of R1.7 million. This is R2.0 million less than the amount of R3.7 million projected for at the end of the financial year. This is due to the depreciation of assets and some of the assets reaching its useful lives. The projection for the intangible assets will need to be adjusted downwards in line with the updated asset register during the adjustments budget.

#### 4.3.2 Liabilities

Variances were noted between the budgeted values of liabilities and the actuals recorded at the end of the review period. As at the end of December 2019, the municipality recorded total liabilities of R1.5 billion, made up of R976.5 million and R534.9 million for current liabilities and non-current liabilities respectively. Current liabilities are those liabilities that are payable by the municipality within the twelve months, while non-current liabilities are those liabilities that are payable over a period beyond twelve months. The following liability items were noted to require attention during the adjustments budget.

#### **Borrowings**

As at the end of December 2019, the municipality recorded total borrowings of R414.9 million, while the municipality had budgeted that borrowings will be standing at R581.3 million at the end financial year. It is therefore clear that the projection of R581.3 million is overstated since the balance all loans is already below this figure. Based on the updated amortisation schedules, the projection for borrowings will be corrected during the adjustments budget.

# Consumer deposits

As at the end of December 2019, the municipality recorded consumer deposits of R24.5 million. This figure is R1.6 million more that the budget of R22.9 million projected for at the end of the financial year. This is due to a resolution taken by council to increase deposits for new and defaulting consumers. The budget for consumer deposits will be corrected in line with the updated deposit register during the adjustments budget.

#### Trade and other payables

As at the end of December 2019, the municipality recorded trade and other payables amounting to R886.2 million. This amount includes, but limited to, trade creditors of R504.9 million, unspent conditional grants of R92.3 million, retentions of R40.5 million, leave provision of R29 million, bonus provision of R12.5 million, and vat levied of R186 million. Important to note is the fact that cash and cash equivalents of R47.0 million as discussed in assets above was not adequate to honour these obligations. Taking into account trade creditors of R504.9 million, Housing Development Fund (HDF) of R28.8 million and unspent

conditional grants of R92.3 million, this means that municipality is operating at a cash deficit of R577.2 million.

The municipality has projected trade and other payable of R363 million at the end of the financial year. The current balance of R683.9 million for trade and other payables indicates that the budget of R363 million is understated. This is due to cash flow challenges faced by the municipality, which results in invoices not being paid on time. The municipality must make use of the adjustments budget to correctly project for trade and other payables at the end of the year. But also, it must use the same opportunity to ensure that budget is limited to realistic receipts. Measures must be implemented to ensure that purchase orders are only generated for goods and services for which cash will be available to honour.

#### **Unspent conditional grants**

As at the end of December 2019, the municipality had unspent conditional grants amounting to R92.3 million. It will be important that expenditure on conditional grants is fast-tracked in line with their conditions of grants so that the municipality does not loose such grants to National Treasury at the end of the financial year. As indicated above, the balance of cash and cash equivalent of R47.0 million indicates that conditional grants are not fully cash-backed, taking into account the HDF and trade creditors.

#### **Provisions**

As at the end of December 2019, the municipality recorded total provisions amounting to R185.8 million. This is R1.4 million less than the budget of R184.4 million projected for provisions at the end of the financial year. This includes provisions for landfill site and defined benefit plan. The variance between the budget and the actual is attributable to valuations that have been performed by the municipality at the end of the 2018/19 financial, however this variance is considered to be minimal and within the acceptable level

#### 4.3.3 Net current assets

The municipality recorded an unfavourable net current position at the end of December 2019, with current assets (R848.6 million) not below current liabilities (R975.9 million) by R12.7 million. This represent a current ratio of 0.87, which is however below the National Treasury recommended norm of 1.5. This picture however indicates that, when converted into cash, the current assets of the municipality will not be adequate to cover its short-term obligations. It is also noted that consumer debtors represents about 81% of the current assets. This therefore implies that the municipality will need to focus on the collection of its consumer debtors in order to ensure that adequate cash is collected in order to pay its current liabilities over the next six months.

#### 4.4 Cash flow analysis

Table 7 below reflects the summary of cash flow movements for the past six month as extracted from table C7 of the Schedule C.

**Table 7: Cash Flow Statement** 

	2018/19				Budget Ye	ar 2019/20			
Description  R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	YearTD budget	YTD variance		Full Year Forecast
								*	
CASH FLOW FROM OPERATING ACTIVITIES		i i	and a state of the	a de la companya de l	- 1			No.	
Receipts	au au								
Property rates	216,435	261,530	257,580	23,364	139,031	128,790	10.241	8%	257,580
Service charges	789,214	1,040,261	858,966	68,747	404,629	429,483	(24,854)	-6%	858, 96
Other revenue	114,557	49,183	46,724	- :	50,012	23, 362	26 650	114%	46,72
Government - operating	395,172	431,718	533,109	51,118	238,280	320,038	(81,758)	-26%	533, 109
Government - capsal	93,964	173,189	163,189	2,160	81,192	126,192	(45,000)	-36%	163, 189
hteres:	12,938	8,931	4,465	655	5,034	2,233	2,801	125%	4,466
Dividends	i -	-	-		-		-		-
Payments		100	ZBI de beveda						
Suppliers and employees	(1,458,480)	(1,764,617)	(1,685,845)	(113,406)	(793,720)	(842,922)	(49,202)	6%	(1,685,845
Finance charges	(43,582)	(45,042)	(45,042)	(3,937)	(26,677)	(22,521)	4 156	-18%	(45, 042
Transfers and Grants		- 1	-	- !	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES	120,217	155,153	133,147	28,692	97,781	164,655	66,873	41%	133,147
CASH FLOWS FROM INVESTING ACTIVITIES			with As occid May pay.			Subject to melecular	000 000 000 000 000 000 000 000 000 00		
Receipts						for the state of t			
Proceeds on disposal of PPE	-	2,332	2,332		-	1, 166	(1 166)	-100%	2, 332
Decrease (increase) in non-current debiors	-	66,420	30,000	-	-	15,000	[15,000]	-100%	30,000
Decrease (increase) other non-current receiv ables	-	31,068	31,068	- 1	~	15,534	(15,534)	-100% į	31,068
Decrease (increase) in non-current investments		- 1	- 1	-	-	(	- 1	Ì	-
Payments				***			and the state of t		
Capital assets	(158,893)	(207,119)	(184,869)	(11,129)	(49,087)	(92,434)	(43,348)	47%	(194, 869)
NET CASH FROM(USED) INVESTING ACTIVITIES	[158,893]	(107,299)	[121,469]	(11,129)	(49,087)	(60,734)	[11,648]	19%	(121, 469)
CASH FLOWS FROM FINANCING ACTIVITIES		# 17 NT MARK					100 mg	Aught - February custom	
Receipts			į	1		and the same of th			
Short term loans	_	-	1	- 1			- 1		-
Borrowing long term/refinancing	-	- /	- ",	_				1	_
Increase (decrease) in consumer deposits	-	356	5,382	-	-	2,691	(2.691)	-100%	5, 382
Payments	į l	9	1		- 1			The same of	-,
Repayment of borrowing	(9,064)	(25,598)	(25,598)	8,554	(11,683)	(12,799)	(1.115)	5%	(25, 598)
IET CASH FROM(USED) FINANCING ACTIVITIES	(9,064)	(25,242)	(20.216)	8.554	(11,683)	(10,108)	1,574	-16%	(20.216)
IET INCREASE/ (DECREASE) IN CASH HELD	(47,741)	22 612	(8.538)	26.117	37,012	93,812	į.		(8, 538)
Cash/cash equivalents at beginning	57.486	9,802	9,999		9,999	9,999		ě	
Cash'c ash equivalents at month/year end	9,724	32,414	1,462	1	47,011	103.611			9 999

The municipality opened with a cash and cash equivalent balance of R9.9 million at the beginning of the financial year. As at the end of sixth month of the financial year, the municipality had recorded cash balance of R47.0 million, representing a cash increase of R37.1 million.

# 4.4.1 Cash flows from operating activities

Operating activities are those receipts and payments that are received and paid by the municipality in the normal operations of the municipality. These include receipts from property rates, service charges, grants, all sundry revenue and payments of employees, service charges and finance charges. As at the end of the sixth month, the municipality recorded receipts and payments of R875 387 million and payments of R777 606 million from operating activities respectively. Cash flows from operating activities yielded a net cash inflow of R97.7

million. This is R66.8 million less than the year-to-date budget of R164.6. This mainly due to the equitable share not received as expected.

# 4.4.2 Cash flows from investing activities

Investing activities are those receipts and payments that are received and paid by the municipality as a result of disposal or acquisition of its assets, collection or payments on non-current debtors and withdrawal or advancing of investments. As at the end of the sixth month, the municipality recorded payments of R49.1 million from investing activities for the acquisition of assets in terms of the approved capital budget. No receipts were recorded for this purpose. This is R11.6 million lower than the year-to-date budget of R60.7, mainly due to low capital expenditure. There is a need look into the cash flow budget for investing activities in line with CAPEX during the adjustments budget.

# 4.4.3 Cash flows from financing activities

Financing activities are those receipts and payments that are received and paid by the municipality to acquire external loans and the repayment of such external loans. As at the end of the sixth month, the municipality recorded payments of R11.7 million from financing activities for the repayment. No receipts of external loans were recorded for this purpose. This is R1.5 million more than the year-to-date budget of R10.1 million, mainly due to incorrect budgeting. The budget for the cash flows from financing activities will be corrected during the adjustments budget.

#### 5. CONCLUSION

Operating revenue seem to be performing slightly above the budget, with the exception of the delays encountered to receive all grants in time. This has resulted in the municipality recording a deficit in first half of the year. Sundry revenue is performing poorly, which triggers the need for adjust downwards during the adjustments budget.

Overall, operating expenditure and capital expenditure are under-performing, mainly due to cash-flow challenges faced by the municipality. There is a need to consider adjusting most of the operating expenditure items downwards during the adjustments budget, particularly the depreciation, debt impairment, general expenditure and bulk purchases. While capital expenditure is severely underspending, the municipality is advised to implement measures to fask-track expenditure, as the bulk of the capital budget is funded from grants.

The solvency position of the municipality looks favourable, the municipality however recorded an unfavourable liquidity position. Its cash reserves and current assets are inadequate to cover for its short term obligations. This indicates a dire state of affairs which must me attended to urgently. Furthermore, the municipality will need to ensure that its balance sheet and cash flow budgets are reviewed during the adjustments budget, in order to ensure that it reflects the realistic projected picture at the end of the financial year.

#### 6. RECOMMENDATIONS

#### It is recommended:

- (a) that the mid-year budget review for the period ended 31 December 2019 be noted and approved;
- (b) that, based on the variances presented between the approved budget and actuals for the first half of the year, an adjustment budget is necessary;
- (c) that the Accounting Officer be mandated to submit the mid-year assessment report to National and Provincial Treasuries as required by S72(1)(b) of the Municipal Finance Management Act No.56 of 2003;
- (d) that, subject to approval of recommendation of (b) above, that the Accounting Officer be mandated to submit an adjustments budget in terms of section 28 of the MFMA;
- (e) that departmental budgetary requirements be dealt with administratively and addressed in terms of the approved virement policy pending approval of the adjustments budget:

Strategic Executive Director: Budget and Treasury Office

Mr S.M Nkosi

E-mail: sisho.nkosi@newcastle.gov.za

**Acting Municipal Manager** 

Mr. M.J Mayisela

E-mail: mm@newcastle.gov.za

Finance Portfolio Councillor

Councillor Dr NNG Mahlaba

E-mail: Ntuthuko.mahlaba@newcastle.gov.za

2020 -01- 2 1

**NEWCASTLE MUNICIPALITY** 

2020 -01- 2 1

**MAYORS OFFICE** 

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

<b>.</b>	2018/19			a=	Budget Year	2019/20			
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actua	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands		-						%	
Financial Performance			1						
Property rates	287,110	110	1		160,408	154,169	6,239	4%	308,33
Service charges	1,003,885	1	1,003,931	76,901	508,050	501,966	6,084	1%	1,003,93
Investment revenue	4,961	4,041	4,041	141	869	2,020	(1,152	-57%	4,04
Transfers and subsidies	498,547		533,109	799	260,608	385,157	(124,549)	-32%	533,10
Other own revenue	48,384		64,988			32,494	(7,501)	-23%	64,98
Total Revenue (excluding capital transfers and contributions)	1,842,887	2,002,724	1,914,407	108,188	954,927	1,075,806	(120,879)	-11%	1,914,40
Employee costs	557,861	591,321	562,321	39,619	289,468	281,161	8,307	3%	562,32
Remuneration of Councillors	24,657	26,845	26,845	2,185	12,837	13,422	(586)		26,84
Depreciation & asset impairment	361,880	491,982	491,982	31,126	184,768		(61,222)	i i	491,98
Finance charges	61,665	45,042	45,042	3,836	26,677	1	4,156	18%	45,04
Materials and bulk purchases	530,186	688,384	634,393	41,441	283,772	317,196	(33,425)	1 :	634,39
Transfers and subsidies	_	_	_	_		_	(00).20)	1	004,00
Other expenditure	469,721	561,134	605,332	50,065	250,026	302,666	(52,640)	-17%	605,33
Total Expenditure	2,005,971	2,404,708	2,365,915	168,272	1,047,548	1,182,957	(135,410)		2,365,91
Surplus/(Deficit)	(163,084)		-	1	(92,620)	-		-14%	(451,50
Transfers and subsidies - capital (monetary allocations	127,639	173,189	163,189	6,127	45,233	90,233	(45,000)	-50%	
Contributions & Contributed assets	-	_		_	10,200	00,200	(40,000)	-5076	163,189
Surplus/(Deficit) after capital transfers & contributions	(35,445)	(228,795)	(288,319)	(53,956)	(47,388)	(16,919)	(30,469)	180%	(288,319
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	(35,445)	(228,795)	(288,319)	(53,956)	(47,388)	(16,919)	(30,469)	180%	- (288,319
Capital expenditure & funds sources									
Capital expenditure	158,893	207,119	184,869	7,532	49,087	92,434	(43,347)	-47%	184,869
Capital transfers recognised	127,639	173,189	163,189	6,127	45,233	81,594	(36,362)	-45%	163,189
Public contributions & donations	_	-	-	-	-	-	-	-	-
Borrowing	- 1	-	-	-	-	_	_		_
Internally generated funds	31,254	33,930	21,680	1,405	3,855	10,840	(6,985)	-64%	21,680
Total sources of capital funds	158,893	207,119	184,869	7,532	49,087	92,434	(43,347)	-47%	184,869
Financial position  Total current assets	004.044	545.400	007.050		242.000	The state of	1277	181111	
	804,211	545,166	397,653	·	848,693				397,653
Total non current assets Total current liabilities	7,186,662	7,233,866	7,233,866		7,257,424				7,233,866
	858,485	471,356	451,231		976,567		0 1/1		451,231
Total non current liabilities	559,614	493,946	700,946		534,998				700,946
Community wealth/Equity	6,572,774	6,813,729	5,479,342		6,594,553				6,479,342
Cash flows		1			İ				
Net cash from (used) operating	120,217	155,153	133,147	28,692	97,781	164,655	66,873	41%	133,147
Net cash from (used) investing	(158,893)	(107,299)	(121,469)	(11,129)	(49,087)	(60,734)	(11,648)	19%	(121,469)
Net cash from (used) financing	(9,064)	(25,242)	(20,216)	8,554	(11,683)	(10,108)	1,574	-16%	(20,216)
ash/cash equivalents at the month/year end	9,724	32,414	1,462	-	47,011	103,811	56,800	55%	1,461
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
ebtors Age Analysis									
otal By Income Source	113,717	38,697	30,770	31,944	34,143	29,229	207,328	967,969	1 452 707
reditors Age Analysis	-1	,	30,110	31,014	טדו,דט	20,220	201,320	301,303	1,453,797
otal Creditors	104,838	90,975	55,985	41,811	51,566	60,647	92,249	6,896	504,967

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

		2018/19				Budget Year 20	19/20			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional			į			1				
Governance and administration		409,524	437,202	433,866	28,467	205,338	244,067	(38,728)	-16%	433,8
Executive and council	İ	14,638	10,474	10,474	304	3,540	5,237	(1,697)	-32%	10,4
Finance and administration		394,886	426,728	423,392	28,163	201,798	238,830	(37,031)	-16%	423,3
Internal audit		~	-	-	-	-	_	-		
Community and public safety		56,195	43,430	134,822	2,703	39,082	49,697	(10,615)	-21%	134,8
Community and social services		35,506	8,418	8,418	677	4,037	4,209	(172)	-4%	8,4
Sport and recreation		1,127	8,991	8,991	39	229	4,495	(4,267)	-95%	8.9
Public safety		8,524	11,103	11,103	1,369	7,009	5,551	1,457	26%	11,1
Housing		11,011	14,917	106,309	617	27,776	35,441	(7,665)	-22%	106,3
Health		27	1	1	1	31	1	31	5123%	, 50,0
Economic and environmental services		145,344	198,402	198,402	5,931	98,951	149,820	(50,869)	-34%	198,4
Planning and development		26,161	78,352	78,352	1,859	14,351	39,176	(24,825)	-63%	78,3
Road transport		119,183	120,050	120,050	4,072	84,600	110,644	(26,044)	-24%	120,0
Environmental protection		_	_	_	-	_	_	(20,014)	-2470	120,0
Trading services		1,359,319	1,496,704	1,310,332	77,201	656,709	722,367	(65,658)	-9%	1,310,3
Energy sources		708,486	886,803	702,933	46,909	359,127	375,735	(16,609)	-4%	702,93
Water management		328,148	370,423	352,509	14,809	144,326	176,255	(31,929)	-18%	352,50
Waste water management		200,996	119,010	133,054	8,931	98,161	88,701	9,460	11%	
Waste management		121,688	120,468	121,836	6,551	55,096	81,676	(26,581)	-33%	133,05
Other	4	144	174	174	14	79	87		1	121,83
otal Revenue - Functional	2 1	1,970,526	2,175,913	2,077,596	114,316	1,000,160	1,166,038	(8)	-9% -14%	17
			-,,	2,011,000		1,000,100	1,100,000	(100,019)	-1476	2,077,59
xpenditure - Functional										
Governance and administration		430,746	422,161	372,939	57,120	209,812	186,469	23,343	13%	372,93
Executive and council		80,413	103,238	82,708	6,872	37,467	41,354	(3,887)	-9%	82,70
Finance and administration		350,334	317,102	288,416	50,240	172,177	144,208	27,969	19%	288,41
Internal audit		-	1,820	1,814	8	168	907	(739)	-81%	1,81
Community and public safety		226,089	262,541	345,423	36,802	147,644	172,711	(25,067)	-15%	345,42
Community and social services		29,949	85,903	80,767	2,631	14,193	40,383	(26,190)	-65%	80,76
Sport and recreation		74,762	76,224	72,537	5,894	34,698	36,268	(1,571)	-4%	72,53
Public safety		64,540	77,067	74,131	5,445	34,051	37,065	(3,015)	-8%	74,13
Housing		48,638	17,341	111,851	22,238	61,275	55,926	5,350	10%	111,85
Health		8,201	6,007	6,137	595	3,428	3,069	359	12%	6,13
Economic and environmental services		267,781	256,388	244,431	9,667	121,422	122,216	(794)	-1%	244,43
Planning and development		25,563	88,677	90,229	7,041	40,101	45,115	(5,013)	-11%	90,22
Road transport		242,218	167,701	154,192	2,626	81,316	77,096	4,220	5%	154,193
Environmental protection		-	10	10	-	5	5	(0)	-8%	10
Trading services		1,079,524	1,462,293	1,401,897	64,226	567,791	700,949	(133,157)	-19%	1,401,897
Energy sources		610,157	796,534	704,392	34,019	344,374	352,196	(7,822)	-2%	704,392
Water management		381,588	531,942	558,650	13,629	176,349	279,325	(102,976)	-37%	558,650
Waste water management		14,306	60,573	69,763	13,866	15,866	34,882	(19,016)	-55%	69,763
Waste management		73,473	73,244	69,093	2,711	31,202	34,546	(3,344)	-10%	69,093
Other		1,831	1,325	1,225	456	878	613	265	43%	1,225
otal Expenditure - Functional	3	2,005,971	2,404,708	2,365,915	168,272	1,047,548	1,182,957	(135,410)	-11%	2,365,915
urplus/ (Deficit) for the year		(35,445)	(228,795)	(288,319)	(53,956)	(47,388)	(16,919)	(30,469)	180%	(288,319

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment

Vote Description		2018/19				Budget Year 20	019/20			
	Ref	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		76,913	75,376	75,376	329	49,257	37,688	11,569	30.7%	75,376
Vote 2 - COMMUNITY SERVICES		167,803	140,760	142,128	8,638	66,402	91,822	(25,420)	-27.7%	142,128
Vote 3 - BUDGET AND TREASURY		331,560	360,076	356,740	28,138	174,632	205,504	(30,872)	-15.0%	356,740
Vote 4 - MUNICIPAL MANAGER		1,050	1,750	1,750	-	100	875	(775)	-88.6%	1,750
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLE	MEN	37,316	59,946	151,338	2,489	36,971	57.956	(20,985)	-36.2%	151,338
Vote 6 - TECHNICAL SERVICES		647,397	573.873	570,002	27,812	313,672	357,794	(44,122)	-12.3%	570,002
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		708,486	964,132	780,262	46,909	359,127	414,400	(55,272)	-13.3%	780,262
Vote 8 - [NAME OF VOTE 8]	- 1	- 1		-	_	_		(00,212)	10.570	700,202
Vote 9 - [NAME OF VOTE 9]		- 1	-	-	_	1	_	_	-	_
Vote 10 - [NAME OF VOTE 10]		- 1	-	-	-	-	-	-	1	-
Vote 11 - [NAME OF VOTE 11]		- []	-	-	-	-	-	_		_
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	İ	-
Vote 13 - [NAME OF VOTE 13]		-	- 1	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]					_	-	-	_		-
Total Revenue by Vote	2	1,970,526	2,175,913	2,077,596	114,316	1,000,160	1,166,038	(165,878)	-14.2%	2,077,596
Expenditure by Vote	1					1				
Vote 1 - CORPORATE SERVICES	- 1	133,300	158,067	152,240	6,289	61,279	76,120	(14,841)	-19.5%	152,240
Vote 2 - COMMUNITY SERVICES		306,831	318,672	302,891	23,291	141,285	151,445	(10,161)	-6.7%	302,891
Vote 3 - BUDGET AND TREASURY		163,707	168,129	147,499	14,459	86,875	73,750	13,125	17.8%	147,499
Vote 4 - MUNICIPAL MANAGER		77,983	95,890	73,158	5,325	37,989	36,579	1,411	3.9%	73,158
Vote 5 - DÉVELOPMENT PLANNING AND HUMAN SETTLE	MEN	76,031	51,450	144,633	26,400	79,679	72,317	7,362	10.2%	144,633
Vote 6 - TECHNICAL SERVICES		637,961	815,966	841,102	70,284	313,026	420,551	(107,525)	-25.6%	841,102
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		610,157	796,534	704,392	22,224	327,414	352,196	(24,782)	-7.0%	704,392
Vote 8 - [NAME OF VOTE 8]	- 1	-	_	-	_	-	-	(24,702)	-7.070	704,332
Vote 9 - [NAME OF VOTE 9]		- 1	- "	- '	-	_	-	_		_
Vote 10 - [NAME OF VOTE 10]		-	-	-	40	-	-	_		_
Vote 11 - [NAME OF VOTE 11]		-	_	-	-	-	_	-		_
Vote 12 - [NAME OF VOTE 12]		-	-		-	-	-	- 1		_
Vote 13 - [NAME OF VOTE 13]		-	-	-	- 1	-	-	-	İ	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	- į	į	-
Vote 15 - [NAME OF VOTE 15]	_	-			-	-	-	-		-
Total Expenditure by Vote	2	2,005,971	2,404,708	2,365,915	168,272	1,047,548	1,182,957	(135,410)	-11.4%	2,365,915
Surplus/ (Deficit) for the year	2	(35,445)	(228,795)	(288,319)	(53,956)	(47,387)	(16,919)	(30,468)	180.1%	(288,319)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

	2018/19	l			Budget Year 20	19/20			
Description Re	f Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source	202.442								
Property rates	287,110	313,499	308,338	27,122	160,408	154,169	6,239	4%	308,33
Service charges - electricity revenue	630,194	811,903	623,784	46,612	322,935	311,892	11,043	4%	623,78
Service charges - water revenue Service charges - sanitation revenue	176,507	186,097	158,182	14,808	89,090	79,091	9,999	13%	158,18
Service charges - refuse revenue	108,894	110,794	124,838	8,931	56,166	62,419	(6,253)	-10%	124,83
Service charges - other	88,291	83,960	97,127	6,549	39,858	48,564	(8,705)	-18%	97,12
Rental of facilities and equipment	8,141	8,661	8,661	696	2 076	4 004	- (0E 4)		
Interest earned - external investments	4,961	4,041	4,041	141	3,976 869	4,331	(354)	-8%	8,66
Interest earned - outstanding debtors	8,015	9,780	9,780	513	4,165	2,020	(1,152)	-57%	4,04
Dividends received	5,515	0,700	3,700	-	4,105	4,890	(725)	-15%	9,78
Fines, penalties and forfeits	8,589	8,117	8,117	1,287	7,082	4,059	3,024	75%	8,117
Licences and permits	12	14	14	1	5	7,035		-32%	
Agency services	-	-			-	'	(2)	-3270	14
Transfers and subsidies	498,547	431,718	533,109	799	260,608	385,157	(124,549)	-32%	533,109
Other revenue	23,627	31,810	36,084	727	5,051	18,042	(12,991)	-72%	36,084
Gains on disposal of PPE	-	2,332	2,332		4,714	1,166	3,548	304%	2,332
Total Revenue (excluding capital transfers and contributions)	1,842,887	2,002,724	1,914,407	108,188	954,927	1,075,806	(120,879)	-11%	1,914,407
Expenditure By Type		** ******							
Employee related costs	557,861	591,321	ECO 204	20.040	000 400	404.454			
Remuneration of councillors			562,321	39,619	289,468	281,161	8,307	3%	562,321
,	24,657	26,845	26,845	2,165	12,837	13,422	(586)	-4%	26,845
Debt impairment	89,608	174,245	174,245	1,036	58,865	87,123	(28,257)	-32%	174,245
Depreciation & asset impairment	361,880	491,982	491,982	31,126	184,768	245,991	(61,222)	-25%	491,982
Finance charges	61,665	45,042	45,042	3,836	26,677	22,521	4,156	18%	45,042
Bulk purchases	524,211	684,074	631,074	41,288	283,030	315,537	(32,507)	-10%	631,074
Other materials	5,975	4,310	3,319	153	742	1,659	(918)	-55%	3,319
Contracted services	74,012	54,249	143,756	29,317	102,077	71,878	30,199	42%	143,756
Transfers and subsidies	_		-		_	1.101	-	72.70	140,700
Other expenditure	306,101	332,640	287,331	19,712	89,084	143,666	(54,582)	-38%	007 004
Loss on disposal of PPE	_	- 1	_	,	50,001	140,000	(34,302)	-30%	287,331
otal Expenditure	2,005,971	2,404,708	2,365,915	168,272	1,047,548	1,182,957	(135,410)	-11%	2,365,915
urplus/(Deficit)	(163,084)	(401,983)	(451,508)	(60,083)	(92,620)	(107,152)	14,531	(0)	(451,508
(National / Provincial and District)  (National / Provincial and District)  (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons,	127,639	173,189	163,189	6,127	45,233	90,233	(45,000)	(0)	163,189
Higher Educational Institutions)							-		
Transfers and subsidies - capital (in-kind - all)							-		
urplus/(Deficit) after capital transfers & contributions	(35,445)	(228,795)	(288,319)	(53,956)	(47,388)	(16,919)			(288,319)
Taxation							_		
urplus/(Deficit) after taxation	(35,445)	(228,795)	(288,319)	(53,956)	(47,388)	(16,919)			(288,319)
Attributable to minorities									1-2010131
urplus/(Deficit) attributable to municipality	(35,445)	(228,795)	(288,319)	(53,956)	(47,388)	(16,919)			(288,319)
Share of surplus/ (deficit) of associate				(= >,===)	(,)	(10.0)			(200,318)
	(35,445)			(53,956)					

K7N252 Neuroscilo, Toble C5 Hanthly Budget Statement, Control Supposition (and budget statement)

Vote Description	D-1	2018/19				Budget Year 20				
vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly	YearTD actual	YearTD budget	YTD variance	Variance	Full Y
R thousands	- 1		Daugui	Diagor			panger	Vallance	уапалсе %	FOR
Multi-Yest expenditure appropriation	2							_	70	-
Vote 1 - CORPORATE SERVICES		-0		_	_		_	_		
Vote 2 - COMMUNITY SERVICES		1 -0	_	_				-		
		- 1	_		-	-	-	-		
Vote 3 - BUDGET AND TREASURY		-//	-	-	-	-	-	-		
Vote 4 - MUNICIPAL MANAGER		-11	-	- 1	-	- 1	-	-		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETT	LEMEN	- 1	_	-	-	-	_	_		
Vote 6 - TECHNICAL SERVICES		_	_	_	_		_			
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			_	_		1				
Vote 8 - [NAME OF VOTE 8]		- 1		_	_	11 - 11	-	.50		
	į	- 1	-	-	-	- 1	-	-		
Vote 9 - [NAME OF VOTE 9]		-		- 1	-	-	-	-		
Vote 10 - [NAME OF VOTE 10]		- 0	-	-	-	-01	_	120		
Vote 11 - [NAME OF VOTE 11]		_ [		_	_	_	_	_		
Vote 12 - [NAME OF VOTE 12]		_	_	_		1 _11				
Vote 13 - [NAME OF VOTE 13]					-		_			
		- 1	-	-	-	-	-	-		
Vote 14 - [NAME OF VOTE 14]		- [	- "		-	-	-	-		
Vote 15 - [NAME OF VOTE 15]		-	-	-		- 1	-	-		
otal Capital Multi-year expenditure	4,7	-	-	-		-	-	-		
N-1- W										
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	- 1	-	-	-	-	-		
Vote 2 - COMMUNITY SERVICES		6,858	10,243	9,943	-	-	4,972	(4,972)	-100%	
Vote 3 - BUDGET AND TREASURY		1,329	2,730	2,730	3	126	1,365	(1,239)	-91%	
Vote 4 - MUNICIPAL MANAGER		-		-	_	12		, ,,,		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTL	EMEN	19,923	32,059	28,809	3,064	6,537	14,405	(7,867)	-55%	
Vote 6 - TECHNICAL SERVICES	J	127,158	162,087	143,387						
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			102,007	1	4,172	42,130	71,693	(29,563)	-41%	1-
	1 1	3,625	-	-	294	294	-	294	#DIV/0!	
Vote 8 - [NAME OF VOTE 8]	1 1	- 1	-	-	-	-	-	-		
Vote 9 - [NAME OF VOTE 9]	11	- 1	-	- }	-	-	~	-		
Vote 10 - [NAME OF VOTE 10]	l 1	-	-	- 1	-	- 1	_	_		
Vote 11 - [NAME OF VOTE 11]			-	_	_		_			
Vote 12 - [NAME OF VOTE 12]				_			-	_	İ	
Vote 13 - [NAME OF VOTE 13]	ы	-	-	- 1	-	- 1	-	-		
		-	-	- [	-	-	-	-		
Vote 14 - [NAME OF VOTE 14]		-	-	- 1	-	-	-	-		
Vote 15 - [NAME OF VOTE 15]		-	- 1	- :	-		-	- 1	[	
otal Capital single-year expenditure	4	158,893	207,119	184,869	7,532	49,087	92,434	(43,347)	-47%	18
otal Capital Expenditure	-	158,893	207,119	184,869	7,532	49,087	92,434	(43,347)	-47%	18
		The state of the s		-		Can Completely		110,011,		
apital Expenditure - Functional Classification			1	1						
Governance and administration	11	1,329	2,730	2,730	3	126	1,365	(1,239)	-91%	
Executive and council		-	-	-		27		-		
Finance and administration		1,329	2,730	2,730	3	126	1,365	(1,239)	-91%	
Internal audit	- 1		-	- 1	211	2	.,	(1,200)	0170	
Community and public safety		6,902	9,743	0.449	-			44.7700		
			-	9,443	-	-	4,722	(4,722)	-100%	
Community and social services		4,147	300	-	-	~		-		
Sport and recreation		2,711	8,243	8,243	-	= "	4,122	(4,122)	-100%	
Public safety		-	1,200	1,200	- 1	-	600	(600)	-100%	
Housing		44	2	-		_ 1			4.1	
Health	1	-	- 1			_ [		_		
Economic and environmental services		113,238	136,608	133,358	7,236	46,865	66 570	(10.04.0)	2000	
							66,679	(19,814)	-30%	13
Planning and development	1	19,879	39,559	36,309	3,064	6,537	18,155	(11,617)	-64%	3
Road transport		93,360	97,049	97,049	4,172	40,328	48,525	(8,197)	-17%	9
Environmental protection		-	•	-	-	-		-	77	
Trading services		37,424	58,038	39,338	294	2,096	19,669	(17,573)	-89%	35
Energy sources		3,625	-	-	294	294		294	#DIV/0!	-
Water management		33,799	57,538	38,838	-	1,802	19,419	,		
Waste water management		55,100			1	1,002	1	(17,617)	-91%	38
			500	500	-	-	250	(250)	-100%	
Waste management		) 👟	-	4	-	-		-		
Other		7.5.	-	-	-					
tal Capital Expenditure - Functional Classification	3	158,893	207,119	184,869	7,532	49,087	92,434	(43,347)	-47%	184
nelad her								1		
nded by:					. 1					
National Government		108,854	164,946	154,946	6,127	45,233	77,473	(32,240)	42%	154
Provincial Government		18,785	8,243	8,243	-	-	4,122	(4,122)	-100%	8
District Municipality		-	- 1	-	- !	-		- 1	1	
Other transfers and grants		-	121	_	_	_		_ [		
Transfers recognised - capital		127,639	173,189	163,189	6,127	45,233	81,594	(36 369)	450	940
Public contributions & donations	5	,000		100,100	4,121	45,233	01,094	(35,362)	-45%	163
					- ,	-		-		
Berrowing	6	-	- ,	-	- 1	12		-		
Internally generated funds		31,254	33,930	21,680	1,405	3,855	10,840	(6,985)	-64%	21
al Capital Funding		158,893	207,119	184,869	7,532	49,087	92,434	(43,347)	-47%	184
erences								,,,,//		104
funicipalities may choose to appropriate for capital expenditure	for thre	e years or for on-	e vear (if one va	as approprietion	projected expe	nditure required for	vr2 and ur21			
nclude capital component of PPP unitery payment		,	, ,u	-p-, -p-100001	Julius andal		, und yroj.			
Capital expenditure by functional classification must reconcile to	the tot-	d of multi-mor	nd einale waar	nenndations						
reprint the arrangement of the second of the	THE LOSS	" remain-heat gi	in ominic heat ab	ргорнацопа						
	mine! c	ante								
ictude expenditure on investment properly, intengible end biolo fust reconcile to Monthly Budget Statement Financial Performe			- Photos N							

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

		2018/19		Budget Y	ear 2019/20	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets	1					
Cash		4,688	8,389	1,462	37,421	1,46
Call investment deposits  Consumer debtors		5,036	24,025	9,440	9,590	9,44
Other debtors		680,874	463,909	337,909	686,342	337,90
		99,348	35,084	35,084	101,319	35,084
Current portion of long-term receivables		2	2	2	1	2
Inventory		14,264	13,756	13,756	14,020	13,756
Total current assets		804,211	545,166	397,653	848,693	397,653
Non current assets						
Long-term receivables		) <del>=</del>	-			
Investments		ne l	-	14		3
Investment property		281,223	379,606	379,606	357,116	379,606
Investments in Associate		275,279	262,171	262,171	234,928	262,171
Property, plant and equipment		6,615,669	6,580,590	6,580,590	6,652,169	6,580,590
Agricultural		-	= [		- 1	
Biological		=	-	=	- 1	-
Intangible	4 1	3,003	3,773	3,773	1,724	3,773
Other non-current assets		11,488	7,726	7,726	11,488	7,726
Total non current assets		7,186,662	7,233,866	7,233,866	7,257,424	7,233,866
TOTAL ASSETS		7,990,873	7,779,031	7,631,519	8,106,117	7,631,519
LIABILITIES						
Current liabilities						
Bank overdraft	1 1	10	-	2		
Borrowing	1 1	25,598	25,598	25,598	48,532	25,598
Consumer deposits	1 1	23,587	22,883	22,883	24,465	22,883
Trade and other payables		780,456	383,584	363,459	886,234	363,459
Provisions		28,844	39,290	39,290	17,335	39,290
otal current liabilities		858,485	471,356	451,231	976,567	451,231
Von current liabilities				1		101,201
Borrowing	1 1	404 222	240 720	EEE 700	000 100	
Provisions	1 1	401,232	348,739	555,739	366,466	555,739
otal non current liabilities	- + +	158,382 559,614	145,207	145,207	168,531	145,207
OTAL LIABILITIES		1,418,099	493,946	700,946	534,998	700,946
			965,302	1,152,177	1,511,564	1,152,177
ET ASSETS	2	6,572,774	6,813,729	6,479,342	6,594,553	6,479,342
OMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,544,255	6,808,289	6,450,841	6,565,711	6,450,841
Reserves		28,519	5,440	28,501	28,842	28,501
OTAL COMMUNITY WEALTH/EQUITY	2	6,572,774	6,813,729	6,479,342	6,594,553	6,479,342

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

		2018/19				Budget Year 20	19/20			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1					Į.			%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts			Ï							
Property rates	1 1	216,435	261,530	257,580	23,354	139,031	128,790	10,241	8%	257,58
Service charges		789,214	1,040,261	858,966	68,747	404,629	429,483	(24,854)	-6%	858,96
Other revenue		114,557	49,183	46,724	-	50,012	23,362	26,650	114%	46,72
Government - operating	- 1 1	395,172	431,718	533,109	51,118	238,280	320,038	(81,758)	-26%	533,10
Government - capital	1 1	93,964	173,189	163,189	2,160	81,192	126,192	(45,000)	-36%	163,189
Interest		12,938	8,931	4,465	655	5,034	2,233	2,801	125%	4,465
Dividends		-	-	-	-	- !		- 1		_
Payments										
Suppliers and employees		(1.458,480)	(1,764,617)	(1,685,845)	(113,406)	(793,720)	(842,922)	(49,202)	6%	(1,685,845
Finance charges		(43,582)	(45,042)	(45,042)	(3,937)	(26,677)	(22,521)	4,156	-18%	(45,042
Transfers and Grants				-	-	-		- !		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		120,217	155,153	133,147	28,692	97,781	164,655	66,873	41%	133,147
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts					}					
Proceeds on disposal of PPE	1 1	-	2,332	2,332		-	1,166	(1,166)	-100%	2,332
Decrease (Increase) in non-current debtors	- 1 1	-	66,420	30,000	-	-	15,000	(15,000)	-100%	30,000
Decrease (increase) other non-current receivables	1 1	-	31,068	31,068	-	-	15,534	(15,534)	-100%	31,068
Decrease (increase) in non-current investments		-	-	-	-	-	1	-		_
Payments								1	Ī	
Capital assets		(158,893)	(207,119)	(184,869)	(11,129);	(49,087)	(92,434)	(43,348)	47%	(184,869
NET CASH FROM/(USED) INVESTING ACTIVITIES		(158,893)	(107,299)	(121,469)	(11,129)	(49,087)	(60,734)	(11,648)	19%	(121,469
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts				1			ļ	ļ		
Short term loans		-	-		-			-		-
Borrowing long term/refinancing	- 1 1	-	-	-	-	1		-		-
Increase (decrease) in consumer deposits	- 1 1	- 1	356	5,382	-	-	2,691	(2,691)	-100%	5,382
Payments								į		
Repayment of borrowing		(9,064)	(25,598)	(25,598)	8,554	(11,683)	(12,799)	(1,116)	9%	(25,598)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(9,064)	(25,242)	(20,216)	8,554	(11,683)	(10,108)	1,574	-16%	(20,216
NET INCREASE/ (DECREASE) IN CASH HELD		(47,741)	22,612	(8,538)	26,117	37,012	93,812		20	(8,538
Cash/cash equivalents at beginning:		57,465	9,802	9,999		9,999	9,999			9,999
Cash/cash equivalents at month/year end:		9,724	32,414	1,462		47,011	103,811			1,461

References
1. Material variances to be explained in Table SC1

Ref Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1 Revenue By Source			
Service charges - water revenue Rental of facilities and equipment	13%	13% The hot summer season, coupled with lower rain levels have resulted in more demand for water consumption -8% This is due to a time leg when one tenant vacates the property and the time when the new tenant takes occupation of the property	There is a need to relook and correct the budget for this flem in line with realistic consumption and trends during the adjustments budget. The variance seem nor writing the adjustments budget.
Service charges - refuse revenue	-18%	Challenges in the waste water management has led to this variance, consumers are being reluctant to pay for this service due to none collection of refuse on weakly hasts	Them is a need to relieve at this item since who was considered to a large to a need to relieve at this item.
Interest eamed - external investments	-57%		The state of section at this literal turning the adjustments progress.
Inferest earned - outstanding debtors Fines, penalties and forfeits	-15%	-15% This variance is attributable to the effective incentive scheme which was implemented by the municipality over the past tweke months.	mete is no need for mis sem to be adjusted. There is a need to adjust this tem downwards during the adjustments budget.
Licences and permits Other Revenue	-32%		There is a need to adjust this from downwards during the adjustments budget. There is a need to adjust this item downwards during the adjustments budget.
2 Expenditure By Type	0/7/-	The founds to very least the leavest of consumption and disease every morth.	This fram will be adjusted downward during the adjustments budget.
Debt Impairment	-32%	232% Bulk of the Dabt Impairment is calculated bi-annually	المهران المراجعة المر
Depreciation & asset impairment Finance charges	-25%	The varience is attitutable to the slow capital expenditue as well as over-budgefing for depreciation of assets have already reached its useful life. The varience is attitutable to overtue nawments of leans with horth ARSA and DISSA.	beset on the current collection rentals and audit of indigents, this tiem will still be booked at during the adjustments budget. This firm will be adjusted downwards during the adjustments budget.
Contracted Services	42%		Prough the new amortisation schedules, this will be corrected during the adjustments budge.
Other Material Other expenditure	-55%	Cross cut measures are implemented to reduce the expenditure for material.  Cross cut measures are implemented to reduce the expenditure for other source.	no managemy is anger to imprement such budget control measure in order to remain with the budget. Adjustment will be necessary for department to use savings to votes which are more critical.
3 Capital Expenditure			Adjustment will be necessary for department to use savings to votes which are more critical
Grant funded projects Internally funded projects Repairs and maintenance	45% -64% 36%	45% Delays in the SCM process, particularly on appointment consultants, incapacity of contractors 64% Most of projects rolloed over from 2016/17, with no need for new SCM processes 36% Under-budgeting due to cash-flow challenges	Fast track SCM processes and management of contractors None None
4 Financial Position			
		Sprus cantile extraordities and deservations	
Investment property Investment in Associate Consumer Debtors Trade and other payables		own expension and depressions after financial budget was approved Revetluation, which was finantialsed after financial budget was approved Decreases in Net Asset Value of the Entity, which was confirmed after annual budget was approved Change in bad debt privision due to cleaning up of debtors and indegent books Error during annual budgeting	
5 Cash Flow			
Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	41% 19% -16%	41% Equitable Share and other grants bulk of it received early in the financial year 195% Slow capital expenditure -16% Based on amodisation schedules	None
6 Measureable performance			
7 Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - Mid-Year Assessment

			2018/19		Budget Y	ear 2019/20	
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.6%	22.3%	22.7%	2.5%	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%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		18.4%	11.1%	14.6%	19.7%	14.6%
Gearing	Long Term Borrowing/ Funds & Reserves		1406.9%	6410.8%	1949.9%	1270.6%	1949.9%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	93.7%	115.7%	88.1%	86.9%	88.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.1%	6.9%	2.4%	4.8%	2.4%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		42.3%	24.9%	19.5%	82.5%	19.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
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		30.3%	29.5%	29.4%	30.3%	29.4%
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		23.0%	26.8%	28.1%	2.8%	3.8%
DP regulation financial viability indicators							
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 - Mid-Year Assessment

							Budge	Budget Year 2019/20					
R thousands	Code	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	Actual Bad Debts Written Off against Debtors	Actual Bad Debts Impairment - Bad Written Off Debts I.t.o against Debtors Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	24,202	7,844	7,831	8,034	7,419	7.524	42.840	266 169	371 864	231 ORG	220	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	31,722	1,035	888	1,108	1,781	528	38.855	10.972	86.889	29,100	213	
Receivables from Non-exchange Transactions - Property Rates	1400	36,794	9,271	8,118	7,638	10,808	5,933	36.843	152.584	267 988	213.806	200	
Receivables from Exchange Transactions - Waste Water Menagement	1500	15,514	6,333	5,746	6,207	5,697	5.543	31,392	208.191	284 622	257.030	11.	
Receivables from Exchange Transactions - Waste Management	1600	12,006	4,599	4,287	4,400	4,048	3.807	21.664	95.828	150 639	120,747	104	
Receivables from Exchange Transactions - Property Rental Debtors	1700	029	163	126	115	120	136	652	2.573	4.554	3.505		
Interest on Arrear Debtor Accounts	1810	1,151	488	510	470	438	419	2.884	35.034	41 394	30 246	, #	
Recoverable unauthorised, irregular, fruitiess and wasteful expenditure	1820	1	1	1	1	,	ı	,	'	1	2	2	
Other	1900	(8,342)	8,964	3,264	3.972	3830	5.340	32 198	105.618	245 846	244 050	953	
Total By Income Source	2000	113,717	38.697	30.770	31,944	34 143	29 220	207 128	967 969	4 469 707	4 970 649	2007	
2018/19 - totals only							organia de la constanta de la	070107	200,100	121'004'	1,470,013	4/0't	1
Debtors Age Analysis By Customer Group											*		
Organs of State	2200	4,716	6.728	744	1,413	4 985	2645	11 747	12 022	A5 800	22 744	7	
Commercial	2300	37,451	3,578	3.032	2435	3.592	1625	F3 243	62 AR1	167.446	492 25E		
Households	2400	80,845	28,369	26,977	28.076	25.542	24.850	142 193	892 026	1 248 878	1 112 688		
Other	2200	(9,294)	22	17	21	24	400	146	650	(8.305)	, 112,000	4 074	
Total By Customer Group	2600	113,718	38,697	30,770	31,944	34.143	29.229	207.328	696 296	1 453 798	4 270 849	4.074	

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	Ę				Bur	Budget Year 2019/20	0:			
R thousands	Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days -	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	28,777	70,557	44,031	29,319	37,078	29,120	71.127	6.896	316 905
Bulk Water	0200	10,735	10,347	688'6	10,368	12.384	10.027	10.334	= (()	74 085
PAYE deductions	0300	8,439	1	f	t	1	- 0		2)	0.420
VAT (output less input)	0400	5,045	1	i.		-1	-1		1 8	9,439
Pensions / Retirement deductions	0200	14,310	1		1	*	1)		0 0	14 240
Loan repayments	0090	32,856	1	1	/#	0	i	39		32 055
Trade Creditors	0200	4,675	10,070	2,065	2.124	2.104	21.504	10 787	(r)	32,030
Auditor General	0800								ĺ	22,50
Other	0000	1	1	1	1/1:	Ü	ı	i	Ĭ	1 1
Total By Customer Type	1000	104,838	90,975	55,985	41,811	51,566	60,647	92,249	968'9	504,967

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment

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							
Municipality									
Nedbank		12 months	Call Account	Call account	30	1	368	15	383
Standard Bank		12 months	Call Account	Call account	524	1	4,101	4,524	8,626
ABSA		12 months	Call Account	Call account	17	3	567	15 -	581
Municipality sub-total <u>Entities</u>					572		5,036	4,554	9,590
Entities sub-total							-	_	-
TOTAL INVESTMENTS AND INTEREST	2				572		5,036	4,554	9,590

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	Ref	2018/19 Audited	Out-ta-f	Adlinat - I	Manth I	Budget Year 2		T	7	T .
,	l ve	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:		378,539	427,996	437,996	12,119	208,890	208,890	_		437,9
Local Government Equitable Share		341,408	373,648	373,648		155,687	155,687	-		373,6
Water Services Operating Subsidy		35524		==:	-	-	*	-		
EPWP incentive		3,199	3,098	3,098	1,395	2,170	2,170	-		3,0
Integrated National Electrification Programme		4 700	14,000	14,000		10,000	10,000			14,0
Finance Management  Municipal Systems Improvement	3	1,700	1,700	1,700	1,390	1,700	1,700	-		1,7
Water Services Infrastructure Grant (WSIG)	3		1,750	1,750 20,800	1	40,000	40.000	-	- 1	1,7
Municipal Infrastructure Grant (MIG)		17,232	23,000	23,000	9,333	10,000 9,333	10,000 9,333	-		20,8
Energy Efficiency and Demand Management		15,000	-	20,000	5,005	5,555	3,333	-	J	23,0
Massification						20,000	20,000	-		
Provincial Government:		3,757	99,379	106,194	49,723	49,723	49,723			106,1
Level 2 accreditation		3,539	7,620	7,620	_		-		1	7,6
Museums Services		218	386	386	386	386	386	_ 1	- 1	38
Community Library Services Grant	4	-	- 1	-	-		=	- 1	- 1	
Sport and Recreation		*	-	-	- (	= 1	-	- 1		3
Housing		-	84,577	91,392	42,791	42,791	42,791	-	- 1	91,39
COGTA Support Scheme		-	250	250	120	100		-		25
Provincialisation of Libraries Health subsidy		-	6,546	6,546	6,546	6,546	6,546	-	- 1	6,54
District Municipality:		-	-	-		-	-	-		
[insert description]			-		-	-				
(								-		
Other grant providers:		6,343	-	-				= = +		
COGTA Grant		-	-	- 1		EV	920	<u>-</u> -		
Tirelo Bosha Grant		1,150	- 3	-	_	- 1				
			İ							
otal Operating Transfers and Grants	. 5	388,639	527,375	544,190	61,842	258,614	258,614			544,190
apital Transfers and Grants										
National Government:	- 1 1	79,000	149,039	139,039	40,699	58,699	58,699	5 = 5		139,03
Neighbourhood Development Partnership			30,259	30,259		8,000	8,000	-	1	30,25
Municipal Infrastructure Grant (MIG)		39,000	89,580	89,580	40,699	40,699	40,699			89,58
Integrated National Electrification Programme	1 1		20	-		-	-			100
Emergy efficiency & demand side management			7	-	200	-	-			12
Municipal water infrastructure Water Services Infrastructure Grant (WSIG)		40,000	20,000	40.000	-	40.000	-			-
Water Selects milestructure State (WOIS)	1 1	40,000	29,200	19,200	i	10,000 (	10,000	-	1	19,200
				i	N.			-		
			İ					-		
Other capital transfers [insert description]					1					
Provincial Government:		14,964	9,471	9,471	2,160	2,160	2,160	-		9,471
Level 2 accreditation		- 3	=	-	3	200	*	_		3,471
Recapitalisation of Community Libraries		-	-	-	-	- 1	=			-
Sport and Recreation		2,667	8,243	8,243	- 1	3	-		f	8,243
Community Library Service		12,297	1,228	1,228	2,160	2,160	2,160		1	1,228
Museum		-				-				=0.0
oridor Development District Municipality:		-								
[insert description]		-	-		-	-				-
						i		_		
Other grant providers:		-	-		-	-	-	-		-
European Union		-					•	5		-
tal Capital Transfers and Grants	5	93,964	459 540	449.540	42.050	00.000		- 1		
			158,510	148,510	42,859	60,859	60,859	-		148,510
TAL RECEIPTS OF TRANSFERS & GRANTS	5	482,602	685,885	692,700	104,701	319,472	319,472	- 1	-	692,700

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

KZN252 Newcastle - Supporting Table SC7(1) Monthl		2018/19				Budget Year 20				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Yea Forecas
R thousands	1 1								%	1 01000
EXPENDITURE										
Operating expenditure of Transfers and Grants	- 1 1									
National Government:	- 1 - 1	376,793	427,996	427.000	0.440	400 000				
Local Government Equitable Share		341,408	373,648	437,996	2,419	169,771	187,861	(19,712)	-10.5%	437,9
Water Services Operating Subsidy	- 1 - 1	311,100	373,040	373,648		155,687	155,687	-		373,6
EPWP Incentive	- 1 - 1	3,127	3,098	3,098	240	2 250	4 540	-		-
Integrated National Electrification Programme	1 1	0,121	14,000	14,000	748	2,350	1,549	801	51.7%	3,0
Finance Management		1,700	1,700	1,700	48	420	7,000	(6,580)	-94.0%	
Water Services Infrastructure Grant (WSIG)		.,	10,800	20,800	40	358	850	(492)	-57.9%	1,70
Energy Efficience and Demand side Management Grant		15,000	10,000	20,000		-	10,400	(10,400)	-100.0%	20,80
Municipal Systems improvement			1,750	1,750			076	(076)	400 00/	14,00
Massification			1,100	1,150	1,622	1,622	875	(875)	-100.0%	1,75
Municipal Infrastructure Grant (MIG)		15,557	23,000	23,000	1,022	9,333	44 500	(0.407)	40.00	7/200500
Provincial Government:		13,316	99,379	106,194	44,719	48,135	11,500	(2,167)	-18.8%	23,00
Level 2 accreditation		7,073	7,620	7,620	1,189	3,299	53,097	(4,962)	-9.3%	106,19
Recapitalisation of Community Libraries		6,234	- 1	7,020	1,100	3,233	3,810	(511)	-13.4%	7,62
Museums Services	1 1	-	386	386		14	193	(470)	02.00/	-
Community Library Services Grant		20		337			190	(179)	-92.9%	38
Sport and Recreation	1 1	9	= 10				-	-		-
Housing		2	84,577	91,392	42,791	42,791	45,696	(2,904)	-6.4%	04 00
COGTA Support Scheme	1 1	-	250	250	12,101	42,101	125	(125)	-100.0%	91,39
Provincialisation of Libraries		=	6,546	6,546	739	2,031	3,273	(1,242)	-37.9%	25 6,54
Health subsidy	1 1	-		.,	-	2,00.	Olero	(1,272)	-01.370	0,04
District Municipality:		-		-	_		_			
			144							
[insert description]			1	17.				_		
Other grant providers:		1,050	-	-	-	-				
COGTA Grant		*	-	-	120		_			
Tirelo Bosha Grant		1,050	- 1	_ ;		=:	_	_		
EED Housing Grant		27,393	(+)		-	_	_ =	ĺ		
otal operating expenditure of Transfers and Grants:		391,158	527,375	544,190	47,137	217,906	240,958	(24,674)	-10.2%	544,190
apital expenditure of Transfers and Grants	1 1									
National Government:		88,878	149,039	139,039	5,944	44,123	CO 530	105 007	25 504	
Neighbourhood Development Partnership		-	30,259	30,259	2,026	6,021	69,520 15,130	(25,397)	-36.5%	139,039
Municipal Infrastructure Grant (MIG)		53,648	89,580	89,580	3,580	35,692	44,790	(9,109)	-60.2%	30,259
Integrated National Electrification Programme		-	-	-	5,000	00,032		(9,098)	-20.3%	89,580
Ernergy efficiency & demand side management		-	<u> </u>	_ ,	18:	_ i		-		=
Water Services Infrastructure Grant (WSIG)		35,230	29,200	19,200	338	2,410	9,600	(7,190)	-74.9%	40.000
MWIG	1 1			10,000		2,710	3,000	(7,130)	-74.570	19,200
Provincial Government:	1 1	12,138	9,471	9,471	163	1,110	4,736	(3,626)	-76.6%	9,471
Level 2 accreditation		-	-	100	- 1	-	100	(0,020)	10.070	3,411
Recapitalisation of Community Libraries	1 1	-	- #		_		-		1	_
Sport and Recreation		636	8,243	8,243	=	2= J	4,122		-	8,243
Community Library		11,502	1,228	1,228	163	1,110	614	-		1,228
Museum	1 1		- 1		_	-			1	1,220
ort and Recreation		-	2	15	2	-1	-	_		No.
District Municipality:			-	-1	-	-1	-			
										· · · · ·
								-		
Other grant providers:		-	- "	-	-	7-4	-			-
European Union		2	<b>E</b>		- 1	-	-	- 1		
~ 100 FM Addition   4 (m) 1 (m) Addition   100 FM Addition   100 F								_		
tal capital expenditure of Transfers and Grants		101,016	158,510	148,510	6,107	45,233	74,255	(29,022)	39.1%	148,510

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Mid-Year Assessment

	- 1			Budget Year 2019/20		
Description	Ref	Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variand
R thousands						<b>A</b> 4
EXPENDITURE				10 9000000		%
Operating expenditure of Approved Roll-overs						
National Government:						
Local Government Equitable Share		2,772	2,226	2,226	546	19.7%
Water Services Operating Subsidy					-	
EPWP Incentive	1 1				-	
Integrated National Electrification Programme					- 1	
Finance Management	1 1	1			-	
Museums Services	1 1	l.			-	
Museums offfices	1 1				- 1	
Massification	1 1			12		
Provincial Government:		2,772	2,226	2,226	546	19.7%
Provincialisation of Libraries	1 1	3,524	-	-	3,524	100.0%
Museums Services		2,181	-	-	2,181	100.0%
		-	5.0	-	-	
Community Library Services Grant	1 1	1,344	80	-	1,344	100.0%
Sport and Recreation	1 1				-	
Health subsidy	1 1				-	
District Municipality:	1 1	-	-	-	-	
finant dans-tiI	1 1				_	arm-atitudes, so
[insert description]					-	
Other grant providers:		_	-	-	-	
Grant skill development	1 1		-	_	_	
COGTA Grant					-	
tal operating expenditure of Approved Roll-overs		6,296	2,226	2,226	4,071	64.7%
pital expenditure of Approved Roll-overs		İ				
National Government:	1 1	-	-	-	_	
Neighbourhood Development Partnership	1 1	-	978	-	-	
Water Services Infrastructure Grant (WSIG)	1 1				_	
Massification	1 1	<del></del> 8	-	12	_	
	1 1			the state of the s	_	
					_	
Other capital transfers [insert description]					_	
Provincial Government:		-	- 1	-	-	
					-	
Corridor Development		1	1			
listrict Municipality:		_ 1	_	_	-	
		1	į.		_	
ther grant providers:		-	-	-		
					2	
Lambel						
l capital expenditure of Approved Roll-overs				-	85	
AL EXPENDITURE OF APPROVED ROLL-OVERS		6,296	2,226	2,226	4,071	64.7%

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	Ref	2018/19 Audited	Original	Adjusted	Manda	Budget Year 2			v	,
R thousands		Outcome	Budget	Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Yea
Controllians /Delitical ASC December 1991	1	Ā	В	С					*	D
Councillors (Political Office Bearers plus Other)  Besic Salaries and Wages	4 1									
Pension and UIF Contributions		13,938	15,302	15,302	1,280	7,407	7,651	(244)	-3%	15,3
Medical Aid Contributions	1 1	1,717	1,839	1,839	145	869	919	(51)	-6%	1,8
	- 1	84	103	103	7	40	51	(11)	-22%	7
Motor Vehicle Allowance		5,488	5,525	5,525	433	2,597	2,763	(166)	-6%	5,6
Celiphone Allowance	1	2,329	2,870	2,870	218	1,306	1,435	(130)	-9%	2,1
Housing Allowences		1,012	1,092	1,092	87	522	546	(24)	-4%	1,0
Other benefits and allowances		89	114	114	16	97	57	40	70%	
Bub Total - Councillors	1 1	24,657	26,845	26,845	2,185	12,837	13,422	(586)	-4%	901
% increase	4		8,9%	8.9%			,,,	(555)	7/	26,8 8.9%
Senior Managers of the Municipality	3					1				
Basic Saleries and Wages	1 1	10,006	7,349	7,349	483	3,113	3,674	(561)	-15%	7,3
Pension and UIF Contributions	1 1	-	1,673	1,673	59	350	836	(487)	-58%	1,6
Medical Aid Contributions	10.1	-	150	150	9	69	75	(6)	-8%	1
Overtime	1 1	-	-	_ '	-11	-1		-	-0 70	
Performance Bonus	1 1	-	-		[	-				
Motor Vehicle Allowance	1 1		840	840 .	80	441	400	-		- 2
Celiphone Allowance				-	-		420	21	5%	8
Housing Allowances	1 1		1	1	- 5	(m)				
Other benefits and allowances	1 1		241	241		-	/miles	(0)	-100%	
Payments in lieu of leave		0.78			5	540	121	420	348%	
Long service awards		-	-	無事	180	- 1		-		2
Post-retirement benefit obligations		*	-	8	>-	140		-		
rosi-rement benefit obagations  ib Total - Senior Managers of Municipality	2			*	) •	*		_		
No iotal - Senior Managers of Municipality  **Noncrease**	1.1	10,096	10,253	10,253	636	4,513	5,126	(613)	-12%	10,2
	14		2.5%	2.5%				1		2.5%
her Municipal Staff										
Basic Salaries and Wages	1 1	336,067	349,105	333,105	25,826	186,572	166,553	20,019	12%	333,10
Pension and UIF Contributions	1 1	58,845	64,726	64,726	4,259	32,061	32,363	(301)	-1%	
Medical Aid Contributions	1 1	19,550	27,690	27,690	2,122	15,340	13,845			64,72
Overtime	1 1	59,375	21,791	21,791	3,349	10,743		1,495	11%	27,69
Performance Bonus	1 1	_		22	0,040	10,740	10,895	(152)	-1%	21,79
Motor Vehicle Allowance		23,462	24,197	24,197	1,733	44.004	40.000	-		-
Cellphone Allowance	1 1		6.47401	E4, 107	1,733	11,861	12,098	(238)	-2%	24,197
Housing Allowances	1 1	8,228	9,422	9,422	-			- !		-
Other benefits and allowances	1 1	42,329		- 1	519	4,076	4,711	(634)	-13%	9,422
Payments in lieu of leave	1 1		50,328	50,328	802	22,274	25,164	(2,890)	-11%	50,326
Long service awards		(0)	29,258	29,258	-	-	14,629	(14,629)	-100%	29,258
Post-retirement benefit obligations	1,1	*	4,552	4,552	373	2,027	2,276	(250)	-11%	4,552
Posi-retrement benefit obligations b Total - Other Municipal Staff	2	-	-	- 1		- 3				,,,,,,
% Increase		547,856	581,069	565,069	38,983	284,955	282,534	2,420	1%	565,069
	4		6.1%	3.1%						3.1%
tel Parent Municipality	-	582,519	618,166 6.1%	602,166 3.4%	41,804	302,305	301,083	1,222	0%	602,166
paid salary, allowances & benefits in arrears:				3.478			1			3.4%
ard Members of Entities			-+							
Easic Salaries and Wages					F	ļ				
Pension and UIF Contributions		-	-	=	- 1	7.00		-	1	
			1		3			-		
Medical Aid Contributions				8				- 1		
Overtime				4	1	İ		-111		
Performance Bonus					- 1	75		_11		
Motor Vehicle Allowance					_			[]		
Celiphone Allowance		1	1		25			-()		
Housing Allowances				1	1,83	131		- 11		
Other benefits and allowances					1			-		
Board Fees								-		
Payments in lieu of leave								- 1		
Long service awards			i		-			-		
Post-retirement benefit obligations								- []		
Total - Board Members of Entities	2	-						-		
% increase	4	-	-	- 1	-	- 1	-	-	ĺ	-
	1				į		Ī		-	
or Managers of Entities			-						1	
Basic Salaries and Wages								200	1	
Pension and UIF Contributions					1			27		
Aedical Aid Contributions						3		100		
Overtime					1					
Performance Bonus						1		7		
Notor Vehicle Allowance					+			2		1/4
eliphone Allowance			,					-	4	7
ousing Allowances								-	1	
ther benefits and allowances					10			3.1		
ayments in lieu of leave								=		
ong service ewards					849			-		
ost-retirement benefit obligations	,							*		
	2					1		+		
ntel Canica Manager at Caste	1	-	- 1	-		-		-		-
										- 1
	4								1	- 1
increase	4									
Increase Staff of Entities	4				V.					
Total - Sanior Managers of Emitiles : Increase - <u>Staff of Emitties</u> - axic Salaries and Wages ension and UIF Contributions	4									

TO THE RESIDENCE POLICY OF THE		557,861	591,321	575,321	39,619	289,468	287,661	1,807	1%	575,32
TOTAL MANAGERS AND STAFF	14		6.1%	3.4%						3.4%
% increase	- 1.1	- C1 C,3 CO		602,166	41,804	302,305	301,083	1,222	0%	602,16
TOTAL SALARY, ALLOWANCES & BENEFITS	- 1 - 1	582,519	618,166	602.400						
Total Municipal Entities		-	-		- =					
% increase	4					1		1		
Sub Total - Other Staff of Entities	1 1	-	- 1	-	-	-	_	-		
Post-retirement benefit obligations	1 1		1	1				- 1	1	
Long service awards	- 1 1					1		_ [		
Payments in lieu of leave	- 1 1			- 1	1	4		- :	- 1	
	- 1 1	1						_	11	
Housing Allowances Other benefits and allowances	1 1				1			_		
Caliphone Allowance	1 1				. !	1		- 1		
Motor Vehicle Allowance	1.3		Ī		1					
Performance Benus	1.0							_		
Overtime	1					1		_		

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment

Description	Ref						Budget Year 2019/20	r 2019/20						2019/20 IM Exper	2019/20 Medium Term Revenue & Expenditure Framework	evenue &
R thousands	,	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year Budget Year	Burdnet Year	Dudast Van
Cash Receipts By Source	-	Outcome	Оптсоше	Dutcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2019/20	+1 2020/21	+2 2021/22
Property rates		17.776	20.304	22647	28 ADO	26 400	10000				•					
Service charges - electricity revenue		49.316	52 844	60 270	64 BEA	40.224	43,334			1			122,499	261,530	277,623	288,728
Service charges - water revenue		8,956	8.648	8.921	10.374	45.683	0,000	-		Nest Control			450,605	790,177	817,730	834,085
Service charges - sanitation revenue		5,702	5,650	5.626	5 917	C00,00	5,654	_		1	•		65,271	127,342	132,034	138,636
Service charges - refuse		5,099	5,511	5.492	5.664	2,500	3 80%			ı			24,955	62,486	64,206	67,416
Service charges - other		1	'	1	DO'O	7,020	100'5			1		-	32,000	60,256	62,824	65,965
Rental of facilities and equipment		229	651	580	629	685	908			T.			r		1	. 1
Interest eamed - external investments		84	207	757	420	348	144		-	*			4,692	8,661	9,094	9,549
Interest earned - outstanding debtors		929	1,338	378	202	372	4 4			lý.	-		3,005	4,041	4,243	4,455
Dividends received		1		3 1	<b>3</b> 1	070	SIC		-				668	4,890	10,269	10,782
Fines, penalties and forfeits		717	776	520	1 873	1 000	4 003			1			1	1	J	ı
Licences and permits		-	0		, C (o')	000';	1,287	-	9	1			(2,665)	4,383	4,602	4,833
Agency services		1	' '	,	- '	-	_			1			6	14	15	9
Transfer receipts - operating		,	185 182	1	1 000 0	1 07 07	-			(1)	-		1			
Other revenue		5 057	1 205	1 634	42 607	48C'SL	8,327		_	1			236,635	431,718	453,304	477.846
Cash Receipts by Source	1	94.313	264 415	115,061	/0C'/1	CLS	2,000			1			3,300	36,124	37,498	38,954
Other Cook Clame by Carree				1046	133,002	120,163	שר, ירר		1	1	1	1	941,207	1,791,623	1,873,442	1,941,264
Transfer moning			.000 .746					180 1 100								
		1	64,000	1	1	76	2,160	-		1	- 1		107 020	479 400	2.004	
Contributions & Contributed assets		(	1	,	1	1	-			1			670,101	173,109	5,431	ı
Proceeds on disposal of PPE	_	Ď	1	í	•	,		-		ī			, ,	1 66 6	1	1
Short term loans	_	9	1	1	ı	1			_	'	- 14		755,3	2,332	2,472	2,620
Borrowing long term/refinancing		1)	'	1	1	1		-		- '			1	1	1	1
increase in consumer deposits		3	1	1	1	1				1 1 1 1			- 320	1 4	L:	1
Receipt of non-current debiors		0)	t	1	¥	1		-		,	dea May ag		000	330	1,236	1,302
recept of non-current receivables		9	1	1	•	1				a			34 DE8	024,00	70,406	71,110
Tetal Carta and a superior and a sup		0	ř	1		•		-		,			200	01,000	040,	
I oral Cash Receipts by Source	i	94,313	328,415	115,401	133,002	126,185	119,260	1	•		1		4 14B 443	2 000 000	1 000 4 000	1
Cash Payments by Type	_							-					7140414	Z,U04,300	1,934,026	2,016,296
Employee related costs	_	50,648	53,544	46.851	44.269	53.857	30 407						ı			
Remuneration of counciliors	-	1,992	2,021	2,179	2,188	2.185	1 991			1			302,744	591,321	289'689	697,259
Interest paid			9,691	3,802	3,843	5,405	3.836	_	-				14,269	26,845	28,453	30,161
Bulk purchases - Electricity		-	64,958	ı	41,500	40,631							18,460	45,042	47,474	20,038
bulk purchases - Water & Sewer	_	1	1	-	1	- 1	-0		-	4	_		449,903	296,993	638,782	683,497
Contractor carriers	_	42	167	141	150	68	153	_		4 0			3.568	180'/9	92,306	98.768
Grants and subsidies paid - other minimalator		1,508	15,548	6,723	16,511	13,811	29,317	-161		,	-		19.421	102 838	46.462	507,4
Grants and subsidies paid - other		r.	1	 I	1	1		-		-			'		201/2	†05°6†
General expenses		1 540	35 103 /	- 070.07	1 000	' !	-	-		ī			1		-	
Cash Payments by Type		55,739	181.122	109 042	192 400	1,0T5	15,864	į		1			145,315	263,229	334,876	354.969
Other Cash Flows/Payments by Type	_			arolog.	004/07	786'01	R9C'06	ı	ı	ı	1	t	1,040,788	1,717,659	1,832,211	1,958,868
Capital assets		3.493	14.718	7 840	E 700	6440	44.400		===							
Repayment of borrowing			10.821	10 680	14 9791	0110	8ZL'11			,			158,031	207,119	6.931	
Other Cash Flows/Payments			141 923	Eop'n	(0,2/3)	(3,3/1)	(5,183)			1	-		13,915	25,598	28,757	31,884
Total Cash Payments by Type	ļ	59,231	348,583	127,572	127,933	119,731	96.514			1			(49,923)	92,000	83,000	
NET INCREASE/(DECREASE) IN CASH HELD		35.081	(20.168)	112 1741	K 070	e des	47.44	-			•	1	1,162,811	2,042,376	1,950,900	2,000,752
Cash/cash equivalents at the month/year beginning:		6666	45.081	24.913	12 742	17.814	24.765	1 70 1	1 3	(i)		1	(14,400)	22,612	3,127	15,544
Cash/cash equivalents at the month/year end;		45,081	24,913	12,742	17.811	24.265	47,011	47,011	47,011	47,011	47,011	47,011	47,011	666'6	32,611	35,738
	1			41 164	110,1	CU2,12	41,011	110,14	47,011	47,011	47,011	47,011	32,611	32,611	35,738	51,282

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Mid-Year Assessment

		2018/19				Budget Year 20	019/20			
Description	Ref	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		287,110	313,499	308,338	27,122	160,408	154,169	6,239	4%	308,336
Service charges - electricity revenue		630,194	811,903	623,784	46,612	322,935	311,892	11,043	4%	623,784
Service charges - water revenue		176,507	186,097	158,182	14,808	89,090	79,091	9,999	13%	158,182
Service charges - sanitation revenue		108,894	110,794	124,838	8,931	56,166	62,419	(6,253)	-10%	124,838
Service charges - refuse revenue		88,291	83,960	97,127	6,549	39,858	48,564	(8,705)	-18%	97,127
Service charges - other		~			_			_		
Rental of facilities and equipment		8,141	8,661	8,661	696	3,976	4,331	(354)	-8%	8,661
Interest earned - external investments		4,961	4,041	4,041	141	869	2,020	(1,152)	-57%	4,041
Interest earned - outstanding debtors		8,015	9,780	9,780	513	4,165	4,890	(725)	-15%	9,780
Dividends received		-			_	_				-
Fines, penalties and forfeits		8,589	8,117	8,117	1,287	7,082	4,059	3,024	75%	8,117
Licences and permits		12	14	14	1	5	7	(2)	-32%	14
Agency services			_	- 1		_	The state of the s	_	05.0	, i
Transfers and subsidies	- 1	498,547	431,718	533,109	799	260,608	385,157	(124,549)	-32%	533,109
Other revenue		23,627	31,810	36,084	727	5,051	18,042	(12,991)	-72%	36,084
Gains on disposal of PPE		-5,1	2,332	2,332	_	4,714	1,166	3,548	304%	2,332
Total Revenue (excluding capital transfers and contributions)	- 1	1,842,887	2,002,724	1,914,407	108,188	954,927	1,075,806	(120,879)	-11%	1,914,407
Expenditure By Type									1	
Employee related costs		557,861	591,321	562,321	39,619	289,468	281,161	8,307	3%	562,321
Remuneration of councillors	- 1	24,657	26,845	26,845	2.185	12,837	13,422	(586)	-4%	26,845
Debt impairment		89,608	174,245	174,245	1,036	58,865	87,123	(28,257)	-32%	174,245
Depreciation & asset impairment	- 1	361,880	491,982	491,982	31,126	184,768	245,991	(61,222)	-25%	491,982
Finance charges		61,665	45,042 :	45,042	3,836	26,677	22,521	4,156	18%	45,042
Bulk purchases	- 1	524,211	684,074	631,074	41,288	283,030	315,537	(32,507)	-10%	631,074
Other materials	- 1	5,975	4,310	3,319	153	742	1,659	(918)	-55%	3,319
Contracted services		74,012	54,249	143,756	29,317	102,077	71,878	30,199	42%	143,756
Transfers and subsidies		7 1,012	01,210	110,100	20,011	- 1	11,070	50,155	4270	145,150
Other expenditure		306,101	332,640	287,331	19,712	89,084	143,666	(54,582)	-38%	287,331
Loss on disposal of PPE	- 1	000,101	002,040	201,001	311101		170,000	(34,302)	-30%	201,331
Total Expenditure	ı	2,005,971	2,404,708	2,365,915	168,272	1,047,548	1,182,957	(135,410)	-11%	2,365,915
Surplus/(Deficit)		(163,084)	(401,983)	(451,508)	(60,083)	(92,620)	(107,152)	14,531	-14%	(451,508
I ransters and subsidies - capital (monetary allocations)		(100)00 ()	(101,000)	(10.,000)	(55,500)	(00,000)	(1011102)	,	1170	(101)00
(National / Provincial and District)		127,639	173,189	163,189	6,127	45,233	90,233	(45,000)	-50%	163,189
(National / Brayingial Panadrantal Agencies Hayashalds						ľ			1	
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons,										
Higher Educational Institutions)				1		i i		_		
Transfers and subsidies - capital (in-kind - all)								_		
Annaly (Part No.										
Surplus/(Deficit) after capital transfers & contributions		(35,445)	(228,795)	(288,319)	(53,956)	(47,388)	(16,919)	(30,469)	180%	(288,319)
Taxation	1							-		
Surplus/(Deficit) after taxation		(35,445)	(228,795)	(288,319)	(53,956)	(47,388)	(16,919),	(30,469)	180%	(288,319)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Mid-Year Assessment

		2018/19 Budget Year 2019/20									
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
R thousands									%		
Revenue By Municipal Entity						di Secretaria					
Service charges - water revenue		95,286	114,940	119,081	8,998	9,335	57,470	(48,135)	-84%	119,08	
Service charges - sanitation revenue								-			
Service charges - other	1 1										
Rental of facilities and equipment		- 1				i i		-			
Interest earned - external investments	1 1							- 1			
Interest earned - outstanding debtors								-			
Agency services			1	1		g B					
Transfers recognised - operational				1				i			
Other revenue						E)		-			
Gains on disposal of PPE								_			
Total Operating Revenue	1	95,286	114,940	119,081	8,998	9,335	57,470	(48,135)	-84%	119,081	
Expenditure By Municipal Entity	- 1 1										
Employee Related Cost		12,269	12,907		1,574	7,251	6,454	797	12%	12,907	
Debt Impairment		:-	-		::	- 1	-	_		-	
Collection Costs		- 2	_		-	- 1		_		_	
Depreciation		681	896		61	365	448	(83)	-19%	896	
Finance Charges		-	-	4	-	-	- 0.000	_		-	
Bulk Purchases		24,261	24,557	i	3,495	13,555	12,278	1,276	10%	24,557	
Other Material	1 1	5,550	5,465		148	2,769	2,733	1,1		5,465	
Contracted services		3,628	9,849	1	112	963	4,925			9,849	
Repairs & Maintenance		-			-	-	-		ļ	0,010	
Other Expenditure		30,760	28,552		3,195	19,204	14,276	4,928	35%	28,552	
Total Operating Expenditure	2	77,149	82,227	-	8,585	44,106	41,113	2,992	7%	82,227	
Surplus/ (Deficit) for the yr/period		18,137	32,713	119,081	413	(34,771)	16,357	(45,142)	-276%	36,854	
Capital Expenditure By Municipal Entity		,	55,110			(5.1,)	10,007	(10,112)	21070	30,034	
Service charges - water revenue								_			
Service charges - sanitation revenue	1 1					1					
Service charges - other		1		Ĭ				_	- 1		
Rental of facilities and equipment			ì			Y .		_			
nterest earned - external Investments						-		_			
nterest earned - outstanding debtors								_			
Other revenue								_			
Sains on disposal of PPE			04	1				_			
#REFI											
								-			
otal Capital Expenditure	3		-		-					-	

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment

	2018/19				Budget Year 20	19/20	S		
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	3,436	17,260	15,677	3,493	3,493	15,677	12,184	77.7%	2%
August	10,348	17,260	15,677	12,343	15,835	31,353	15,518	49.5%	8%
September	2,174	17,260	15,677	6,617	22,652	47,030	24,378	51.8%	11%
October	12,590	17,260	15,677	9,161	31,813	62,706	30,893	49.3%	15%
November	15,784	17,260	15,677	9,742	41,555	78,383	36,828	47.0%	20%
December	18,715	17,260	15,677	7,532	49,087	94,059	44,972	47.8%	24%
January	13,575	17,260	15,677			109,736	-		
February	5,177	17,260	15,677	-		125,412	-		
March	14,177	17,260	15,677			141,089	-		
April	7,248	17,260	15,677	15		156,766	-		
May	14,835	17,260	15,677	72		172,442	-		
June	40,833	17,260	12,427	-		184,869	-		
Total Capital expenditure	158,893	207,119	184,869	49,087					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year Assessment

KZN252 Newcastle - Supporting Table SC13a A	T	2018/19	tenrent • cap	кат ехрепони	ire on new i	Budget Year 20	T Class · Mi	d-Year A	88essmeni	
Description	Ref		Original Budget	Adjusted Budget	Monthly	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year
thousands	1								%	1010049
apital expenditure on new assets by Asset Class/Sub-c	laux									-W Mile-Wesser
nfrastructure		60,975	137,886	120,186	3,120	31,606	60,093	28,487	47.4%	120,1
Roads Infrastructure		37,699	115,966	108,266	3,120	31,606	54,133	22,527	41.6%	108,2
Roads	1	37,699	115,966	108,266	3,120	31,606	64,133	22,527	41,6%	108,2
Road Structures		-	-		-	-		-		
Road Furniture		-	2		-	2 2		-		
Capital Spares		2	-	-				-		
Storm water Infrastructure	1	-	-	-	-	-	-	-		
Drainage Collection		-	-	~	-	-		-		
Storm water Conveyance		-	-	12	-	* *		-		
Attenuation		-	-	-				-		
Electrical Infrastructure	1 1	3,625	-	-	-	-	-	-		
Power Plants		-		-	-	-		-	1	
HV Substations	1 1	-	-	-	-	- 1		-		
HV Switching Station	1 1	-	*	- 1		- 1		-		
HV Transmission Conductors		-	-	-	-	-		-	/	
MV Substations		-	-	- 1	-			-		
MV Switching Stations	1 1	-		-	-	-		-		
MV Networks	1 1	-	(4)	- 1	-	-		-		
LV Networks	1 1	3,625	100	~ 1	-	200		-	1	
Capitel Spares		-	(6)	-	=	12		-	İ	
Water Supply Infrastructure		13,707	21,420	11,420	×	-	5,710	5,710	100.0%	11,4
Dams and Weirs		-				-		_		
Boreholes		*	-			-		_		
Reservoirs		-		(6)	8 (			_	1	
Pump Stations		-	100	- 1	-			_ 1		
Weter Treatment Works		13,707	5,420	5,420	-1	- 1	2,710	2,710	100.0%	5,4
Bulk Mains	1 1	-	-	- 1		_	5,7.10	-		4,4
Distribution		-	16,000	6,000		-	3,006	3,000	100.0%	6,0
Distribution Points	1 1			- 1	- 1	-		0,000	150.076	0,0
PRV Stations	1 1	-	- 1		-	-		_		
Capital Spares	1 1	-	_					-		
Sanitation Infrastructure	l ľ	5,943	500	500		_	250	250	100.00	
Pump Station	1 1	5,515	-	000			230	250	100.0%	50
Reticulation								-		
Waste Water Treatment Works	1 1	5,943						-		
Outfall Sewers	1 1	0,040				-		-		
Toilet Facilities			= 11					-	1	
Capital Spares			500	500	1	-	l maria	-		22
Solid Waste Infrastructure		-	-		10	3	250	250	100.0%	50
Landfill Sites	1			-		12	-	-	i	-
Weste Transfer Stations		9	3.4	= 1	100	- 1		-	i	
Waste Processing Facilities				-	2	-		-		
Weste Drop-off Points			- 1		55	-		- 1		
Waste Separation Facilities			-	- 1	- 1	-		-01	10	
				-	-	-		- 1		
Electricity Generation Facilities				- 1	-	- 1		- [		
Capital Spares Rail Infrastructure			-	-	-	-		-	10	
Rail Lines		-	-	-	-	-	-	-	1	-
Rail Structures		-	-			- 1		-	2.1	
				-		-		- [		
Rail Furniture		-		-		- 1		-		
Drainage Collection	1	(4)	-		-	-		-		
Storm water Conveyence		-	-	-	-	-		-		
Attenuation		-	#	- 1	3	-		- ;		
MV Substations			=	14	30	-		-		
LV Networks		-	+	-	(%)	-				
Cepital Speres		-	*	-	140	- 3				
Coastal Infrastructure		9	-	-	-	- 8	-	- ()		-
Send Pumps		-	+1	-	-			- ()		
Piers		-	+	- 1	-	-		- 1		
Revelments		*	*	+	-	=		- 1		
Promenades		-	*	- 1	_	-		- 1		
Capital Spares		-	*	-	(4.1	-		_		
nformation and Communication Infrastructure		-	-	(-1	-	-	-	_		
Data Centres			-	-	-	-		_		-
Core Layers		-		200	-	_		-		
Distribution Layers		-	-	(m.7)	- 1	- 1		_		
Capital Spares			-	-	_	_				
1			44	44.15						
munity Assets		23,948	11,442	11,442		= = =	5,721		100.0%	11,442
community Facilities		23,948	11,442	11,442	-	-	5,721	5,721	100,0%	11,442
Helis		-	-	-	-	-		-		*
Centres		-	-	-	•			- 1		-
Créches		-	(m)	-	-			-		-
Clinics/Care Centres		-	-	220	9	- 1		-		le:
Fire/Ambulance Stations		-	( E.	- 1	- [	-		- 1		
Testing Stations		2		-	- i	-		-		-
Museums		-	~	- 1	-	_ 1		_		-
Galleries		52	-	-	-	- 1		_		
Theatres		-	- 1	2	-			_ i		

7									
Cemeteries/Cremetorie Police	-	-	-	-	-		-		
Parks	i :	-		-		i	-		
Public Open Space					1		-		-
Nature Reserves			_			1	_		
Public Ablution Facilities						·			
Markets	-	-	190						1
Statis	6,855	1740	-		_	1	" -		
Abattoirs	_	-	-		1		11		_
Airports	_						1		
Taxi Renks/Bus Terminals			-		-				
Capital Spares	-	200	-	_		,			
Sport and Recreation Facilities	-	-	-	_	_	-	_		
Indoor Facilities	-	2.50		-			_		
Outdoor Facilities		26.	-	-		1			
Capital Spares	5	(2)		18			_		
Heritage assets	-	-	-	- 1	-	-	-		-
Monuments	*	-	-					-	
Historic Buildings	-	-	-		150	1			
Works of Art	-		-	_	-		-		1
Conservation Areas	-	32		85	380	1	-		
Other Heritage	1,5	- 7	-		-		-		
Investment properties		4,500	1,250		_	625	625	100.0%	4 000
Revenue Generating		4,500	1,250			625			1,250
Improved Property	1 (2)	4,500	1,250		_	62	-1		1,250
Unimproved Property	12	100000	-	1	50	1	020	,30.07	1,250
Non-revenue Generating	-	- 1	_			- 1	_		
Improved Property	(4)	-	-	40	-	_	l ē		
Unimproved Property	(C)	_	- 1	_	_				
Other assets	-	500	500	-	-	250		100.0%	500
Operational Buildings	- 1	500	500	-	1 100011	250			500
Municipal Offices	383	500	500	-	4	25%		100.0%	500
Pay/Enquiry Points	(#E)		=	-	2		_		
Building Plan Offices	9.	=	=	(4)			_		
Workshops	-	78	2	**	2				
Yards	(m.)	3	-	100	-				
Stores	-	· ·	-		-		_		
Laboratories	-			+0	=		_		
Training Centres	:+:	= 1	-	(40)			_		
Manufacturing Plant	(#3)		-	(E)			-		
Depots	186	8	_	-	-		_		
Cepital Spares	*	*		_	-		_		
Housing	-	-	-	_	-	-	-	1	_
Staff Housing	188.0	-	- 1	-	=		_		
Sociel Housing			- 0	140	91		_		
Capital Spares	-	-	_		+		- 2		
Biological or Cultivated Assets	_	_							
Biological or Cultivated Assets	- 20	-		- 3		-		- 1	-
	7-			-	- ) )		- 8		
Intengible Assets	-		- 2				-	_	-
Servitudes	- 2	-	223	-	-		-	] 3	
Licences and Rights	-	-		2	-	- 2	-		-
Water Rights	9	=	(2)	-	=		21		57/
Effluent Licenses	14	-	-	=	-		-		20
Solid Waste Licenses	-	-	-	-	- \		-	į	-
Computer Software and Applications	-	-	-	-	-0		-		
Load Settlement Software Applications	-	*		*	-		-		30
Unspecified	-	-		-	1 -		-		-
Computer Equipment	-	-	-	-	-	_	-		-
Computer Equipment	-		12.0	-	(6)		-		
Furniture and Office Equipment	1,256	2,280	1,980	3	161	990	829	83.7%	1,980
Furniture and Office Equipment	1,256	2,280	1,980	3	161	990	829	B3.7%	
	17.1.4.3.4			1	77-20-			i	1,980
Machinery and Equipment	132	5,450	5,450		-	2,725	2,725	100.0%	5,450
Machinery and Equipment	132	5,450	5,450	-	12	2,725	2,725	100.0%	5,450
Transport Assets	-	700	700	-		350	350	100.0%	700
Transport Assets	- 1	700	700	-	-	350	350	100 0%	700
Lend	-		1		4 909				friend.
Land	-	2,000	2,000	1,302	1,302	1,000	(302)	-30.2%	2,000
N-110	-	2,000	2,000	1,302	1,302	1,000	(302)	-30.2%	2,000
Zoo's, Marine and Non-blological Animals	-	-	-			-			-
Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals	-	-	-	= -	-	-			-

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Mid-Year 2018/19 Audited Adjusted YearTD YTO YTD YearTD actual % Capital expenditure on renewal of existing assets by Asset Class/Sub-class Infrastructure 46,912 3,656 20,400 Roads Infrastructure 23.015 18.000 17,000 952 6.544 8,500 1,956 23.0% 17,000 23,015 18,000 17,000 952 6,544 8 500 1,956 23.0% 17,000 Road Structures Road Furniture Capital Spares Storm water Infrastructure Drainage Collection Attenuation Electrical Infrastructure Power Plants HV Substations HV Switching Station HV Transmission Condu MV Substations MV Switching Stations MV Networks I V Networks Capital Spares Water Supply Infrastructure 23,897 3,400 3,400 1,700 1.700 100.0% 3,400 Dams and Weirs Boreholes Pump Stations Water Treatment Works 23,897 Bulk Mains Distribution 3,400 3,400 1,700 100,0% 1,700 3:400 Distribution Points PRV Stations Capital Spares Sanitation Infrastructure Pump Station Retirulation Waste Water Treatment Works Trilet Fertities Capital Spares Solid Waste Infrastructure Landfill Sites Waste Transfer Stations Waste Processing Facilities Waste Drop-off Points Weste Separation Facilities Electricity Generation Facilities Capital Spares Rail Infrastructure Reil Lines Rail Structures Rail Furniture Drainage Collection Storm water Conveyance Attenuation MV Substatio 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

Halls
Centres
Crèches
Clinics/Cere Centres

Total Capital Expenditure on renewal of existing assets	1	46,912	21,400	20,400	952	6,544	10,200	3,656 35.8%	20,
Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals				-	-	-	-		-
Land		-	-		-	-   "		-	
Land		-	-	-	-		-	-	
Transport Assets Transport Assets		-	-	(40)	-				
Machinery and Equipment		7.0	7	100	= (	=		-	
Machinery and Equipment		-	-	-	-	-	-		
Furniture and Office Equipment		-	-	-	*	-	-		
Computer Equipment Furniture and Office Equipment		-	-	-		-			1
Computer Equipment			-	-	-		72		
Unspecified		\$ \$	2.4	8	-	3		ĝ.	
Computer Software and Applications Load Settlement Software Applications	11		10	7	-			(0)	
Solid Waste Licenses		5	-	-				2.5	
Water Rights Effluent Licenses		*	-	*	-	-		(6)	
Licences and Rights		-	-	*	-	-	÷	7.6	
Inlangible Assets Servitudes			-	-		-			
Biological or Cultivated Assets		-	-	-	-	- 1		6	
Biological or Cultivated Assets		_		-	_		-		
Social Housing Capital Spares			-	-		-7/		-	
Staff Housing		-		Ö	-	287		-	
Capital Spares Housing		-	-	-	7.0	-	-	-	
Depots		-	-	*	-	(40)		-	
Training Centres Manufacturing Plant		-	-	-	36	-		-	
Laboratories		=			221	(23		-	
Yards Stores		2		_	-				
Workshops		-	(2)	-	-	3		-	
Pay/Enquiry Points Building Plan Offices		- 1			1			_	
Municipal Offices					-	-		-	
Other assets Operational Buildings			=	-			-		-
Unimproved Property		3	100	-	-	-		-	
Non-revenue Generating Improved Property		-	- 1		-		_	- 1	
Unimproved Property		.=/	-	74	-	-		-	
Revenue Generating Improved Property		-	-	-	-	-	-	-	
Investment properties		-	-		-	-	= =		
Other Heritage		100		-	2			-	
Works of Art Conservation Areas		9	70	- 2	1			-	
Historic Buildings		3			4	-		-	
Heritage assets  Monuments		-	1	-		-			
Capital Spares			5 (	-	-			-	
Indoor Facilities Outdoor Facilities		-		-				-	
Sport and Recreation Facilities		-	5	-	-	) = )	-	-	
Taxi Ranks/Bus Terminals Capital Spares			*	-0	-	-		-	
Airports			-		_	-		-	
Stalls Abaltoirs				-		E .		- ()	
Markets		82	-	-	-	-		_	
Nature Reserves Public Ablution Facilities		-	-	_	0			-	
Public Open Space			4	-		= =		-	
Police Puris			100					-	
Cemeteries/Crematoria		1/2		_	-	20		-	
Libraries		1	1	_	5	3		-	
Theatres	- 1	E.	-	_				-	
Museums Galleries Theatros	- 1					- 1			

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Mid-Year Assessment 2018/19 YearTD budget Andhed YTD YTD YearTD actual Forecast % Repairs and maintenance expenditure by Asset Class/Sub-class frastructure 61.632 95 904 103 565 5,548 21,964 51 792 29.828 57.6% 103,585 Roads Infrastructure 21.686 36.764 98.8% 752 87 18.382 229 1B.153 36 764 752 21,336 36,764 67 229 18,382 18,153 36,754 Road Structures 350 Road Furniture Cepital Spares Storm water Infrastructure 9,352 100.0% 9,352 18,704 Drainage Collection Storm water Conveyance 18 704 16,704 9,352 9.352 100 0% 18,704 Electrical Infrastructure 12,436 12,295 9,419 1,232 3,049 4,709 35.3% 1,660 9,419 Power Plants **HV Substations** HV Switching Station 3,100 3,100 1.550 1,550 100.0% 3.100 HV Transmission Conductors 6,195 1,232 3,049 3,404 1,702 (1,347) -79.2% 3,404 MV Substations MV Switching Stations MV Networks LV Networks 3,000 2,915 1,458 100.0% 1,458 2.915 Capitel Spares 7.440 Water Supply Infrastructure 16.429 9.460 1.940 10,970 3,720 (7,250) -194.9% Dams and Weirs Reservoirs 16,429 9.460 Pump Stations 7.440 1,940 10.970 3,720 (7,250) -194.9% 7,440 Water Treatment Works Bulk Mains Distribution Distribution Points PRV Stations Capital Spares Sanitation Infrastructure 32.014 33,758 31,258 2,290 7,716 15,629 7,913 50 6% 31,258 Pumo Station Waste Water Treatment Works 32,014 33,758 31,258 2,290 7,716 15,629 7,913 31,258 Outlati Sewers Toilet Facilities Capital Spares Solid Waste Infrastructure I endfill Sites Waste Transfer Stations Waste Processing Facilities Waste Drop-off Points Waste Separation Facilities Electricity Generation Facilities Capital Spares Rail Infrastructure Rait Lines Rail Structures Rail Fumiture Drainage Collection Storm water Conveyance Attenuation MV Substation LV Networks Capital Spares Coastal Infrastructure Sand Pumps Piers Revelments Promenades Capital Spares Information and Communication Infrastructure Data Centres Core Layers Distribution Leyers Capital Spares Community Assets 2.814 237 237 107 635 119 (516) -435.2% 237 2,605 -310.1% Community Facilities 237 486 119 (368) 237

848

Centres

(469)

Gréches				3.			-		
Clinics/Care Centres		-			- 5		-		
Fire/Ambulance Stations	-			120			-		
Testing Stations	-	-	•	(2)			_		
Museums	2	(8)	•	-			-		
Gatleries	3	(-)		-	8	1	-		
Theatres	-	(2)		-			_		
Libraries	75	1		- 1	2		(2)	#DIV/0!	
Cemeteries/Crematoria	1 1			1			_		
Police			-	_	-		_		
Puris	100			_			_		
Public Open Space	232	10	10	_ :	15	5	(10)	-208.5%	1
Nature Reserves			, i		-		-	1	
Public Ablution Facilities			181		8		-		1
Markets	0.51		3						
Stells		(CENT)	.55.1			20	-	400.08	1
Abattoirs		127	127			64	64	100.0%	12
	- 5		- 2				-		
Airports		200	500	7		12.0	-		
Taxi Ranks/Bus Terminals		100	100		=	50	50	100.0%	10
Capital Spares	1,451	-	50	- 3			1,50		-
Sport and Recreation Facilities	208	-	-	90	148	-	(148)	#DIV/01	-
Indoor Facilities	208	72.	7.	90	148		(148)	#DIV/0!	
Ouldoor Facilities	(5)	-	170	-	=		-		
Capital Spares	-		-		-		~		
Heritage assets	43	138	88	-	10	44	34	78.3%	8
Monuments	-	-	-	-		1	-		
Historic Buildings	-	136	86	-	10	43	33	77.8%	8
Works of Art	43	2	2			1	1	100.0%	
Conservation Areas			-	-					
Other Heritage	(2)	_	_	0	- 1		_		
	-				7-				-
Investment properties		-			-	- 1			-
Revenue Generating	-	- 1	-	-	-	-	-		-
Improved Property	:-:	140	:4	-	-		~		
Unimproved Property		(A)	-	- 1	=		121		
Non-revenue Generating	-		-		-	-	-		_
Improved Property	120		-	-	-		-	1	
Unimproved Property		(a)	3	-	-		-		
Other assets	9,519	7,075	4,206	1,632	8,376	2,103	(6,273)	-298.3%	4,20
Operational Buildings	9,519	7,075	4,206	1,632	8,376	2,103	(6,273)	-298.3%	4,20
Municipal Offices	9,519	5,605	2,737	1,632	8,376	1,368	(7,007)	-512.1%	2,73
Pay/Enquiry Points	1000	27 27	- Marie	1		.,	(1,100.)		2,
Building Plan Offices	1400	(a)	्र	2	76				
Workshops	1 1	-	-		VE		_		
Yerds	(2)	-	2	20	721				- 5
Stores	= 27			- 1	7.5		-		- 5
	Ev.		-						-
Leboratories									- 5
Training Centres	-	-	-	•			-		
Manufacturing Plant	-	4 4700		-	-	1211.0	-		
Depots	=	1,470	1,470	-		735	735	100.0%	1,470
Capital Spares		-		-	1123				-
Housing	-	-	-	2	7-1	-	-		-
Steff Housing	3	2	=		15		12		
Social Housing		-	-	2	-		3	1	
Capital Spares	=	2	- 2	-	0		- 3		-
Richarine or Cultivated Access			_						
Biological or Cultivated Assets	-	-			-		- :	-	
Biological or Cultivated Assets	-	-	-	-					
Intangible Assets	3,033	3,840	3,340	117	1,618	1,670	52	3.1%	3,340
Servitudes	-	- 1	-	-	-			1	-,- 70
Licences and Rights	3,033	3,840	3,340	117	1,618	1,670	52	3.1%	3,340
Water Rights	-	*	- 1		-			i	0,040
Effluent Licenses		_	_	_ \	- 1		- 2		-
Solid Weste Licenses			_		- 1				2
Computer Software and Applications	3,033	3,840	3,340	117	1,618	1,670	52	3 1%	3,340
Load Settlement Software Applications	3,033			11/	1,618	1,070	52	5 170	
		- 1	-						-
Unspecified	*	-	- 1	-	-		2	-	-
Computer Equipment	-	-	-	-	-				-
Computer Equipment	-		-	-	150				
Furniture and Office Equipment	1			-					
Furniture and Office Equipment	7	-	1.7	15	-				-
Machinery and Equipment	8,832	11,624	7,361	1,848	5,322	3,680	(1,642)	44.5%	7,361
Machinery and Equipment	8,832	11,624	7,361	1,848	5,322	3,680	(1.642)	44.6%	7,351
				-0202		Wester	(HIRES)	7.0 (5.0)	C pare
Transport Assets	-	-	- 1	-		-			
Transport Assets	-	-	16.				-	Ų	
Legisport Vaccia									
Land	_			_	Car I	-			

Zoo's, Marine and Non-blological Animals	T	_				_	_	- 4		
Zoo's, Marine and Non-biological Animals		-	-	21	-	-		- 12		
Total Repairs and Maintenance Expenditure	1	85,873	118,817	118,817	9,252	37,924	59,406	21,484	36.2%	118,8

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment

Description	Ref	2018/19	044	A.40	hr	Budget Year 20				
ουνοπ <b>ραυ</b> π	L'el	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands	1								%	
epreciation by Asset Class/Sub-class	- 1 1									
frastructure	- 1 1	299,385	417,376	417,376	28,022	169,250	208,688	39,438	18.9%	417,37
Roads Infrastructure	- 1 1	144,074	156,466	156,466	14,210	100,190	78,233	(21,957)	-28.1%	156,46
Roads		144.074	156,466	156,466	14,210	100,190	78,233	(21,957)	-28.1%	156,46
Road Structures	- 1 1	-	-	-	-	-		-		
Road Furniture Capital Spares	1.1	-	-	-	-	-		-		
Storm water Infrastructure	- 1 1	22,279	1 540	4.640	4.005	2072	000	-	4440 501	
Drainage Collection		22,278	1,640	1,640	1,995	9,976	820	(9,156)	-1116.8%	1,64
Storm water Conveyance	- 1 1	22,279	1,640	1,640	1,995	9,976	B20	70 45m	-1116.8%	
Altenuation		24,275	1,040	1,040	1,000	5,576	020	(9,158)	-1110.0%	1,64
Electrical Infrastructure	- 1 1	58,627	73,607	73,607	5,156	25,779	36,803	11,025	30.0%	73,60
Power Plants		-	- 1	-	_	-	,	- 11,020		70,00
HV Substations		-	-	-	_	-		_		
HV Switching Station	1.1	-	- 1	-	-	= 1)		_ !		
HV Transmission Conductors	- 1 1	-	- 1	-	-	-		- 1		
MV Substations	1.1	-	- 1	-	-	-		-	-	
MV Switching Stations	- 1 1	-	-	- }	- [	-		-	-	
MV Networks		58,627	73,607	73,607	5,156	25,779	36,803	11,025	30.0%	73,60
LV Networks		- 1	-	-	- !	-	i	-		
Capital Spares	1 1	-	=	-	- 2	- 1				
Water Supply Infrastructure		32,291	132,618	132,618	2.890	14,450	66,309	51,860	78.2%	132,61
Dams and Weirs		-		2		-		=		
Boreholes	1 1	-	100	150	- 2			- 5		
Reservoirs	- 1	-	-	100	- 1	-		-		_
Pump Stations	- 1 1	-	16	91	- 2	-		7.		
Water Treatment Works		32,291	132,618	132,618	2,890	14,450	66,309	51,860	78.2%	132,61
Bulk Meins		-	16	12		-		-	;	-
Distribution		- [	-	120	2	_		7.1		
Distribution Points		-	140	12	S	-		- 5		
PRV Stations		-	-	-	~	-		71		
Capital Spares		-	-	-	-	-		- 2		
Sanitation Infrastructure	10.0	42,113	53,045	53,045	3,771	18,857	26,523	7,666	28.9%	53,04
Pump Station		-	- 2	- 2	= -	-				
Reticulation		42,113	53.045	53,045	3,771	18,857	26,523	7,666	28.9%	53,04
Waste Water Treatment Works		~		- 4	2	-		7.5	ı	
Outfall Sewers	1.1	-	-	2	-	-			1	
Toilet Facilities		-	-	~	2	~			1	
Capital Spares		-		~	*	-		150		
Solid Waste Infrastructure		-	-	-	2	-	(%)	1.50		-
Landfill Sites	- 1 1	-			2	51		1.5		
Waste Transfer Stations	11.1	-		-	- 3	-		151		
Waste Processing Facilities						-		3.54		
Waste Drop-off Points		-	-			-		150		
Waste Separation Facilities Electricity Generation Facilities	1.1	_	-	-		-		17.	1	
	11	-	-	-		-		100		
Capital Spares Reil Infrastructure		-	- 1	-		-		10.		
Rail Lines	1.1	-	-	-	- 51	-	253	- 6	į	-
	1.1	-	-	-		-		150		
Rail Structures Rail Furniture		-	-	2		-		150		
	- 1 1	- 1	-			- 1		:27		
Dreinage Collection Storm water Conveyance	1 1	-	-	3.	4.	-		27.1		
Attenuation		-	-		525	525		70.0		
MV Substations		-	51			-	ĺ	2.1		
MV Substations LV Networks			ŝ		2	21				
LV Networks Capital Spares			2			2	1	27		
Coastal Infrastructure	1 1	_			2.1	30	j	7.0		
Send Pumps		_		-		81	100	- 2		-
Piers	1 1	=	3		- 91	- 61		- 2		
Revetments		-	-	721	3			- 5		
Promenades		-	2	100	51			- 5		
Capital Spares			2		34	5 1		- 5	1	
of the spares of the structure of the st			g.			3				
Data Centres			231	920	- 5.0	- 5	- 2	- 3		-
Core Layers		-	3		- (1)			7	1	
Distribution Layers			3		- 1	2			i	
Capital Spares		- 1	21		- 5	2		2	[	
						- 5		- A [1		
munity Assets		3,441	4,135	4,138	620	3,100	2,059	(1,031)	49.8%	4,138
Community Facilities		1,864	4,138	4.138	620	3.100	2.069	(1,031)	49.8%	4,138
Halls		96	135	135	9	47	6.7	20	29.7%	135

Crèches	1 1 -1	+	-	- ;	~		-		-
Clinics/Care Centres Fire/Ambulance Stations	451	-	-	-	-				
Testing Stations	154	216	216	15	76	108	32	29.7%	216
Museums		_	_	-	-		-		
Galleries		] ]		_ i					
Theatres	- 1		_		_	į	13.		
Libraries	150	210	210	15	74	105	31	29.7%	210
Cemeteries/Crematoria	858	649	649	364	1,821	324	[1,497		649
Police	-		- 1	-	-		(10000)		-
Parks	-	2,929	2,929	156	778	1,464	685	45.9%	2,929
Public Open Space	507	-	-	61,	303		(303		
Nature Reserves	-	-	-	-	-				_
Public Abhition Facilities	-	- 1	-	-	-		- 5		_
Markets	-	-	- 1	-	-				-
Stalls	-   -	-	-	-	-				-
Abattoirs	1   -		-	- 1	-	1	-		-
Airports	- 1	-	-	-	-	1			-
Texi Renks/Bus Terminals	-	-	-	- 1	-		- 0		
Cepital Spares		- 1	-	-	-	İ	-		-
Sport and Recreation Facilities	1,577	-	3	-	-	-			-
Indoor Facilities Outdoor Facilities			- 5	- 1	-				
	1,577	-		1	-		-		
Capital Spares deritage assets	-	-	31	31	25		-		
Monuments				2		6			-
Monuments Historic Buildings		- 3		-	12		-		-
Works of Art			-	-	- 3		-		~
Conservation Areas			_	_	- 2		-	i	-
Other Heritage		(3)	-				-		-
•			-	-	2		-		-
nvestment properties	-	-			-	-			-
Revenue Generating	-	-	-	-	-	2	-		-
Improved Property	- 1	-	-	-	- 11		-		
Unimproved Property	-	-	- {	-	-		-		
Non-revenue Generating	-	-	-	-	-	-			-
Improved Property	- 1	-	-	-	-		-		- 1
Unimproved Property		-	-	-			-		
Operational Ruildians	41,764	70,468	70,468	1,137	5,684	35,234	29,549	83.9%	70,468
Operational Buildings  Municipal Offices	41,764	70,468	70,468	1,137	5,684	35,234	29,549	83.9%	70,468
Pay/Enquiry Points	41,764	70,468	70,468	1,137	5,684	35,234	29,549	83.9%	70,468
Building Plan Offices	-	- (	-	-	-		- 1		
Workshops	- 1	-	- 1		- 1		-	!	1
Yards		-	_	-	-		-		
Stores	11 11		_		-		_		1
Laboratories		- 0	_	_			-	1	
Training Centres	-   -		_	_	_		_	į	
Manufacturing Plant			_	_			_ [		
Depots	- 1	_	- 1	_	_ !		_		
Capital Spares	- 1	_	-	_	_				
Housing	- 1	_	_	-	- 1	_	_ (		
Staff Housing	- 1	_	-	- 1	-		- 1	į	-
Social Housing	1 - 1	_	_	- 1	-		- 1	i	
Capital Spares	-	_	- ;	-	-		_	1	
iological or Cultivated Assets	111	_	ì	_	i	1	1	1	
Biological or Cultivated Assets		-	=+-						-
	-   -	-	-	i	-		-	1	
tangible Assets	2,240			197 [	985	-	(985)	#DIV/0!	- 4
Servitudes		-	-	-	-		- 1		
Licences and Rights	2,240	-	-	197	985	-	(985)	#DIV/01	-
Water Föghts	9   -	- 1	-	-	-	1	- !	1	-
Effluent Licenses	- 1	-	-	- 1	-		-	1	- [
Solid Weste Licenses		-	-	-	-		-		-
Computer Software and Applications	2,240	-	-	197	985		(985)	#DIV#0!	- [
Load Settlement Software Applications Unspecified	- 1	-	-	- 1	-		-		-
·	-	- [	-	- [	-		-		-
emputer Equipment	1,240	-	-	107	535		(535);	#DIV/0!	-
Computer Equipment	1,240	-	-	107	535		(535)	#DIV/0!	
miture and Office Equipment	2,195	_	_	223	1,116	_ 1	(1,116)	#DIV/0!	
Furniture and Office Equipment	2,195			223	1,116		(1,116)	#DIV/0!	
				1					
	6,770			302	1,511		(1,511)	#DIV/0!	
schinery and Equipment	0.774	- 1	-	302	1,511		(1,511)	#DIV/0!	
<u>schinery and Equipment</u> Machinery and Equipmen(	6,770	1						mountain 1	11
ichinery and Equipment Machinery and Equipmen( ensport Assets	4,845		-	517	2,587	- 1	(2,587)	#DIV/0!	-
<u>schinery and Equipment</u> Machinery and Equipmen(		<u>-  </u>	-	517	2,587 2,587		(2,587)	#DIV/0!	-
achinery and Equipment Machinery and Equipmen( ansport Assets	4,845								-

Zoo's Marine and Non-biological Animals	1.1	-	_	2	-	- 1	_	_	ļ	_
Zoo's, Marine and Non-biological Animals	1.1	-		-	- 1	-		- ;		
Total Depreciation	1	361,880	491,982	491,982	31,126	184,768	245,991	61,222	24.9%	491,982

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

Banari-M	J.,	2018/19	т. т			Budget Year 20				
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
Rthousands		Outcome	Budget	Budget	actual		budget	variance	yaziance v	Forecast
criousands Spital expenditure on upgrading of existing assets by Ar	4- 1	ac Rub class			·	}			%	
	1 1	8								
frastructure	П	21,748	12,718	12,718	2,156	9,475	6,359	(3,116)	-49.0%	12,71
Roads Infrastructure	ш	15,442	3,000	3,000	1,862	2,910	1,500	(1,410)	-94.0%	3,00
Roads	П	15,442	3,000	3,000	1,862	2,910	1,500	(1,410)	-94.0%	3,00
Road Structures	П	-	-	(20)	-			-		
Road Furniture	ш	*	-	200		-		-		
Capital Spares	1 1					-		-		
Storm water Infrastructure	П	-	-	-	294	294	-	(294)	#D1V70!	-
Drainage Collection	1 1	-		(m)	-	-		-		
Storm water Conveyance	П	-	3	98.0	294	254		(294)	#DIV/OI	
Attenuation	1 1	-	-	20		-		-		
Electrical Infrastructure	1 1	-	-	-	-	-	-	-	1	-
Power Plants	1 1	-	- 1	-	-			-		
HV Substations	H	-	2	-	-			-		
HV Switching Station	1 1	- 1	200		-	-		-	0	
HV Transmission Conductors	ш	*		- 1	-	-		-		
MV Substations	ш			-				-		
MV Switching Stations	1 1	-	-	-	_	-		-		
MV Networks		-	-	_	-	- i				
LV Networks	ıl	-	-		-11	0 -		_		
Capital Spares			-	_	-			_		
Water Supply Infrastructure		6,307	9,718	9,718		6,271	4,859	(1,412)	-29,1%	9,71
Dams and Weirs		Sign.	414.14	2,7 14		-	Alang	(-1-1-1-1		4,71
Boreholes	1			2.1				-		
Reservoirs	1 1			1		- 1				
	l I	-	- 1	-	- 1	- 3		-		
Pump Stations	1 1	(I page	Paris I	4740 1	* j			-		
Water Treatment Works	1 1	6,307	4,718	4,718	5.	3,935	2,359	(1,576)	-66,8%	4,71
Bulk Mains	1 1	-	-	- !	-	-				-
Distribution	1 1	-	5,000	5,000		2.336	2,500	164	6.6%	5,00
Distribution Paints	1	-	- 1	-	-	-		-	1	
PRV Stations	1	- 1	- 1	-		- 1		-		
Capital Spares	1 1	-	-	-	-	-		-		
Sanitation Infrastructure	П	-	-	-	-	-	2	-		
Pump Station	1	- 2	-	-	*	-		_	1	
Reticulation	1	-	- 1	-		-			1	
Waste Water Treatment Works		-	_ 4	-		_ [		_	1	
Outfall Sewers	1		21						1	
Tolet Facilities		8	2		_ [ ]			-		
					- 1					
Capital Spares			-	-	-	-		-		
Solid Waste Infrastructure		-	-	-	-	- 1	-	-		-
Landill Silvs		-	3.9	-	- 3	- 5		-	- 1	
Waste Transfer Stations	1	-	- 1	-		* 1		- 1		
Waste Processing Facilities	ш	-	2	- 1	-	-		-	-	
Waste Drop-off Points		-		- :	-	- [		-		
Waste Separation Facilities	1	-	*	=		-		*		
Electricity Generation Facilities	1	= 1				*		-		
Capital Spares	1	20		2	2	-		-	- 4	
Reil Infrastructure		-	-	-	51	-	-	=		
Rail Lines		-	+	-	-	-		- ×	1	
Rell Structures			-	-						
Rail Furniture								211		
Drainage Collection		1.3	8	100	-	3		81		
			2	-				- 5	- 1	
Storm water Conveyance					-			-	b	
Attenuation		2.0		-	- 1	-		-		
MV Substations		5.5	*	*	- (	-			l,	
LV Networks				3		7.		5	Ť.	
Capital Spares		-	-	- 2	-			2		
Coastal Infrastructure		-	-	-		= 1	( m.	¥.		-
Sand Pumps		-	-			-		-		
Piers		)	5		(-0)	(-:				
Revelments		-	-	-		-				
Promenades			-	- 1	\\E	- 1		2		
Capital Spares		-		-	221	25-1		-		
Information and Communication Infrastructure					- 1	-			1	
			- 1			-	1.0			-
Data Centres		8	I E			-		5		
Core Layers	1		1	5		- 1		5		
Distribution Leyers		-	100	- 1	-	-		-		
Capital Spares	1		) =	- 1	-	1.00		- 80		
mmunity Assets		3,896	8,243	8,243			4,122	4,122	100.0%	8,243
Community Facilities		3,335	0,245	0,243	<del>-</del>	- 8	- 1100	-		0,243
Halls		0,000	7.5		-					-
				-	-	-		41		

Zoo's, Marine and Non-biological Animals  otal Capital Expenditure on upgrading of existing assets	25,671	20,961	20,961	2,156	9,475	10,481	1,006	9.6%	20,96
oo's, Marine and Non-biological Animals	-	-	-	-	-	-			
Land	6 th 50			- 1	-		-	1	-
Transport Assets	30	-	7	- 1	-				
ransport Assets	(22)	- !	-	-	-		-		
achinery and Equipment  Machinery and Equipment	-	-	-	140	-	-			
Furniture and Office Equipment	•	•	-		-		<del>-</del>		
uniture and Office Equipment	- 20			-	-	-			
omputer Equipment Computer Equipment		-			-	-			
Unspecified			-	20	E		-		
Computer Software and Applications  Load Settlement Software Applications	3	-		-	***		-		
Solid Waste Licenses	( <del>10</del>	-		-			-		
Water Rights Effluent Licenses	V 251	12		723	-		-		
Licences and Rights	-		-		-		_		
engible Assets Servitudes	-	-	7-1		-	-	-		
Biological or Cultivated Assets	-	-	-		- 3	-			
ological or Cultivated Assets	-	-	-	-		_	-		
Social Housing Capital Spares		2	5		•		-		
Housing Staff Housing	27 27	-	-	-		-	-		
Capital Spares	=	+.	- 1	( m.	(*)		-		
Manufacturing Plant Depots	2	-	-				-		
Training Centres	=		-	=			-		
Stores Laboratories	=	-		<u> </u>	(40)		-		
Yerds	20	-	-	-					
Building Plan Offices Workshops	15		=	-	1.5		-		
Pay/Enquiry Points	-	-	*	-			-		
Operational Buildings Municipal Offices	-	-	<u> </u>	-	1V	-	- 3		
her assets	27								
Improved Property Unimproved Property	1	*	-	*	=		-		
Unimproved Property Non-revenue Generating	-	-		÷	-		15		
Improved Property	-			- 3	-		120		
Revenue Generating	-		-	- :	- 2		- 1		
Other Heritage	-	3	3	•			7		
Conservation Areas		-	-		5		-		
Historic Buildings Works of Art	-	-			ř		140		
Monuments	2	-	-	-	3			·	
Capital Spares		=	3	5	3	-	-		
Outdoor Facilities	561	8,243	8,243	9		4,122	4,122	100.0%	
Sport and Recreation Facilities  Indoor Facilities	561	8,243	8,243	-	-	4,122	4,122	100.0%	8
Taxi Ranks/Bus Terminals Capital Spares	0	-	1	1			-		
Airports	27	-	Ģ.	-			-		
Stalls Abattoirs	-	- 1	_		3		120		
Markets	3		-	1	1		757		
Nature Reserves Public Ablution Facilities		*	I				0.0		
Public Open Space	(4)		-	_			1740		
Police Puris			2		In G		-		
Cometeries/Cremetoria	-		-	-		ļ	_		
Theatres Libraries	1,335	-			-	70	-		
Gallerias	3	1	120	-			-		
Testing Stations Museums			-	-	- 3		-		
Fire/Ambulance Stations					1 :		_		
Fin/Amb. down Outline		-	-	-	-		-		

1

check balance - 0

References
1. Total Capital Expenditure on new assets (SC13e) 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

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 Dec 2019

	ancial Perfe					NICIPALITY			
	2018/19					Year 2019/	20		
Description	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Yea Forecas
R thousands								%	
Revenue By Source								76	
Service charges - water revenue	95,286	114,940		8,998	9,335	57,470	(48,135)	-83.8%	114,9
Service charges - other							(10,100)	30.07.0	114,0-
Rental of facilities and equipment		1							
Interest earned - external investments									
Interest earned - outstanding debtors									
Agency services									
Transfers recognised - operational									
Other revenue		1							
Gains on disposal of PPE						1			
Total Revenue (excluding capital transfers and									
contributions)	95,286	114,940	-	8,998	9,335	57,470	(48,135)	-83.8%	114,94
			-						
Expenditure By Type									
Employee related costs	12,269	12,907		1,574	7,251	6,454	797	12.4%	12,90
Remuneration of Directors	=	===			-	786	-		_
Debt impairment	-	750		-	-	24	-		_
Depreciation & asset impairment	681	896		61	365	448	(83)	-18.6%	896
Finance charges	=:	-		-	- 1	120	- 1		-
Bulk purchases	24,261	24,557		3,495	13,555	12,278	1,276	10.4%	24,557
Materials and Supplies	5,550	5,465		148	2,769	2,733	36	1.3%	5,465
Contracted services	3,628	9,849		112	963	4,925	(3,962)	-80.5%	9,849
Transfers and grants		-		-	-	-	- 1		-
Other expenditure	30,760	28,552		3,195	19,204	14,276	4,928	34.5%	28,552
Loss on disposal of PPE	=	-		-		-	-		34
otal Expenditure	77,149	82,227	-	8,585	44,106	41,113	2,992	7.3%	82,227
echarge									
Head Office Recharge	30,337	46,840		3,363	17,100	23,420	(6,320)	-27.0%	46,840
urplus/(Deficit)	(12,200)	(14,126)	- Allegan and	(2.050)	/E4 070\	(7.000)			
Transfers and subsidies - capital (monetary allocations)	(12,200)	(14,120)	_	(2,950)	(51,870)	(7,063)			(14,126)
(National / Provincial and District)									
Transfers and subsidies - capital (in-kind - all)									
urplus/(Deficit) for the year	(12,200)	(14,126)		(2,950)	(51,870)	(7,063)			(14,126)



# **NEWCASTLE MUNICIPALITY**

(Registration number KZ252)

# INTERIM FINANCIAL STATEMENTS FOR THE 6 MONTHS ENDED 31 DECEMBER 2019

# Statement of Financial Position as at 31 December 2019

	Note(s)	31 December 2019	June 2019
Assets			
Current Assets			
Inventories	10	14 020 271	14 040 157
Other financial assets	8	739	1 646
Receivables from exchange transactions	11	80 456 760	81 187 338
Receivables from non-exchange transactions	12	20 862 166	14 335 398
Consumer debtors from exchange transactions	13	574 110 040	487 636 133
Consumer debtors from non-exchange	13	112 231 628	103 098 282
Cash and cash equivalents	14	47 010 938	9 999 201
		848 692 542	710 298 155
Non-Current Assets			
Investment property	3	357 115 585	355 813 618
Property, plant and equipment	4	6 652 168 734	6 787 874 567
Intangible assets	5	1 724 020	3 001 185
Heritage assets	6	11 488 232	11 488 232
Investments in associates	7	234 927 851	234 927 851
		7 257 424 422	7 393 105 453
Total Assets		8 106 116 964	8 103 403 608
Liabilities			
Current Liabilities			
Other financial liabilities	17	48 130 878	25 598 172
Finance lease obligation	15	401 398	852 924
Payables from exchange transactions	20	783 264 795	735 890 349
VAT payable	21	10 664 937	9 783 001
Consumer deposits	22	24 465 201	23 497 275
Unspent conditional grants and receipts	16	92 303 851	33 439 273
Defined benefit plan	18	17 335 470	8 667 735
		976 566 530	837 728 729
Non-Current Liabilities			
Other financial liabilities	17	365 918 244	400 805 603
Finance lease obligation	15	548 101	392 517
Defined benefit plan	18	139 687 517	148 355 252
Provision for rehabilitation of landfil site	19	28 843 889	28 843 889
		534 997 751	578 397 261
Total Liabilities		1 511 564 281	1 416 125 990
Net Assets		6 594 552 683	6 687 277 618
Reserves Housing Development fund		00.000.00	
Self insurance reserve		28 338 234	28 021 720
Accumulated surplus		503 886	497 014
Total Net Assets		6 565 710 563	6 658 758 884
ULAI NEL ASSETS		6 594 552 683	6 687 277 618

# **Statement of Financial Performance**

	Note(s)	6 Months ended 31 December 2019	Year ended June 2019
Revenue			
Service charges	24	508 049 664	000 077 044
Rental of facilities and equipment	25	3 976 490	996 977 844 11 803 212
Sundry revenue	27	983 796	2 915 580
Other income	27	328 884	766 901
Fee income	27	3 742 744	9 151 834
Interest received	28	5 033 673	12 907 083
Property Rates	29	160 407 760	287 110 172
Government grants & subsidies	30	260 607 807	509 802 892
Fines		7 082 391	8 650 101
Total revenue		950 213 209	1 840 085 619
			1 040 003 013
Expenditure			
Employee costs	31	289 468 095	567 840 894
Remuneration of councillors	32	12 836 718	24 481 651
Depreciation and amortisation	33	184 768 471	369 427 699
Finance costs	35	26 676 746	79 777 180
Debt Impairment	36	58 865 142	179 747 429
Collection costs		687 674	778 122
Bulk purchases	37	283 030 192	521 388 272
Contracted services	38	102 077 001	116 099 751
General Expenses	39	89 137 496	269 242 169
Total expenditure		1 047 547 535	2 128 783 167
Operating deficit		(97 334 326)	(288 697 548)
Share of deficit in investment in associates		_	(35 071 678)
Actuarial gains/losses	9	-	10 765 537
Fair value adjustments to investment property	40	-	15 370 000
Impairment loss	34	_	(16 205 077)
Profit/(Loss) on Sale of Assets		4 713 957	3 382 489
		4 713 957	(21 758 729)
Deficit for the 6 Months		(92 620 369)	(310 456 277)

# **Statement of Changes in Net Assets**

	Housing Development Fund	Insurance reserve	Total reserves	Accumulated surplus	Total net assets
Balance at 01 July 2018 Changes in net assets	26 076 953	472 159	26 549 112	6 971 119 275	6 997 668 387
Deficit for the year	-	•	-	(310 456 277)	(310 456 277)
Transfer of income surplus to trust capital	1 944 767	•	1 944 767	(1 944 767)	
Transfer of capital surplus to trust capital	-	24 855	24 855	(24 855)	-
Prior Year Adjustment - Heritage Asset	-	-	•	65 508	65 508
Total changes	1 944 767	24 855	1 969 622	(312 360 391)	(310 390 769)
Balance at 01 July 2019	28 021 720	497 014	28 518 734	6 658 758 884	6 687 277 618
Deficit for the year	-	_	-	(92 620 369)	(92 620 369)
Transfer of income surplus to trust capital	316 514	-	316 514	(316 514)	-
Transfer of capital surplus to trust capital	-	6 872	6 872	(6 872)	-
Transfer to Equity	-	-	-	(104 566)	(104 566)
Total changes	316 514	6 872	323 386	(93 048 321)	(92 724 935)
Balance at 31 December 2019	28 338 234	503 886	28 842 120	6 565 710 563	6 594 552 683

# **Cash Flow Statement**

	Note(s)	6 Months ended 31 December 2019	Year ended June 2019
Cash flows from operating activities			
Receipts			
Sale of goods and services		593 671 906	1 095 714 453
Grants		319 472 387	529 560 695
Interest income		5 033 673	12 907 083
		918 177 966	1 638 182 231
Payments			
Employee costs and Councillors remuneration		(302 304 813)	(592 322 545)
Suppliers		(491 415 467)	(876 408 367)
Finance costs		(26 676 746)	(79 777 180)
		(820 397 026)	(1 548 508 092)
Net cash flows from operating activities	42	97 780 940	89 674 139
Cash flows from investing activities			
Purchase of property, plant and equipment	4	(49 087 441)	(146 656 618)
Proceeds from sale of property, plant and equipment	4	-	4 426 740
Proceeds from sale of Investment property	3	-	5 374 382
Purchase of other intangible assets	5	-	(120 650)
Purchases of Heritage Assets	6	-	(31 200)
Proceeds from sale of financial assets		907	-
Net cash flows from investing activities		(49 086 534)	(137 007 346)
Cash flows from financing activities			
Net movements in long term loans		(12 354 653)	(5 650 833)
Movement in Consumer Deposits		967 926	4 530 750
Movement on finance lease		(295 942)	987 621
Net cash flows from financing activities		(11 682 669)	(132 462)
Net increase/(decrease) in cash and cash equivalents		37 011 737	(47 465 669)
Cash and cash equivalents at the beginning of the year		9 999 201	57 464 870
Cash and cash equivalents at the end of the year	14	47 010 938	9 999 201



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

NEWCASTLE MUNICIPALITY PRIVATE BAG X6621 **NEWCASTLE** 2940

EASTERN REGION PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566 FAX NO: 0862 437 566

E-MAIL: customerservices@eskom.co.za WEB: WWW.ESKOM.CO.ZA

5578885631	YOUR ACCOUNT NO
1.30	SECURITY HELD
2020-01-02	BILLING DATE
557188120711	TAX INVOICE NO
DECEMBER 2019	ACCOUNT MONTH
2020-02-01	CURRENT DUE DATE
4000791824	VAT REG NO



SMS. 35328

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

EASTERN REGION PRIVATE BAG X16 WESTVILLE 3630

DIRECT DEPOSIT DETAIL

BANK. **First National Ban** BRANCH CODE: 223626

BANK ACC NO: 50850143295

ACCOUNT NO / REFERENCE NO

NEWCASTLE MUNICIPALITY

0934

5578885631 NAME

FAX NUMBER 0343129697

## TAX INVOICE

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

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ACCOUNT TRANSACTION SUMMARY			
ADMINISTRATION CHARGE TRANSMISSION NETWORK CAPACITY URBAN LOW VOLTAGE SUBSIDY ANCILLARY SERVICE (ALL) ENERGY CHARGE (STD) ENERGY CHARGE (PEAK) ENERGY CHARGE (OFF) ELECTRIFICATION AND RURAL SUBS (ALL) SERVICE CHARGE	13,088,144.00 5,122,109.00 17,504,385.00	****	4,272.73 1,358,750.00 1,935,000.00 135,715.62 9,161,700.80 5,209,697.06 7,773,697.38 3,064,315.94
		R	133,792.59
TOTAL CHARGES FOR BILLING PERIOD		R	28,776,942.12
ACCOUNT CUMMARY FOR RECEMBER 2010			

### **ACCOUNT SUMMARY FOR DECEMBER 2019**

BALANCE BROUGHT FORWARD TOTAL CHARGES FOR BILLING PERIOD ADJUSTMENT VAT RAISED ON ITEMS AT 14% VAT RAISED ON ITEMS AT 15%

(Due Date 2020-01-02)

Interest on overdue account Interest on overdue account COPY ONLY 285,191,297.53

28,776,942.12 3,303.75 2.933.933.32 0.00 4,316,541.32

321,222,018,04

557888563

11341

5578885631





# **TOTAL AMOUNT DUE**

**PAYMENT ARRANGEMENT** 

321,222,018.00

	80000000
0	65800000
RAND	51600000 -
	37400000
	23200000

ARREARS

61-90 DAYS 31-60 DAYS

Account OVERDUE - Subject to Disconnection

0.00 165,158,295.33

16-30 DAYS

0.00

CURRENT

Eskom can assist you to optimise your electrical load to free up energy you could use to expand your business. Eskom can introduce you to agencies that offer funding for your expansion. Contact your energy advisor on advisoryservice@eskom.co.za

36,030,720.51 TOTAL DUE R

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

INSTALMENT	
	0.0
ARREARS	(Que Immediately)
	285,191,297.5
DUE DATE	(For Current Amount)
2020-02-01	
AMOUNT PAID	

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

>90 DAYS

120,033,002.





NEWCASTLE MUNICIPALITY PRIVATE BAG X6621 **NEWCASTLE** 2940

EASTERN REGION

PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566 FAX NO:

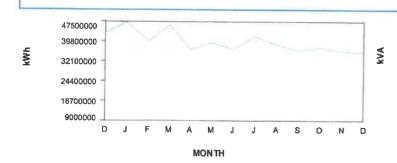
0862 437 566

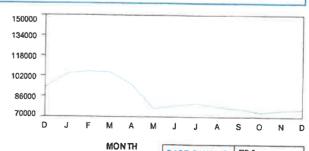
E-MAIL:

customerservices@eskom.co.za WWW.ESKOM.CO.ZA

YOUR ACCOUNT NO 5578885631 BILLING DATE 2020-01-02 TAX INVOICE NO 557188120711 ACCOUNT MONTH DECEMBER 2019 **CURRENT DUE DATE** 2020-02-01 VAT REG NO 4000791824 NOTIFIED MAX DEMAND 125,000.00 UTILISED CAPACITY 125,000.00

ENERGY CONSUMPTION OFF PEAK KWH		47 50 4 00 4 4
ENERGY CONSUMPTION STD kWh		17,504,384.5 13.088,144.1
ENERGY CONSUMPTION PEAK KWh		5,122,109.4
ENERGY CONSUMPTION ALL KWh		35,714,638.1
DEMAND CONSUMPTION - OFF PEAK		62,203.3
DEMAND CONSUMPTION - STD		76.251.1
DEMAND CONSUMPTION - PEAK		72,655.3
DEMAND READING - KW/KVA		76,251.1
REACTIVE ENERGY - OFF PEAK		6,228,629.1
REACTIVE ENERGY - STD		4,555,181.0
REACTIVE ENERGY - PEAK		1,716,241.1
OAD FACTOR		67.0
PREMISE ID NUMBER  5578885383  TARIFF NAME:  INST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC CENTRE 37 MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY  Administration Charge @ R137 83 per day for 31 days		
NST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC CENTRE 37 MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY	Megaflex	
NST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC CENTRE 37 MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY  Administration Charge @ R137.83 per day for 31 days	R	4,272.7:
NST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC CENTRE 37 MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY  Administration Charge @ R137.83 per day for 31 days  "X Network Capacity Charge 125,000 kVa @ R10.87 : = R10.87/kVA	R R	4,272.7: 1,358,750.0(
NST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC CENTRE 37 MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY  Administration Charge @ R137.83 per day for 31 days  "X Network Capacity Charge 125,000 kVa @ R10.87 : = R10.87/kVA  Urban Low Voltage Subsidy 125,000 kVa @ R15.48 : = R15.48/kVA	R R R	1,358,750.0
Administration Charge @ R137.83 per day for 31 days  "X Network Capacity Charge 125,000 kVa @ R10.87 : = R10.87/kVA  Jrban Low Voltage Subsidy 125,000 kVa @ R15.48 : = R15.48/kVA  Ancillary Service Charge 35,714,638 kWh @ R0.0038 /kWh	R R	·
Administration Charge @ R137.83 per day for 31 days  "X Network Capacity Charge 125,000 kVa @ R10.87 : = R10.87/kVA  Jrban Low Voltage Subsidy 125,000 kVa @ R15.48 : = R15.48/kVA  Ancillary Service Charge 35,714,638 kWh @ R0.0038 /kWh  ow Season Standard Energy Charge 13,088,144 kWh @ R0.70 /kWh	R R R	1,358,750.0 1,935,000.0
Administration Charge @ R137.83 per day for 31 days  "X Network Capacity Charge 125,000 kVa @ R10.87 : = R10.87/kVA  Jrban Low Voltage Subsidy 125,000 kVa @ R15.48 : = R15.48/kVA  Ancillary Service Charge 35,714,638 kWh @ R0.0038 /kWh  Low Season Standard Energy Charge 13,088,144 kWh @ R0.70 /kWh  Low Season Peak Energy Charge 5,122,109 kWh @ R1.0171 /kWh	R R R	1,358,750.0 1,935,000.0 135,715.6
Administration Charge @ R137.83 per day for 31 days  "X Network Capacity Charge 125,000 kVa @ R10.87 : = R10.87/kVA  Jrban Low Voltage Subsidy 125,000 kVa @ R15.48 : = R15.48/kVA  Ancillary Service Charge 35,714,638 kWh @ R0.0038 /kWh  Low Season Standard Energy Charge 13,088,144 kWh @ R0.70 /kWh  Low Season Peak Energy Charge 17,504,385 kWh @ R0.4441 /kWh	R R R R	1,358,750.0 1,935,000.0 135,715.6 9,161,700.8
dministration Charge @ R137.83 per day for 31 days  X Network Capacity Charge 125,000 kVa @ R10.87 : = R10.87/kVA Irban Low Voltage Subsidy 125,000 kVa @ R15.48 : = R15.48/kVA Incillary Service Charge 35,714,638 kWh @ R0.0038 /kWh  Dow Season Standard Energy Charge 13,088,144 kWh @ R0.70 /kWh  Dow Season Peak Energy Charge 5,122,109 kWh @ R1.0171 /kWh  Dow Season Off Peak Energy Charge 17,504,385 kWh @ R0.4441 /kWh	R R R R	1,358,750.0 1,935,000.0 135,715.6 9,161,700.8 5,209,697.0 7,773,697.3
dministration Charge @ R137.83 per day for 31 days  X Network Capacity Charge 125,000 kVa @ R10.87 : = R10.87/kVA Irban Low Voltage Subsidy 125,000 kVa @ R15.48 : = R15.48/kVA Incillary Service Charge 35,714,638 kWh @ R0.0038 /kWh Dow Season Standard Energy Charge 13,088,144 kWh @ R0.70 /kWh Dow Season Peak Energy Charge 5,122,109 kWh @ R1.0171 /kWh	R R R R R R	1,358,750.0 1,935,000.0 135,715.6 9,161,700.8 5,209,697.0





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

## Tax Invoice

uThukela Water (Pty) Ltd 79 Harding Street Newcastle 2940

Email: debtors@uthukelawater.co.za



Tax Registration	4270212725
Telephone	034 328 5000
Invoice No	INV00002391
Date	02/12/2019

Bill to:

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

Item Description	Quantity	Price (Ex)	<u>Tax</u>
DECEMBER 2019 BULK INVOICE	0.000.000		
DESCRIBEN 2018 BOLK INVOICE	2,682,523.00	3.48	1,400,277.01

**Deposit Banking Details** uThukela Water (Pty) Ltd

Acc No: 061938939 Standard Bank Newcastle

Branch Code: 057724

Mode

Terms strictly 30 days from date of invoice

Total (Excl) 9,335,180.04 Tax 1,400,277.01 Total 10,735,457.05

F. MOOLA

**ACT. CHIEF FINANCIAL OFFICER** 

for and on behalf of uThukela Water (Pty) Ltd

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

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

### ŧ

# Statement

uThukela Water (Pty) Ltd 79 Harding Street Newcastle 2940

uthukela water

Telephone Fax Date

**Amount Due** 

034 328 5000 034 326 3388 10/12/2019 74,084,972.28

N003 Newcastle Municipality - WSA Private Bag X 6621 Newcastle 2940

<u>Date</u>	Reference	Description	Allocated To	<u>Debit</u>	Canadia	Delever
01/05/2017	IVC00001935				<u>Credit</u>	
07/06/2017	IVC00001980			1,251.63		1,251.63
30/06/2017	IVC00002017			1,627.78		2,879.41
02/07/2018		Amount to		1,924.05		4,803.46
	INV00002255	Invoice		8,858,738.42		8,863,541.88
01/08/2018	INV00002259	Invoice		8,459,732.24		17,323,274.12
01/10/2018	INV00002262	Invoice		9,284,356.01		26,607,630.13
01/11/2018	INV00002280	Invoice		9,513,963.97		
09/11/2018	Newcastle Munic	Newcastle Municipality - WSA		0,000,00	7.047.050.45	36,121,594.10
01/12/2018	INV00002281	Invoice		0.504.04=.00	7,947,858.15	28,173,735.95
03/12/2018	Newcastle Munic	Newcastle Municipality - WSA		9,564,847.28		37,738,583.23
02/01/2019	INV00002290				7,947,858.15	29,790,725.08
		Invoice		9,454,178.64		39,244,903.72
07/01/2019		Newcastle Municipality - WSA			7,947,858.15	31,297,045.57
28/02/2019	Newcastle Munic	Newcastle Municipality - WSA			7,947,858.15	23,349,187.42
10/03/2019	INV00002301	Invoice		9,979,858.18	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_
29/03/2019	INV00002304	Invoice		_		33,329,045.60
				9,093,446.29		42,422,491.89

180 Days	150 Days	120 Days	90 Days	60 Days	30 Davs	Current	Amount Due
10,334,040.74	12,384,333.07	10,026,522.76	10,367,809.31	0.000.040.40	1		Amount Due
14/50 1/0 18/14	12,007,000.01	10,020,022.70	10,307,808.31	9,889,318.19	10,347,491.16	10,735,457.05	74,084,972,28
							1 1/10 1/01 2.20

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

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
10,334,040.74	12,384,333.07	10,026,522,76	10,367,809.31	0.000.240.40	II .		Amount Due
		· olonelemmii o	10,000,1000,01	9,009,310.19	10,347,491.16	10.735.457.05	74 084 072 28

1				Story or and December 2019	Joi ialeig	Jecember 2013	9				
0.00052096.00 0.00052096.00 0.00052096.00 0.00052001.00 0.00052001.00 0.00052001.00 0.00052001.00 0.00052001.00 0.00052001.00 0.00052001.00 0.00052001.00	Description	Opening belance	Receipts	Expenditure for DEC	Adjustments	Total Expenditure before Val	VAT EOD THE MONTH				
004002590600 004002590600 004002590600 004002590600 004002590600 004002590600 004002590600 004002590600	Scenari Framework	1					TAL FOR ING MORIN	lotal Vat Amount	Total Expanditure after Vat	Closing balance	
	roject	905,877,43)									1
		The same same				16,956,52		42 640 64		602,671,43	긁
		965,919.11						13 043,46	100 000.00	100,000,000	7
	tion Grent		(10,000,000,00)							(823,076,11)	=
	Incortise	(C) (C) (C)		22.980.551.52		485 335 MG	10000			(10,000,000,00)	7
	Come (Case)		(2,170,000.00)	748,142.00		2 350 240 80	19.570	6,573.91	481 800,77	(7,566,279,76)	-
	TE CHEMI PANCE		(1,700,000,00)	48,461,78		284 ban 24	187.83	187.63	2,350 437,72	180,437.72	
	Iletin	909,540,60				17000700		3,280,44	358,131,15	(4.341.868.8%)	17
	services Grent	(4,343,705,82)	12,140,000,001	163 066 03						(000 GAD 600)	1
Ħ	90	(11,353.39)				1 109 001 21			1 109,601.51	C.384 104 411	77
030952001001	Fecilities Grant	(40,820,00)		10000						AP 183 100	+
030952009209			and only a to only	0 120.00		21,420,00			29 420 06	100 100 100	4
		134 959 res		9,750,073,03		39,862,360,00	460,287,71	5 438 152 71	49 374 643 97	no desarrada	÷
14 030952000301 Corridor Development	ti.	1134 024 041							ACCOUNT OF THE PARTY OF THE PAR	(02:104:001:1)	ಘ
15 030052010809 Provincialisation										(34, 920,00)	7
16 030952010809   Camadia Art Gallery		C.T67,691,50	(6,546,000,00)	738,728.21		2,031,012,18				(131,074,64)	=
17 030952049704 Free Amin Land		(196,871.34)	(183,000,00)			no est as		-	2,031,012,38	(6,095,739,22)	=
т		(370,453,83)	(103,000,00)			00000000			13 750.00	(378,121,34)	-
Dange Spranner	Bulen	(4,709,012,70)		1 188 548 15		1 200 100 100		,	11	(563,453,83)	-
	Desired Desired Live	(1,815,281,36)				77"100"100"1		1 057.82	3 296 949.54	(1,407,063,16)	-
20 030983024001 Grant	dusant reminerable	91							•	(1,815,781.36)	1-
21 030083024609 Municipal Weter Infra Grant	a Grant	100 000 000 00	(8,000,000,00)	1,761,586.07		5,235,385.06	284 237 91	Tak mes her			-
22 030083024501 Massification		100 May 100 Ma	(50,000,000,05)	283,744,48		2,996,038.30	44 001 67	944 468 36	6 020 578.51	(1,979,421,49)	-
23 030952023609 All Housing Greate		(4,772,038,79)	(20,000,000 00)	1 410 244 52		1,410,344 53	20,000,000	014,400,70	2 410 444.05	(20, 865, 858, 10)	-
		(4,7%,212,70)	(42,791,386.541)	42 791 386.56		42 784 384 SA	10.000,112	211 536.67	1 621 781.19	(21,150,257.10)	-
and Too Too Too Too	Constitute Continue	(1,980,417 8%)				AND WEST OF THE PARTY OF THE PA			42,791,386.58	(4,286,612.79)	-
25 D3D883024011 Grant	restructure recently			6						(1,980,417.66)	
TOTAL		(33,439,272,62)	(163,785,396,58)	The Sale and Mar	1						_

AUTHORIZED BY: S.M NKOSI STRATEGIC EXECUTIVE DIRECTOR: BUDGET & TREASURY REVIEWED BY: DIRECTOR: BUDGET & FINANCIAL REFORMS M.S NDLOVU REVIEWED BY: B.N KHUMALO C HARIPARSAD ACCOUNTANT REVIEW BY: FINANCIAL MANAGEMENT INTERN PREPARED BY: T.N MBATHA

MANAGER

Annexure A

SUMMARY OF INVESTMENTS FOR NEWCASTLE FOR DECEMBER 2019

Name Of Investment	Account Number	Opening Balance	Opening Balance Investment Made M	Investment	Michigan Commence of the Asia			Bank Charges	
Self Insurance Reserve Fund	Standard Bank 068450354/015	P 1 038 806 04	_		without wate Received		Capitalized	Vat & Other	Balance
Housing Development Find	Standard Book penanon-	1,020,000.31					R 33,321.93		R 1 062 128 84
	Statistical Dalin Vode 30334/016	K 811,947.99	R 27,000,000.00		R 27,000,000.00		R 244 665 36		To do de de de
Provinciarisation	Standard Bank 068450354/035	R 41,066.22	R 0.00		0000		00.000		K 1,056,613.35
MIG	Standard Bank 068450354/036	R 446.925.98	R 47 000		מייטים או		K 1,340.20		R 42,406.42
NDPG	Standard Rank 0584502540027	00 001 100 0			H 47,000,000.00		R 53,868.30		R 500.794.28
Section of the Sectio	150 H00000000000000000000000000000000000	N 307,723.63	K 8,000,000.00		R 8,000,000.00		R 24.047 99		D 444 774 50
ברת ווניפוותוו פניפונ	Standard Bank 068450354/038	R 57,157.79	R 0.00		ROOM		2000		79'11'111'17
FGM	Standard Bank 068450354/039	R 76.423.25	0000		200		CE.COO. 1 N		R 59,023.14
fitel deed low cost housing	Standard Bank 068450354/040	D 1 251 307 04	2000		K 0.00		R 1,205.07		R 77,628.32
Canacity Bullding	Ahear Good ages 20	10.100,100,1	A 4,000,000.00		R 0.00		R 164,145.02		D 5 445 542 02
9	0470CH0076 1800UU	K 65,728.53			0000	0 4 074 40			
VAT Refund	Absa 9300506428	R 500 843 34	0000		0000	01.178,17		R 585.00	R 65,143.53
Council Funds	Madhout 0210 sources	+0.040,000	N.00		R 0.00		R 15,148,94		R 515 802 20
	ob I speciclosoff on vincental	R 106.84	R 0.00		Rano		0 2 40		
Council Funds	Nedbank 037648555441 47	R 106.84	20.00				0.00		R 110.54
Council Funds	Nedbank 037648555441 48	0 400 04	0000				R 3.70		R 110.54
Council Comds		40.00L K	K 0.00				R 3.70		0 440 64
Author Carlos	Nedbank 03/648555441 49	R 106.84	R 0.00				0		N 110.34
	Nedbank 037648555441 51	R 367,924.31					K 3.70		R 110.54
Total as '2019/12/31							R 15,023.24		R 382,947,55
		K 5,036,373.22	R 86,000,000.00	R 0.00	R 82,000,000.00	R 1.971.10	R 554 646 20	D SOR AD	le c

R 9,590,434.42

C MOORE CHIEF CLARK: FINANCIAL ACCOUNTING

N KHUMALO ACTING MANAGER: FINANCIAL REPORTING

MS NDLOVU DIRECTOR: BUDGET & FINANCIAL REFORMS

S M NKOSI SED: BUDGET & TREASURY OFFICE

BALANCE PER GENER.	BALANCE PER GENERAL LEDGER '2019/10/31 (030	997010001)		
Interest capitalised	2019/11/07	JV30615	Standard Bank	2000
Inferest canitalisad	me/ + + / 000		William District	0004503540/015
merest capitalisan	70/11/6107	JV30614	Standard Bank	0684503540/016
Interest capitalised	2010/11/07	1		BTO/Ottoors
The state of the s	10/11/57	JV30613	Standard Bank	0684503540/035
merces capitalised	2019/11/07	JV30612	Standard Bank	0684503540/036

9,439,556.82 5,637.51 5,608.23 225.08 2,658.09

2,165,58 313,28 202,80 28,744,31 0,62 0,62 0,62 2,531,09 (125,00) 2,547,54	(396.40) (330.13) 0.17 (1,326.36]	(403,553.60) (5,537.51) (5,608.23) (225.08) (2,658.09) (2,185.58) (313.28) (202.80) (28,744.31) (2,547.34) (0,62) (0,62) (0,62) (2,531.09)
0684503540/037 0684503540/038 0684503540/039 068450354146 3764855541148 3764855541148 3764855541149 3764855541151	9288456248 9288456248	068450351/015 068450351/016 068450351/036 068450351/036 068450351/038 068450351/038 068450351/030 09300506428 37648555411 46 37648555411 48 37648555411 49
Standard Bank Standard Bank Standard Bank Standard Bank Nedbank Nedbank Nedbank Nedbank Nedbank Nedbank Nedbank ABSA	ABSA ABSA	Standard Bank Standard Bank Standard Bank Standard Bank Standard Bank Standard Bank Standard Bank Standard Bank Nerbank Nerbank Nerbank Nerbank Nerbank Nerbank
ИЗОБ11 1/30Б10 1/30Б08 1/30Б08 1/30Б09 1/30Б09 1/30Б09 1/30Б07 1/30Б07	/31 (020101000064) JV30616 JV30617	DGER 2019/10/31 (020101000075)  19/11/07
2019/11/07 2019/11/07 2019/11/07 2019/11/07 2019/11/07 2019/11/07 2019/11/07 2019/11/07 2019/11/07 2019/11/07	XAL LEDGER '2019/10 2019/11/07 2019/11/07	AL LEDGER 2019/10/07 2019/11/07 2019/11/07 2019/11/07 2019/11/07 2019/11/07 2019/11/07 2019/11/07 2019/11/07 2019/11/07 2019/11/07 2019/11/07 2019/11/07 2019/11/07 2019/11/07
interest capitalised interest capitalised interest capitalised interest capitalised interest capitalised interest capitalised interest capitalised interest capitalised interest capitalised Bank charges interest capitalised	BALANCE PER GENERAL LEDGER '2019/10/31 (020101000064) Interest received 2019/11/07 Correction jv30451 2019/11/07 JV3	Interest Capitalised Interest



**NEWCASTLE MUNICIPALITY** TREASURY DEPARTMENT PRIVATE BAG X6621 **NEWCASTLE** 

### **VALUE-ADDED TAX**

VATSA

Statement of Account

Enquiries should be addressed to SARS.

### **Contact Detail**

SARS

DURBAN

4000

Tel 0800 00 7277

Website:

www.sars.gov.za

### Details

Registration Number: Date:

Statement period:

4000791824

2019/12/17

2019/03/01

Always quote this reference number when contacting SARS

2019/12/31

lo

**Summary Information** 

TRANSACTION YEAR 2020

UNALLOCATED PAYMENTS

5 045 279.73

0.00

CLOSING BALANCE

5 945 279.73

Trading Name: NEWCASTLE MUNICIPALITY

2940

Date	Transaction	Transaction description	Transaction	Transact	ion allocation informat	tion	Samuel Comme
	Reference	Temperature description	Value	Tax	Penalty	Interest	Account balance
019/04/12	4G00791824VC2019038	RETURN	-4 158 869,05	4 158 869,05	0.00	0.00	-4 158 869.
019/04/17	10240660	REFUND	4 158 869.05	4 158 869.05	0.00	0.00	0
		VAT BALANCE, TAX PERIOD 201903		0.00	0,00	0.00	0.
019/05/16	4000791824VC2019040	RETURN	4 224 237,39	4 224 237,39	0,00	0.00	4 224 237
019/05/25		PENALTY	422 423,74	0.00	422 423.74	0.00	4 645 661
019/07/01		INTEREST @ 10.25 %(20190601-20190701)	72 149.98	0.00	0.00	72 149.98	4 718 811
019/07/17	4000791824VC2019040	PAYMENT	-458 498.73	0.00	-422 423.74	-36 074.99	4 260 312.
019/07/17	4000791824VC2019040	PAYMENT	-4 224 237.39	-4 188 162.40	0.00	-36 074,99	36 074.
019/07/17	4000791824VC2019040	PAYMENT	-36 074.99	-36 074.99	0.00	0.00	٥.
		VAT BALANCE: TAX PERIOD 201904		0.00	0.00	6.06	0:
019/06/10	4000791824VC2019052	RETURN	495 146.98	495 146 98	0.00	0.00	495 146.
019/06/26		PENALTY	49 514.70	00,0	49 514,70	0.00	544 661.
19/07/01		INTEREST @ 10.25 %	4 228,56	0.00	0.00	4 228,56	548 B9G
19/07/17	4000791824VC2019052	PAYMENT	-495 146,98	-441 403,72	-49 514,70	-4 228,56	53 743.
119/07/17	4000791824VC2019052	PAYMENT	-53 743.26	-53 743.26	0,00	0.00	6.
		VAT BALANCE: TAX PERIOD 201905		0.00	0.00	0.00	0.
19/07/08	4000791824VC2019064	RETURN	4 515 301,17	4 515 301,17	0.00	0,00	4 515 301.
19/07/26		PENALTY	451 530 12	00,3	451 530,12	0.00	4 966 831 2
19/09/01		INTEREST @ 10.25 %(20190801-20190901)	77 121.34	0.00	0.00	77 121,34	5 043 952
19/09/01	1DA17F25	JOURNAL	-5 043 952 63	-4 515 301.17	-451 530,12	-77 121,34	b.0
		VAT BALANCE: TAX PERIOD 201906		0.00	0.00	0.00	0.0
19/08/19	4000791824VC2019076	RETURN	-10 260 075.07	-10 260 075.07	0.00	0,00 !	-10 260 075.0
19/09/01	10A17F26	JOURNAL	5 043 952.63	5 043 952.63	0.00	0.00	-5 216 122
19/09/05	4000791824VC2019076	JOURNAL DEBT EQUALISATION AUTOMATED PROC	5 216 122,44	5 216 122,44	0.00	0,00	0.0
		VAT BALANCE: TAX PERIOD 201907		0.00	0.00	0.00	3.0
19/09/26	4000791824VC2019088	RETURN	-2 407 198.53	-2 407 198.53	0.00	0.00	-2 407 198.5
19/12/10	1E046F06	JOURNAL	2 221 898.60	2 221 898,60	0.00	0.00	-185 299,9
19/12/16	1£046F08	JOURNAL	185 299.93	185 299,93	0.00	0,00	3,0
	′	VAT BALANCE, TAX PERIOD 201908		0.00	0.00	0.00	0.0
19/10/14	4000791824VC2019090	RETURN	4 976 147.47	4 978 147,47	0.00	0.00	4 976 147.4
19/10/26		PENALTY	497 614 75	0.00	497 614.75	0.00	5 473 782.2
19/12/01	į	INTEREST @ 10 %(20191101-20191201)	82 902,62	0.00	0.00	82 902.62	5 556 664.8
19/12/10	1E046F05	JOURNAL	-2 221 898.60	-1 641 381.23	497 614.75	-82 902.62	3 334 766.2
		VAT BALANCE: TAX PERIOD 201909		3 334 766,24	0.00	0.00	3 334 796.2
19/11/18	4000791824VC2019103	RETURN	1 710 513 49	1 710 513,49	0.00	0.00	1 710 513.4
19/11/26		PENALTY	171 051 35	0.00	171 051,35	0.00	1 881 564 8
19/12/01		INTEREST @ 10 %	14 248 58	0.00	0,00	14 248,58	1 895 813.4
19/12/10	1E046F07	JOURNAL	185 299.93	0.00	-171 051,35	-14 248.58	1 710 519,4
	Topic and the second se	VAT BALANCE: TAX PERIOD 201910		1 710 513,49	0.00	0.00	1 710 813.4
		CUMULATIVE BALANCE		5 045 279,73	08.0	0.00	5 845 279,73

1710 513,49	3 334 766.24	60 Days	90 Days	lated interest and p	enalties
compliance Inform	ation	0.00	0.00	Days	Total
viesel Concession	NONE		The same of the sa	0.00	5 045 279
Outstanding Returns		5	elected for Audit		THE STREET
HIS STATEMENT DOT				4	
HIS STATEMENT REFLECTS C OUR OVERALL COMPLIANCE :	INLY THE LATEST PERIODS	PLEASE ACCEDO VI			
The state of the s	PIATUS	THE HOURS YOUR	COMPLIANCE STATUS ON	VOLD CO.	

# FINANCIAL REPORTING DECEMBER 2019

### Monthly Bank Reconciliation as at 2019/12/31

Cashbook balance as at 2019/12/31 ADD	-39,074,578.36
Cheque and EFT payments not cashed by 2019/12/31	41,155,380.83
Bank deposits not receipted by 2019/12/31	2,791,020.00
Bank deposits receipted after 2019/12/31	22,739,613.84
Correction of journals not done by 2019/12/31	12,074,189,41
Cashiers over banked as at 2019/12/31	128,096.26
Easypay not on cashbook by 2019/12/31	1,839,801.41
ACB received not on system by 2019/12/31	6,681,312.09
	87,409,413.84
LESS	
Cashier receipts banked after 2019/12/31	-33,942.60
Bank charges done after 2019/12/31	-76,714.60
Dishonoured cheques not journalised by 2019/12/31	-129,109.27
EFT not banked by 2019/12/31	-10,689,250.37
Subtotal	-10,929,016.84
Total	37,405,818.64
Bank statement balance as at 2019/12/31 cheque account NEDBANK	28,279,618.92
Bank statement balance as at 2019/12/31 collection account NEDBANK	9,126,199.72
	37,405,818.64

Prepared by: C MOORE Reviewed by: N KHUMALO

Chief Accounting Clerk Acting Manager: Financial reporting

M S NDLOVU S M NKOSI

Director: Strategic Executive Director: Budget and Financial Reforms Budget & Treasury Office



## **Statement Enquiry**

Date: 14/01/2020 Time: 12:43:37 PM

Account description: \*NEWCASTLE LOCAL MUNICIPALITY

Account number: 1162660066

Statement: 8002

Date	Transactions	Debit	Credit	Balance	VAT#
31/12/2019	BROUGHT FORWARD			9,125,950,72	
31/12/2019	210002702141		567.00	9,126,517.72	
31/12/2019	210002702141		567.00	9,127,084.72	
31/12/2019	180010007902		515.00	9,127,599.72	
31/12/2019	000000005691797 30	-1,000.00		9,126,599,72	
31/12/2019	000000010000254 30	-400.00		9,126,199.72	
31/12/2019	CM SWP TO-1162667338	9,126,199,72		0.00	
31/12/2019	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

<sup>\* -</sup> Uncleared Effect (ENC) is applicable for this transaction



# **Statement Enquiry**

Date: 14/01/2020 Time: 12:49:29 PM

Account description: \*NEWCASTLE LOCAL MUNICIPALITY

Account number: 1162667338

Statement: 1058

Date	Transactions	Debit	Credit	Balance	VAT#
31/12/2019	BROUGHT FORWARD			28,279,618.92	
31/12/2019	CM SWP FROM-1162660066		9,126,199,72	37,405,818,64	
31/12/2019	TRANSFER TO 1180366085	-121.30		37,405,697.34	
31/12/2019	CARRIED FORWARD			37,405,697.34	

#### 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

<sup>\* -</sup> Uncleared Effect (ENC) is applicable for this transaction