

SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH FIVE: 30 NOVEMBER 2019: (T 6/1/1-2019/2020): BUDGET AND TREASURY OFFICE



REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL

File Reference:
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Author: M S Ndlovu
Designation: Director: Budget and Financial Reporting

FOR CONSIDERATION

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

SUBJECT: NOVEMBER 2019 MONTHLY SECTION 71 REPORT

PURPOSE

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the monthly financial performance of the municipality as required by Section 71 of the Municipal Finance Management Act 56 of 2003 (MFMA) for the period ended 30 November 2019 which states that; the accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget. This report is submitted to both the National and Provincial Treasuries in C Schedule format and through a series of MFMA returns that were designed for the purpose of uploading into the National Treasury database.

1. ANNEXURES

- 1.1. uThukela Water Financial Performance report
- 1.2. Eskom invoice for bulk
- 1.3. uThukela invoice for bulk
- 1.4. Financial Statements as at 30 November 2019
- 1.5. Investment register
- 1.6. Grant register
- 1.7. Bank Recon
- 1.8. Bank statements
- 1.9. Quality Certificate

2. ANALYSIS OF FINANCIAL RESULTS

This month's financial analysis comprise of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows where there are changes between the Financial Statements and S71 report, figure reflected in the S71 tables should be regarded as a true reflection of the state of affairs of the municipality. The differences may be due to timing differences in closing the financial systems. The municipality recently approved an adjusted budget during September.

Table C1: Monthly budget statements summary

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

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M05 November

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	287,110	313,499	308,338	26,785	133,285	128,474	4,811	4%	308,338
Service charges	1,003,885	1,192,753	1,003,931	76,690	421,780	418,305	3,475	1%	1,003,931
Investment revenue	4,961	4,041	4,041	51	728	1,684	(956)	-57%	4,041
Transfers and subsidies	498,547	431,718	533,109	19,594	230,311	230,311	-	-	533,109
Other own revenue	48,384	60,714	64,988	2,898	25,680	27,078	(1,398)	-5%	64,988
Total Revenue (excluding capital transfers and contributions)	1,842,887	2,002,724	1,914,407	126,018	811,785	805,852	5,932	1%	1,914,407
Employee costs	557,861	591,321	575,321	40,261	236,112	239,717	(3,605)	-2%	575,321
Remuneration of Councillors	24,657	26,845	26,845	1,991	9,957	11,185	(1,228)	-11%	26,845
Depreciation & asset impairment	361,880	491,982	491,982	30,126	153,642	204,992	(51,350)	-25%	491,982
Finance charges	61,665	45,042	45,042	3,797	22,912	18,767	4,145	22%	45,042
Materials and bulk purchases	530,186	688,384	634,393	40,720	243,447	264,330	(20,884)	-8%	634,393
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	469,721	561,134	614,341	31,931	199,506	255,976	(56,469)	-22%	614,341
Total Expenditure	2,005,971	2,404,708	2,387,924	148,825	865,576	994,968	(129,392)	-13%	2,387,924
Surplus/(Deficit)	(163,084)	(401,983)	(473,517)	(22,808)	(53,792)	(189,116)	135,324	-72%	(473,517)
Transfers and subsidies - capital (monetary alloc	127,639	173,189	163,189	9,673	40,057	67,995	(27,938)	-41%	163,189
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(35,445)	(228,795)	(310,328)	(13,135)	(13,734)	(121,121)	107,386	-89%	(310,328)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(35,445)	(228,795)	(310,328)	(13,135)	(13,734)	(121,121)	107,386	-89%	(310,328)
Capital expenditure & funds sources									
Capital expenditure	158,893	207,119	188,119	9,742	41,555	78,383	(36,828)	-47%	188,119
Capital transfers recognised	127,639	173,189	163,189	9,673	40,057	67,995	(27,938)	-41%	163,189
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	31,254	33,930	24,930	69	1,498	10,388	(8,889)	-86%	24,930
Total sources of capital funds	158,893	207,119	188,119	9,742	41,555	78,383	(36,828)	-47%	188,119
Financial position									
Total current assets	804,211	545,166	797,970		818,530				797,970
Total non current assets	7,186,662	7,233,866	7,454,682		7,434,695				7,454,682
Total current liabilities	858,485	471,356	840,775		912,150				840,775
Total non current liabilities	559,614	493,946	557,217		563,499				557,217
Community wealth/Equity	6,572,774	6,813,729	6,854,660		6,777,576				6,854,660
Cash flows									
Net cash from (used) operating	120,217	155,153	163,159	9,193	69,090	44,053	(25,037)	-57%	163,159
Net cash from (used) investing	(158,893)	(107,299)	(124,719)	(6,110)	(37,958)	(51,966)	(14,008)	27%	(124,719)
Net cash from (used) financing	(9,064)	(25,242)	(20,216)	3,370	(16,867)	(8,423)	8,443	-100%	(20,216)
Cash/cash equivalents at the month/year end	9,724	32,414	28,223	-	24,265	(6,337)	(30,602)	483%	28,223
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	135,602	32,046	32,676	34,571	29,587	36,715	200,624	944,864	1,446,685
Creditors Age Analysis									
Total Creditors	85,132	50,996	68,945	53,856	86,304	31,565	69,394	3,142	449,334

2.1 Operating budget performance-revenue

2.1.1 The municipality generated a total revenue of R811.7 million of the adjusted budget of R1.9 billion, representing 42 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R5.9 million, also representing an over-performance of 1 percent. Although the aggregate performance on revenue generated shows a 1 percentage variance, it is however necessary to explain reasons which attributed to the figurative variance.

2.1.2 The municipality generated R3.4 million (1%) more revenue from service charges than the year-to-date budget of R418.3 million for the period under review. Electricity and water are all over-performing by R7 million and R8.3 million respectively, whereas refuse and sanitation are performing below target by R7.1 million and R4.7 million respectively.

2.1.3 The municipality generated R4.8 million (4%) more revenue from property rates than the year-to-date budget of R128.4 million during the period under review. The variance is attributable to government properties being billed for the full year.

2.1.4 The municipality generated R956 thousand (-57%) less revenue from interest on investments than the year-to-date budget of R1.6 million for the period under review. This is due to investments for conditional grants not yet made as planned.

2.1.5 The municipality recorded R230.3 million for operational and R40 million for capital transfers and subsidies. It is noted that capital grant expenditure is under-performing by 41%. It will be critical to fast track expenditure on grants in order to comply with conditions.

2.1.6 The municipality generated R1.3million (-5%) less revenue from sundry revenue than a pro-rata budget of R27 million for the period under review. The major attributing factor is due to delays in the disposal of assets

2.2 Operating performance – expenditure

2.2.1 The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of November 2019, the municipality incurred the total expenditure of R865.5 million of the adjusted budget of R2.3billion, which represents 36.2 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R129.3million, representing under-expenditure of 13 percent.

2.2.2 The main attributing factors to the variance are non-cash items, being debt impairment, depreciation and other expenditure. Depreciation has under-performed by R51.3million (-25%) in the fifth month of the financial year due to the very low capital expenditure and projects still under work in progress (not yet capitalised). Debt impairment under-performed by R14.7 million (-20%) due to the indigent register having been reviewed and the fact that other debtors are calculated bi-annually.

2.2.3 The municipality spent R20 million (-8%) less on the bulk purchases than the year-to-date budget of R262.9 million. This is due to the fluctuating electricity consumption as it's the hot season.

2.2.4 The municipality spent R794 thousand (-57%) less on materials than the year-to-date budget of R1.3million. This is mainly due to the culture of cost containment which has been inculcated.

2.2.5 The municipality spent R8.5 million (14%) more on contracted services than the year-to-date budget of R59.8 million. This is mainly due to the delays in appointing service providers for projects.

2.2.6 The municipality spent R3.6 million (-2%) more on employee related costs than a pro-rata budget of R239.7 million, mainly due to overtime and night-shift allowance. While the variance looks acceptable it is important to note that the budget and treasury office management has introduced the overtime monitoring tool which is aimed in assisting departments to be able to monitor their overtime. The fruits for overtime monitoring tool are expected to reflect by end of December 2019

2.3 Capital budget performance

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

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		6,858	10,243	9,943	-	-	4,143	(4,143)	-100%	9,943
Vote 3 - BUDGET AND TREASURY		1,329	2,730	2,730	69	158	1,138	(979)	-86%	2,730
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19,923	32,059	32,059	440	3,474	13,358	(9,884)	-74%	32,059
Vote 6 - TECHNICAL SERVICES		127,158	162,087	143,387	9,233	37,923	59,744	(21,821)	-37%	143,387
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		3,625	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	158,893	207,119	188,119	9,742	41,555	78,383	(36,828)	-47%	188,119
Total Capital Expenditure		158,893	207,119	188,119	9,742	41,555	78,383	(36,828)	-47%	188,119
Capital Expenditure - Functional Classification										
Governance and administration		1,329	2,730	2,730	69	158	1,138	(979)	-86%	2,730
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,329	2,730	2,730	69	158	1,138	(979)	-86%	2,730
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6,902	9,743	9,443	-	-	3,935	(3,935)	-100%	9,443
Community and social services		4,147	300	-	-	-	-	-	-	-
Sport and recreation		2,711	8,243	8,243	-	-	3,435	(3,435)	-100%	8,243
Public safety		-	1,200	1,200	-	-	500	(500)	-100%	1,200
Housing		44	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		113,238	136,608	136,608	9,058	39,595	56,920	(17,325)	-30%	136,608
Planning and development		19,879	39,559	39,559	440	3,474	16,483	(13,009)	-79%	39,559
Road transport		93,360	97,049	97,049	8,618	36,121	40,437	(4,316)	-11%	97,049
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		37,424	58,038	39,338	615	1,802	16,391	(14,588)	-89%	39,338
Energy sources		3,625	-	-	-	-	-	-	-	-
Water management		33,799	57,538	38,838	615	1,802	16,182	(14,380)	-89%	38,838
Waste water management		-	500	500	-	-	208	(208)	-100%	500
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	158,893	207,119	188,119	9,742	41,555	78,383	(36,828)	-47%	188,119
Funded by:										
National Government		108,854	164,946	154,946	9,673	40,057	64,561	(24,504)	-38%	154,946
Provincial Government		18,785	8,243	8,243	-	-	3,435	(3,435)	-100%	8,243
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	5	127,639	173,189	163,189	9,673	40,057	67,995	(27,938)	-41%	163,189
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		31,254	33,930	24,930	69	1,498	10,388	(8,889)	-86%	24,930
Total Capital Funding		158,893	207,119	188,119	9,742	41,555	78,383	(36,828)	-47%	188,119

2.3.1 Capital expenditure for the fifth month of the financial year amounted to R41.5 million, which represents 22% of the adjusted capital budget of R188.1 million. Comparison between the year-to-budget of R78.3 million and actual expenditure for the period reflects an under expenditure of (R36.8million) which implies that the municipality spent 47% less than the year-to-date budget for the same period. This is due to delays in the SCM processes and the project implementation plans by departments. Challenges in the cash-flow position of the municipality also does have a negative impact on the performance of the capital budget.

2.4 Financial position

Table C6: Monthly budget statements – Financial Position

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

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		4,688	8,389	9,978	14,725	9,978
Call investment deposits		5,036	24,025	9,440	9,539	9,440
Consumer debtors		680,874	463,909	673,941	670,965	673,941
Other debtors		99,348	35,084	90,663	108,998	90,663
Current portion of long-term receivables		2	2	1	1	1
Inventory		14,264	13,756	13,947	14,301	13,947
Total current assets		804,211	545,166	797,970	818,530	797,970
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		281,223	379,606	362,303	355,814	362,303
Investments in Associate		275,279	262,171	251,851	234,928	251,851
Property, plant and equipment		6,615,669	6,580,590	6,826,039	6,829,465	6,826,039
Agricultural		–	–	–	–	–
Biological		–	–	–	–	–
Intangible		3,003	3,773	3,001	3,001	3,001
Other non-current assets		11,488	7,726	11,488	11,488	11,488
Total non current assets		7,186,662	7,233,866	7,454,682	7,434,695	7,454,682
TOTAL ASSETS		7,990,873	7,779,031	8,252,652	8,253,225	8,252,652
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		25,598	25,598	26,548	24,909	26,548
Consumer deposits		23,587	22,883	24,264	30,217	24,264
Trade and other payables		780,456	383,584	781,295	848,356	781,295
Provisions		28,844	39,290	8,668	8,668	8,668
Total current liabilities		858,485	471,356	840,775	912,150	840,775
Non current liabilities						
Borrowing		401,232	348,739	380,018	386,300	380,018
Provisions		158,382	145,207	177,199	177,199	177,199
Total non current liabilities		559,614	493,946	557,217	563,499	557,217
TOTAL LIABILITIES		1,418,099	965,302	1,397,991	1,475,649	1,397,991
NET ASSETS	2	6,572,774	6,813,729	6,854,660	6,777,576	6,854,660
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,544,255	6,808,289	6,825,872	6,748,743	6,825,872
Reserves		28,519	5,440	28,788	28,833	28,788
TOTAL COMMUNITY WEALTH/EQUITY	2	6,572,774	6,813,729	6,854,660	6,777,576	6,854,660

2.4.1 As at end the end of the fifth month of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.7 billion. While this picture looks good, it is however important to point out major reasons to such a favourable equity position, being consumer debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:

2.4.2 The municipality's debtors aging as reflected in table SC3 is a total of R1.4 billion as at the end of the fifth month. The bulk of this amount (R1.2 billion) is debt owing for more than 90 days, while R1 billion of the total debt is owed by households. It must be noted that the total figure of debtors is inclusive of indigent. Debtors seem to be accumulating in each and every month, however the community outreach programme run by finance in urging the consumers to pay, is yielding positive results.

2.4.3 Property Plant and Equipment (Assets) comprise of R6.8 billion of the total assets of R8.2 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that the majority of these assets may not be easily converted to cash and cash equivalent.

2.4.4 The municipality closed with a balance of cash and cash equivalent of R24.2 million as at the end of the fifth month of the financial year which was made up of R14.7million for cash and R9.5 million from investments. It must be noted that the municipality had an obligation of R27 million relating to the HDF. The short-term obligations are sitting at R449.3 million as illustrated on SC4, while unspent conditional grants amount to R69.3 million, representing a cash short-fall of R521 million. Table SC4 reflects that the municipality was owing creditors to the tune of R444.9 million. Included under creditors is Eskom for R274.3 million, uThukela Water for R73 million, SARS – PAYE for R7.7 million, pension and other employee benefits for R17.0 million and other trade creditors for R71.6 million.

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

2.4.5 The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The **going concern** principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R6.7 billion, while the net current asset is –R93.6 million. The net current ratio indicates that the municipality's current assets are not enough will not be adequate to cover for the current liabilities over the next twelve months. The municipality may therefore have a challenge to pay for its creditors over the next twelve months. Due to the standing of the municipality by virtue of being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.

2.4.6 The **liquidity ratio** of the municipality is currently sitting at 1.1%. As per paragraph 2.4.4 above, however, if one takes into account the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 0.054%, since the municipality needs R449.3 million in order to pay all its short term obligations. Again this is a bad reflecting on the state of finances of the municipality.

As with the going concern principle, the liquidity state of the municipality is more like to negatively impact the image of the municipality to public, business sector and other spheres of government.

2.5 Cash flow analysis

Table C7: Monthly budget statements – Cash Flow

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

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		216,435	261,530	257,580	26,490	115,677	107,325	8,352	8%	257,580
Service charges		789,214	1,040,261	858,966	55,767	335,882	357,903	(22,021)	-6%	858,966
Other revenue		114,557	49,183	46,724	17,507	50,012	19,468	30,544	157%	46,724
Government - operating		395,172	431,718	533,109	20,000	187,162	187,162	-		533,109
Government - capital		93,964	173,189	163,189	15,032	79,032	79,032	-		163,189
Interest		12,938	8,931	4,465	550	4,378	1,861	2,518	135%	4,465
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,458,480)	(1,764,617)	(1,655,833)	(122,249)	(680,314)	(689,930)	(9,616)	1%	(1,655,833)
Finance charges		(43,582)	(45,042)	(45,042)	(3,904)	(22,740)	(18,767)	3,972	-21%	(45,042)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		120,217	155,153	163,159	9,193	69,090	44,053	(25,037)	-57%	163,159
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	2,332	2,332	-	-	972	(972)	-100%	2,332
Decrease (increase) in non-current debtors		-	66,420	30,000	-	-	12,500	(12,500)	-100%	30,000
Decrease (increase) other non-current receivables		-	31,068	31,068	-	-	12,945	(12,945)	-100%	31,068
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(158,893)	(207,119)	(188,119)	(6,110)	(37,958)	(78,383)	(40,425)	52%	(188,119)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(158,893)	(107,299)	(124,719)	(6,110)	(37,958)	(51,966)	(14,008)	27%	(124,719)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	356	5,382	-	-	2,242	(2,242)	-100%	5,382
Payments										
Repayment of borrowing		(9,064)	(25,598)	(25,598)	3,370	(16,867)	(10,666)	6,201	-58%	(25,598)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(9,064)	(25,242)	(20,216)	3,370	(16,867)	(8,423)	8,443	-100%	(20,216)
NET INCREASE/ (DECREASE) IN CASH HELD		(47,741)	22,612	18,224	6,453	14,265	(16,337)			18,224
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	28,223		24,265	(6,337)			28,223

2.5.1 The municipality opened with a cash and cash equivalent balance of R9.9 million at the beginning of the financial year and closed with a balance of R24.2 million as at the end of November 2019 which represents a cash increase of R14.2 million to date since the beginning of the financial year.

2.5.2 Cash flows from operating activities yielded a net cash inflow of R69 million as result of receipts from services charges, property rates, and government grants as well as other sundry receipts. This net cash inflows was after the municipality paid its suppliers for services rendered, remunerated its employees and councillors and paid the portion of the outstanding interest on loans.

2.5.3 Cash flows from investing activities recorded net cash outflows of R37.9 million due to capital expenditure.

2.5.4 Cash flows from financing activities recorded net cash outflows of R16.8 million. This was due to the capital repayment of loans by the municipality during the year.

3. CONCLUSION

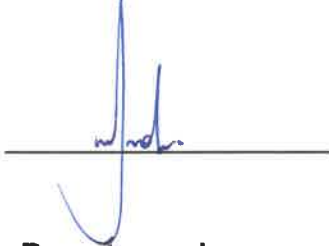
The under-expenditure on operational budget is acceptable if it is due to the introduction of cost-containment. However, it is important to emphasise that the expenditure on maintenance should not be compromised as it seems to be under-performing by 30.8%. The issues that still reflect material variances in the budget performance report must be monitored and managed to ensure that the municipality operates within the approved budget.

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


4. RECOMMENDED

(a) That the MFMA Section 71 report for the month ended 30 November 2019 be noted;

Report prepared by:



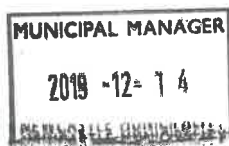
Report seen by:



COUNICLLOR DR NNG MAHLABA
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE



SM NKOSI
STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE



KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M05 November

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	287,110	313,499	308,338	26,785	133,285	128,474	4,811	4%	308,338
Service charges	1,003,885	1,192,753	1,003,931	76,690	421,780	418,305	3,475	1%	1,003,931
Investment revenue	4,961	4,041	4,041	51	728	1,684	(956)	-57%	4,041
Transfers and subsidies	498,547	431,718	533,109	19,594	230,311	230,311	-	-	533,109
Other own revenue	48,384	60,714	64,988	2,898	25,680	27,078	(1,398)	-5%	64,988
Total Revenue (excluding capital transfers and contributions)	1,842,887	2,002,724	1,914,407	126,018	811,785	805,852	5,932	1%	1,914,407
Employee costs	557,861	591,321	575,321	40,261	236,112	239,717	(3,605)	-2%	575,321
Remuneration of Councillors	24,657	26,845	26,845	1,991	9,957	11,185	(1,228)	-11%	26,845
Depreciation & asset impairment	361,880	491,982	491,982	30,126	153,642	204,992	(51,350)	-25%	491,982
Finance charges	61,665	45,042	45,042	3,797	22,912	18,767	4,145	22%	45,042
Materials and bulk purchases	530,186	688,384	634,393	40,720	243,447	264,330	(20,884)	-8%	634,393
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	469,721	561,134	614,341	31,931	199,506	255,976	(56,469)	-22%	614,341
Total Expenditure	2,005,971	2,404,708	2,387,924	148,825	865,576	994,968	(129,392)	-13%	2,387,924
Surplus/(Deficit)	(163,084)	(401,983)	(473,517)	(22,808)	(53,792)	(189,116)	135,324	-72%	(473,517)
Transfers and subsidies - capital (monetary allocations)	127,639	173,189	163,189	9,673	40,057	67,995	(27,938)	-41%	163,189
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(35,445)	(228,795)	(310,328)	(13,135)	(13,734)	(121,121)	107,386	-89%	(310,328)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(35,445)	(228,795)	(310,328)	(13,135)	(13,734)	(121,121)	107,386	-89%	(310,328)
Capital expenditure & funds sources									
Capital expenditure	158,893	207,119	188,119	9,742	41,555	78,383	(36,828)	-47%	188,119
Capital transfers recognised	127,639	173,189	163,189	9,673	40,057	67,995	(27,938)	-41%	163,189
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	31,254	33,930	24,930	69	1,498	10,388	(8,889)	-86%	24,930
Total sources of capital funds	158,893	207,119	188,119	9,742	41,555	78,383	(36,828)	-47%	188,119
Financial position									
Total current assets	804,211	545,166	797,970		818,530				797,970
Total non current assets	7,186,662	7,233,866	7,454,682		7,434,695				7,454,682
Total current liabilities	858,485	471,356	840,775		912,150				840,775
Total non current liabilities	559,614	493,946	557,217		563,499				557,217
Community wealth/Equity	6,572,774	6,813,729	6,854,660		6,777,576				6,854,660
Cash flows									
Net cash from (used) operating	120,217	155,153	163,159	9,193	69,090	44,053	(25,037)	-57%	163,159
Net cash from (used) investing	(158,893)	(107,299)	(124,719)	(6,110)	(37,958)	(51,966)	(14,008)	27%	(124,719)
Net cash from (used) financing	(9,064)	(25,242)	(20,216)	3,370	(16,867)	(8,423)	8,443	-100%	(20,216)
Cash/cash equivalents at the month/year end	9,724	32,414	28,223	-	24,265	(6,337)	(30,602)	483%	28,223
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	135,602	32,046	32,676	34,571	29,587	36,715	200,624	944,864	1,446,685
Creditors Age Analysis									
Total Creditors	85,132	50,996	68,945	53,856	86,304	31,565	69,394	3,142	449,334

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		409,524	437,202	433,866	28,991	184,438	180,778	3,660	2%	433,866
Executive and council		14,638	10,474	10,474	347	3,236	4,364	(1,128)	-26%	10,474
Finance and administration		394,886	426,728	423,392	28,644	181,201	176,413	4,788	3%	423,392
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		56,195	43,430	134,822	11,569	36,320	56,176	(19,856)	-35%	134,822
Community and social services		35,506	8,418	8,418	636	3,360	3,508	(147)	-4%	8,418
Sport and recreation		1,127	8,991	8,991	57	190	3,746	(3,557)	-95%	8,991
Public safety		8,524	11,103	11,103	2,087	5,580	4,626	954	21%	11,103
Housing		11,011	14,917	106,309	8,787	27,160	44,295	(17,136)	-39%	106,309
Health		27	1	1	2	31	0	30	6027%	1
<i>Economic and environmental services</i>		145,344	198,402	198,402	7,665	44,106	82,668	(38,562)	-47%	198,402
Planning and development		26,161	78,352	78,352	(1,320)	3,783	32,647	(28,864)	-88%	78,352
Road transport		119,183	120,050	120,050	8,986	40,323	50,021	(9,698)	-19%	120,050
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		1,359,319	1,496,704	1,310,332	87,452	586,913	554,154	32,759	6%	1,310,332
Energy sources		708,486	886,803	702,933	49,334	305,842	301,071	4,771	2%	702,933
Water management		328,148	370,423	352,509	26,435	143,297	146,879	(3,582)	-2%	352,509
Waste water management		200,996	119,010	133,054	8,984	89,230	55,439	33,791	61%	133,054
Waste management		121,688	120,468	121,836	2,699	48,544	50,765	(2,221)	-4%	121,836
<i>Other</i>	4	144	174	174	14	66	73	(7)	-10%	174
Total Revenue - Functional	2	1,970,526	2,175,913	2,077,596	135,691	851,842	873,848	(22,006)	-3%	2,077,596
Expenditure - Functional										
<i>Governance and administration</i>		430,746	422,161	391,701	28,826	166,416	163,209	3,207	2%	391,701
Executive and council		80,413	103,238	95,708	5,848	29,815	39,879	(10,064)	-25%	95,708
Finance and administration		350,334	317,102	294,179	22,911	136,441	122,574	13,866	11%	294,179
Internal audit		-	1,820	1,814	67	161	756	(595)	-79%	1,814
<i>Community and public safety</i>		226,089	262,541	344,743	26,784	122,819	143,643	(20,824)	-14%	344,743
Community and social services		29,949	85,903	81,077	5,080	23,539	33,782	(10,243)	-30%	81,077
Sport and recreation		74,762	76,224	72,537	5,370	28,804	30,224	(1,420)	-5%	72,537
Public safety		64,540	77,067	73,141	5,845	28,606	30,475	(1,869)	-6%	73,141
Housing		48,638	17,341	111,851	9,891	39,037	46,605	(7,567)	-16%	111,851
Health		8,201	6,007	6,137	598	2,833	2,557	276	11%	6,137
<i>Economic and environmental services</i>		267,781	256,388	244,431	21,468	110,047	101,846	8,200	8%	244,431
Planning and development		25,563	88,677	90,229	7,792	42,680	37,595	5,085	14%	90,229
Road transport		242,218	167,701	154,192	13,676	67,362	64,247	3,115	5%	154,192
Environmental protection		-	10	10	-	5	4	0	10%	10
<i>Trading services</i>		1,079,524	1,462,293	1,405,824	71,550	465,873	585,760	(119,887)	-20%	1,405,824
Energy sources		610,157	796,534	707,328	42,360	244,858	294,720	(49,862)	-17%	707,328
Water management		381,588	531,942	559,640	23,308	190,524	233,183	(42,659)	-18%	559,640
Waste water management		14,306	60,573	69,763	1,366	2,000	29,068	(27,068)	-93%	69,763
Waste management		73,473	73,244	69,093	4,517	28,491	28,789	(297)	-1%	69,093
<i>Other</i>		1,831	1,325	1,225	197	421	510	(89)	-17%	1,225
Total Expenditure - Functional	3	2,005,971	2,404,708	2,387,924	148,825	865,576	994,968	(129,392)	-13%	2,387,924
Surplus/ (Deficit) for the year		(35,445)	(228,795)	(310,328)	(13,135)	(13,734)	(121,121)	107,386	-89%	(310,328)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	2018/19	Budget Year 2019/20							
		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	373	30,283	31,407	(1,124)	-3.6%	75,376
Vote 2 - COMMUNITY SERVICES		167,803	140,760	142,128	5,481	57,705	59,220	(1,515)	-2.6%	142,128
Vote 3 - BUDGET AND TREASURY		331,560	360,076	356,740	28,617	154,055	148,642	5,413	3.6%	356,740
Vote 4 - MUNICIPAL MANAGER		1,050	1,750	1,750	-	100	729	(629)	-86.3%	1,750
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		37,316	59,946	151,338	7,480	31,008	63,058	(32,050)	-50.8%	151,338
Vote 6 - TECHNICAL SERVICES		647,397	573,873	570,002	44,405	272,849	245,683	27,166	11.1%	570,002
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		708,486	964,132	780,262	49,334	305,842	325,109	(19,267)	-5.9%	780,262
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
I Revenue by Vote	2	1,970,526	2,175,913	2,077,596	135,691	851,842	873,848	(22,006)	-2.5%	2,077,596
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		133,300	158,067	153,503	7,478	36,512	63,960	(27,448)	-42.9%	153,503
Vote 2 - COMMUNITY SERVICES		306,831	318,672	303,201	23,811	129,968	126,334	3,635	2.9%	303,201
Vote 3 - BUDGET AND TREASURY		163,707	168,129	151,999	13,579	77,540	63,333	14,207	22.4%	151,999
Vote 4 - MUNICIPAL MANAGER		77,983	95,890	86,158	5,370	32,664	35,899	(3,235)	-9.0%	86,158
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		76,031	51,450	144,633	13,974	59,425	60,264	(839)	-1.4%	144,633
Vote 6 - TECHNICAL SERVICES		637,961	815,966	841,102	42,253	282,581	350,459	(67,879)	-19.4%	841,102
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		610,157	796,534	707,328	42,360	246,886	294,720	(47,834)	-16.2%	707,328
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2,005,971	2,404,708	2,387,924	148,825	865,576	994,968	(129,392)	-13.0%	2,387,924
Surplus/ (Deficit) for the year	2	(35,445)	(228,795)	(310,328)	(13,134)	(13,735)	(121,121)	107,386	-88.7%	(310,328)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Financial Performance (revenue and expenditure) - M05 November										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		287,110	313,499	308,338	26,785	133,285	128,474	4,811	4%	308,338
Service charges - electricity revenue		630,194	811,903	623,784	49,334	266,954	259,910	7,044	3%	623,784
Service charges - water revenue		176,507	186,097	158,182	15,683	74,282	65,909	8,372	13%	158,182
Service charges - sanitation revenue		108,894	110,794	124,838	8,984	47,235	52,016	(4,781)	-9%	124,838
Service charges - refuse revenue		88,291	83,960	97,127	2,690	33,309	40,470	(7,161)	-18%	97,127
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		8,141	8,661	8,661	685	3,279	3,609	(330)	-9%	8,661
Interest earned - external investments		4,961	4,041	4,041	51	728	1,684	(956)	-57%	4,041
Interest earned - outstanding debtors		8,015	9,780	9,780	326	3,651	4,075	(424)	-10%	9,780
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8,589	8,117	8,117	1,866	5,087	3,382	1,704	50%	8,117
Licences and permits		12	14	14	1	4	6	(2)	-39%	14
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		498,547	431,718	533,109	19,594	230,311	230,311	-	-	533,109
Other revenue		23,627	31,810	36,084	20	8,946	15,035	(6,089)	-40%	36,084
Gains on disposal of PPE		-	2,332	2,332	-	4,714	972	3,742	385%	2,332
Total Revenue (excluding capital transfers and contributions)		1,842,887	2,002,724	1,914,407	126,018	811,785	805,852	5,932	1%	1,914,407
Expenditure By Type										
Employee related costs		557,861	591,321	575,321	40,261	236,112	239,717	(3,605)	-2%	575,321
Remuneration of councillors		24,657	26,845	26,845	1,991	9,957	11,185	(1,228)	-11%	26,845
Debt impairment		89,608	174,245	174,245	2,839	57,830	72,602	(14,773)	-20%	174,245
Depreciation & asset impairment		361,880	491,982	491,982	30,126	153,642	204,992	(51,350)	-25%	491,982
Finance charges		61,665	45,042	45,042	3,797	22,912	18,767	4,145	22%	45,042
Bulk purchases		524,211	684,074	631,074	40,631	242,858	262,948	(20,090)	-8%	631,074
Other materials		5,975	4,310	3,319	89	589	1,383	(794)	-57%	3,319
Contracted services		74,012	54,249	143,756	13,811	68,494	59,898	8,596	14%	143,756
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		306,101	332,640	296,341	15,281	73,183	123,475	(50,292)	-41%	296,341
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		2,005,971	2,404,708	2,387,924	148,825	865,576	994,968	(129,392)	-13%	2,387,924
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(163,084)	(401,983)	(473,517)	(22,808)	(53,792)	(189,116)	135,324	(0)	(473,517)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		127,639	173,189	163,189	9,673	40,057	67,995	(27,938)	(0)	163,189
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(35,445)	(228,795)	(310,328)	(13,135)	(13,734)	(121,121)	-	-	(310,328)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(35,445)	(228,795)	(310,328)	(13,135)	(13,734)	(121,121)	-	-	(310,328)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(35,445)	(228,795)	(310,328)	(13,135)	(13,734)	(121,121)	-	-	(310,328)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(35,445)	(228,795)	(310,328)	(13,135)	(13,734)	(121,121)	-	-	(310,328)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		6,858	10,243	9,943	-	-	4,143	(4,143)	-100%	9,943
Vote 3 - BUDGET AND TREASURY		1,329	2,730	2,730	69	158	1,138	(979)	-86%	2,730
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19,923	32,059	32,059	440	3,474	13,358	(9,884)	-74%	32,059
Vote 6 - TECHNICAL SERVICES		127,158	162,087	143,387	9,233	37,923	59,744	(21,821)	-37%	143,387
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		3,625	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	158,893	207,119	188,119	9,742	41,555	78,383	(36,828)	-47%	188,119
Total Capital Expenditure		158,893	207,119	188,119	9,742	41,555	78,383	(36,828)	-47%	188,119
Capital Expenditure - Functional Classification										
Governance and administration		1,329	2,730	2,730	69	158	1,138	(979)	-86%	2,730
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,329	2,730	2,730	69	158	1,138	(979)	-86%	2,730
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6,902	9,743	9,443	-	-	3,935	(3,935)	-100%	9,443
Community and social services		4,147	300	-	-	-	-	-	-	-
Sport and recreation		2,711	8,243	8,243	-	-	3,435	(3,435)	-100%	8,243
Public safety		-	1,200	1,200	-	-	500	(500)	-100%	1,200
Housing		44	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		113,238	136,608	136,608	9,058	39,595	56,920	(17,325)	-30%	136,608
Planning and development		19,879	39,559	39,559	440	3,474	16,483	(13,009)	-79%	39,559
Road transport		93,360	97,049	97,049	8,618	36,121	40,437	(4,316)	-11%	97,049
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		37,424	58,038	39,338	615	1,802	16,391	(14,588)	-89%	39,338
Energy sources		3,625	-	-	-	-	-	-	-	-
Water management		33,799	57,538	38,838	615	1,802	16,182	(14,380)	-89%	38,838
Waste water management		-	500	500	-	-	208	(208)	-100%	500
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	158,893	207,119	188,119	9,742	41,555	78,383	(36,828)	-47%	188,119
Funded by:										
National Government		108,854	164,946	154,946	9,673	40,057	64,561	(24,504)	-38%	154,946
Provincial Government		18,785	8,243	8,243	-	-	3,435	(3,435)	-100%	8,243
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		127,639	173,189	163,189	9,673	40,057	67,995	(27,938)	-41%	163,189
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		31,254	33,930	24,930	69	1,498	10,388	(8,889)	-86%	24,930
Total Capital Funding		158,893	207,119	188,119	9,742	41,555	78,383	(36,828)	-47%	188,119

References

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

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		4,688	8,389	9,978	14,725	9,978
Call investment deposits		5,036	24,025	9,440	9,539	9,440
Consumer debtors		680,874	463,909	673,941	670,965	673,941
Other debtors		99,348	35,084	90,663	108,998	90,663
Current portion of long-term receivables		2	2	1	1	1
Inventory		14,264	13,756	13,947	14,301	13,947
Total current assets		804,211	545,166	797,970	818,530	797,970
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		281,223	379,606	362,303	355,814	362,303
Investments in Associate		275,279	262,171	251,851	234,928	251,851
Property, plant and equipment		6,615,669	6,580,590	6,826,039	6,829,465	6,826,039
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		3,003	3,773	3,001	3,001	3,001
Other non-current assets		11,488	7,726	11,488	11,488	11,488
Total non current assets		7,186,662	7,233,866	7,454,682	7,434,695	7,454,682
TOTAL ASSETS		7,990,873	7,779,031	8,252,652	8,253,225	8,252,652
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		25,598	25,598	26,548	24,909	26,548
Consumer deposits		23,587	22,883	24,264	30,217	24,264
Trade and other payables		780,456	383,584	781,295	848,356	781,295
Provisions		28,844	39,290	8,668	8,668	8,668
Total current liabilities		858,485	471,356	840,775	912,150	840,775
Non current liabilities						
Borrowing		401,232	348,739	380,018	386,300	380,018
Provisions		158,382	145,207	177,199	177,199	177,199
Total non current liabilities		559,614	493,946	557,217	563,499	557,217
TOTAL LIABILITIES		1,418,099	965,302	1,397,991	1,475,649	1,397,991
NET ASSETS	2	6,572,774	6,813,729	6,854,660	6,777,576	6,854,660
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,544,255	6,808,289	6,825,872	6,748,743	6,825,872
Reserves		28,519	5,440	28,788	28,833	28,788
TOTAL COMMUNITY WEALTH/EQUITY	2	6,572,774	6,813,729	6,854,660	6,777,576	6,854,660

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		216,435	261,530	257,580	26,490	115,677	107,325	8,352	8%	257,580
Service charges		789,214	1,040,261	858,966	55,767	335,882	357,903	(22,021)	-6%	858,966
Other revenue		114,557	49,183	46,724	17,507	50,012	19,468	30,544	157%	46,724
Government - operating		395,172	431,718	533,109	20,000	187,162	187,162	-		533,109
Government - capital		93,964	173,189	163,189	15,032	79,032	79,032	-		163,189
Interest		12,938	8,931	4,465	550	4,378	1,861	2,518	135%	4,465
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,458,480)	(1,764,617)	(1,855,833)	(122,249)	(680,314)	(689,930)	(9,616)	1%	(1,655,833)
Finance charges		(43,582)	(45,042)	(45,042)	(3,904)	(22,740)	(18,767)	3,972	-21%	(45,042)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		120,217	155,153	163,159	9,193	69,090	44,053	(25,037)	-57%	163,159
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	2,332	2,332	-	-	972	(972)	-100%	2,332
Decrease (increase) in non-current debtors		-	66,420	30,000	-	-	12,500	(12,500)	-100%	30,000
Decrease (increase) other non-current receivables		-	31,068	31,068	-	-	12,945	(12,945)	-100%	31,068
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(158,893)	(207,119)	(188,119)	(6,110)	(37,958)	(78,383)	(40,425)	52%	(188,119)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(158,893)	(107,299)	(124,719)	(6,110)	(37,958)	(51,966)	(14,008)	27%	(124,719)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	356	5,382	-	-	2,242	(2,242)	-100%	5,382
Payments										
Repayment of borrowing		(9,064)	(25,598)	(25,598)	3,370	(16,867)	(10,666)	6,201	-58%	(25,598)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(9,064)	(25,242)	(20,216)	3,370	(16,867)	(8,423)	8,443	-100%	(20,216)
NET INCREASE/ (DECREASE) IN CASH HELD		(47,741)	22,612	18,224	6,453	14,265	(16,337)			18,224
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	28,223		24,265	(6,337)			28,223

References

1. Material variances to be explained in Table SC1

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Service charges - water revenue	13%		
	Rental of facilities and equipment	-12%		
	Service charges - refuse revenue	-18%		
	Interest earned - external investments	-57%	Due to an increase on our debtors book.	
	Fines, penalties and forfeits	50%		
	Licences and permits	-39%	Dependent on the consumers reaction	
	Other Revenue	-40%	Other revenue is dependent on levels of consumption and therefore fluctuates every month.	
2	<u>Expenditure By Type</u>			
	Debt Impairment	-20%	Bulk of the Debt Impairment is calculated bi-annually	
	Depreciation & asset impairment	-25%		
	Finance charges	22%		
	Contracted Services	14%	Invoice from service providers haven't yet received	
	Other Material	-57%	Cross cut measures are implemented to reduce the expenditure for material	
	Other expenditure	-41%	Cross cut measures are implemented to reduce the expenditure for other expenditure	
3	<u>Capital Expenditure</u>			
	Grant funded projects	-41%	Delays in the SCM process, particularly on appointment consultants, incapacity of contractors	Fast track SCM processes and management of contractors
	Internally funded projects	-86%	Most of projects rolled over from 2016/17, with no need for new SCM processes	None
	Repairs and maintenance	31%	Under-budgeting due to cash-flow challenges	None
4	<u>Financial Position</u>			
	Property Plant and Equipment		Slow capital expenditure and depreciation	
	Investment property		Revaluation, which was finalised after financial budget was approved	
	Investment in Associate		Decrease in Net Asset Value of the Entity, which was confirmed after annual budget was approved	
	Consumer Debtors		Change in bad debt provision due to cleaning up of debtors and indigent books	
	Trade and other payables		Error during annual budgeting	
5	<u>Cash Flow</u>			
	Net Cash from Operating Activities	-57%	Equitable Share and other grants bulk of it received early in the financial year	
	Net Cash Used from Investing Activities	27%	Slow capital expenditure	
	Net Cash Used from Financial Activities	-100%	Based on amortisation schedules	None
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

2018/19							
Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.6%	22.3%	22.5%	2.6%	3.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		18.4%	11.1%	17.3%	18.6%	17.3%
Gearing	Long Term Borrowing/ Funds & Reserves		1406.9%	6410.8%	1320.1%	1339.8%	1320.1%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	93.7%	115.7%	94.9%	89.7%	94.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.1%	6.9%	2.3%	2.7%	2.3%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		42.3%	24.9%	39.9%	96.1%	39.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	4.2%	3.3%	3.3%		
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	44.2%	50.0%	50.0%		
Employee costs	Employee costs/Total Revenue - capital revenue		30.3%	29.5%	30.1%	29.1%	30.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		23.0%	26.8%	28.1%	2.8%	3.8%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description		NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.e. Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
	Trade and Other Receivables from Exchange Transactions - Water	1200	23,141	8,008	8,178	7,505	7,608	7,079	42,608	260,409	364,535	325,208	894	
	Receivables from Non-exchange Transactions - Electricity	1300	32,022	1,036	1,195	1,831	572	2,497	39,501	7,931	86,586	52,333	38	
	Receivables from Non-exchange Transactions - Property Rates	1400	35,027	8,820	7,941	10,965	6,040	6,612	35,896	150,282	261,583	209,795	417	
	Receivables from Exchange Transactions - Waste Water Management	1500	15,442	5,836	6,278	5,745	5,585	5,298	31,300	203,846	279,331	251,775	525	
	Receivables from Exchange Transactions - Waste Management	1600	10,739	4,334	4,446	4,083	3,833	3,707	22,594	91,664	145,400	125,881	300	
	Receivables from Exchange Transactions - Property Rental Debtors	1700	617	135	119	123	140	117	633	2,494	4,379	3,507	10	
	Interest on Arrear Debtor Accounts	1810	1,077	517	478	440	421	833	2,446	34,739	40,951	38,880	24	
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
	Other	1900	17,537	3,360	4,041	3,878	5,387	10,572	25,646	193,499	263,920	238,982	377	
	Total By Income Source	2000	135,602	32,046	32,676	34,571	29,587	36,715	200,624	944,864	1,446,685	1,246,361	2,585	-
2018/19 - totals only														
Debtors Age Analysis By Customer Group														
	Organs of State	2200	18,155	746	1,428	5,006	2,668	5,398	6,785	13,017	53,204	32,874	-	
	Commercial	2300	35,444	3,658	2,640	3,654	1,661	5,157	54,409	56,368	162,990	121,248	-	
	Households	2400	82,327	27,609	28,566	25,868	25,138	25,060	139,329	874,896	1,229,791	1,091,289	2,585	
	Other	2500	(324)	34	42	43	121	100	102	584	700	949	-	
	Total By Customer Group	2600	135,602	32,046	32,676	34,571	29,587	36,715	200,624	944,864	1,446,685	1,246,361	2,585	-

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2019/20								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	31,310	35,500	57,357	29,120	43,033	14,876	63,148	-	274,343
Bulk Water	0200	10,347	11,670	10,368	22,411	8,548	9,716	-	-	73,061
PAYE deductions	0300	7,738	-	-	-	-	-	-	-	7,738
VAT (output less input)	0400	4,402	-	-	-	-	-	-	-	4,402
Pensions / Retirement deductions	0500	17,032	-	-	-	-	-	-	-	17,032
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	13,151	3,826	1,220	2,326	34,723	6,973	6,246	3,142	71,606
Auditor General	0800	1,152	-	-	-	-	-	-	-	1,152
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	85,132	50,996	68,945	53,856	86,304	31,565	69,394	3,142	449,334

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

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
		Yrs/Months							
R thousands									
Municipality									
Nedbank		12 months	Call Account	Call account	13	3	368	13	381
Standard Bank		12 months	Call Account	Call account	478	1	4,101	4,478	8,580
ABSA		12 months	Call Account	Call account	14	4	567	12	579
								-	
Municipality sub-total					505		5,036	4,503	9,539
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				505		5,036	4,503	9,539

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		378,539	427,996	427,996	20,000	186,962	186,962	-		427,996
Local Government Equitable Share		341,408	373,648	373,648	-	155,687	155,687	-		373,648
Water Services Operating Subsidy		-	-	-	-	-	-	-		-
EPWP Incentive		3,199	3,098	3,098	-	775	775	-		3,098
Integrated National Electrification Programme		-	14,000	14,000	-	7,000	7,000	-		14,000
Finance Management		1,700	1,700	1,700	-	1,700	1,700	-		1,700
Municipal Systems Improvement		-	1,750	1,750	-	-	-	-		1,750
Water Services Infrastructure Grant (WSIG)		-	10,800	10,800	-	800	800	-		10,800
Municipal Infrastructure Grant (MIG)		17,232	23,000	23,000	-	-	-	-		23,000
Energy Efficiency and Demand Management		15,000	-	-	-	1,000	1,000	-		-
Other transfers and grants [insert description]		-	-	-	20,000	20,000	20,000	-		-
Provincial Government:		9,991	99,379	106,194	-	-	-	-		99,379
Provincialisation of Libraries		6,234	-	-	-	-	-	-		-
Level 2 accreditation		3,539	7,620	7,620	-	-	-	-		7,620
Museums Services		218	386	386	-	-	-	-		386
Community Library Services Grant		-	-	-	-	-	-	-		-
Sport and Recreation		-	-	-	-	-	-	-		-
Housing		-	84,577	91,392	-	-	-	-		84,577
COGTA Support Scheme		-	250	250	-	-	-	-		250
Provincialisation of Libraries		-	6,546	6,546	-	-	-	-		6,546
Health subsidy		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		6,343	-	-	-	-	-	-		-
COGTA Grant		-	-	-	-	-	-	-		-
Tirelo Boshia Grant		1,150	-	-	-	-	-	-		-
EED Housing Grant		5,193	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	394,873	527,375	534,190	20,000	186,962	186,962	-		527,375
Capital Transfers and Grants										
National Government:		79,000	149,039	139,039	15,032	77,232	77,232	-		149,039
Neighbourhood Development Partnership		-	30,259	30,259	-	8,000	8,000	-		30,259
Municipal Infrastructure Grant (MIG)		39,000	89,580	89,580	15,032	50,032	50,032	-		89,580
Integrated National Electrification Programme		-	-	-	-	-	-	-		-
Emergency efficiency & demand side management		-	-	-	-	-	-	-		-
Municipal water infrastructure		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant (WSIG)		40,000	29,200	19,200	-	19,200	19,200	-		29,200
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		14,964	9,471	9,471	-	-	-	-		9,471
Level 2 accreditation		-	-	-	-	-	-	-		-
Recapitalisation of Community Libraries		-	-	-	-	-	-	-		-
Sport and Recreation		2,667	8,243	8,243	-	-	-	-		8,243
Community Library Service		12,297	1,228	1,228	-	-	-	-		1,228
Museum		-	-	-	-	-	-	-		-
Corridor Development		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
European Union		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	93,964	158,510	148,510	15,032	77,232	77,232	-		158,510
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	488,836	685,885	682,700	35,032	264,194	264,194	-		685,885

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		376,793	427,996	437,996	9,736	166,932	182,499	(15,567)	-8.5%	437,996
Local Government Equitable Share		341,408	373,648	373,648	-	155,687	155,687	-		373,648
Water Services Operating Subsidy		-	-	-	-	-	-	-		-
EPWP Incentive		3,127	3,098	3,098	327	1,602	1,291	311	24.1%	3,098
Integrated National Electrification Programme		-	-	-	-	-	-	-		-
Finance Management		1,700	1,700	1,700	76	310	708	(399)	-56.3%	1,700
Water Services Infrastructure Grant (WSIG)		-	10,800	20,800	-	-	8,667	(8,667)	-100.0%	20,800
Energy Efficiency and Demand side Management Grant		15,000	14,000	14,000	-	-	5,833	(5,833)	-100.0%	14,000
Municipal Systems Improvement		-	1,750	1,750	-	-	729	(729)	-100.0%	1,750
Municipal Infrastructure Grant (MIG)		15,557	23,000	23,000	9,333	9,333	9,583	(250)	-2.6%	23,000
Provincial Government:		13,316	99,379	106,194	980	4,363	44,247	(39,884)	-90.1%	106,194
Level 2 accreditation		7,073	7,620	7,620	502	2,110	3,175	(1,065)	-33.5%	7,620
Recapitalisation of Community Libraries		6,234	-	-	163	947	-	947	#DIV/0!	-
Museums Services		-	386	386	14	14	161	(147)	-91.5%	386
Community Library Services Grant		-	-	-	-	-	-	-		-
Sport and Recreation		9	-	-	-	-	-	-		-
Housing		-	84,577	91,392	-	-	38,080	(38,080)	-100.0%	91,392
COGTA Support Scheme		-	250	250	-	-	104	(104)	-100.0%	250
Provincialisation of Libraries		-	6,546	6,546	301	1,292	2,728	(1,435)	-52.6%	6,546
Health subsidy		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		1,050	-	-	-	-	-	-		-
COGTA Grant		-	-	-	-	-	-	-		-
Tirelo Boshia Grant		1,050	-	-	-	-	-	-		-
EED Housing Grant		27,393	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		391,158	527,375	544,190	10,716	171,295	226,746	(55,451)	-24.5%	544,190
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		88,878	149,039	139,039	2,180	35,455	57,933	(22,478)	-38.8%	139,039
Neighbourhood Development Partnership		-	30,259	30,259	961	3,995	12,608	(8,613)	-68.3%	30,259
Municipal Infrastructure Grant (MIG)		53,648	89,580	89,580	-	29,388	37,325	(7,937)	-21.3%	89,580
Integrated National Electrification Programme		-	-	-	-	-	-	-		-
Emergy efficiency & demand side management		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant (WSIG)		35,230	29,200	19,200	1,219	2,073	8,000	(5,927)	-74.1%	19,200
MWIG		-	-	-	-	-	-	-		-
Provincial Government:		12,138	9,471	9,471	-	-	3,946	(3,946)	-100.0%	9,471
Level 2 accreditation		-	-	-	-	-	-	-		-
Recapitalisation of Community Libraries		-	-	-	-	-	-	-		-
Sport and Recreation		636	8,243	8,243	-	-	3,435	-		8,243
Community Library		11,502	1,228	1,228	-	-	512	-		1,228
Museum		-	-	-	-	-	-	-		-
Sport and Recreation		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
European Union		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		101,016	158,510	148,510	2,180	35,455	61,879	(26,424)	-42.7%	148,510
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		492,174	685,885	692,700	12,896	206,750	288,625	(81,875)	-28.4%	692,700

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 November

Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<u>EXPENDITURE</u>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Water Services Operating Subsidy					-	
EPWP Incentive					-	
Integrated National Electrification Programme					-	
Finance Management					-	
Museums Services					-	
Massification		-	-	-	-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
Provincialisation of Libraries		-	-	-	-	
Museums Services		-	-	-	-	
Community Library Services Grant		-	-	-	-	
Sport and Recreation					-	
Health subsidy					-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
Grant skill development		-	-	-	-	
COGTA Grant					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Neighbourhood Development Partnership		-	-	-	-	
Water Services Infrastructure Grant (WSIG)					-	
Massification		-	-	-	-	
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
Corridor Development					-	
District Municipality:		-	-	-	-	
Other grant providers:					-	
		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration		Ref	2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2019/20				Full Year Forecast
R thousands						YearTD actual	YearTD budget	YTD variance	YTD variance %		
		1	A	B	C					D	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			13,938	15,302	15,302	1,086	5,432	6,376	(944)	-15%	15,302
Pension and UIF Contributions			1,717	1,839	1,839	145	724	766	(42)	-6%	1,839
Medical Aid Contributions			84	103	103	7	34	43	(9)	-22%	103
Motor Vehicle Allowance			5,488	5,525	5,525	433	2,164	2,302	(138)	-6%	5,525
Cellphone Allowance			2,329	2,870	2,870	218	1,088	1,196	(108)	-9%	2,870
Housing Allowances			1,012	1,092	1,092	87	435	455	(20)	-4%	1,092
Other benefits and allowances			89	114	114	16	81	47	33	70%	114
Sub Total - Councillors			24,657	26,845	26,845	1,991	9,957	11,185	(1,228)	-11%	26,845
% Increase	4			8.9%	8.9%						8.9%
Senior Managers of the Municipality											
Basic Salaries and Wages		3	10,006	7,349	7,349	483	2,631	3,062	(431)	-14%	7,349
Pension and UIF Contributions			-	1,673	1,673	59	291	697	(406)	-56%	1,673
Medical Aid Contributions			-	150	150	9	59	62	(3)	-5%	150
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	840	840	80	361	350	11	3%	840
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			-	1	1	-	-	-	(0)	-100%	1
Other benefits and allowances			-	241	241	8	535	101	434	432%	241
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			10,006	10,253	10,253	638	3,877	4,272	(395)	-9%	10,253
% Increase	4			2.5%	2.5%						2.5%
Other Municipal Staff											
Basic Salaries and Wages			336,067	349,105	349,105	27,162	147,009	145,461	1,548	1%	349,105
Pension and UIF Contributions			58,845	64,726	64,726	5,536	27,802	26,969	833	3%	64,726
Medical Aid Contributions			19,550	27,690	27,690	2,998	13,218	11,538	1,681	15%	27,690
Overtime			59,375	21,791	21,791	(3,872)	7,395	9,080	(1,685)	-19%	21,791
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			23,462	24,197	24,197	1,997	10,127	10,082	45	0%	24,197
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			8,228	9,422	9,422	702	3,558	3,926	(368)	-9%	9,422
Other benefits and allowances			42,329	50,328	50,328	4,587	21,472	20,970	502	2%	50,328
Payments in lieu of leave			(0)	29,258	29,258	-	-	12,191	(12,191)	-100%	29,258
Long service awards			-	4,552	4,552	512	1,654	1,897	(243)	-13%	4,552
Post-retirement benefit obligations		2	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			547,856	581,069	581,069	39,622	232,235	242,112	(9,877)	-4%	581,069
% increase	4			6.1%	6.1%						6.1%
Total Parent Municipality			582,519	618,166	618,166	42,252	246,069	257,569	(11,500)	-4%	618,166
				6.1%	6.1%						6.1%
Unpaid salary, allowances & benefits in arrears:											
Board Members of Entities											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-	-
Board Fees			-	-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities	2		-	-	-	-	-	-	-	-	-
% Increase	4										
Senior Managers of Entities											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities			-	-	-	-	-	-	-	-	-
% increase	4										
Other Staff of Entities											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-

Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% Increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		582,519	618,166	618,166	42,252	246,069	257,569	(11,500)	-4%	618,166
% Increase	4		6.1%	6.1%						6.1%
TOTAL MANAGERS AND STAFF		557,861	591,321	591,321	40,261	236,112	246,384	(10,272)	-4%	591,321

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - ac , and revised targets for cash receipts - IM05 November

Ref	Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
1	R thousands															
	Cash Receipts By Source															
	Property rates	17,776	22,304	22,617	26,490	26,490	26,490	26,490					145,853	261,530	277,623	288,728
	Service charges - electricity revenue	49,316	52,844	69,379	61,864	49,334	49,334	49,334					507,441	790,177	817,730	834,085
	Service charges - water revenue	8,956	8,648	8,921	10,374	15,683	15,683	15,683					74,761	127,342	132,034	138,636
	Service charges - sanitation revenue	5,702	5,650	5,626	5,917	8,984	8,984	8,984					30,607	62,486	64,206	67,416
	Service charges - refuse	5,099	5,511	5,492	5,661	2,690	2,690	2,690					35,804	60,266	62,824	65,965
	Service charges - other	-	-	-	-	-	-	-					-	-	-	-
	Rental of facilities and equipment	677	661	580	679	685	685	685					5,388	8,661	9,094	9,549
	Interest earned - external investments	84	207	257	129	218	218	218					3,146	4,041	4,243	4,455
	Interest earned - outstanding debtors	929	1,338	378	507	326	326	326					1,412	4,890	10,269	10,782
	Dividends received	-	-	-	-	-	-	-					-	-	-	-
	Fines, penalties and forfeits	717	776	529	1,873	1,866	1,866	1,866					(1,377)	4,383	4,602	4,833
	Licences and permits	1	0	0	1	1	1	1					11	14	15	16
	Agency services	-	-	-	-	-	-	-					-	-	-	-
	Transfer receipts - operating	-	165,162	-	2,000	19,594	19,594	19,594					244,962	431,718	453,304	477,846
	Other revenue	5,057	1,325	1,621	17,507	315	315	315					10,300	36,124	37,498	38,954
	Cash Receipts by Source	94,313	264,415	115,401	133,002	126,185	126,185	126,185	-	-	-	-	1,058,307	1,791,623	1,873,442	1,941,264
	Other Cash Flows by Source															
	Transfer receipts - capital	-	64,000	-	-	-	-	-					109,189	173,189	5,431	-
	Contributions & Contributed assets	-	-	-	-	-	-	-					-	-	-	-
	Proceeds on disposal of PPE	-	-	-	-	-	-	-					2,332	2,332	2,472	2,620
	Short term loans	-	-	-	-	-	-	-					-	-	-	-
	Borrowing long term/refinancing	-	-	-	-	-	-	-					-	-	-	-
	Increase in consumer deposits	-	-	-	-	-	-	-					356	356	1,236	1,302
	Receipt of non-current debtors	-	-	-	-	-	-	-					66,420	66,420	70,406	71,110
	Receipt of non-current receivables	-	-	-	-	-	-	-					31,068	31,068	1,040	-
	Change in non-current investments	-	-	-	-	-	-	-					-	-	-	-
	Total Cash Receipts by Source	94,313	328,415	115,401	133,002	126,185	126,185	126,185	-	-	-	-	1,267,672	2,064,988	1,954,026	2,016,296
	Cash Payments by Type															
	Employee related costs	50,648	53,544	46,851	44,269	53,857	53,857	53,857					342,152	591,321	639,687	697,259
	Remuneration of councillors	1,992	2,021	2,179	2,188	2,185	2,185	2,185					16,280	26,845	28,453	30,161
	Interest paid	-	9,691	3,802	3,843	5,405	5,405	5,405					22,301	45,042	47,474	50,038
	Bulk purchases - Electricity	-	64,958	-	41,500	40,631	40,631	40,631					449,905	596,993	638,782	683,497
	Bulk purchases - Water & Sewer	-	-	-	-	-	-	-					87,081	92,306	98,768	98,768
	Other materials	42	167	141	150	89	89	89					3,721	4,310	4,470	4,783
	Contracted services	1,508	15,548	6,723	16,511	13,811	13,811	13,811					48,738	102,838	46,163	49,394
	Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-					-	-	-	-
	Grants and subsidies paid - other	-	-	-	-	-	-	-					-	-	-	-
	General expenses	1,549	35,193	49,346	14,947	1,015	1,015	1,015					161,179	263,229	334,876	354,969
	Cash Payments by Type	55,739	181,122	109,042	123,408	116,992	116,992	116,992	-	-	-	-	1,131,356	1,717,659	1,832,211	1,968,868
	Other Cash Flows/Payments by Type															
	Capital assets	3,493	14,718	7,940	5,798	6,110	6,110	6,110					169,160	207,119	6,931	-
	Repayment of borrowing	-	10,821	10,689	(1,273)	(3,371)	(3,371)	(3,371)					8,732	25,598	28,757	31,884
	Other Cash Flows/Payments	-	141,923	-	-	-	-	-	-	-	-	-	(49,923)	92,000	83,000	-
	Total Cash Payments by Type	59,231	348,583	127,572	127,933	119,731	119,731	119,731	-	-	-	-	1,259,326	2,042,376	1,950,900	2,000,752
	NET INCREASE/(DECREASE) IN CASH HELD	35,081	(20,168)	(12,171)	5,070	6,454	6,454	6,454	-	-	-	-	8,346	22,612	3,127	15,544
	Cash/cash equivalents at the month/year beginning:	9,999	45,081	24,913	12,742	17,811	17,811	17,811	24,265	24,265	24,265	24,265	24,265	9,999	32,611	35,738
	Cash/cash equivalents at the month/year end:	45,081	24,913	12,742	17,811	24,265	24,265	24,265	24,265	24,265	24,265	24,265	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 - M05 November

Description	Ref	2018/19	Budget Year 2019/20							
		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	26,785	133,285	128,474	4,811	4%	313,499
Service charges - electricity revenue		630,194	811,903	623,784	49,334	266,954	259,910	7,044	3%	811,903
Service charges - water revenue		176,507	186,097	158,182	15,683	74,282	65,909	8,372	13%	186,097
Service charges - sanitation revenue		108,894	110,794	124,838	8,984	47,235	52,016	(4,781)	-9%	110,794
Service charges - refuse revenue		88,291	83,960	97,127	2,690	33,309	40,470	(7,161)	-18%	83,960
Service charges - other		—	—	—	—	—	—	—	—	—
Rental of facilities and equipment		8,141	8,661	8,661	685	3,279	3,609	(330)	-9%	8,661
Interest earned - external investments		4,961	4,041	4,041	51	728	1,684	(956)	-57%	4,041
Interest earned - outstanding debtors		8,015	9,780	9,780	326	3,651	4,075	(424)	-10%	9,780
Dividends received		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		8,589	8,117	8,117	1,866	5,087	3,382	1,704	50%	8,117
Licences and permits		12	14	14	1	4	6	(2)	-39%	14
Agency services		—	—	—	—	—	—	—	—	—
Transfers and subsidies		498,547	431,718	533,109	19,594	230,311	230,311	—	—	431,718
Other revenue		23,627	31,810	36,084	20	8,946	15,035	(6,089)	-40%	31,810
Gains on disposal of PPE		—	2,332	2,332	—	4,714	972	3,742	385%	2,332
Total Revenue (excluding capital transfers and contributions)		1,842,887	2,002,724	1,914,407	126,018	811,785	805,852	5,932	1%	2,002,724
Expenditure By Type										
Employee related costs		557,861	591,321	575,321	40,261	236,112	239,717	(3,605)	-2%	591,321
Remuneration of councillors		24,657	26,845	26,845	1,991	9,957	11,185	(1,228)	-11%	26,845
Debt impairment		89,608	174,245	174,245	2,839	57,830	72,602	(14,773)	-20%	174,245
Depreciation & asset impairment		361,880	491,982	491,982	30,126	153,642	204,992	(51,350)	-25%	491,982
Finance charges		61,665	45,042	45,042	3,797	22,912	18,767	4,145	22%	45,042
Bulk purchases		524,211	684,074	631,074	40,631	242,858	262,948	(20,090)	-8%	684,074
Other materials		5,975	4,310	3,319	89	589	1,383	(794)	-57%	4,310
Contracted services		74,012	54,249	143,756	13,811	68,494	59,898	8,596	14%	54,249
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Other expenditure		306,101	332,640	296,341	15,281	73,183	123,475	(50,292)	-41%	332,640
Loss on disposal of PPE		—	—	—	—	—	—	—	—	—
Total Expenditure		2,005,971	2,404,708	2,387,924	148,825	865,576	994,968	(129,392)	-13%	2,404,708
Surplus/(Deficit)		(163,084)	(401,983)	(473,517)	(22,808)	(53,792)	(189,116)	135,324	-72%	(401,983)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		127,639	173,189	163,189	9,673	40,057	67,995	(27,938)	-41%	163,189
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, or Educational Institutions)		—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind - all)		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		(35,445)	(228,795)	(310,328)	(13,135)	(13,734)	(121,121)	107,386	-89%	(238,795)
Taxation		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation		(35,445)	(228,795)	(310,328)	(13,135)	(13,734)	(121,121)	107,386	-89%	(238,795)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M05 November

[illegible]

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	2018/19	Budget Year 2019/20							
	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	6,817	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			94,059	-		
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	-		156,766	-		
May	14,835	17,260	15,677	-		172,442	-		
June	40,833	17,260	15,677	-		188,119	-		
Total Capital expenditure	158,893	207,119	188,119	41,555					

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	2018/19	Budget Year 2019/20							
	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	6,817	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			94,059	-		
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	-		156,766	-		
May	14,835	17,260	15,677	-		172,442	-		
June	40,833	17,260	15,677	-		188,119	-		
Total Capital expenditure	158,893	207,119	188,119	41,555					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		60,975	137,886	120,186	5,603	22,686	50,077	27,391	54.7%	120,186
Roads Infrastructure		37,689	115,966	108,266	5,603	22,686	45,111	22,425	49.7%	108,266
Roads		37,689	115,966	108,266	5,603	22,686	45,111	22,425	49.7%	108,266
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,625	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		3,625	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		13,707	21,420	11,420	-	-	4,758	4,758	100.0%	11,420
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		13,707	5,420	5,420	-	-	2,258	2,258	100.0%	5,420
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	16,000	6,000	-	-	2,500	2,500	100.0%	6,000
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5,943	500	500	-	-	208	208	100.0%	500
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		5,943	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	500	500	-	-	208	208	100.0%	500
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		23,948	11,442	11,442	-	-	4,768	4,768	100.0%	11,442
Community Facilities		23,948	11,442	11,442	-	-	4,768	4,768	100.0%	11,442
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		52	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		17,040	11,442	11,442	-	-	4,768	4,768	100.0%	11,442

Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	6,855	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	4,500	4,500	-	-	1,875	1,875	100.0%	4,500	
Revenue Generating	-	4,500	4,500	-	-	1,875	1,875	100.0%	4,500	
Improved Property	-	4,500	4,500	-	-	1,875	1,875	100.0%	4,500	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	-	500	500	-	-	208	208	100.0%	500	
Operational Buildings	-	500	500	-	-	208	208	100.0%	500	
Municipal Offices	-	500	500	-	-	208	208	100.0%	500	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	1,256	2,280	1,980	69	158	825	667	80.8%	1,980	
Furniture and Office Equipment	1,256	2,280	1,980	69	158	825	667	80.8%	1,980	
Machinery and Equipment	132	5,450	5,450	-	-	2,271	2,271	100.0%	5,450	
Machinery and Equipment	132	5,450	5,450	-	-	2,271	2,271	100.0%	5,450	
Transport Assets	-	700	700	-	-	292	292	100.0%	700	
Transport Assets	-	700	700	-	-	292	292	100.0%	700	
Land	-	2,000	2,000	-	-	833	833	100.0%	2,000	
Land	-	2,000	2,000	-	-	833	833	100.0%	2,000	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	86,310	164,758	146,758	5,671	22,844	61,149	38,305	62.6%	146,758

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		46,912	21,400	20,400	243	5,592	8,500	2,908	34.2%	20,400
Roads Infrastructure		23,015	18,000	17,000	243	5,592	7,083	1,491	21.1%	17,000
Roads		23,015	18,000	17,000	243	5,592	7,083	1,491	21.1%	17,000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		23,897	3,400	3,400	-	-	1,417	1,417	100.0%	3,400
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		23,897	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	3,400	3,400	-	-	1,417	1,417	100.0%	3,400
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reboulcation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	46,912	21,400	20,400	243	5,592	8,500	2,908	34.2%	20,400

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Description		Ref	2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2019/20 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1									
Receive and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			61,632	95,904	84,157	3,189	16,416	35,065	18,649	53.2%	95,904
Roads Infrastructure			752	21,686	17,336	30	142	7,223	7,082	98.0%	21,686
Roads			752	21,336	17,336	30	142	7,223	7,082	98.0%	21,336
Road Structures			-	350	-	-	-	-	-	-	350
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	18,704	18,704	-	-	7,793	7,793	100.0%	18,704
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	18,704	18,704	-	-	7,793	7,793	100.0%	18,704
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			12,436	12,285	9,419	941	1,817	3,924	2,107	53.7%	12,295
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-	-
HV Switching Station			-	3,100	3,100	941	1,817	1,292	(526)	-40.7%	3,100
HV Transmission Conductors			12,436	6,195	3,404	-	-	1,418	1,418	100.0%	6,195
MV Substations			-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			-	-	-	-	-	-	-	-	-
LV Networks			-	3,000	2,915	-	-	1,215	1,215	100.0%	3,000
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			16,429	9,460	7,440	386	9,031	3,100	(5,931)	-191.3%	9,460
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			16,429	9,460	7,440	386	9,031	3,100	(5,931)	-191.3%	9,460
Water Treatment Works			-	-	-	-	-	-	-	-	-
Bulk Mains			-	-	-	-	-	-	-	-	-
Distribution			-	-	-	-	-	-	-	-	-
Distribution Points			-	-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			32,014	33,758	31,258	1,832	5,426	13,024	7,598	58.3%	33,758
Pump Station			-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-
Waste Water Treatment Works			32,014	33,758	31,258	1,832	5,426	13,024	7,598	58.3%	33,758
Outfall Sewers			-	-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Landfill Sites			-	-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Sand Pumps			-	-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Community Assets			2,814	237	237	114	528	99	(428)	-434.1%	237
Community Facilities			2,805	237	237	114	469	99	(370)	-374.7%	237
Halls			848	-	-	108	452	-	(452)	#DIV/0!	-
Centres			-	-	-	-	-	-	-	-	-

Crèches	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	75	-	-	0	2	-	(2)	#DIV/0!	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	232	10	10	5	15	4	(11)	-270.2%	-	10
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	127	127	-	-	53	53	100.0%	-	127
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	100	100	-	-	42	42	100.0%	-	100
Capital Spares	1,451	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	208	-	-	-	59	-	(59)	#DIV/0!	-	-
Indoor Facilities	208	-	-	-	59	-	(59)	#DIV/0!	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	43	138	88	1	10	37	27	74.0%	-	138
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	136	86	1	10	36	26	73.4%	-	136
Works of Art	43	2	2	-	-	1	1	100.0%	-	2
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	9,519	7,075	4,206	1,631	6,744	1,753	(4,991)	-284.8%	-	7,075
Operational Buildings	9,519	7,075	4,206	1,631	6,744	1,753	(4,991)	-284.8%	-	7,075
Municipal Offices	9,518	5,605	2,737	1,631	6,744	1,140	(5,603)	-491.4%	-	5,605
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	1,470	1,470	-	-	612	612	100.0%	-	1,470
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	3,033	3,840	3,340	383	1,501	1,392	(109)	-7.8%	-	3,840
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	3,033	3,840	3,340	383	1,501	1,392	(109)	-7.8%	-	3,840
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	3,033	3,840	3,340	383	1,501	1,392	(109)	-7.8%	-	3,840
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	8,832	11,624	7,361	1,124	3,474	3,067	(407)	-13.3%	-	11,624
Machinery and Equipment	8,832	11,624	7,361	1,124	3,474	3,067	(407)	-13.3%	-	11,624
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	85,673	118,817	99,389	6,441	28,672	41,412	12,740	30.8%	118,817

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

[illegible]

Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	154	216	216	15	61	90	29	32.5%	216
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	150	210	210	15	59	88	29	32.5%	210
Cemeteries/Crematoria	858	649	649	364	1,457	270	(1,187)	-439.2%	649
Police	-	-	-	-	-	-	-	-	-
Parks	-	2,929	2,929	156	622	1,220	598	49.0%	2,929
Public Open Space	807	-	-	81	243	-	(243)	#DIV/0!	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1,577	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1,577	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	41,764	70,468	70,468	1,137	4,548	29,362	24,814	84.5%	70,468
Operational Buildings	41,764	70,468	70,468	1,137	4,548	29,362	24,814	84.5%	70,468
Municipal Offices	41,764	70,468	70,468	1,137	4,548	29,362	24,814	84.5%	70,468
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	2,240	-	-	197	788	-	(788)	#DIV/0!	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	2,240	-	-	197	788	-	(788)	#DIV/0!	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	2,240	-	-	197	788	-	(788)	#DIV/0!	-
Lease Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	1,240	-	-	107	428	-	(428)	#DIV/0!	-
Computer Equipment	1,240	-	-	107	428	-	(428)	#DIV/0!	-
Furniture and Office Equipment	2,195	-	-	223	893	-	(893)	#DIV/0!	-
Furniture and Office Equipment	2,195	-	-	223	893	-	(893)	#DIV/0!	-
Machinery and Equipment	6,770	-	-	302	1,209	-	(1,209)	#DIV/0!	-
Machinery and Equipment	6,770	-	-	302	1,209	-	(1,209)	#DIV/0!	-
Transport Assets	4,845	-	-	517	2,070	-	(2,070)	#DIV/0!	-
Transport Assets	4,845	-	-	517	2,070	-	(2,070)	#DIV/0!	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	381,680	491,982	491,982	30,126	153,642	204,992	51,350	25.0%	491,982

KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November

[illegible]

Crèches	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	3,335	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Ports	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Abolition Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	561	8,243	8,243	-	-	3,435	3,435	100.0%	8,243	-
Indoor Facilities	561	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	8,243	8,243	-	-	3,435	3,435	100.0%	8,243	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	27	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	27	-	-	-	-	-	-	-	-	-
Staff Housing	27	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	25,671	20,961	20,961	3,628	13,119	8,734	(4,385)	-50.2%	20,961

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13c) must reconcile to total capital ex

check balance

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

Description	2018/19	Current Year 2019/20							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	128,440	153,337	-	11,944	60,993	63,890	(2,898)	-4.5%	153,337
Investment revenue	2,159	100	-	29	488	42	447	1072.3%	1,465
Rental of facilities and equipment	187	-	-	19	85	-	85		254
Transfers recognised - operational	66	-	-	-	-	-	-		-
Other revenue	89	779	-	20	41	325	(284)	-87.4%	779
Total Revenue (excluding capital transfers and contributions)	130,941	154,216	-	12,012	61,607	64,257	(2,650)	-4.1%	155,836
Employee costs	48,468	51,984	-	6,014	23,529	21,660	1,869	8.6%	51,984
Remuneration of Board Members	-	-	-	-	-	-	-		-
Depreciation and asset impairment	78,943	1,670	-	139	696	696	(0)	0.0%	1,670
Finance charges	0	-	-	0	0	-	0		-
Operating Lease	-	1,391	-	108	542	580	(38)	-6.6%	1,391
Bulk purchases	21,749	24,577	-	3,495	11,508	10,241	1,268	12.4%	24,577
Materials and Supplies	200	8,084	-	507	1,860	3,368	(1,509)	-44.8%	8,084
Contracted Services	6,659	19,791	-	475	2,992	8,246	(5,254)	-63.7%	19,791
Provision for Doubtful Debt	791	-	-	-	-	-	-		-
Other expenditure	56,560	46,719	-	4,381	22,351	19,466	2,884	14.8%	46,719
Loss on disposal of PPE	-	-	-	-	-	-	-		-
Total Expenditure	213,369	154,216	-	15,120	63,477	64,257	(780)	-1.2%	154,216
Surplus/(Deficit)	(82,428)	-	-	(3,108)	(1,870)	-	(1,870)		1,620
Transfers recognised - capital	14,511	-	-	-	-	-	-		-
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(67,917)	-	-	(3,108)	(1,870)	-	(1,870)		1,620
Taxation	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(67,917)	-	-	(3,108)	(1,870)	-	(1,870)		1,620
Capital expenditure & funds sources									
Capital expenditure	27,230	-	-	(8,878)	(8,567)	-	-		(8,567)
Transfers recognised - capital	14,636	-	-	-	-	-	-		-
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	12,719	-	-	(8,878)	(8,567)	-	-		(8,567)
Total sources of capital funds	27,355	-	-	(8,878)	(8,567)	-	-		(8,567)
Financial position									
Total current assets	111,553	-	-	1,696	122,421				122,421
Total non current assets	943,795	-	-	(8,567)	936,506				936,506
Total current liabilities	(280,069)	-	-	(5,845)	(330,124)				(330,124)
Total non current liabilities	(10,192)	-	-	-	(10,192)				(10,192)
Share capital	0	-	-	-	0				0
Accumulated funds	765,086	-	-	(12,716)	718,610				718,610
Cash flows									
Net cash from (used) operating	12,535	-	-	-	-				-
Net cash from (used) investing	(27,280)	-	-	-	-				-
Net cash from (used) financing	-	-	-	-	-				-
Cash/cash equivalents at the year end	14,057	-	-	(767)	20,095				11,944

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

NEWCASTLE MUNICIPALITY									
Description	2018/19	Current Year 2019/20							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source									
Service charges - water revenue	95,286	114,940		8,998	46,100	47,892	(1,791)	-3.7%	114,940
Service charges - other									
Rental of facilities and equipment									
Interest earned - external investments									
Interest earned - outstanding debtors									
Agency services									
Transfers recognised - operational									
Other revenue									
Gains on disposal of PPE									
Total Revenue (excluding capital transfers and contributions)	95,286	114,940	-	8,998	46,100	47,892	(1,791)	-3.7%	114,940
Expenditure By Type									
Employee related costs	12,269	12,907		1,574	6,155	5,378	777	14.5%	12,907
Remuneration of Directors	-	-		-	-	-	-	-	-
Debt impairment	-	-		-	-	-	-	-	-
Depreciation & asset impairment	681	896		61	304	373	(69)	-18.6%	896
Finance charges	-	-		-	-	-	-	-	-
Bulk purchases	24,261	24,557		3,495	11,508	10,232	1,276	12.5%	24,557
Materials and Supplies	5,550	5,465		148	1,329	2,277	(948)	-41.6%	5,465
Contracted services	3,628	9,849		112	811	4,104	(3,293)	-80.2%	9,849
Transfers and grants	-	-		-	-	-	-	-	-
Other expenditure	30,760	28,552		3,195	16,475	11,897	4,578	38.5%	28,552
Loss on disposal of PPE	-	-		-	-	-	-	-	-
Total Expenditure	77,149	82,227	-	8,585	36,583	34,261	2,321	6.8%	82,227
Recharge									
Head Office Recharge	30,337	46,840		3,363	14,163	19,516	(5,354)	-27.4%	46,840
Surplus/(Deficit)	(12,200)	(14,126)	-	(2,950)	(4,645)	(5,886)			(14,126)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
Transfers and subsidies - capital (in-kind - all)									
Surplus/(Deficit) for the year	(12,200)	(14,126)	-	(2,950)	(4,645)	(5,886)			(14,126)



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



TEL: 08600 37566
SMS: 35328

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

DIRECT DEPOSIT DETAIL

BANK: First National Bank
BRANCH CODE: 223626
BANK ACC NO: 50850143295

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.30
BILLING DATE	2019-11-05
TAX INVOICE NO	557712825966
ACCOUNT MONTH	OCTOBER 2019
CURRENT DUE DATE	2019-12-05
VAT REG NO	4000791824

TAX INVOICE

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

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	4,272.73
TRANSMISSION NETWORK CAPACITY		R	1,358,750.00
URBAN LOW VOLTAGE SUBSIDY		R	1,935,000.00
ANCILLARY SERVICE (ALL)		R	143,128.30
ENERGY CHARGE (STD)	16,081,862.00	R	11,257,303.40
ENERGY CHARGE (PEAK)	6,388,831.00	R	6,498,080.01
ENERGY CHARGE (OFF)	15,194,648.00	R	6,747,943.18
ELECTRIFICATION AND RURAL SUBS (ALL)		R	3,231,686.26
SERVICE CHARGE		R	133,792.59
REBILLED ADJUSTMENTS	(Summary - See attachment for details)	R	0.00

TOTAL CHARGES FOR BILLING PERIOD

R 31,309,956.47

ACCOUNT SUMMARY FOR OCTOBER 2019

BALANCE BROUGHT FORWARD	(Due Date 2019-11-01)	R	192,403,917.45
PAYMENT(S) RECEIVED	Direct Deposit - 2019-10-11	R	-30,000,000.00
TOTAL CHARGES FOR BILLING PERIOD		R	31,309,956.47
ADJUSTMENTS	(Summary - See attachment for details)	R	115,129,489.91
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	4,649,013.20

ACCOUNT NO / REFERENCE NO

5578885631

NAME

NEWCASTLE MUNICIPALITY

FAX NUMBER

0343129697



0934 5578885631

11341 5578885631



>>>>>> 9207 0557 8885 6313



TOTAL AMOUNT DUE

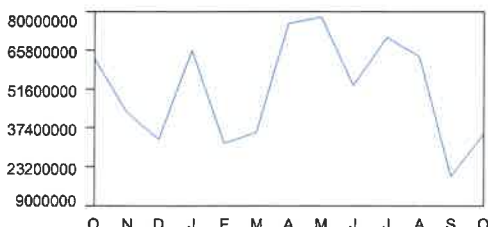
278,992,377.00

ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE R
50,367,335.7	57,357,142.83	42,499,800.64	0.00	128,768,097.84	278,992,377.03

Account OVERDUE - Subject to Disconnection

RAND



MONTH

Message

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

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PAYMENT ARRANGEMENT

INSTALMENT

0.00

ARREARS (Due immediately)

150,224,279.19

DUE DATE (For Current Amount)

2019-12-05

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE
ADDED TO OVERDUE ACCOUNT

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

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	5578885631
BILLING DATE	2019-11-05
TAX INVOICE NO	557712825966
ACCOUNT MONTH	OCTOBER 2019
CURRENT DUE DATE	2019-12-05
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

CONSUMPTION DETAILS (2019-10-01 - 2019-10-31)

ENERGY CONSUMPTION OFF PEAK kWh	15,194,647.96
ENERGY CONSUMPTION STD kWh	16,081,861.73
ENERGY CONSUMPTION PEAK kWh	6,388,831.27
ENERGY CONSUMPTION ALL kWh	37,665,340.96
DEMAND CONSUMPTION - OFF PEAK	73,827.71
DEMAND CONSUMPTION - STD	73,714.89
DEMAND CONSUMPTION - PEAK	69,722.86
DEMAND READING - KW/KVA	73,827.71
REACTIVE ENERGY - OFF PEAK	5,084,420.85
REACTIVE ENERGY - STD	5,297,626.39
REACTIVE ENERGY - PEAK	2,053,182.49
LOAD FACTOR	72.00

PREMISE ID NUMBER

5578885383

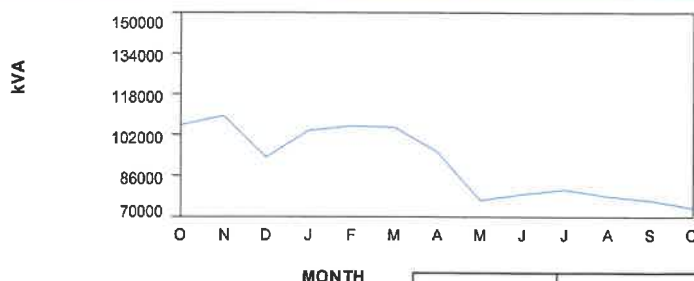
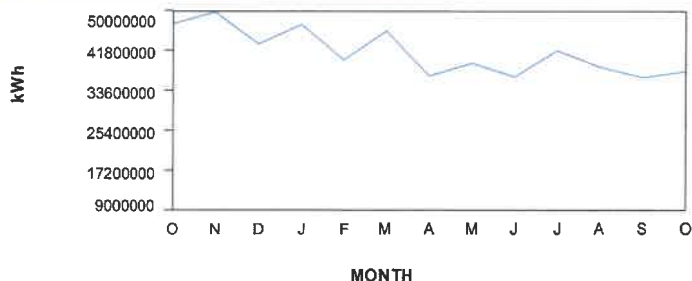
TARIFF NAME: Megaflex

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

Administration Charge @ R137.83 per day for 31 days	R	4,272.73
TX Network Capacity Charge 125,000 kVa @ R10.87 : = R10.87/kVa	R	1,358,750.00
Urban Low Voltage Subsidy 125,000 kVa @ R15.48 : = R15.48/kVa	R	1,935,000.00
Ancillary Service Charge 37,665,341 kWh @ R0.0038 /kWh	R	143,128.30
Low Season Standard Energy Charge 16,081,862 kWh @ R0.70 /kWh	R	11,257,303.40
Low Season Peak Energy Charge 6,388,831 kWh @ R1.0171 /kWh	R	6,498,080.01
Low Season Off Peak Energy Charge 15,194,648 kWh @ R0.4441 /kWh	R	6,747,943.18
Electrification and Rural Subsidy 37,665,341 kWh @ R0.0858 /kWh	R	3,231,686.26
SERVICE CHARGE	R	133,792.59

TOTAL CHARGES

R 31,309,956.47



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CONTACT CENTRE: (0860) 037566
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NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	5578885631
BILLING DATE	2019-11-05
TAX INVOICE NO	557712825966
ACCOUNT MONTH	OCTOBER 2019
CURRENT DUE DATE	2019-12-05
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

ADJUSTMENTS

ADJUSTMENT	BALANCE TRANSFER - to/from account 5578885631	R	115,129,489.91
ADJUSTMENT	BALANCE TRANSFER - to/from account 5578885631	R	24,555,194.81
ADJUSTMENT	Interest on overdue account	R	-7,000,000.00
ADJUSTMENT	BALANCE TRANSFER - to/from account 5578885631	R	58,331.31
ADJUSTMENT	Interest on overdue account	R	94,609,113.42
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES	R	3,223,385.48
ADJUSTMENT	PAYMENT ARRANGEMENT CURRENT BALANCE	R	-316,535.11
ADJUSTMENT	BALANCE TRANSFER - to/from account 5578885631	R	119,164,308.23
ADJUSTMENT	BALANCE TRANSFER - to/from account 5578885631	R	-94,609,113.42
ADJUSTMENT	SYNC PAYARR	R	-24,555,194.81
ADJUSTMENT	BALANCE TRANSFER - to/from account 5578885631	R	-41,500,000.00
ADJUSTMENT	SYNC DEPOSIT	R	7,000,000.00
		R	34,500,000.00

REBILLED ADJUSTMENTS

TAX INVOICE NO. 557565028596 DATED 2019-11-05

CANCELLATIONS	R	0.00
PAYMENT ARRANGEMENT	R	-7,000,000.00

TAX INVOICE NO. 557609076214 DATED 2019-11-05

CORRECTIONS	R	41,500,000.00
PAYMENT ARRANGEMENT	R	41,500,000.00
CANCELLATIONS	R	-7,000,000.00
PAYMENT ARRANGEMENT	R	-7,000,000.00

TAX INVOICE NO. 557855185895 DATED 2019-11-05

CANCELLATIONS	R	-7,000,000.00
PAYMENT ARRANGEMENT	R	-7,000,000.00

TAX INVOICE NO. 557962353644 DATED 2019-11-05

CANCELLATIONS	R	-20,500,000.00
PAYMENT ARRANGEMENT	R	-20,500,000.00

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BILL PAGE	3 OF 3

Tax Invoice

Page 1 of 1

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



uthukela
water

Tax Registration	4270212725
Telephone	034 328 5050
Invoice No	INV00002376
Date	01/11/2019

Bill to:

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle

VAT No: 4000791824

Item Description	Quantity	Price (Ex)	Tax
NOVEMBER 2019 BULK	2,585,580.00	3.48	1,349,672.76

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

Total (Excl)	8,997,818.40
Tax	1,349,672.76
Total	10,347,491.16

F. MOOLA
ACT. CHIEF FINANCIAL OFFICER
for and on behalf of uThukela Water (Pty) Ltd

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

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

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



**uthukela
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	11/11/2019
Amount Due	73,061,070.71

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
01/05/2017	IVC00001935			1,251.63		1,251.63
07/06/2017	IVC00001980			1,627.78		2,879.41
0/06/2017	IVC00002017			1,924.05		4,803.46
02/07/2018	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		36,121,594.10
09/11/2018	Newcastle Munic	Newcastle Municipality - WSA		7,947,858.15		28,173,735.95
01/12/2018	INV00002281	Invoice		9,564,847.28		37,738,583.23
03/12/2018	Newcastle Munic	Newcastle Municipality - WSA		7,947,858.15		29,790,725.08
02/01/2019	INV00002290	Invoice		9,454,178.64		39,244,903.72
07/01/2019	Newcastle Munic	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		33,329,045.60
29/03/2019	INV00002304	Invoice		9,093,446.29		42,422,491.89

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
20,045,596.22	9,106,915.09	12,384,333.07	10,026,522.76	10,367,809.31	782,403.10	10,347,491.16	73,061,070.71

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
20,045,596.22	9,106,915.09	12,384,333.07	10,026,522.76	10,367,809.31	782,403.10	10,347,491.16	73,061,070.71

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



**uthukela
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	11/11/2019
Amount Due	73,061,070.71

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
		Brought forward from previous page				42,422,491.89
29/03/2019	Newcastle Munic	Newcastle Municipality - WSA			7,947,858.15	34,474,633.74
12/05/2019	INV00002311	Invoice		9,711,555.48		44,186,189.22
13/05/2019	Newcastle Munic	Newcastle Municipality - WSA			7,947,858.15	36,238,331.07
03/06/2019	INV00002322	Invoice		9,106,915.09		45,345,246.16
01/07/2019	INV00002339	Invoice		12,384,333.07		57,729,579.23
09/07/2019	Newcastle Munic	Newcastle Municipality - WSA			15,895,716.30	41,833,862.93
19/07/2019	Newcastle Munic	Newcastle Municipality - WSA			7,947,858.15	33,886,004.78
01/08/2019	INV00002349	Invoice		10,026,522.76		43,912,527.54
02/09/2019	INV00002350	Invoice		10,367,809.31		54,280,336.85
01/10/2019	INV00002362	Invoice		9,889,318.19		64,169,655.04
17/10/2019	Newcastle Munic	Newcastle Municipality - WSA			9,106,915.09	55,062,739.95
01/11/2019	INV00002376	Invoice		10,347,491.16		65,410,231.11

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
20,045,596.22	9,106,915.09	12,384,333.07	10,026,522.76	10,367,809.31	782,403.10	10,347,491.16	73,061,070.71

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
20,045,596.22	9,106,915.09	12,384,333.07	10,026,522.76	10,367,809.31	782,403.10	10,347,491.16	73,061,070.71

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NEWCASTLE MUNICIPALITY

(Registration number KZ252)

ANNUAL FINANCIAL STATEMENTS FOR THE 5 MONTHS ENDED 30 NOVEMBER 2019

Newcastle Municipality

Annual Financial Statements for the 5 Months ended 30 November 2019

Statement of Financial Position as at 30 November 2019

	Note(s)	30 November 2019	June 2019
Assets			
Current Assets			
Inventories	9	14 301 390	14 040 157
Other financial assets	7	864	1 646
Receivables from exchange transactions	10&13	90 052 158	77 470 889
Receivables from non-exchange transactions	11&13	18 945 595	14 335 398
Consumer debtors from exchange transactions	12	570 601 412	511 495 962
Consumer debtors from non-exchange transactions	12	100 363 751	98 635 320
Cash and cash equivalents	14	24 264 564	9 999 201
		818 529 734	725 978 573
Non-Current Assets			
Investment property	2	355 813 618	362 302 618
Property, plant and equipment	3	6 829 464 613	6 803 387 253
Intangible assets	4	3 001 185	3 001 185
Heritage assets	5	11 488 232	11 488 232
Investments in associates	6	234 927 851	251 850 681
		7 434 695 499	7 432 029 969
Total Assets		8 253 225 233	8 158 008 542
Liabilities			
Current Liabilities			
Other financial liabilities	19	24 065 439	25 598 172
Finance lease obligation	17	843 995	852 924
Payables from exchange transactions	22	758 871 314	733 275 470
VAT payable	23	20 162 532	6 066 553
Consumer deposits	24	30 217 250	23 497 275
Unspent conditional grants and receipts	18	69 321 880	33 439 273
Defined Benefit Plan	20	8 667 735	8 667 735
		912 150 145	831 397 402
Non-Current Liabilities			
Other financial liabilities	19	386 147 754	401 232 052
Finance lease obligation	17	151 936	392 517
Defined Benefit Plan	20	148 355 252	148 355 252
Provision for Rehabilitation of landfill site	21	28 843 889	28 843 889
		563 498 831	578 823 710
Total Liabilities		1 475 648 976	1 410 221 112
Net Assets		6 777 576 257	6 747 787 430
Reserves			
Housing Development fund	15	28 326 869	28 021 720
Self insurance reserve	16	506 242	497 014
Accumulated surplus		6 748 743 146	6 719 268 696
Total Net Assets		6 777 576 257	6 747 787 430

Newcastle Municipality

Annual Financial Statements for the 5 Months ended 30 November 2019

Statement of Financial Performance

	Note(s)	5 Months ended 30 November 2019	Year ended June 2019
Revenue			
Service charges	26	431 150 725	996 977 844
Rental of facilities and equipment	27	3 278 906	11 803 212
Sundry revenue	29	820 774	2 915 580
Other income	29	298 702	766 901
Fee income	29	3 173 992	9 151 834
Interest received	30	4 378 361	12 907 083
Property Rates	31	133 285 287	287 110 172
Government grants & subsidies	32	230 311 391	509 802 892
Fines		5 086 595	8 650 101
Total revenue		811 784 733	1 840 085 619
Expenditure			
Employee costs	33	249 686 723	567 916 483
Remuneration of councillors	34	10 634 310	24 481 651
Depreciation and amortisation	35	-	369 427 699
Finance costs	37	22 912 057	77 513 160
Debt Impairment	38	57 829 578	160 350 562
Collection costs		628 054	778 122
Bulk purchases	39	242 857 891	521 388 272
Contracted services	40	68 493 806	116 099 751
General Expenses	41	73 143 664	275 111 332
Total expenditure		726 186 083	2 113 067 032
Operating surplus (deficit)	45	85 598 650	(272 981 413)
Share of deficit in investment in associates		-	(23 428 425)
Actuarial gains/losses	8	-	10 765 537
Fair value adjustments to investment property	42	-	15 370 000
Impairment loss	36	-	(16 205 077)
Profit/(Loss) on Sale of Assets		4 713 565	3 382 489
		4 713 565	(10 115 476)
Surplus (deficit) for the 5 Months		90 312 215	(283 096 889)

Newcastle Municipality

Annual Financial Statements for the 5 Months ended 30 November 2019

Statement of Changes in Net Assets

	Housing Development Fund	Self Insurance Reserve	Total reserves	Accumulated surplus	Total net assets
Balance at 01 July 2018	26 076 953	472 159	26 549 112	7 004 269 699	7 030 818 811
Changes in net assets					
Deficit for the year	-	-	-	(283 096 889)	(283 096 889)
Transfer to Housing Development Fund	1 944 767	-	1 944 767	(1 944 767)	-
Transfer from Self Insurance Reserves	-	24 855	24 855	(24 855)	-
Transfer to Accumulated surplus	-	-	-	65 508	65 508
Total changes	<u>1 944 767</u>	<u>24 855</u>	<u>1 969 622</u>	<u>(285 001 003)</u>	<u>(283 031 381)</u>
Balance at 01 July 2019	28 021 720	497 014	28 518 734	6 719 268 696	6 747 787 430
Deficit for the year	-	-	-	90 312 215	90 312 215
Transfer to Housing Development Fund	305 149	-	305 149	(305 149)	-
Transfer to Self Insurance Reserves	-	9 228	9 228	(9 228)	-
Adjustments to prior year	-	-	-	(60 523 388)	(60 523 388)
Total changes	<u>305 149</u>	<u>9 228</u>	<u>314 377</u>	<u>29 474 450</u>	<u>29 788 827</u>
Balance at 30 November 2019	28 326 869	506 242	28 833 111	6 748 743 146	6 777 576 257

Newcastle Municipality

Annual Financial Statements for the 5 Months ended 30 November 2019

Cash Flow Statement

	Note(s)	5 Months ended 30 November 2019	Year ended June 2019
Cash flows from operating activities			
Receipts			
Sale of goods and services		501 571 269	1 099 430 902
Grants		266 194 000	480 344 844
Interest income		4 378 361	12 907 083
		<u>772 143 630</u>	<u>1 592 682 829</u>
Payments			
Employee costs and Councillors remuneration		(260 321 033)	(592 398 134)
Suppliers		(419 993 179)	(835 445 820)
Finance costs		(22 739 570)	(60 150 056)
		<u>(703 053 782)</u>	<u>(1 487 994 010)</u>
Net cash flows from operating activities	46	<u>69 089 848</u>	<u>104 688 819</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	3	(37 957 944)	(162 098 157)
Proceeds from sale of property, plant and equipment	3	-	4 426 740
Proceeds from sale of Investment property	2	-	5 374 382
Purchase of other intangible assets	4	-	(120 650)
Purchases of Heritage Assets	5	-	(31 200)
Net cash flows from investing activities		<u>(37 957 944)</u>	<u>(152 448 885)</u>
Cash flows from financing activities			
Net movements in long term loans		(16 617 031)	(5 224 384)
Movement in Consumer Deposits		-	4 531 160
Movement on finance lease		(249 510)	987 621
Net cash flows from financing activities		<u>(16 866 541)</u>	<u>294 397</u>
Net increase/(decrease) in cash and cash equivalents		14 265 363	(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	<u>24 264 564</u>	<u>9 999 201</u>

Notes to the Annual Financial Statements

	30 November 2019	June 2019
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1. New standards and interpretations

1.1 Standards and interpretations issued, but not yet effective

The municipality has not applied the following standards and interpretations, which have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2020 or later periods:

Standard/ Interpretation:

Effective date:
Years beginning on or
after

Expected impact:

SUMMARY OF INVESTMENTS FOR NEWCASTLE FOR NOVEMBER 2019

Name Of Investment	Account Number	Opening Balance	Investment Made	Investment Matured	Withdrawals Made	Interest Received	Interest Capitalized	Bank Charges Vat & Other	Balance
Self Insurance Reserve Fund	Standard Bank 068450354/015	R 1,028,806.91					R 27,624.44		R 1,056,431.35
Housing Development Fund	Standard Bank 068450354/016	R 811,947.99	R 27,000,000.00		R 27,000,000.00		R 238,997.45		R 1,050,945.44
Provincialisation	Standard Bank 068450354/035	R 41,066.22	R 0.00		R 0.00		R 1,112.72		R 42,178.94
MIG	Standard Bank 068450354/036	R 446,925.98	R 47,000,000.00		R 47,000,000.00		R 51,181.93		R 498,107.91
NDPG	Standard Bank 068450354/037	R 387,723.63	R 8,000,000.00		R 8,000,000.00		R 21,839.16		R 409,562.79
Electrification Grant	Standard Bank 068450354/038	R 57,157.79	R 0.00		R 0.00		R 1,548.74		R 58,706.53
FGM	Standard Bank 068450354/039	R 76,423.25	R 0.00		R 0.00		R 1,001.22		R 77,424.47
Titel deed low cost housing	Standard Bank 068450354/040	R 1,251,397.91	R 4,000,000.00		R 4,000,000.00		R 135,094.85		R 5,386,492.76
Capacity Building	Absa: 9288456248	R 65,728.53			R 0.00	R 1,643.53		R 555.00	R 65,173.53
VAT Refund	Absa 9300506428	R 500,843.34	R 0.00		R 0.00		R 12,576.22		R 513,419.56
Council Funds	Nedbank 037648555441 46	R 106.84	R 0.00		R 0.00		R 3.08		R 109.92
Council Funds	Nedbank 037648555441 47	R 106.84	R 0.00				R 3.08		R 109.92
Council Funds	Nedbank 037648555441 48	R 106.84	R 0.00						R 109.92
Council Funds	Nedbank 037648555441 49	R 106.84	R 0.00				R 3.08		R 109.92
.	Nedbank 037648555441 51	R 367,924.31					R 12,492.15		R 380,416.46
Total as '2019/11/30		R 5,036,373.22	R 86,000,000.00		R 0.00	R 82,000,000.00	R 1,643.53	R 503,481.20	R 9,539,289.42
not added to capital)									R 9,539,289.42

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 GENERAL LEDGER '2019/11/30 (030997010001)

Interest capitalised	2019/11/07	JV30615	Standard Bank	0684503540/015	9,439,556.82
Interest capitalised	2019/11/07	JV30614	Standard Bank	0684503540/016	5,637.51
Interest capitalised	2019/11/07	JV30613	Standard Bank	0684503540/035	5,608.23
Interest capitalised	2019/11/07	JV30612	Standard Bank	0684503540/036	225.08
					2,658.09

Interest capitalised	2019/11/07	JV30611	Standard Bank	0684503540/037	2,185.58
Interest capitalised	2019/11/07	JV30610	Standard Bank	0684503540/038	313.28
Interest capitalised	2019/11/07	JV30609	Standard Bank	0684503540/039	202.80
Interest capitalised	2019/11/07	JV30608	Standard Bank	0684503540/040	28,744.31
Interest capitalised	2019/11/07	JV30605	Nedbank	37648555411 46	0.62
Interest capitalised	2019/11/07	JV30604	Nedbank	37648555411 47	0.62
Interest capitalised	2019/11/07	JV30603	Nedbank	37648555411 48	0.62
Interest capitalised	2019/11/07	JV30606	Nedbank	37648555411 49	0.62
Interest capitalised	2019/11/07	JV30602	Nedbank	37648555411 51	2,531.09
Bank charges	2019/11/07	JV30601	ABSA	9288456248	(125.00)
Interest capitalised	2019/11/07	JV30607	ABSA	9300506428	2,547.54
					9,490,087.81

BALANCE PER GENERAL LEDGER '2019/11/30 (020101000064)

Interest received	2019/11/07	JV30616	ABSA	9288456248	(996.40)
Correction JV30451	2019/11/07	JV30617	ABSA	9288456248	(330.13)
					0.17
					(1,326.36)

BALANCE PER GENERAL LEDGER '2019/11/30 (020101000075)

Interest Capitalised	2019/11/07	JV30615	Standard Bank	068450351/015	(403,553.60)
Interest Capitalised	2019/11/07	JV30614	Standard Bank	068450351/016	(5,637.51)
Interest Capitalised	2019/11/07	JV30613	Standard Bank	068450351/035	(5,608.23)
Interest Capitalised	2019/11/07	JV30612	Standard Bank	068450351/036	(225.08)
Interest Capitalised	2019/11/07	JV30611	Standard Bank	068450351/037	(2,658.09)
Interest Capitalised	2019/11/07	JV30610	Standard Bank	068450351/038	(2,185.58)
Interest Capitalised	2019/11/07	JV30609	Standard Bank	068450351/039	(313.28)
Interest Capitalised	2019/11/07	JV30608	Standard Bank	068450351/040	(202.80)
Interest Capitalised	2019/11/07	JV30607	ABSA	9300506428	(28,744.31)
Interest Capitalised	2019/11/07	JV30605	Nedbank	37648555411 46	(2,547.54)
Interest Capitalised	2019/11/07	JV30604	Nedbank	37648555411 47	(0.62)
Interest Capitalised	2019/11/07	JV30603	Nedbank	37648555411 48	(0.62)
Interest Capitalised	2019/11/07	JV30606	Nedbank	37648555411 49	(0.62)
Interest Capitalised	2019/11/07	JV30602	Nedbank	37648555411 51	(0.62)
					(2,531.09)
					(454,209.59)

FINANCIAL REPORTING
NOVEMBER 2019

Monthly Bank Reconciliation as at 2019/11/30

Cashbook balance as at 2019/11/30	-16,767,468.86
<u>ADD</u>	
Bank deposits not receipted by 2019/11/30	3,788,851.33
Bank deposits receipted after 2019/11/30	2,065,472.38
Correction of journals not done by 2019/11/30	25,931,624.90
Cashiers over banked as at 2019/11/30	117,509.30
	<u>31,903,457.91</u>
 <u>LESS</u>	
Cashier receipts banked after 2019/11/30	-350,344.94
Bank charges done after 2019/11/30	-66,841.73
Dishonoured cheques not journalised by 2019/11/30	-5,749.22
Receipts to be cancelled	-2,850.00
Subtotal	<u>-425,785.89</u>
Total	<u>14,710,203.16</u>
 Bank statement balance as at 2019/11/30 cheque account NEDBANK	14,079,829.04
Bank statement balance as at 2019/11/30 collection account NEDBANK	630,374.12
	<u>14,710,203.16</u>
	0.00

Prepared by: C MOORE
Chief Accounting Clerk

Reviewed by: N KHUMALO
Acting Manager: Financial reporting

M S NDLOVU
Director:
Budget and Financial Reforms

S M NKOSI
Strategic Executive Director:
Budget & Treasury Office



Statement Enquiry

Date: 05/12/2019 Time: 12:22:05 PM

Account description: *NEWCASTLE LOCAL MUNICIPALITY

Account number: 1162667338

Statement: 1017

Date	Transactions	Debit	Credit	Balance	VAT # ENC *
30/11/2019	BROUGHT FORWARD			14,100,283.50	
30/11/2019	RUL3CNA CO06038001M0		28,988.60	14,129,272.10	
30/11/2019	CV CASH R28,988.60		0.00	14,129,272.10	*
30/11/2019	RUL2CPA CO0622300096		5,760.00	14,135,032.10	
30/11/2019	CV CASH R5,760.00		0.00	14,135,032.10	*
30/11/2019	RUL3CPB CO0622300097		4,400.00	14,139,432.10	
30/11/2019	CV CASH R4,400.00		0.00	14,139,432.10	*
30/11/2019	MERCH D - 02960755	-53,577.76		14,085,854.34	
30/11/2019	MERCH D - 02961274	-1,902.55		14,083,951.79	
30/11/2019	MERCH D - 02960748	-824.55		14,083,127.24	
30/11/2019	MERCH D - 02960730	-824.55		14,082,302.69	
30/11/2019	MERCH D - 02960722	-824.55		14,081,478.14	
30/11/2019	MERCH D - 02960698	-824.55		14,080,653.59	
30/11/2019	MERCH D - 02987799	-460.00		14,080,193.59	
30/11/2019	MERCH D - 02960672	-364.55		14,079,829.04	
30/11/2019	CM SWP FROM-1162660066		630,374.12	14,710,203.16	
30/11/2019	TRANSFER TO 1180366085	-17,260.93		14,692,942.23	
30/11/2019	CARRIED FORWARD			14,692,942.23	

Notice

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

- VAT is applicable for this transaction

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

Profile name:NEWCASTLE LOCAL MUNICIPALITY
Profile number:4000449203

User name:CHRISTA MOORE
User ID:18



Statement Enquiry

Date: 05/12/2019 Time: 12:23:12 PM

Account description: *NEWCASTLE LOCAL MUNICIPALITY

Account number: 1162660066

Statement: 7552

Date	Transactions	Debit	Credit	Balance	VAT # ENC *
30/11/2019	BROUGHT FORWARD			613,260.64	
30/11/2019	240005136530		700.00	613,960.64	
30/11/2019	ATM CASH R700.00		0.00	613,960.64	*
30/11/2019	400006568828		500.00	614,460.64	
30/11/2019	ATM CASH R500.00		0.00	614,460.64	*
30/11/2019	250001140198		378.40	614,839.04	
30/11/2019	BR CASH R378.40		0.00	614,839.04	*
30/11/2019	210010007343		200.00	615,039.04	
30/11/2019	ATM CASH R200.00		0.00	615,039.04	*
30/11/2019	200005511621		200.00	615,239.04	
30/11/2019	BR CASH R200.00		0.00	615,239.04	*
30/11/2019	230006534104		150.00	615,389.04	
30/11/2019	BR CASH R150.00		0.00	615,389.04	*
30/11/2019	190001185072		3,360.00	618,749.04	
30/11/2019	260001147806		2,881.81	621,630.85	
30/11/2019	390001184992		2,788.04	624,418.89	
30/11/2019	180010001187		2,633.00	627,051.89	
30/11/2019	310001153528		2,269.23	629,321.12	
30/11/2019	210002702141		540.00	629,861.12	
30/11/2019	220010020479		513.00	630,374.12	
30/11/2019	CM SWP TO-1162667338	-630,374.12		0.00	
30/11/2019	CARRIED FORWARD			0.00	

Notice

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- VAT is applicable for this transaction

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

Profile name:NEWCASTLE LOCAL MUNICIPALITY
Profile number:4000449203

User name:CHRISTA MOORE
User ID:18