# SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH FOUR: 31 OCTOBER 2019: (T 6/1/1-2019/2020): BUDGET AND TREASURY OFFICE



#### REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL

File Reference: Author: M S Ndlovu

Report Number: Designation: Director: Budget and Financial Reporting

FOR CONSIDERATION 1st Level: PORTFOLIO COMMITTEE 2nd Level: EXECUTIVE COMMITTEE

3rd Level: COUNCIL

SUBJECT: OCTOBER 2019 MONTHLY SECTION71 REPORT

# **PURPOSE**

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the monthly financial performance of the municipality as required by Section 71 of the Municipal Finance Management Act 56 of 2003 (MFMA) for the period ended 31 October 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 31 October 2019
- 1.5. Investment register
- 1.6. Grant register
- 1.7. Loan register
- 1.8. Bank Recon
- 1.9. Bank statements
- 1.10. 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 - M04 October

	2018/19				Budget Year	2019/20			
Description	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Yea
L	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecas
R thousands								%	
Financial Performance									
Property rates	287,110			1			3,721	4%	308,3
Service charges	1,003,885	1,192,753	1,003,931	76,674		334,644	19,844	6%	1,003,9
Investment revenue	4,961	4,041	4,041	129	677	1,347	(670)	-50%	4,0
Transfers and subsidies	498,547	431,718	533,109	21,735	210,718	210,718	-		533,1
Other own revenue	48,384	60,714	64,988	4,785	19,740	21,663	(1,923)	-9%	64,9
Total Revenue (excluding capital transfers	1,842,887	2,002,724	1,914,407	128,540	692,123	671,150	20,973	3%	1,914,4
and contributions)									
Employ ee costs	557,861	591,321	575,321	44,269	195,385	191,774	3,611	2%	575,3
Remuneration of Councillors	24,657	26,845	26,845	2,188	8,432	8,948	(516)	-6%	26,8
Depreciation & asset impairment	361,880	491,982	491,982	31,107	123,517	163,994	(40,477)	-25%	491,9
Finance charges	61,665	45,042	45,042	3,843	18,835	15,014	3,821	25%	45,0
Materials and bulk purchases	530, 186	688,384	634,393	40,059	204,144	211,464	(7,320)	-3%	634,3
Transfers and subsidies	-	-	-	-	-	-	_		
Other ex penditure	469,721	561,134	614,341	48,562	185,951	204,780	(18,830)	-9%	614,3
Total Expenditure	2,005,971	2,404,708	2,387,924	170,029	736,264	795,975	(59,711)	-8%	2,387,9
Surplus/(Deficit)	(163,084)	(401,983)	(473,517)	(41,489)	(44,141)	(124,824)	80,683	-65%	(473,5
Transfers and subsidies - capital (monetary alloc		173,189	163,189	9,186	30,384	54,396	(24,012)	-44%	163,1
Contributions & Contributed assets	_			=		_	(= 1,012)	.,,,	100,1
Surplus/(Deficit) after capital transfers &	(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)	56,671	-80%	(310,3
contributions	(,,	(===,,,,,,	(0.0,020,	(02,000)	(.0,.07)	(10,420)	00,011	-00 /0	(0.10,0
Share of surplus/ (deficit) of associate	_	_	_	_	_				
Surplus/ (Deficit) for the year	(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)	56,671	-80%	(040.00
	(00,110)	(220,700)	(010,020)	(02,000)	(10,707)	(10,420)	30,071	-00%	(310,32
Capital expenditure & funds sources									
Capital expenditure	158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,1
Capital transfers recognised	127,639	173,189	163,189	9,186	30,384	54,396	(24,012)	-44%	173,18
Public contributions & donations	*	-	:=X	7	-	-	-		-
Borrow ing	-	-	-	-	-	-	-		-
Internally generated funds	31,254	33,930	24,930	10	1,464	8,310	(6,846)	-82%	33,93
Total sources of capital funds	158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,11
inancial position									
Total current assets	804,211	545,166	797,970		809,983	A. Care			545, 16
Total non current assets	7,186,662	7,233,866	7,454,682		7,463,878			The Pro-	
Total current liabilities	858,485	471,356	840,775		868,775		1415		7,233,86
Total non current liabilities	559,614	493,946	557,217						471,35
Community wealth/Equity					560,129				493,94
	6,572,774	6,813,729	6,854,660		6,844,957				6,813,72
Cash flows									
Net cash from (used) operating	120,217	155,153	163,159	9,594	59,897	54,386	(5,510)	-10%	163, 15
Net cash from (used) investing	(158,893)	(107,299)	(124,719)	(5,798)	(31,848)	(41,573)	(9,725)	23%	(124,71
Net cash from (used) financing	(9,064)	(25,242)	(20,216)	1,274	(20, 237)	(6,739)	13,498	-200%	(20, 21
Cash/cash equivalents at the month/year end	9,724	32,414	28,223	_	17,811	16,074	(1,737)	-11%	28,22
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-	Over 1Yr	Total
Inhton Sina Anglinia							1 Yr		
ebtors Age Analysis									
otal By Income Source	97,752	41,733	41,309	32,149	38,601	37,262	196,565	955,577	1,440,94
TAMIDANA BINA BINALINA						1			
Creditors Age Analysis Otal Creditors	80,575	51,691	70,344	125,431					

#### 2.1 Operating budget performance-revenue

- 2.1.1 The municipality generated a total revenue of R692.1 million of the adjusted budget of R1.9 billion, representing 36 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R20.9 million, also representing an overperformance of 3 percent. Although the aggregate performance on revenue generated shows a 3 percentage variance, it is however necessary to explain reasons which attributed to the figurative variance.
- 2.1.2 The municipality generated R19.8 million (6%) more revenue from service charges than the year-to-date budget of R334.6 million for the period under review. Electricity and water are all overperforming by R19 million and R5.8 million respectively, whereas refuse and sanitation are performing below target by R3.3 million and R1.7 million respectively.
- 2.1.3 The municipality generated R3.7 million (4%) more revenue from property rates than the year-to-date budget of R102.7 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 R670 thousand (-50%) less revenue from interest on investments than the year-to-date budget of R1.3 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 R210.7 million for operational and R30.3 million for capital transfers and subsidies. It is noted that capital grant expenditure is under-performing by 44%. It will be critical to fast track expenditure on grants in order to comply with conditions.
- 2.1.6 The municipality generated R1.9million (-9%) less revenue from sundry revenue than a pro-rata budget of R21.6 million for the period under review. The major attributing factor 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 October 2019, the municipality incurred the total expenditure of R736.2 million of the adjusted budget of R2.3billion, which represents 30.8 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R59.7million, representing under-expenditure of 8 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 R40.4million (-25%) in the third 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 R3.2 million (6%) due to the indigent register having been reviewed and the fact that other debtors are calculated bi-annually.
- 2.2.3 The municipality spent R6.7 million (-3%) less on the bulk purchases than the year-to-date budget of R210.3 million. This is due to the fluctuating electricity consumption as it's the hot season.
- 2.2.4 The municipality spent R607 thousand (-55%) less on materials that the year-to-date budget of R1.1million. This is mainly due to the culture of cost containment which has been inculcated.

2.2.5 The municipality spent R8.3 million (18%) more on contracted services than the year-to-date budget of R47.9 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 R191.7 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 November 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) - M04 October 2018/19 Budget Year 2019/20 Vote Description Audited Origina YTD YTD Full Year Outcome Budget Budget actual budget R thousands Multi-Year expenditure appropriation % Vote 1 - CORPORATE SERVICES Vote 2 - COMMUNITY SERVICES Vote 3 - BUDGET AND TREASURY Vote 4 - MUNICIPAL MANAGER Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLE Vote 6 - TECHNICAL SERVICES Vote 7 - ELECTRICAL AND MECHANICAL SERVICES Vote 8 - [NAME OF VOTE 8] Vote 9 - [NAME OF VOTE 9] Vote 10 - INAME OF VOTE 10 Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 12] Vote 13 - INAME OF VOTE 131 Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15] otal Capital Multi-year expenditur 4,7 Single Year expenditure appropriation 3,314 Vote 2 - COMMUNITY SERVICES 6.858 10.243 9.943 (3,314) 10,243 Vote 3 - BUDGET AND TREASURY 1,329 10 2,730 2,730 90 910 (820) -90% 2,730 Vote 4 - MUNICIPAL MANAGER Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLE 19,923 32,059 32,059 3,033 3,033 10,686 (7.653)-72% 32.059 Vote 6 - TECHNICAL SERVICES 127 158 162,087 143,387 6, 152 28,725 (19,070) 162,087 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 - INAME OF VOTE 12 Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14] Vote 15 - INAME OF VOTE 15 otal Capital single-year expenditure 158.893 207,119 (30,858) 207,119 31,848 Total Capital Expenditure 207.119 62,706 Capital Expenditure - Functional Classification Governance and administration 1,329 2,730 2.730 10 90 910 (820) -90% 2,730 Executive and council Finance and administration 1.329 2.730 2.730 10 90 910 (820)2,730 Community and public safety 9,743 9,443 6,902 9,743 Community and social services 4.147 300 Sport and recreation 2,711 8.243 Public safety 1,200 1,200 (400) -100% 1.200 Housing 44 Health Economic and environmental service 113,238 45,536 (14,965) -33% 136,608 Planning and development 19,879 39 559 39,559 3.033 3.033 (10.153) 4,965 27,538 32,350 (4,812)-15% 97,049 Environmental protection 1,187 13,113 (11,925)-91% 58,038 Energy sources 3,625 33,799 1,187 1,187 12,946 (11,759) 57.538 Waste water management 500 500 (167) Waste management Total Capital Expenditure - Functional Classification 3 188,119 158.893 9,196 207,119 31,848 62.706 (30,858) -49% 207.119 Funded by: National Go 9,186 30,384 51.649 (21,265) -41% 164,946 Provincial Government 18,785 8,243 2,748 (2,748)-100% 8,243 District Municipality Other transfers and grants Transfers recognised - capital 127,639 173,189 163,189 9,186 30,384 54,396 (24.012) -44% 173,189 Public contributions & donations Borrowing Internally generated Total Capital Funding enerated funds 31,254

9,196

62,706

(30,858)

2.3.1 Capital expenditure for the fourth month of the financial year amounted to R31.8 million, which represents 17% of the adjusted capital budget of R188.1 million. Comparison between the year-to-budget of R62.7 million and actual expenditure for the period reflects an under expenditure of (R30.8 million) which implies that the municipality spent 49% 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 - M04 October

NZN252 Newcastie - Table Co Monthly Bu		2018/19			ar 2019/20	
Description	Ref	Audited	Original	Adjusted	YearTD	Full Year
		Outcome	Budget	Budget	actual	Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		4,688	8,389	9,978	8,321	8,389
Call investment deposits		5,036	24,025	9,440	9,490	24,025
Consumer debtors		680,874	463,909	673,941	685,894	463,909
Other debtors		99,348	35,084	90,663	92,511	35,084
Current portion of long-term receiv ables		2	2	1	1	2
Inv entory		14,264	13,756	13,947	13,766	13,756
Total current assets		804,211	545,166	797,970	809,983	545,166
Non current assets						
Long-term receivables		-	3. <del>-</del>	<b>3</b> 3.0	=:	-
Investments		-	:-	÷.:	==:	-
Investment property		281,223	379,606	362,303	362,303	379,606
Investments in Associate		275,279	262,171	251,851	251,851	262,171
Property, plant and equipment		6,615,669	6,580,590	6,826,039	6,835,235	6,580,590
Agricultural		12	2=	28	=	-
Biological		-	-	=,	_	_
Intangible		3,003	3,773	3,001	3,001	3,773
Other non-current assets		11,488	7,726	11,488	11,488	7,726
Total non current assets		7,186,662	7,233,866	7,454,682	7,463,878	7,233,866
TOTAL ASSETS		7,990,873	7,779,031	8,252,652	8,273,861	7,779,031
LIABILITIES						
Current liabilities						
Bank overdraft						-
Borrowing		25,598	25,598	26,548	24,909	25,598
Consumer deposits		23,587	22,883	24,264	24,217	22,883
Trade and other payables		780,456	383,584	781,295	810,982	383,584
Provisions		28,844	39,290	8,668	8,668	39,290
Total current liabilities		858,485	471,356	840,775	868,775	471,356
Non ourrent lightlities			,			,
Non current liabilities		401,232	348,739	380,018	202.020	240 700
Borrowing Provisions		158,382	145,207		382,930	348,739
Total non current liabilities		559,614	493,946	177,199 557,217	177,199 560,129	145,207
						493,946
TOTAL LIABILITIES		1,418,099	965,302	1,397,991	1,428,904	965,302
NET ASSETS	2	6,572,774	6,813,729	6,854,660	6,844,957	6,813,729
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,544,255	6,808,289	6,825,872	6,816,149	6,808,289
Reserves		28,519	5,440	28,788	28,809	5,440
TOTAL COMMUNITY WEALTH/EQUITY	2	6,572,774	6,813,729	6,854,660	6,844,957	6,813,729

- 2.4.1 As at end the end of the fourth month of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.8 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 R1.44 billion as at the end of the fourth month. The bulk of this amount (R1.26 billion) is debt owing for more than 90 days, while R1.1 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 R7.46 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 R17.8 million as at the end of the fourth month of the financial year which was made up of R8.3 million for cash and R9.4 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 R487.4 million as illustrated on SC4, while unspent conditional grants amount to R51.8 million, representing a cash short-fall of R548.4 million. Table SC4 reflects that the municipality was owing creditors to the tune of R487.4 million. Included under creditors is Eskom for R274.3 million, uThukela Water for R73 million, SARS PAYE for R9.4 million, pension and other employee benefits for R17.3 million and other trade creditors for R112.7 million.

It must be mentioned that the liquidity position of the municipality keeps deteriorating, with the cash shortfall increasing over the past few months of the year. Looking at the cash position as mentioned above the municipality is currently not in the position to cover it 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 R6.8 billion, while the net current asset is –R58.7 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 1.6%. 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 0.036%, since the municipality needs R487.4 million in order to pay all its short term obligations. Again this is a bad reflecting on the state of finances of the municipality.

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

### 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 - M04 October

R thousands  CASH FLOW FROM OPERATING ACTIVITIES  Receipts  Property rates Service charges Other revenue Government - operating Government - capital Interest Dividends Payments	Ref	Audited Outcome 216,435 789,214	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES  Receipts  Property rates Service charges Other revenue Government - operating Government - capital Interest Dividends Payments	1	216,435		Budget	actual	actu al	budget	variance	variance	Forecast
CASH FLOW FROM OPERATING ACTIVITIES  Receipts  Property rates Service charges Other revenue Government - operating Government - capital Interest Dividends Payments	1		261,530							
Receipts Property rates Service charges Other revenue Government - operating Government - capital Interest Dividends Payments			261,530						%	
Property rates Service charges Other revenue Government - operating Government - capital Interest Dividends Payments			261,530							
Service charges Other revenue Government - operating Government - capital Interest Dividends Payments			261,530							
Other revenue Government - operating Government - capital Interest Dividends Payments		789,214		257,580	26,490	89,187	85,860	3,327	4%	257,580
Government - operating Government - capital Interest Dividends Payments			1,040,261	858,966	52,037	280,115	286,322	(6,207)	-2%	858,966
Government - capital Interest Dividends Payments		114,557	49,183	46,724	17,507	32,505	15,575	16,931	109%	46,724
Interest Dividends Payments		395,172	431,718	533,109	2,000	167,162	177,703	(10,541)	-6%	533,109
Dividends Payments	- 41	93,964	173,189	163,189	Ψ.	64,000	54,396	9,604	18%	163,189
Payments	- 1	12,938	8,931	4,465	635	3,828	1,488	2,340	157%	4,465
		_	_	9	2					_
Consideration and associations										
Suppliers and employees		(1,458,480)	(1,764,617)	(1,655,833)	(83,732)	(558,066)	(551,944)	6,121	-1%	(1,655,833
Finance charges	- 1	(43,582)	(45,042)	(45,042)	(5,343)	(18,835)	(15,014)	3,821	-25%	(45,042
Transfers and Grants					2	12	(,,	-	2070	(10,012
ET CASH FROM/(USED) OPERATING ACTIVITIES		120,217	155,153	163,159	9,594	59,897	54,386	(5,510)	-10%	163,159
ASH FLOWS FROM INVESTING ACTIVITIES								- ` - '		
Receipts	- 4									
Proceeds on disposal of PPE		1=	2,332	2,332	(4)		777	(777)	-100%	2,332
Decrease (Increase) in non-current debtors	- 1	_	66,420	30,000	-	-	10,000	(10,000)	-100%	30,000
Decrease (increase) other non-current receivables	- 1	1/=	31,068	31,068	-	-	10,356	(10,356)	-100%	31,068
Decrease (increase) in non-current investments	- 1	744	- 1,000	- 1,000		-	10,000	(10,000)	-10076	31,000
ayments										
Capital assets	- 1	(158,893)	(207,119)	(188,119)	(5,798)	(31,848)	(62,706)	(30.858)	49%	(188, 119
ET CASH FROM/(USED) INVESTING ACTIVITIES	1	(158,893)	(107,299)	(124,719)	(5,798)	(31,848)	(41,573)	(9,725)	23%	(124,719)
ASH FLOWS FROM FINANCING ACTIVITIES	7						(11,711.7)	(0,120)		(12.1). 10
eceipts										
Short term loans	- 1	(¥)						_	1	
Borrowing long term/refinancing	- 1	-	-	_	Care:	-		_		
Increase (decrease) in consumer deposits	- 1	_	356	5,382	-	-	1,794	(1,794)	-100%	5,382
ayments			000	0,002		(50)	1,734	(1,754)	-100%	0,302
Repay ment of borrowing		(9,064)	(25,598)	(25,598)	1,274	(20, 237)	(8,533)	11,704	-137%	IDE FOO
ET CASH FROM/(USED) FINANCING ACTIVITIES	+	(9,064)	(25,242)	(20,216)	1,274	(20,237)	(6,739)	13,498	-137%	(25,598)
ET INCREASE/ (DECREASE) IN CASH HELD	7	(47,741)	22,612	18,224	5,070	7,812	6,075	10,100	2007	
Cash/cash equivalents at beginning:		57,465	9,802	9,999	3,010	9,999	9,999			18,224
Cash/cash equivalents at weglithing.		9,724	32,414	5,555		5,555	9,999			9,999

- 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 R17.8 million as at the end of October 2019 which represents a cash increase of R7.8 million to date since the beginning of the financial year.
- 2.5.2 Cash flows from operating activities yielded a net cash inflow of R59.9million 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 R31.8 million due to capital expenditure.
- 2.5.4 Cash flows from financing activities recorded net cash outflows of R20.2 million. This was due to the capital repayment of loans by the municipality during the year.

#### 3. CONCLUSION

The under-expenditure on operational budget is acceptable if is it due to the introduction of cost-containment. However, it is important to emphasise that the expenditure on maintenance should note be compromised as it seem to be under-performing by 32.9%. The issues that still reflect material variances in the budget performance report must be monitored and managed to ensure that the municipality operates within the approved budget.

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

### 4. RECOMMENDED

(a) That the MFMA Section 71 report for the month ended 31 October 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

**NEWCASTLE MUNICIPALITY** 

2019 -11- 1 4

**MAYORS OFFICE** 

MUNICIPAL MANAGER

2019 -11- 1 4

MEWCASTLE MUNICIPALITY

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M04 October

	2018/19				Budget Year	2019/20			
Description	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	25,217	106,500	102,779	3,721	4%	308,338
Service charges	1,003,885	1,192,753	1,003,931	76,674	354,488	334,644	19,844	6%	1,003,931
Investment revenue	4,961	4,041	4,041	129	677	1,347	(670)	-50%	4,041
Transfers and subsidies	498,547	431,718	533,109	21,735	210,718	210,718	_		533,109
Other own revenue	48,384	60,714	64,988	4,785	19,740	21,663	(1,923)	-9%	64,988
Total Revenue (excluding capital transfers and contributions)	1,842,887	2,002,724	1,914,407	128,540	692,123	671,150	20,973	3%	1,914,407
Employee costs	557,861	591,321	575,321	44,269	195,385	191,774	3,611	20/	E7E 204
Remuneration of Councillors	24,657	26,845	26,845	2,188	8,432	8,948		2%	575,321
Depreciation & asset impairment	361,880	491,982	491,982	31,107	123,517	163,994	(516)		26,845
Finance charges	61,665	45,042	45,042	3,843			(40,477)		491,982
Materials and bulk purchases	530,186	688,384	634,393	40,059	18,835	15,014	3,821	25%	45,042
Transfers and subsidies	330,100	000,304	034,353	40,009	204,144	211,464	(7,320)	-3%	634,393
Other expenditure	469,721	501 124	614 241	40 500	405.054	- 004 700	- (40.000)		-
Total Expenditure	1	561,134	614,341	48,562	185,951	204,780	(18,830)		614,341
Surplus/(Deficit)	2,005,971	2,404,708	2,387,924	170,029	736,264	795,975	(59,711)		2,387,924
Transfers and subsidies - capital (monetary allocations	(163,084)	(401,983)	(473,517)	(41,489)	(44,141)	(124,824)		-65%	(473,517
Contributions & Contributed assets	127,639	173,189	163,189	9,186	30,384	54,396	(24,012)	-44%	163,189
Surplus/(Deficit) after capital transfers & contributions	(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)	56,671	-80%	(310,328
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	- (25.445)	(000 705)	(040 000)	- (00.000)	-	_			-
	(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)	56,671	-80%	(310,328
Capital expenditure & funds sources									
Capital expenditure	158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,119
Capital transfers recognised	127,639	173,189	163,189	9,186	30,384	54,396	(24,012)	-44%	173,189
Public contributions & donations	-	-	-	-	-	-	- 1		_
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	31,254	33,930	24,930	10	1,464	8,310	(6,846)	-82%	33,930
Total sources of capital funds	158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,119
inancial position							152-57	17/4/1	
Total current assets	804,211	545,166	797,970		809,983				545,166
Total non current assets	7,186,662	7,233,866	7,454,682		7,463,878		73.71		7,233,866
Total current liabilities	858,485	471,356	840,775		868,775				471,356
Total non current liabilities	559,614	493,946	557,217		560,129				493,946
Community wealth/Equity	6,572,774	6,813,729	6,854,660		6,844,957				6,813,729
Cash flows									
Net cash from (used) operating	120,217	155,153	163,159	9,594	59,897	54,386	(5,510)	-10%	163,159
Net cash from (used) investing	(158,893)	(107,299)	(124,719)	(5,798)	(31,848)	(41,573)	(9,725)	23%	(124,719)
Net cash from (used) financing	(9,064)	(25,242)	(20,216)	1,274	(20,237)	(6,739)	13,498	-200%	(20,216)
ash/cash equivalents at the month/year end	9,724	32,414	28,223	_	17,811	16,074	(1,737)	-11%	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
ebtors Age Analysis							11		
otal By Income Source	97,752	41,733	41,309	32,149	38,601	37,262	196,565	955,577	1,440,947
reditors Age Analysis	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,	,000	0L1170	00,001	01,202	100,000	000,077	1,740,341
otal Creditors	80,575	51,691	70,344	125,431	53,718	19,682	1,940	84,077	487,457
	1,	,	. 0,0 , 1	0,,01	50,710	10,002	1,040	U1017	407,407

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

		2018/19				Budget Year 20	119/20			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		409,524	437,202	433,866	27,191	159,084	144,622	14,462	10%	433,86
Executive and council		14,638	10,474	10,474	312	21,366	3,491	17,875	512%	10,47
Finance and administration		394,886	426,728	423,392	26,879	137,718	141,131	(3,413)	-2%	423,39
Internal audit		-	-	- 1	-	-	-	-		-
Community and public safety		56,195	43,430	134,822	14,566	26,574	44,941	(18,367)	-41%	134,82
Community and social services		35,506	8,418	8,418	715	2,724	2,806	(82)	-3%	8,41
Sport and recreation		1,127	8,991	8,991	78	132	2,997	(2,865)	-96%	8,99
Public safety		8,524	11,103	11,103	2,024	5,316	3,701	1,615	44%	11,10
Housing		11,011	14,917	106,309	11,751	18,372	35,436	(17,064)	-48%	106,30
Health		27	1	1	(2)	29	0	29	7147%	
Economic and environmental services		145,344	198,402	198,402	17,113	67,012	76,134	(9,122)	-12%	198,40
Planning and development		26,161	78,352	78,352	6,931	8,136	26,117	(17,981)	-69%	78,35
Road transport		119,183	120,050	120,050	10,182	58,876	50,017	8,859	18%	120,05
Environmental protection		-	-	-	-	-	-	_		_
Trading services		1,359,319	1,496,704	1,310,332	78,841	469,785	459,792	9,994	2%	1,310,33
Energy sources		708,486	886,803	702,933	48,910	256,509	234,311	22,198	9%	702,93
Water management		328,148	370,423	352,509	16,024	92,350	117,503	(25, 153)	-21%	352,50
Waste water management		200,996	119,010	133,054	8,919	75,082	67,366	7,716	11%	133,054
Waste management		121,688	120,468	121,836	4,987	45,845	40,612	5,233	13%	121,836
Other	4	144	174	174	13	52	58	(6)	-11%	174
Total Revenue - Functional	2	1,970,526	2,175,913	2,077,596	137,725	722,507	725,547	(3,040)	0%	2,077,596
Expenditure - Functional										
Governance and administration		430,746	422,161	391,701	32,081	124,597	130,567	(5,971)	-5%	204 704
Executive and council		80,413	103,238	95,708	7,408	24,451	31,903			391,701
Finance and administration		350,334	317,102	294,179	24,661	100,052	98,060	(7,452)	-23%	95,708
Internal audit		- 000,004	1,820	1,814	12	94		1,993	2%	294,179
Community and public safety		226,089	262,541	344,743			605	(511)	-84%	1,814
Community and social services		29,949	85,903	81,077	26,314	86,407	114,914	(28,508)	-25%	344,743
Sport and recreation		74,762	76,224		2,138	8,831	27,026	(18,195)	-67%	81,077
Public safety				72,537	6,118	23,434	24,179	(745)	-3%	72,537
•		64,540	77,067	73,141	4,848	22,761	24,380	(1,619)	-7%	73,141
Housing Health		48,638 8,201	17,341 6,007	111,851	12,688	29,146	37,284	(8,138)	-22%	111,851
				6,137	522	2,235	2,046	189	9%	6,137
Economic and environmental services		267,781	256,388	244,431	24,332	51,068	81,477	(30,409)	-37%	244,431
Planning and development		25,563	88,677	90,229	5,850	27,155	30,076	(2,922)	-10%	90,229
Road transport		242,218	167,701	154,192	18,478	23,909	51,397	(27,489)	-53%	154,192
Environmental protection			10	10	5	5	3	1	38%	10
Trading services		1,079,524	1,462,293	1,405,824	87,300	473,969	468,608	5,361	1%	1,405,824
Energy sources		610,157	796,534	707,328	40,079	261,512	235,776	25,736	11%	707,328
Water management		381,588	531,942	559,640	26,450	172,295	186,547	(14,252)	-8%	559,640
Waste water management		14,306	60,573	69,763	16,043	16,188	23,254	(7,067)	-30%	69,763
Waste management		73,473	73,244	69,093	4,729	23,974	23,031	944	4%	69,093
Other		1,831	1,325	1,225	-	224	408	(184)	-45%	1,225
otal Expenditure - Functional	3	2,005,971	2,404,708	2,387,924	170,029	736,264	795,975	(59,711)	-8%	2,387,924
Surplus/ (Deficit) for the year		(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)	56,671	-80%	(310,328)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description		2018/19				Budget Year 20	19/20			
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		76,913	75,376	75,376	339	48,385	25,125	23,260	92.6%	75,376
Vote 2 - COMMUNITY SERVICES		167,803	140,760	142,128	7,803	54,047	47,376	6,671	14.1%	142,128
Vote 3 - BUDGET AND TREASURY	- 1	331,560	360,076	356,740	26,752	110,599	118,913	(8,315)	-7.0%	356,740
Vote 4 - MUNICIPAL MANAGER		1,050	1,750	1,750	100	100	583	(483)	-82.9%	1,750
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEM	MEN	37,316	59,946	151,338	18,695	26,560	50,446	(23,886)	-47.3%	151,338
Vote 6 - TECHNICAL SERVICES		647,397	573,873	570,002	35,125	226,307	223,015	3,292	1.5%	570,002
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		708,486	964,132	780,262	48,910	256,509	260,087	(3,579)	-1.4%	780,262
Vote 8 - [NAME OF VOTE 8]		- 1	_	- )	-			-	,	
Vote 9 - [NAME OF VOTE 9]	- 1	-	-	-	_	-	-	_		_
Vote 10 - [NAME OF VOTE 10]	- 1	-	-	-	-	_	-	-		_
Vote 11 - [NAME OF VOTE 11]		-	-	-	_	-	-	-		_
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	- 1	- 1	-		_
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	- 1	-	_		_
Vote 14 - [NAME OF VOTE 14]	- 11	-	- []	- [	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	_		-	- (		-
Total Revenue by Vote	2	1,970,526	2,175,913	2,077,596	137,725	722,507	725,547	(3,040)	-0.4%	2,077,596
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		133,300	158,067	153,503	5,539	23,607	51,168	(27,560)	-53.9%	153,503
Vote 2 - COMMUNITY SERVICES		306,831	318,672	303,201	22,668	96,529	101,067	(4,538)	-4.5%	303,201
Vote 3 - BUDGET AND TREASURY	- 1	163,707	168,129	151,999	13,418	58,422	50,666	7,755	15.3%	151,999
Vote 4 - MUNICIPAL MANAGER		77,983	95,890	86,158	8,819	27,294	28,719	(1,425)	-5.0%	86,158
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEN	1EN	76,031	51.450	144,633	14,499	37,718	48,211	(10,493)	-21.8%	144,633
Vote 6 - TECHNICAL SERVICES	- 1	637,961	815,966	841,102	65,007	231,182	280,367	(49,185)	-17.5%	841,102
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		610,157	796,534	707,328	40,079	261,512	235,776	25,736	10.9%	707,328
Vote 8 - [NAME OF VOTE 8]		-	_	_	-	_	_	_	10.070	107,020
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]		- 1	-	- 1	-	-	-	-		_
Vote 14 - [NAME OF VOTE 14]		-	-	-	- []	-	- [	- 1		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		_
	2	2,005,971	2,404,708	2,387,924	170,029	736,264	795,975	(59,711)	-7.5%	2,387,924
Surplus/ (Deficit) for the year	2	(35,445)	(228,795)	(310,328)	(32,304)	(13,757)	(70,428)	56,671	-80.5%	(310,328)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

		2018/19				Budget Year 20	19/20			
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		287,110	313,499	308,338	25,217	106,500	102,779	3,721	4%	308,33
Service charges - electricity revenue		630,194	811,903	623,784	48,910	227,019	207,928	19,091	9%	623,78
Service charges - water revenue		176,507	186,097	158,182	13,862	58,599	52,727	5,871	11%	158,18
Service charges - sanitation revenue		108,894	110,794	124,838	8,919	38,251	41,613	(3,362)	-8%	124,83
Service charges - refuse revenue		88,291	83,960	97,127	4,982	30,619	32,376	(1,757)	-5%	97,12
Service charges - other		744			-	-		_		·
Rental of facilities and equipment		8,141	8,661	8,661	679	2,592	2,887	(295)	-10%	8,66
Interest earned - external investments		4,961	4,041	4,041	129	677	1,347	(670)	-50%	4,04
Interest earned - outstanding debtors	1	8,015	9,780	9,780	507	3,152	3,260	(108)	-3%	9,780
Dividends received		-	-	-	-			-		_
Fines, penalties and forfeits		8,589	8,117	8,117	1,873	5,044	2,706	2,338	86%	8,117
Licences and permits		12	14	14	1	3	5	(2)	-38%	14
Agency services		151	-	- 1	Ħ	-		-		-
Transfers and subsidies		498,547	431,718	533,109	21,735	210,718	210,718	-		533,109
Other revenue		23,627	31,810	36,084	1,724	5,226	12,028	(6,801)	-57%	36,084
Gains on disposal of PPE		-	2,332	2,332	*	3,722	777	2,945	379%	2,332
Total Revenue (excluding capital transfers and contributions)		1,842,887	2,002,724	1,914,407	128,540	692,123	671,150	20,973	3%	1,914,407
Expenditure By Type										
Employee related costs		557,861	591,321	575,321	44,269	195,385	191,774	3,611	2%	575,321
Remuneration of councillors		24,657	26,845	26,845	2,188	8,432	8,948	(516)	-6%	
Debt impairment		89,608	174,245	174,245	4,812	54,816			1	26,845
Depreciation & asset impairment							58,082	(3,266)	-6%	174,245
		361,880	491,982	491,982	31,107	123,517	163,994	(40,477)	-25%	491,982
Finance charges		61,665	45,042	45,042	3,843	18,835	15,014	3,821	25%	45,042
Bulk purchases		524,211	684,074	631,074	39,909	203,645	210,358	(6,714)	-3%	631,074
Other materials		5,975	4,310	3,319	150	500	1,106	(607)	-55%	3,319
Contracted services		74,012	54,249	143,756	16,511	56,316	47,919	8,398	18%	143,756
Transfers and subsidies		=77		- 1	-	-		-		-
Other expenditure		306,101	332,640	296,341	27,239	74,819	98,780	(23,962)	-24%	296,341
Loss on disposal of PPE			-	-	-	_			1	
Total Expenditure		2,005,971	2,404,708	2,387,924	170,029	736,264	795,975	(59,711)	-8%	2,387,924
Surplus/(Deficit) Transiers and subsidies - capital (monetary allocations)		(163,084)	(401,983)	(473,517)	(41,489)	(44,141)	(124,824)	80,683	(0)	(473,517
(National / Provincial and District)  (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		127,639	173,189	163,189	9,186	30,384	54,396	(24,012)	(0)	163,189
Transfers and subsidies - capital (in-kind - all)								_		
Surplus/(Deficit) after capital transfers & contributions		(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)			(310,328)
Taxation			4		1					
surplus/(Deficit) after taxation		(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)	_		/240 220
Attributable to minorities		(00,440)	(EEO,130)	(010,320)	(02,303)	(13,737)	(10,420)	371		(310,328)
surplus/(Deficit) attributable to municipality	100	/25 445\	(220 705)	(240 220)	(20.000)	(40.757)	GC 100			
	N.	(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)			(310,328)
Share of surplus/ (deficit) of associate										
urplus/ (Deficit) for the year		(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)			(310,328)

Vote D		2018/19				Budget Year 20				
Vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecas
R thousands Multi-Year expenditure appropriation	2								%	
Vote 1 - CORPORATE SERVICES	2	_		_						
Vote 2 - COMMUNITY SERVICES		-	-	_	-		-	-		
Vote 3 - BUDGET AND TREASURY		-	-	-	_	- 1	_	~		
		-	- 1	-	-	- 1	-	-		
Vote 4 - MUNICIPAL MANAGER	TI EMENI	-	-	-	-	-	-	- 1		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SET Vote 6 - TECHNICAL SERVICES	ILEMEN	-	-	-	-	-	-	-		
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-		
		-	-	-	-	-	_	-		
Vote 8 - [NAME OF VOTE 8]		-	-	-	_	~	-	-		
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	- 1	-	-		
Vote 11 - [NAME OF VOTE 11]		-	-	-	_		_	-		
Vote 12 - [NAME OF VOTE 12]		-	-	- 11	-	-	-	-		
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	- 1	-	-		
Vote 14 - [NAME OF VOTE 14]		-	-	-	_	-	-	-		
Vote 15 - [NAME OF VOTE 15]			-	-	_	-	-	-		
otal Capital Multi-year expenditure	4,7	- 1	-	- 1	-	-	-	-		
Note 1 - CORPORATE SERVICES	2	_	_	_	_	_	**	_		-
Vote 2 - COMMUNITY SERVICES		6,858	10,243	9,943	-	- 1	3,314	(3,314)	-100%	10,24
Vote 3 - BUDGET AND TREASURY		1,329	2,730	2,730	10	90	910	(820)	-90%	2,73
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	- 1	~	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SET	TLEMEN	19,923	32,059	32,059	3,033	3,033	10,686	(7,653)	-72%	32,05
Vote 6 - TECHNICAL SERVICES		127,158	162,087	143,387	6,152	28,725	47,796	(19,070)	-40%	162,08
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		3,625	-	-	-	- 1	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	~	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	_	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	- 1	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	- 1	-	-		-
Vote 12 - [NAME OF VOTE 12]  Vote 13 - [NAME OF VOTE 13]		- 1	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	_	-	_		_
Vote 15 - [NAME OF VOTE 15]		_ [	_		_		_	-		-
otal Capital single-year expenditure	4	158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,11
otal Capital Expenditure		158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,11
			•					(,,		
apital Expenditure - Functional Classification Governance and administration		4 270	2 720	2 720	40	00	040	(000)	0.007	
Executive and council		1,329	2,730	2,730	10	90	910	(820)	-90%	2,73
Finance and administration		1,329	2,730	2,730	10	90	040	(820)	-90%	2,73
Internal audit		1,020	2,150	2,750	10.	50	910	(020)	-5076	2,13
Community and public safety		6,902	9,743	9,443		_	3,148	(3,148)	-100%	9,74
Community and social services		4,147	300	-	- 2	2	0,140	(0,140)	-100%	30
Sport and recreation		2,711	8,243	8,243			2,748	(2,748)	-100%	8,24
Public safety		20.00	1,200	1,200			400	(400)	-100%	1,20
Housing		44	=	390	-		100	-	10070	1,20
Health		-	-		100	-		_		_
Economic and environmental services		113,238	136,608	136,608	7,998	30,571	45,536	(14,965)	-33%	136,60
Planning and development		19,879	39,559	39,559	3,033	3,033	13,186	(10,153)	-77%	39,55
Road transport		93,360	97,049	97,049	4,965	27,538	32,350	(4,812)	-15%	97,04
Environmental protection		75	-	-	- 1	=			1	-
Trading services		37,424	58,038	39,338	1,187	1,187	13,113	(11,925)	-91%	58,031
Energy sources		3,625	-	-	-	-		-		12
Water management		33,799	57,538	38,838	1,187	1,187	12,946	(11,759)	-91%	57,53
Waste water management		:=3	500	500	-	살	167	(167)	-100%	50
Waste management		-	- 1	-	(2)	¥		-		-
Other					(5)	5.		-		-
tal Capital Expenditure - Functional Classification	3	158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,119
inded by:										
National Government		108,854	164,946	154,946	9,186	30,384	51,649	(21,265)	-41%	164,94
Provincial Government		18,785	8,243	8,243	-	8	2,748	(2,748)	-100%	8,243
District Municipality		140	V#	-	0.00	2		_[]	1	
Other transfers and grants		-	- 4		-	2		_		
Transfers recognised - capital		127,639	173,189	163,189	9,186	30,384	54,396	(24,012)	-44%	173,18
Public contributions & donations	5	7.1	-	=	1=1	=		_		
Borrowing	6	30	- 1	37	-	-		-		
Internally generated funds		31,254	33,930	24,930	10	1,464	8,310	(6,846)	-82%	33,930
otal Capital Funding		158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,119

- 1. 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).
- 2. Include capital component of PPP unitary payment
- 3. Capital expenditure by functional classification must reconcile to the total of multi-year end single year appropriations
  4. Include expenditure on investment property, intangible and biological assets
  5. Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)

- 6. 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 - M04 October

		2018/19	Budget Year 2019/20						
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast			
R thousands	1								
ASSETS									
Current assets									
Cash		4,688	8,389	9,978	8,321	8,38			
Call investment deposits		5,036	24,025	9,440	9,490	24,02			
Consumer debtors		680,874	463,909	673,941	685,894	463,90			
Other debtors		99,348	35,084	90,663	92,511	35,08			
Current portion of long-term receivables		2	2	1	1				
Inventory		14,264	13,756	13,947	13,766	13,75			
Total current assets		804,211	545,166	797,970	809,983	545,16			
Non current assets									
Long-term receivables		2	-	=	=	127			
Investments		= = = = = = = = = = = = = = = = = = = =	:=	-	_ '	-			
Investment property		281,223	379,606	362,303	362,303	379,60			
Investments in Associate		275,279	262,171	251,851	251,851	262,17			
Property, plant and equipment		6,615,669	6,580,590	6,826,039	6,835,235	6,580,59			
Agricultural	1	=	= 1	<del>-</del>	.= 1	-			
Biological	1 1	-	-	_	xe.	_			
Intangible		3,003	3,773	3,001	3,001	3,77			
Other non-current assets		11,488	7,726	11,488	11,488	7,726			
Total non current assets		7,186,662	7,233,866	7,454,682	7,463,878	7,233,866			
TOTAL ASSETS		7,990,873	7,779,031	8,252,652	8,273,861	7,779,031			
LIABILITIES									
Current liabilities									
Bank overdraft			-	_	_	_			
Borrowing		25,598	25,598	26,548	24,909	25,598			
Consumer deposits		23,587	22,883	24,264	24,217	22,883			
Trade and other payables		780,456	383,584	781,295	810,982	383,584			
Provisions		28,844	39,290	8,668	8,668	39,290			
Total current liabilities		858,485	471,356	840,775	868,775	471,356			
Non current liabilities						•			
Borrowing		401,232	348,739	200.010	202.020	240 720			
Provisions		158,382	145,207	380,018	382,930	348,739			
Fotal non current liabilities		559,614	493,946	177,199 557,217	177,199	145,207 493,946			
TOTAL LIABILITIES		1,418,099	965,302	1,397,991	560,129				
					1,428,904	965,302			
NET ASSETS	2	6,572,774	6,813,729	6,854,660	6,844,957	6,813,729			
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)		6,544,255	6,808,289	6,825,872	6,816,149	6,808,289			
Reserves		28,519	5,440	28,788	28,809	5,440			
OTAL COMMUNITY WEALTH/EQUITY	2	6,572,774	6,813,729	6,854,660	6,844,957	6,813,729			

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M04 October

		2018/19				Budget Year 20	19/20			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	1 1	216,435	261,530	257,580	26,490	89,187	85,860	3,327	4%	257,580
Service charges		789,214	1,040,261	858,966	52,037	280,115	286,322	(6,207)	-2%	858,966
Other revenue	- 1 1	114,557	49,183	46,724	17,507	32,505	15,575	16,931	109%	46,724
Government - operating	- 1 1	395,172	431,718	533,109	2,000	167,162	177,703	(10,541)	-6%	533,109
Government - capital	- 1 1	93,964	173,189	163,189	_	64,000	54,396	9,604	18%	163,189
Interest	- 1 1	12,938	8,931	4,465	635	3,828	1,488	2,340	157%	4,465
Dividends		- 1	-	-	_	-				_
Payments										
Suppliers and employees		(1,458,480)	(1,764,617)	(1,655,833)	(83,732)	(558,066)	(551,944)	6,121	-1%	(1,655,833
Finance charges		(43,582)	(45,042)	(45,042)	(5,343)	(18,835)	(15,014)	3,821	-25%	(45,042
Transfers and Grants		-	-	-	_	_		-		` -
NET CASH FROM/(USED) OPERATING ACTIVITIES		120,217	155,153	163,159	9,594	59,897	54,386	(5,510)	-10%	163,159
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		_	2,332	2,332	_	_ 1	777	(777)	-100%	2,332
Decrease (Increase) in non-current debtors		_	66,420	30,000	_		10,000	(10,000)	-100%	30,000
Decrease (increase) other non-current receivables		_	31,068	31,068	_	_	10,356	(10,356)	-100%	31,068
Decrease (increase) in non-current investments	1 1	_	_	_	_	_	10,000	(10,000)	10070	
Payments	- 1 1								1	
Capital assets	- 1 1	(158,893)	(207,119)	(188,119)	(5,798)	(31,848)	(62,706)	(30,858)	49%	(188,119
NET CASH FROM/(USED) INVESTING ACTIVITIES		(158,893)	(107,299)	(124,719)	(5,798)	(31,848)	(41,573)	(9,725)	23%	(124,719
CASH FLOWS FROM FINANCING ACTIVITIES							• • •	(-)/		(1-1,7.15
Receipts										
Short term loans		_	_		_					
Воггоwing long term/refinancing		- 1			-	-		-		_
Increase (decrease) in consumer deposits		- 1	356	5,382	_	_	1,794	(1,794)	1000/	- 200
Payments		- 1	330	0,002	-	-	1,194	(1,/94)	-100%	5,382
Repayment of borrowing		(9,064)	(25,598)	(25,598)	1,274	(20,237)	(8,533)	11,704	-137%	(25,598)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(9,064)	(25,242)	(20,216)	1,274	(20,237)	(6,739)	13,498	-137%	(20,216)
NET INCREASE/ (DECREASE) IN CASH HELD								10,100	20070	
		(47,741)	22,612	18,224	5,070	7,812	6,075			18,224
Cash/cash equivalents at beginning:		57,465	9,802	9,999		9,999	9,999	111111111		9,999
Cash/cash equivalents at month/year end:		9,724	32,414	28,223	1100	17,811	16,074	3550	W. Tarrey	28,223

References
1. Material variances to be explained in Table SC1

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M04 Octobe

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Service charges - water revenue	11%		
	Interest earned - external investments	-50%	Due to an increase on our debtors book.	
	Fines, penalties and forfeits	86%		
- 1	Licences and permits	-38%	Dependent on the consumers reaction	
	Other Revenue	-57%	Other revenue is dependent on levels of consumption and therefore fluctuates every month.	
2	Expenditure By Type			
	Depreciation & asset impairment	-25%		
- 1	Finance charges	25%		
- 1	Contracted Services	18%	Invoice from service providers haven't yet received	
- 1	Other Material	-55%	Cross cut measures are implemented to reduce the expenditure for material	
- 1	Other expenditure	-24%	Cross cut measures are implemented to reduce the expenditure for other expenditure	
3	Capital Expenditure			
	Grant funded projects	-44%	Delays in the SCM process, particularly on appointment consultants, incapacity of contractors	Fast track SCM processes and management of contractors
	Internally funded projects	-82%	Most of projects rolloed over from 2016/17, with no need for new SCM processes	None
	Repairs and maintenance	58%	Under-budgeting due to cash-flow challenges	None
	Financial Position			
	Property Plant and Equipment		Slow capital expenditure and depreciaion	
	Investment property		Revaluation, which was finanalised after financial budget was approved	
- 1	Investment in Associate		Decrease in Net Asset Value of the Entity, which was confirmed after annual budget was approved	
- 1	Consumer Debtors		Change in bad debt prvision due to cleaning up of debtors and indegent books	
-	Trade and other payables		Error during annual budgeting	
	Cash Flow			
	Net Cash from Operating Activities		Equitable Share and other grants bulk of it received early in the financial year	
	Net Cash Used from Investing Activities		Slow capital expenditure	
ľ	Net Cash Used from Financial Activities	-200%	Based on armotisation schedules	None
6	Measureable performance			
7 [	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October

			2018/19		Budget \	ear 2019/20	
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.6%	22.3%	22.5%	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%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		18.4%	11.1%	17.3%	17.8%	11.1%
Gearing	Long Term Borrowing/ Funds & Reserves		1406.9%	6410.8%	1320.1%	1329.2%	6410.8%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	93.7%	115.7%	94.9%	93.2%	115.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.1%	6.9%	2.3%	2.1%	6.9%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		42.3%	24.9%	39.9%	112.5%	26.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	4.2%	3.3%	3.3%		
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	44.2%	50.0%	50.0%		
Employee costs	Employee costs/Total Revenue - capital revenue		30.3%	29.5%	30.1%	28.2%	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%	2.7%	3.8%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description							Budget	Budget Year 2019/20					
	NT	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	(D)	Impairment - Bad Debts i.t.o
R thousands											chan as into	against Debtors (	Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	20,027	9,536	8,099	8,012	7.311	7.521	42.879	260.724	364 109	326 447	1 040	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	39,577	1,987	2,164	739	2,635	7,032	33.676	12.174	99,984	56.257	202	
Receivables from Non-exchange Transactions - Property Rates	1400	36,821	10,810	15,174	6,789	7,209	6,287	37,101	152,072	272,263	209.458	029	
Receivables from Exchange Transactions - Waste Water Management	1500	14,863	7,214	6,058	5,859	5,506	2,607	32.044	202.264	279.413	251.279	854	
Receivables from Exchange Transactions - Waste Management	1600	10,016	5,265	4,316	4,019	3,869	3,848	22,922	92.582	146.837	127.240	378	
Receivables from Exchange Transactions - Property Rental Debtors	1700	549	133	134	147	133	123	633	2.743	4.591	3 779	23	
Interest on Arrear Debtor Accounts	1810	701	737	486	583	857	434	2.522	37.897	44.216	42.292	77	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	1	•	ı	1	1	1	1	1	· ·		i	
Other	1900	(24,802)	6,052	4,882	6,001	11,083	6.409	24.788	195.121	229.534	243.402	CEP	
Total By Income Source	2000	97,752	41,733	41,309	32,149	38.601	37.262	196.565	955.577	1.440.947	1260 154	3.604	
2018/19 - totals only											I I	200	
Debtors Age Analysis By Customer Group													
Organs of State	2200	18,075	1,638	6,436	2,738	5.431	330	7.350	12.984	54 982	28 833	-0	
Commercial	2300	30,964	900'9	6,860	2,554	5,973	10,853	47.606	59.932	170,746	126 917		
Households	2400	49,238	33,984	27,962	26,730	770,72	26,036	141,500	882,018	1,214,544	1,103,360	3.601	
Other	2500	(524)	106	20	126	121	43	110	643	675	1.043	1	
Total By Customer Group	2600	97,752	41,733	41,309	32,149	38,601	37,262	196,565	955.577	1.440.947	1.260.154	3.604	•

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	¥				Bu	Budget Year 2019/20	20			
R thousands	Code	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	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	31,310	35,746	57,357	29,120	25,000	14,876	Ē	80.935	274.343
Bulk Water	0200	8,599	11,670	10,368	22,411	20,013		ī	1	73.061
PAYE deductions	0300	9,478	Ü	t		1		I	1	6 478
VAT (output less input)	0400	ı	i.	£	í	T		-4	0	2 1
Pensions / Retirement deductions	0200	17,354	ĩ	1	100	1	0	- 1	10.	17.354
Loan repayments	0090	I	ij.	11	1	H	1	1		,
Trade Creditors	0200	13,402	4,275	2,619	73,901	8,705	4.806	1.940	3.142	112 790
Auditor General	0800	431	1	1	1	. '	1	1	- 0	431
Other	0060	1	Ti.	ı	î	ä	9		10	1
Total By Customer Type	1000	80,575	51,691	70,344	125,431	53.718	19.682	1.940	84 077	487 457

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October المحتمدة المحتمدة

Investments by maturity Name of institution & investment ID	Ą	Period of	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
	1								
R thousands		Yrs/Months							
Municipality									
Nedbank		12 months	Call Account	Call account	10	4	368	10	378
Standard Bank		12 months	Call Account	Call account	434	-	4,101	4,434	8,536
ABSA		12 months	Call Account	Call account	==	S	295	9	576
								i	
Municipality sub-total					456		5,036	4,454	9,490
Entities									
Entities sub-total					1		1	1	J
TOTAL INVESTMENTS AND INTEREST	2				456		5,036	4,454	9,490

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

Dessisies	D. f	2018/19	***			Budget Year 2				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1,2								%	
	1,2									
Operating Transfers and Grants										
National Government:		378,539	427,996	427,996	2,000	168,962	168,962	-		427,99
Local Government Equitable Share		341,408	373,648	373,648		155,687	155,687	-		373,64
Water Services Operating Subsidy			-	-	-	<b>3</b> 20	-	-		=
EPWP Incentive		3,199	3,098	3,098		775	775	-		3,09
Integrated National Electrification Programme			14,000	14,000	2,000	9,000	9,000	-		14,000
Finance Management		1,700	1,700	1,700	0.00	1,700	1,700	- 1		1,70
Municipal Systems Improvement	3		1,750	1,750		1000	22/19/07	-		1,750
Water Services Infrastructure Grant (WSIG)		47 000	10,800	10,800		800	800	-	1	10,80
Municipal Infrastructure Grant (MIG)  Energy Efficiency and Demand Management		17,232	23,000	23,000	-	4.000	4.000	- 1		23,00
Energy Eniciency and Demand Management		15,000	-	-		1,000	1,000	-	J	575
Other transfers and grants [insert description]								-		
Provincial Government:		9,991	99,379	106,194		_		-		00.070
Provincialisation of Libraries		6,234	33,373	100, 194	=/			-	-	99,379
Level 2 accreditation		3,539	7,620	7,620	_		-	-		7.000
Museums Services		218	386	386		= 1		_		7,620
Community Library Services Grant	4	210	300	300	7	-				386
Sport and Recreation	7	8	-	-		<u> </u>	-	_		
Housing		2	84,577	91,392				_		84,577
COGTA Support Scheme			250	250	-	-	-	_		250
Provincialisation of Libraries		9	6,546	6,546	20	2		_		6,546
Health subsidy		-	0,010	0,510	-		-	-		0,040
District Municipality:		- 1	-		_	_	_	_	-	-
[insert description]								_		
								_		
Other grant providers:		6,343	-	-	-	_		_		_
COGTA Grant		y= 1	*		-	-	-	-		- 2
Tirelo Bosha Grant		1,150	= 1	72	120	= 1				
EED Housing Grant		5,193	-55	ve.		-				-
Total Operating Transfers and Grants	5	394,873	527,375	534,190	2,000	168,962	168,962	-		527,375
Capital Transfers and Grants										
National Government:		70.000	140.020	420.020		20.000	00.000			
		79,000	149,039	139,039	-	62,200	62,200			149,039
Neighbourhood Development Partnership  Municipal Infrastructure Grant (MIG)		39,000	30,259	30,259		8,000	8,000	-	ľ	30,259
Integrated National Electrification Programme		39,000	89,580	89,580		35,000	35,000			89,580
Ernergy efficiency & demand side management					-	7.11	-			-
Municipal water infrastructure			<u> </u>		= -	-				(m)
Water Services Infrastructure Grant (WSIG)		40,000	29,200	19,200		19,200	19,200	_	41.	20 200
Trade Solvido Illinosidotaro Stati (11515)		40,000	20,200	10,200		15,200	15,200	-	4	29,200
					1	1			8	
Other capital transfers [insert description]								_ [		
Provincial Government:		14,964	9,471	9,471	-	_	-	-		9,471
Level 2 accreditation		14,004	2,371	5,71	2	=				ω <sub>1</sub> Ψ1
Recapitalisation of Community Libraries		_	2	_	=	_	_			
Sport and Recreation		2,667	8,243	8,243	-	-	- E			8,243
Community Library Service		12,297	1,228	1,228	5		-			1,228
Museum		#2							(.27)	2
Corridor Development								-		
District Municipality:		-	-	-	-	-	-			-
[insert description]								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
European Union		-	-	31	8	2	-	-		=
								_		
otal Capital Transfers and Grants	5	93,964	158,510	148,510	-	62,200	62,200	-		158,510

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

		2018/19				Budget Year 20	19/20			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	-								%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		376,793	427,996	437,996	61	157,196	177,136	(19,940)	-11.3%	427,99
Local Government Equitable Share		341,408	373,648	373,648	-	155,687	155,687	-		373,64
Water Services Operating Subsidy			3	- (1	=	_	-	_		=
EPWP Incentive		3,127	3,098	3,098	8	1,275	1,033	242	23.4%	3,09
Integrated National Electrification Programme					-		-	-		
Finance Management		1,700	1,700	1,700	53	234	567	(332)	-58.6%	1,70
Water Services Infrastructure Grant (WSIG)			10,800	20,800	-	-	6,933	(6,933)	-100.0%	10,80
Energy Efficience and Demand side Management Grant		15,000	14,000	14,000	(45)	<b>⇒</b> 5	4,667	(4,667)	-100.0%	14,00
Municipal Systems Improvement		=	1,750	1,750		(#X)	583	(583)	-100.0%	1,75
Municipal Infrastructure Grant (MIG)	1 1	15,557	23,000	23,000	40	(20)	7,667	(7,667)	-100.0%	23,00
Provincial Government:		13,316	99,379	106,194	11,892	19,455	35,398	(15,943)	-45.0%	106,19
Level 2 accreditation		7,073	7,620	7,620	289	1,609	2,540	(931)	-36.7%	7,62
Recapitalisation of Community Libraries		6,234	-	- 1	<b>#</b> 0	579	S4 (	579	#DIV/0!	2
Museums Services		=	386	386	14	14	129	(115)	-89.3%	38
Community Library Services Grant		=	<u>=</u> 1	<b>4</b> 5	_	· 알:	=	-		16
Sport and Recreation		9	-	-	=	-	-	- 1		100
Housing		=	84,577	91,392	11,141	15,479	30,464	(14,985)	-49.2%	91,39
COGTA Support Scheme		+	250	250	_	_	83	(83)	-100.0%	25
Provincialisation of Libraries		<b>4</b>	6,546	6,546	448	1,775	2,182	(407)	-18.7%	6,54
Health subsidy		-			-		-			
District Municipality:		_		-	_	_	_	-		_
								_		
[insert description]								_		
Other grant providers:	1 1	1,050	-	-	-	_	_			-
COGTA Grant	1 1	+	-	-	-		-	-		-
Tirelo Bosha Grant	1 1	1,050		=	-		-	_		72
EED Housing Grant		27,393	_	_		_				
Total operating expenditure of Transfers and Grants:		391,158	527,375	544,190	11,953	176,651	212,534	(35,883)	-16.9%	534,19
	1 1							1		
Capital expenditure of Transfers and Grants	1 1	00.070	440.000	400,000	40 775	24.522	40.040	444.040	25 50/	
National Government:		88,878	149,039	139,039	13,775	34,533	46,346	(11,813)	-25.5%	139,03
Neighbourhood Development Partnership	1 1	50.040	30,259	30,259	7,583	3,488	10,086	(6,598)	-65.4%	30,25
Municipal Infrastructure Grant (MIG)	1 1	53,648	89,580	89,580	5,210	30,063	29,860	203	0.7%	89,58
Integrated National Electrification Programme	1 1		-	- 7	-		2	-		-
Emergy efficiency & demand side management		-		-				-		
Water Services Infrastructure Grant (WSIG)		35,230	29,200	19,200	982	982	6,400	(5,418)	-84.7%	19,20
MWIG		10.100		A 1=1	-					
Provincial Government:		12,138	9,471	9,471	-	-	3,157	(3,157)	-100.0%	9,47
Level 2 accreditation	1 1		-	-	~	=		-		-
Recapitalisation of Community Libraries		5	*		=	3	*			-
Sport and Recreation		636	8,243	8,243	2	=	2,748			8,24
Community Library		11,502	1,228	1,228	+	-	409			1,22
Museum		=	=======================================	2	ā	=	=			-
port and Recreation		= =	-	-	*	2	2	-		7-2
District Municipality:		-	-	-	-		-			
								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
European Union		*	+	=	÷	+	+	- 1		
								-		
otal capital expenditure of Transfers and Grants		101,016	158,510	148,510	13,775	34,533	49,503	(14,970)	-30.2%	148,510
· · · · · ·										

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M04 October

				Budget Year 2019/2	0	
Description	Ref	Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:						
Local Government Equitable Share		_	_		-	
Water Services Operating Subsidy					-	
EPWP Incentive					-	
					-	
Integrated National Electrification Programme					-	
Finance Management					-	
Museums Services					-	
Massification		(m)	2	=0		
Other transfers and grants [insert description]					-	
Provincial Government:		_	-	_	-	
Provincialisation of Libraries		-	=	20	-	
Museums Services		= 1	~	=	-	
Community Library Services Grant		*	=:	=:	-	
Sport and Recreation					-	
Health subsidy					_	
District Municipality:		-	-	-	-	
					-	
[insert description]				,	-	
Other grant providers:		-	_	-	- 1	
Grant skill development		-	20	-	-	
COGTA Grant					-	
Total operating expenditure of Approved Roll-overs		-	-	_	-	
Capital expenditure of Approved Roll-overs						
National Government:		_	_	_	_	
Neighbourhood Development Partnership		-			_	
Water Services Infrastructure Grant (WSIG)					_	
Massification		20	-	12	_	
Massingulon						
					_	
Other capital transfers [insert description]						
Provincial Government:		_	_	_	_	
Floaticial Coachinent.						
Corridor Development					_	
District Municipality:		_	_	_	_	
District wurld:parky.		_	_	_		
					-	
Other great providers:					_	_
Other grant providers:		-		-	-	
					-	
Tatal conital companditure of Assuranced D. II						
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 - M04 October

Summary of Employee and Councillor remuneration	Ref	2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 20 YearTD actual	YearTD budget	YTD variance	YTD variance	Full Yea
? thousands	1	A	В	С					%	D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		13,938	15,302	15,302	1,283	4,812	5,101	(289)	-6%	15,
Pension and UIF Contributions		1,717	1,839	1,839	145	579	613	(34)	-6%	1,8
Medical Aid Contributions		84	103	103	7	27	34	(7)	-22%	
Motor Vehicle Allowance		5,488	5,525	5,525	433	1,731	1,842	(110)	-6%	5,5
Ceilphone Allowance		2,329	2,870	2,870	218	870	957	(86)	-9%	2,8
Housing Allowances		1,012	1,092	1,092	87	348	364	(16)	-4%	1,0
Other benefits and allowances		89	114	114	16	64	38	27	70%	
ub Total - Councillors		24,657	26,845	26,845	2,188	8,432	8,948	(516)	-6%	26,
% increase	4		8.9%	8.9%						8.9%
enior Managers of the Municipality	3									
Basic Salaries and Wages		10,006	7,349	7,349	595	2,148	2,450	(302)	-12%	7,3
Pension and UIF Contributions			1,673	1,673	66	232	558	(325)	-58%	1,6
Medical Aid Contributions		:->	150	150	15	50	50	(0)	0%	1
Overtime		-	(40)	_	100			_		
Performance Bonus					in 1			_		
Motor Vehicle Allowance		-	840	840	90	281	280	1	0%	
Cellphone Allowance					_	-	, Alson	_'	0.0	,
Housing Allowances		100	1	1	-				1000/	
Other benefits and allowances		-	241	241	148	527	80	(0) 447	-100% 556%	
Payments in lieu of leave		-3/	241	241	140	527	80.		U00%	
Long service awards		120	-	-	-			-		3
_		-			3	200		-	11	
Post-retirement benefit obligations	2	40.000	40.000	40.000	04.0	9 000		-	PAZ	-
ub Total - Senior Managers of Municipality		10,006	10,253	10,253	914	3,239	3,418	(179)	-5%	10,2
% increase	4		2.5%	2.5%						2.5%
ther Municipal Staff										
Basic Salaries and Wages		336,067	349,105	349,105	28,886	119,381	116,368	3,012	3%	349,
Pension and UIF Contributions	1 1	58,845	64,726	64,726	5,639	22,266	21,575	691	3%	64,
Medical Aid Contributions		19,550	27,690	27,690	3,004	10,220	9,230	990	11%	27,0
Overtime		59,375	21,791	21,791	(139)	11,267	7,264	4,003	55%	21,
Performance Bonus		- 00,010	21,101	21,101	(100)	11,20	1,204	-	00%	21,
Motor Vehicle Allowance		23,462	24,197	24,197	2,012	8,130	8,066	65	1%	04
		23,402		24,137	2,012	0,130	0,000	- 00	176	24,
Celiphone Allowance		0.220	- 0.400	0.400		0.055	0.444		001	
Housing Allowances		8,228	9,422	9,422	708	2,855	3,141	(285)	-9%	9,
Other benefits and allowances		42,329	50,328	50,328	2,921	16,885	16,776	109	1%	50,3
Payments in lieu of leave		(0)	29,258	29,258	-	-	9,753	(9,753)	-100%	29,2
Long service awards		-	4,552	4,552	323	1,142	1,517	(376)	-25%	4,5
Post-retirement benefit obligations	2	-		F04 860	- 40.055	400 440	400.000			
ub Total - Other Municipal Staff		547,856	581,069	581,069	43,355	192,146	193,690	(1,543)	-1%	581,0
% increase	4		6.1%	6.1%						6.1%
otal Parent Municipality	$\perp$	582,519	618,166 6.1%	618,166 6.1%	46,457	203,817	206,055	(2,239)	-1%	618,
npaid salery, allowances & benefits in arrears:			0.176	0.176						6.1%
oard Members of Entities										
Basic Salaries and Wages				15		120				
Pension and UIF Contributions	1 1	_		-				-		
	1 1							~		
Medical Aid Contributions	1 1							-		
Overtime	1 1					_		-		
Performance Bonus	1 1	-		- 1		-		-		
Motor Vehicle Allowance								-		
Cellphone Allowance		-			3.0	- 1				
Housing Allowances								-		
Other benefits and allowances								-		
Board Fees						)		-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-	-	
Total - Board Members of Entities	2	-	-	-	-	-	-	-		
% increase	4									
ior Managers of Entities										
Basic Salaries and Wages								_		
Pension and U/F 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							-		
	1 [	-	-	-	-	-	-	-		
Total - Senior Managers of Entities										
o Total - Senior Managers of Entities % increase	4									
	4									
% increase ner Staff of Entities	4									
	4							-		

582,519 618,11	- - 5 618,166	- - 46,457	203,817	- 206,055	- (2,239)	-1%	618,16
-	-	-	-	-	-		_
_	-	-	-	_	-		
					-		
					-		
	1				-		
					-		
	1				_		
	1 1				_		
					_	1	

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October

													M ACIONA	2040(20 Modium Torne Dance	0 0 000
Description Ref						budget Tear 2019/20	UZ/61.07						Expe	Expenditure Framework	rork
	_	=	-	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
K inousands	Outcome	Outcome	Оптсоше	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2019/20	+1 2020/21	+2 2021/22
Principle by collice	77.71		1	000											
Comment and a second a second and a second a	0////				)				1			172,343	261,530	277,623	288,728
Service chalges - electricity teveribe	49,316	• •			[:]				r:			556,774	790,177	817,730	834,085
Service charges - water revenue	8,956				))				3010			90,444	127,342	132,034	138,636
Service charges - sanitation revenue	5,702				ij.				186			39,591	62,486	64,206	67.416
Service charges - refuse	2,099	5,511	5,492	5,661	a				15			38,494	60,256	62,824	65.965
Service charges - other	1	F.	1	ı	0				ju			1		. 1	-1
Rental of facilities and equipment	229			629	E				*			6,074	8,661	9.094	9.549
Interest earned - external investments	84	1 207	257	129	ij.				110			3.364	4 941	4 243	4 455
Interest earned - outstanding debtors	929	1,338	378	202	Ĭ.							1 738	4 890	10.269	C07.01
Dividends received	'	1	1	1	()				ì			2	200	10,203	70,107
Fines, penalties and forfeits	717	776	529	1,873					1 (4			180	000 1	1 600	1 8
Licences and permits				*	Y							403	4,500	4,602	4,633
Agency services	31	' '	10		W IA				i.			=	4	dl.	16
Transfer receipts - operating		465 469	1	0000	1				11			1			
Other revenue	1 10	_		2,000	ï				u			264,556	431,718	453,304	477,846
Cash Receipts by Source	0,007			/0G'/L	t				t			10,615	36,124	37,498	38,954
		C14,402	113,401	155,002	•	•	•	1	'	1	•	1,184,492	1,791,623	1,873,442	1,941,264
Other Cash Flows by Source												1			
Transfer receipts - capital	10	64,000	100	1	ř				X			109.189	173 189	5.434	iH
Contributions & Contributed assets	- 30	4	- OK	Û	) ji				1 1/8			2 1	2	DE'O	1
Proceeds on disposal of PPE		1.	1	í	¥				1 9			2 333	50000	2 470	1 60
Short term loans	(2)6	. (0)	- 11	Si Si	100							2,00,4	2,332	7/4/7	7,020
Borrowing long term/refinancing	1	-	1	i	1				C U			ı	I	ł	ı
Increase in consumer deposits	100	116		1	ı				. )			1 6	220	1 000	1 00
Receipt of non-current debtors	er er	1 1	s 4	10								000	330	1,230	7,302
Receipt of non-current receivables					1 1 3				6			00,420	024,000	70,406	011,170
Change in non-current investments	( ibi	( 10	6 KI	ři no					k (			31,008	31,068	1,040	
Total Cash Receipts by Source	94,313	328,415	115,401	133,002	1	1	1		1		1	1.393.857	2.064.988	1 954 026	2 046 208
Cach Doumante hu Tuno		L	L									ioninoni.	4,004,000	1,304,020	4,010,230
Employee related works	20.040	Ц		44,000			Ī					1			
Dominooding of soundilless	20,046	,		44,269	T)				10			396,008	591,321	639,687	697,259
refinaleration of councillors	1,992		2,179	2,188	Ĭ				(1			18,465	26,845	28,453	30,161
Duly aumhood Flootricit.		169'6	3,802	3,843	E.				i			27,706	45,042	47,474	50,038
Dulk pumbance Mater 9 Same		96,438	'	41,500	i				10			490,535	596,993	638,782	683,497
Other materials	1 \$		1 3	1 5	ж				ű			87,081	87,081	92,306	98,768
Contracted services	7 47			Der	to :				ţ			3,810	4,310	4,470	4,783
Grants and subsidies paid - other municipalities	onc't	13,340	67/'0	Trc,oT	I				Ē			62,550	102,838	46,163	49,394
Grants and subsidies paid - other	6) 1	1		ı	1				Ä			ı			
General expenses	1 549	25 103	70 346	- 44 047	13-)				Ţ.			1			
Cash Payments by Type	55.730			422 Ano	k				1			162,193	263,229	334,876	354,969
	6			004,671	1	•		•	ı	ı	1	1,248,348	1,717,659	1,832,211	1,968,868
Other Cash Flows/Payments by Type															
Capital assets	3,493		7,840	2,798					1			175,270	207,119	6.931	Ī
Repayment of borrowing	1	10,821	10,689	(1,273)	*	-			Ä			5.361	25.598	28.757	31 884
Other Cash Flows/Payments	*	141,923	1	1	SI				t)			(49.923)	000000	83,000	100,15
Total Cash Payments by Type	59,231	348,583	127,572	127,933	ı	1	1	1	1	ı	,	1,379,057	2,042,376	1,950,900	2,000,752
NET INCREASE(DECREASE) IN CASH HELD	35,081	(20,168)		5,070	1	1	1	1	1	1	1	14 800	22 642	3 127	15.544
Cash/cash equivalents at the month/year beginning:	666'6		24,913		17,811	17,811	17,811	17,811	17,811	17,811	17,811	17,811	666'6	32,611	35,738
Cash/cash equivalents at the month/year end:	45,081	24,913	12,742	17,811	17,811	17,811	17,811	17,811	17,811	17,811	17,811	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 - M04 October

		2018/19				Budget Year 20	)19/20			
Description  R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									70	
Property rates		287,110	313,499	308,338	25,217	106,500	102,779	3,721	4%	308.33
Service charges - electricity revenue		630,194	811,903	623,784	48,910	227,019	207,928	19,091	9%	623,784
Service charges - water revenue	1	176,507	186,097	158,182	13,862	58,599	52,727	5,871		
Service charges - sanitation revenue		108,894	110,794	124,838	8,919	38,251	41,613		11%	158,182
Service charges - refuse revenue		88,291	83,960	97,127	4,982	30,619		(3,362)	-8%	124,838
Service charges - other		00,201	00,800	31,121	4,502	30,015	32,376	(1,757)	-5%	97,127
Rental of facilities and equipment		8,141	8,661	8,661	679	2 502	2.007		400/	0.00
Interest earned - external investments	Ш					2,592	2,887	(295)	-10%	8,661
		4,961	4,041	4,041	129	677	1,347	(670)	-50%	4,041
Interest earned - outstanding debtors		8,015	9,780	9,780	507	3,152	3,260	(108)	-3%	9,780
Dividends received		0.500	- 0.447	- 0.447	4.070	5.044				
Fines, penalties and forfeits		8,589	8,117	8,117	1,873	5,044	2,706	2,338	86%	8,117
Licences and permits		12	14	14	1	3	5	(2)	-38%	14
Agency services		1/2	450	V.S				-		*
Transfers and subsidies		498,547	431,718	533,109	21,735	210,718	210,718	-		533,109
Other revenue		23,627	31,810	36,084	1,724	5,226	12,028	(6,801)	-57%	36,084
Gains on disposal of PPE		- 57	2,332	2,332	180	3,722	777	2,945	379%	2,332
Total Revenue (excluding capital transfers and contributions)		1,842,887	2,002,724	1,914,407	128,540	692,123	671,150	20,973	3%	1,914,407
Expenditure By Type										
Employee related costs		557,861	591,321	575,321	44,269	195,385	191,774	3,611	2%	575,321
Remuneration of councillors		24,657	26,845	26,845	2,188	8,432	8,948	(516)	-6%	26,845
Debt impairment		89,608	174,245	174,245	4,812	54,816	58,082	(3,266)	-6%	174,245
Depreciation & asset impairment		361,880	491,982	491,982	31,107	123,517	163,994	(40,477)	-25%	491,982
Finance charges		61,665	45,042	45,042	3,843	18,835	15,014	3,821	25%	45,042
Bulk purchases		524,211	684,074	631,074	39,909	203,645	210,358	(6,714)	-3%	631,074
Other materials	- 1	5,975	4,310	3,319	150	500	1,106	(607)	-55%	3,319
Contracted services		74,012	54,249	143,756	16,511	56,316	47,919	8,398	18%	
Transfers and subsidies		. 1,012	51,210	140,100	10,011	30,310	41,515	0,390	1076	143,756
Other expenditure		306,101	332,640	296,341	27,239	74,819	00 700	(22.000)	0404	000 044
Loss on disposal of PPE		300,101	332,040	230,041	21,239	74,019	98,780	(23,962)	-24%	296,341
Total Expenditure	ŀ	2,005,971	2,404,708	2 207 024	470.020	726 264	705.075		00/	0.007.004
Total Experience		2,003,971	2,404,700	2,387,924	170,029	736,264	795,975	(59,711)	-8%	2,387,924
Surplus/(Deficit) I ransters and subsidies - capital (monetary allocations)		(163,084)	(401,983)	(473,517)	(41,489)	(44,141)	(124,824)	80,683	-65%	(473,517)
(National / Provincial and District) I ransters and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households,		127,639	173,189	163,189	9,186	30,384	54,396	(24,012)	-44%	163,189
Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								_		
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions Taxation		(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)	56,671 _	-80%	(310,328)
Surplus/(Deficit) after taxation		(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)	56,671	-80%	(310,328)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M04 October

		2018/19				Budget Year 20	)19/20			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	-								%	
Revenue By Municipal Entity	1 1									
Service charges - water revenue		95,286	114,940	119,081	8,599	37,103	38,313	(1,211)	-3%	119,081
Service charges - sanitation revenue								-		
Service charges - other								-		
Rental of facilities and equipment			1					-		
Interest earned - external investments	1 1							- 1		
Interest earned - outstanding debtors	1 1							-		
Agency services	1 1		1							
Transfers recognised - operational	1 1									
Other revenue								-		
Gains on disposal of PPE								_		
Total Operating Revenue	1	95,286	114,940	119,081	8,599	37,103	38,313	(1,211)	-3%	119,081
Expenditure By Municipal Entity	1 1									
Employee Related Cost		12,269	12,907		1,027	4,581	4,302	279	6%	12,907
Debt Impalment	1 1		-		-	-	)=	_		940
Collection Costs	1 1	32	9		_		_	_		_
Depreciation	1 1	681	896		122	243	299	(55)	-19%	896
Finance Charges	1 1		-			-	#### (##	`_ '		
Bulk Purchases		24,261	24,557		2,046	8,013	8,186	(172)	-2%	24,557
Other Material	1 1	5,550	5,465		639	1,182	1,822	(/		5,465
Contracted services	1 1	3,628	9,849		182	699	3,283			9,849
Repairs & Maintenance	1 1	-	皇		(6	_	_			-
Other Expenditure		30,760	28,552		2,499	13,279	9,517	3,762	40%	28,552
Total Operating Expenditure	2	77,149	82,227	-	6,515	27,998	27,409	589	2%	82,227
Surplus/ (Deficit) for the yr/period		18,137	32,713	119,081	2,085	9,105	10,904	(622)	-6%	36,854
Capital Expenditure By Municipal Entity	1 1	10,101	uz,r io	110,001	2,000	5,105	10,304	(022)	-076	30,004
Service charges - water revenue	1 1							_		
Service charges - sanitation revenue	1 1	1						_		
Service charges - other								_		
Rental of facilities and equipment								_		
Interest earned - external investments										
Interest earned - outstanding debtors										
Other revenue	1							_ []		
Gains on disposal of PPE								_		
#REF!										
								_		
Total Capital Expenditure	3	-	-	- 1	-	-	-	-		-

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

	2018/19				Budget Year 20	19/20			
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	3,436	17,260	15,677	3,493	3,493	15,677	12,184	77.7%	2%
August	10,348	17,260	15,677	12,343	15,835	31,353	15,518	49.5%	8%
September	2,174	17,260	15,677	6,817	22,652	47,030	24,378	51.8%	11%
October	12,590	17,260	15,677	9,196	31,848	62,706	30,858	49.2%	15%
November	15,784	17,260	15,677	121		78,383	-		
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	170		125,412	-		
March	14,177	17,260	15,677	=		141,089	- 1		
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	31,848	Maria N				

Description	Ref	2018/19	October	Adlant 4	Manual I.	Budget Year 20		L/ED		
resouhnou	Ker	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands	1								%	
apital expenditure on new assets by Asset Class/Sub-c	ass									
frastructure	1 1	60,975	137,886	120,186	4,183	15,618	40,062	24,444	61.0%	137,8
Roads Infrastructure		37,699	115,966	108,266	4,183	15,618	36,089	20,471	56.7%	115,9
Roads		37,699	115,966	108,266	4,183	15,618	36,089	20,471	56.7%	115,9
Road Structures				-	72	1-		-		
Road Furniture	1 1	~	-	12.	-	(4)		-		
Capitel Spares		(*)	-		- 5	1.5		-		
Storm water infrastructure	1 1	-	-	-	-	-		-		
Drainage Collection		(3)	15	1.51		1,5		-		
Storm water Conveyance		12.		12.		-		-		
Attenuation Electrical Infrastructure		2 626		(*)	(*)	7.5		-		
Power Plants		3,625	-	- Veri	-	-	-	_		
HV Substations	1 1			1,5				_		
HV Switching Station	1 1				-			_		
HV Transmission Conductors	1 1		-					_		
MV Substations	1 1		-			2.21		_		
MV Switching Stations	1 1			-				-		
MV Networks	1 1					525		-		
LV Networks	1 1	2025	=			121		-		
Capital Spares		3,625			500			-		
Water Supply Infrastructure		13,707	24 420		_	-	2 007	2 007	100.0%	24
Dams and Weirs		13,707	21,420	11,420	-		3,807	3,807	100.076	21,4
Dams and Weirs Boreholes		- 3		-				_		
		==	7							
Reservoirs			100	:=:				-		
Pump Stations Water Treatment Works		12 707	E /00	E 400		-	4.007	4 007	100.0%	
		13,707	5,420	5,420	-	==	1,807	1,807	100.0%	5,4
Bulk Mains	1 1	-	40.000			-	0.000	-	400.00/	
Distribution	1 1	-	16,000	6,000	-	-	2,000	2,000	100.0%	16,0
Distribution Points		-			190	-		-		
PRV Stations		-		-	-	:=:		-		
Capital Spares		-	-	-	:	-		-		
Sanitation Infrastructure		5,943	500	500	-	-	167	167	100.0%	5
Pump Station	1 1		50	-				-		
Reticulation	П	-	-		-			-		
Waste Water Treatment Works		5,943	-	-	-	-		-		
Outfall Sewers	1 1		-	-	-1	-		-		
Toilet Facilities	1 1		- 1	-	3	-	LELON .	-		
Capital Spares		-	500	500	-	-	167	167	100.0%	5
Solid Waste Infrastructure	1 1	-	-	-	-	-	-	- 1		
Landfill Sites	1 1	= .	77.	150	100	-		-		
Waste Transfer Stations	1 1	100	1.00	100	171			-		
Waste Processing Facilities	1 1	100	100	154	=	-21		-		
Waste Drop-off Points	1 1	- T	382	- 3	550	- 2		-		
Waste Separation Facilities	1 1		(8)	201	100	<b>:</b> €0		-		
Electricity Generation Facilities	1 1	12.0	(=)	(80)	-			- 1		
Capital Spares	1 1	(m)	(0)	(8)		240		-	- 1	
Rail Infrastructure	1 1	-	-	-	-	-	-	-		
Rail Lines	1 1	-	100	(40)	<b>3</b> €5	-		-		
Rail Structures	1 1	-	<b>3</b> 5	40	30			-		
Rail Furniture		31	-	-	-	(4)		-		
Drainage Collection		-	9.1	127	(a)	(a)		-		
Storm water Conveyance		-	2.1	120	20	50		-		
Attenuation		12	5	-20	- 2	-		-		
MV Substations		- 1	- 1	-	5	-		-	19	
LV Networks		=	= 1	=	-7	- 2		-		
Capital Spares		- 3			2	-		-		
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps			-		-			-		
Piers		-	=	=	35	28		-		
Revetments			=	-		<u>=</u>		-		
Promenades		#	8	=	=	=		-		
Capital Spares		-	-	-	-	9		-		
Information and Communication Infrastructure		-	-	-	-	-		-		
Data Centres		=	-	-		= 1		-		
Core Layers		-	=	=	<b>S</b>	=		-		
Distribution Layers		-	-	=	22	=		-		
Capital Spares		2	8	8	=	-		-		
		00.040	44 440	44 440			9.044		100.004	
mmunity Assets		23,948	11,442	11,442			3,814	3,814	100.0%	11,44
Community Facilities		23,948	11,442	11,442	-	-	3,814	3,814	100.0%	11,44
Halls		-	-	-	-	-		-		
Centres		2	-	-	=	3 1		-		
Crèches		9	8	3	3	3		-		
Clinics/Cere Centres		=	9	=	5	9		-		=
Fire/Ambulance Stations		3	7.	=	=	-		-		23
Testing Stations		-	= 1	=	.=	3		-		-
Museums		=	= /	=	-	=		-		5.00
Galleries		52	-	=	=	a		-		-
Theatres	1 1	-	*	-	-	- 1		-		-
111000.00										

Cemeteries/Crematoria	32.3				_//	- 1		6	V.	
Police	1	-	-		_	-		_		
Parks		(60	16	=	=	+		_		-
Public Open Space		100	(6)	-	-	-		-		-
Nature Reserves		720	(4)	#	198	8/		-		-
Public Ablution Facilities		(2)	(**	=	1 =	=		-		740
Markets			) <del></del>	*:	(#3	-		-		-
Stalis		6,855	100		72			-		3
Abattoirs Airports		V21	935		7.07			-		
Taxi Ranks/Bus Terminals				3				_		
Capital Spares				100	55			_		
Sport and Recreation Facilities		- Ch.	-	_	1400	-	-	_		_
Indoor Facilities			(*)	:=:	-	1+1		_		
Outdoor Facilities		200	S=3		2,50	(**		-		
Capital Spares		>=	\mathrew \( \tau \)	7,61	7.61	(=)		-		
Heritage assets		-		-	-		-	-		-
Monuments		-	-	-	-			-		
Historic Buildings	ш		-		1 40	1.00		-		
Works of Art Conservation Areas					(#) (#)	(#1) (#1)		_		
Other Heritage		-	350	-	7=	-		_		
-										
Investment properties	1 1	-	4,500	4,500		-	1,500	1,500	100.0%	4,500
Revenue Generating		_	4,500	4,500	-	-	1,500	1,500	100.0%	4,500
Improved Property		-	4,500	4,500			1,500	1,500	100.0%	4,500
Unimproved Property Non-revenue Generating										
Improved Property	Н	101	121	929	723	72	-	_		-
Unimproved Property		-				- 2		_		
Other assets		_	500	500	_	-	167	167	100.0%	500
Operational Buildings	1 1	-	500	500	-		167	167	100.0%	500
Municipal Offices	1 1	-	500	500	-		187	167	100.0%	500
Pay/Enquiry Points		-	-		1 + 1			-		
Building Plan Offices	1 1	5.53	- 3		-	-		-		8
Workshops		350						-		
Yards	1 1	-	*		-			-		
Stores		-	-					-		
Laboratories	П	(4)	(40)	-		-		-		
Training Centres Manufacturing Plant	1 1			-				-		
Depots	ш	-						_		
Capital Spares	П	4.5	-		-	200		_		
Housing	1 1	-	-	-	-	-	-	_		-
Staff Housing		127	127	-	20	2		-		
Social Housing	П	- 27	20	-		-		-		
Cepital Speres	П	197	-		-			-		
Biological or Cultivated Assets				-		_	_	_		_
Biological or Cultivated Assets	1 1	(2)	- 3	- 3	2	- 3		-	1	
Intangible Assets		-	_	-	_	_		_		
Servitudes		7277	-		420	429	-			_
Licences and Rights		_	_	-	_	-		_ [		_
Water Rights		3,	-	-		-		_		
Effluent Licenses		-	-		-	-		_		-
Solid Waste Licenses		55	-	-	120	-3		-		
Computer Software and Applications	H	181	183	121	-	121		-	l.	-
Load Settlement Software Applications		100	-	100	=	150		-		-
Unspecified		- 1	E24	30	30	27		-		-
Computer Equipment		-	_	_	-	-	-	_		-
Computer Equipment		3		1.50	(8)	-7.0		-		
Furniture and Office Equipment		1,256	2,280	1,980	10	90	660	570	86.4%	2,280
Furniture and Office Equipment		1,256	2,280	1,980	10	90	650	570	86.4%	2,280
		132		5,450						
Machinery and Equipment  Machinery and Equipment		132	5,450 5,450	5,450	-	-	1,817 1,817	1,817	100.0%	5,450
		14.2			1211	124		1,817	-	5,450
Transport Assets		-	700	700			233	233	100.0%	700
Transport Assets		- 5	700	700	27.0	7.1	233	233	100.0%	700
	1		2,000	2,000	-	-	667	667	100.0%	2,000
	1 1									
Land Land		- 1	2,000	2,000	2	:30	667	667	100.0%	2,000
Land		-	2,000	2,000	3/	:3.0	667	667	100.0%	2,000
Land Land Zoo's Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals									100.0%	2,000

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

Description	Ref	2018/19 Audited	Orlainel	Adlucted	Mandata.	Budget Year 20		VTD	Ven	Full M
νοσοι μαστι	""	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands	1						0		%	10700200
apital expenditure on renewal of existing assets by Asset (	Class/S	Sub-class								
frastructure		46,912	21,400	20,400	782	5,349	6,800	1,451	21.3%	21,40
Roads Infrastructure	П	23,015	18,000	17,000	782	5,349	5,667	317	5.6%	18,00
Roads		23,015	18,000	17,000	782	5,349	5,667	317	5.6%	18,00
Road Structures	Ш	200	(4)	-	-	=	.,	-		
Road Furniture		-	-	540		-		_		
Capital Spares		-	-	S41	-	-		_		
Storm water Infrastructure		_		_		_				
Drainage Collection			- 1	-			_	_		
Storm water Conveyance								_		
Attenuation					-			_		
Electrical Infrastructure		_		-	-	-			1	
Power Plants		-			-	-	-	-		_
					-			-		
HV Substations		-			-	-		- 1		
HV Switching Station			-	-	-			-		
HV Transmission Conductors		-	-21	-		-		-		
MV Substations		(2)	-	2	- 2			-		
MV Switching Stations		-	20	=	= =			-		
MV Networks		1551	- 20	-	3	8		-		
LV Networks		-	3	8				-		
Capital Spares		- 3		-	- 3	-		-		
Water Supply Infrastructure		23,897	3,400	3,400	-	-	1,133	1,133	100.0%	3,4
Dams and Weirs			-	-	7.1	-		_		
Boreholes		-	-	-		-		_		
Reservoirs		~	17		-			_		
Pump Stations										
Water Treatment Works		23,897				31				
Bulk Mains		23,001	=	-				-		
		-			7.	7.1			400 000	
Distribution		-	3,400	3,400	= 1	-	1,133	1,133	100.0%	3,4
Distribution Points		-	=	-		= 1		-		
PRV Stations	- 1		= =	-	=	*		- 1		
Capital Spares		- 3	-	-	-	-		-	ļ	
Sanitation Infrastructure		-	-	-	-	-	-	-		
Pump Station		-	*	-	*	-		-		
Reticulation		₩.	*	=		-		-		
Waste Water Treatment Works		=	-	-		-		-		
Outfall Sewers			= 1	-	*	2		-		
Toilet Facilities		-	=	-	-	-		_		
Cepital Spares		-				_				
Solid Waste Infrastructure	- 1	-	-	-	_	_	-	_ ()		
Landfill Sites			-		-			_		
Waste Transfer Stations					-			-	- 1	
			2		0.1			-		
Waste Processing Facilities	- 1		3	-		-		-		
Waste Drop-off Points		-	-	- 1	-			- 1		
Weste Separation Facilities		-	-	-	-	-		-		
Electricity Generation Facilities		-	-	-	-	-		-		
Capital Spares		-	-	=	-	16		-		
Rail Infrastructure		-	-	-	-	-	-	-		
Rail Lines		-	-	-	2	0.00		-		
Rail Structures		-	-	=	2	72		-		
Rail Furniture		2	2	1	- 2	12		-		
Drainage Collection		=	2	-	- 5	-		-		
Storm water Conveyance			0.0	-		-				
Attenuation		-	2	2		-				
MV Substations	- 1	2								
LV Networks		-				172		_		
Capital Spares			- 3	21		1.77		-		
			72	77		10-2		-		
Coastal Infrastructure		-	-	-	-	-	-	-		
Sand Pumps			-	-		7		-	4	
Piers			=	2	2.00	=		-		
Revetments		=	3	- 5	192			-		
Promenades			-	-	2.54	100		-		
Capital Spares		*	-	5	(e)	150		_		
Information and Communication Infrastructure		-	-	-	-	-	-	_		-
Data Centres		*	-	-	(**	-		- 1		
Core Layers			-		-			_ [		
Distribution Layers		-								
Capital Spares								-		
Suprial Spares		-			-			-		
munity Assets		-	-	-	-	-	-	-		
Community Facilities		-	-		-	-	-	-		-
Halls		•		(#)	1,000			_		
Centres		-	-	196				_ [		
Crèches		-						_		
		-		-	7.5.			-		

Film (Ambulance Otaliana	1 1		1							
Fire/Ambulance Stations Testing Stations		100	1	- 6	-	1		-		
Museums		(2)			-	5				
Galleries	1 1	-								
Theatres	1 1	-			-	_		_		
Libraries	1 1	(#)			-			-		
Cemeteries/Crematoria	1 1	: -	-	-	_			_		
Police	1 1		-					-		
Purts		100	:::	-	-	-		-		
Public Open Space		100			=	-		-		
Nature Reserves		-		12				-		
Public Ablution Facilities		180	-	:		*		-		
Markets		3	*	9	*	*		-		
Stells	1 1	₩.	-	9		8		-		
Abattoirs	1 1	-		*	*	*		-		
Airports		-	- 3	-	=	-		-		
Texi Ranks/Bus Terminals		=		-	-	*		-		
Capital Spares		14	8		*	+		_		
Sport and Recreation Facilities Indoor Facilities			-	-	-	=	-	-		_
Outdoor Facilities	1 1	<b>4</b>	<u></u>		2					
Capital Spares		=								
eritage assets	1	_	_	_	_	_	_	_		_
Monuments		8	9	2	≥/	-		_		
Historic Buildings		12	8	9	3	-		_		
Works of Art			~	-	-	2		_		
Conservation Areas		=	=	=	=	=		_		
Other Heritage		- 2	2	-	- 2	- 2		_		
vestment properties		_	_	_	_	_	_	_		-
Revenue Generating	1 1				_	_		-		
improved Property				1 2	2	-		-		
Unimproved Property		-	*	*	=	=		_		
Non-revenue Generating		-	-	-	-	-	-	_		_
Improved Property	1 1	2	-	- 2	2	-		_		
Unimproved Property		2	7	2	-	172				
ther assets			-	_		_	_	_		_
Operational Buildings		-	-	-	-	(4)	-	12		-
Municipal Offices		3	3	3	-	-		-		
Pay/Enquiry Points			=	-	2	1.5		-		
Building Plan Offices		3	8)	. 5		125		-		
Workshops		-	.5	- 5	7)	(7.)		-		
Yards	1 1	-	=		7.0	-		-		
Stores		6	5	8		153		-		
Laboratories			- 5	=				- 1		
Training Centres		- 3	= =	5	=	1.00		_		
Manufacturing Plant			~	*	5	100		_		
Depots Capital Spares		-	-		-	16		_		
Housing		-	-	-	-	-	_	_		
Staff Housing		-	-							
Social Housing		-		-	-	790		_		
Capital Spares			=	-		-		_		
Diological or Cultivated Assets		-					-	-		
Biological or Cultivated Assets		-	5	=	B			-		
tangible Assets			-	-	-	-	-	-		-
Servitudes		-	-	-	15			-		
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		=	*	-	100			-		
Effluent Licenses		#	=	5		*		-		
Solid Waste Licenses		2	= =	5	3.5	(8)		-		
Computer Software and Applications		*	5	5	781	192		- 1		
Load Settlement Software Applications			3	-	151			- 1		
Unspecified			3			(*)		_		
omputer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		=	-	-	(*)	2.0		-		
rniture and Office Equipment			-	-		_	_	_		_
Furniture and Office Equipment			-		7.5	1.0		-		
		_	_	_	_		_			
Machinery and Equipment				-		=		-		
Machinery and Equipment		3	-5		15			_		
ansport Assets		-	-	-	-	_	-	-		
Transport Assets		-	~	(2)	121	-		-		
ınd		-	-	-	-	-	-	-		-
Land		2	12	1 =	141			-		
oo's Marine and Non-biological Animals		-	_	_	_	_	_	_		_
The state of the s	1 1									
Zoo's, Marine and Non-biological Animals		~		0.00	-			-		

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

Description		2018/19				Budget Year 20				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands	1			200			Jagai	Valiation	%	1 Gradust
epairs and maintenance expenditure by Asset Class/Sub-	class									
<u>nfrastructure</u>	1 1	61,632	95,904	84,157	8,789	14,539	28,052	13,513	48.2%	95,90
Roads Infrastructure	1 1	752	21,686	17,336	1,579	1,579	5,779	4,200	72.7%	21,68
Roads	1 1	752	21,336	17,336	1,579	1,579	5,779	4,200	72.7%	21,33
Road Structures	H	24	350	-	=	127		_		35
Road Furniture	ш	100	-	2	- 4	=7/		_		
Capital Spares	H	2				-21		-		
Storm water Infrastructure	П	-	18,704	18,704	-	-	6,235	6,235	100.0%	18,70
Drainage Collection	ш			-	-	-		_		
Storm water Conveyance	ш	:	18,704	18,704	-	-	6,235	6,235	100.0%	18,70
Attenuation	П	-	-				0,200	-		10,11
Electrical Infrastructure	1 1	12,436	12,295	9,419	150	711	3,140	2,429	77.4%	12,29
Power Plants	1 1	111/100		-	2		0,110	-,,,,,,,		1 angel
HV Substations	ΙI	-			=	_		_		
			3,100	3,100	11		4.000		96.3%	
HV Switching Station	1 1	40,400				39	1,033	995		3,10
HV Transmission Conductors	1 1	12,436	6,195	3,404	141	611	1,135	524	46.2%	6,1
MV Substations		-	-	_	-			-		
MV Switching Stations	ш	-	-		- 8	37		-		
MV Networks		-	1/70	= =	5.	=		-		
LV Networks	1 1		3,000	2,915	9	61	972	910	93.7%	3,0
Capital Spares				-	*	-		-	1	
Water Supply Infrastructure		16,429	9,460	7,440	74	2,578	2,480	(98)	-3.9%	9,4
Dams and Weirs			(e.	-		-		- 1		
Boreholes		540	Died 1	- 1	¥	-		-		
Reservoirs		(40)	7.43	= 1	<u> </u>	=		_		
Pump Stations	l 1	16,429	9,460	7,440	74	2,578	2,480	(98)	-3.9%	9,4
Water Treatment Works		10,420	0,400	1,440		2,070	2,400	(30)	0.070	3,4
		4.00						-		
Bulk Mains	1			-				-		
Distribution		30	-	.0%	E .	5		-		
Distribution Points		- 2	-	12		=		-		
PRV Stations		1.00	-	100	=	=		-		
Capital Spares		35.0	-	28		-		-		
Sanitation Infrastructure	1 1	32,014	33,758	31,258	6,986	9,672	10,419	747	7.2%	33,7
Pump Station	1	:= (		) <del>-</del>	=			-		
Reliculation		(40)	-	-	- 1	-		-		
Waste Water Treatment Works		32,014	33,758	31,258	6,986	9,672	10,419	747	7.2%	33,7
Outfall Sewers		21		14.1	3	-		_	1	, .
Toilet Facilities		120	-	721	2.0	2		_		
Capital Spares		(5.1	=	12		= 1		_		
Solid Waste Infrastructure		-	_	-	-		_	_		
Landfill Sites		-		-	_			-	1	
		= 1						-		
Waste Transfer Stations	1 1		-	100	- 5	-		-		
Waste Processing Facilities			= 1		-	-		-		
Waste Drop-off Points		*	-		Ε.	-		-		
Waste Separation Facilities		:-	:20	-	(8)	= .		-		
Electricity Generation Facilities		-	100	-	+	=		-		
Capital Spares		=	100	-	12	2		-		
Rail Infrastructure		-	-		-		-	_		
Rail Lines		12	- 20		(2)	2		_		
Rail Structures		4	-	-				_		
Rail Fumiture				_				_		
Drainage Collection		- 22	200		- 1			_		
				===		5		-		
Storm water Conveyance			-		588	5-11		-		
Attenuation		-	100	-	·	=		-		
MV Substations		*	<b>⇒</b> 0	-		-		-		
LV Networks		=		-	(40)	-		-		
Capital Spares		-	19	-	521	-		-		
Coastal Infrastructure		-	-	-	-	-	- 1	-		
Sand Pumps		2	- 1	W()	12	24		_		
Piers		22	핕	7 <u>2</u> 5	-	=		_		
Revetments		-	- 1	14.	12	-		_		
Promenades			-	-	1.0	-		_		
Capital Spares		170.0		20				-		
		-		- 1	- 25	18		-		
Information and Communication Infrastructure		-	-			-	-	-		
Date Centres		2	-	-	-	1 4		-		
Core Layers		3	-	(00.0	· · · · · · · · · · · · · · · · · · ·	16		-		
Distribution Layers		*	=		-	0.2		-		
Capital Spares		=	=	- S	-	(2)		-		
mmunity Assets		2,814	237	237	242	558	79	(479)	-606.1%	23
Community Facilities		2,605	237	237	212	499	79	(420)	-531.0%	23
		848	231	231	210	499	78		#DIV/0!	23
Halls		040	_		210	493		(493)	THE STATE OF THE S	-

				P.					
Crèches		- 5	=		*		-		=
Clinics/Care Centres Fire/Ambulance Stations	-	1,41	-	-	-		-		-
Testing Stations		1 = 1	=	T 2	. 3		-		
Museums		321							
Galleries	-			9			_		
Theatres	_	721		-			_		
Libraries	75	12:	5	8	i i		(1)	#D1V/0!	
Cemeteries/Crematoria				0	="				
Police		-					_		
Puris	-	( = :	_	_	-		_		
Public Open Space	232	10	10	2	4	3	(1)	-31.5%	1
Nature Reserves	-		+		=	15	_ `		-
Public Ablution Facilities	-	340	=	-			_		-
Markets	1945	_	=		=		-		_
Stalls	340	127	127	=	=	42	42	100.0%	12
Abattoirs	-	-	=	3			_		2
Airports	-27	- 7	-	2	8		-		-
Taxi Ranks/Bus Terminals	-	100	100	- 2	-	33	33	100.0%	10
Capital Spares	1,451		-	-	-		-		-
Sport and Recreation Facilities	208	-	-	30	59	-	(59)	#D1V/01	_
Indoor Facilities	208	25.	5#	30	59		(59)	#DIV/0!	
Outdoor Facilities	100		100	-	-		-		
Capital Spares	-		100	7			-		
Heritage assets	43	138	88	7	16	29	14	46.4%	13
Monuments	:= /	-	-	-	-		-		9
Historic Buildings	-	136	86	7	16	29	13	45.1%	13
Works of Art	43	2	2	-	-	3	1	100.0%	
Conservation Areas	-		(4)		É		-		=
Other Heritage	3.	*	3.5	100	3		-		-
Investment properties	-	-	_	-	-	-	-		
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property	30	-		5	- 5		-		
Unimproved Property	-	7.1	/=	-	- 2		-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property	300	120	85	150			-		
Unimproved Property	20	*	- 1	- 1	*		-		
Other assets	9,519	7,075	4,206	1,202	3,611	1,402	(2,209)	-157.5%	7,075
Operational Buildings	9,519	7,075	4,206	1,202	3,611	1,402	(2,209)	-157.5%	7,075
Municipal Offices	9,519	5,605	2,737	1,202	3,611	912	(2,699)	-295.8%	5,605
Pay/Enquiry Points	-	-	-	1 100	-		-		-
Building Plan Offices	-	-	(an)	-	-		-		-
Workshops	-	-	-	-	-		-		.7.
Yards	-5	:33	=	55	72		-		
Stores	-	27.4		//=	8		-		- 7
Leboratories	2	(*)	= 1	100	7.		-		
Training Centres	-	27	-	75	=		-		100
Manufacturing Plant		4 470	4.470	1.5		400	-	100.00/	(+
Depots		1,470	1,470			490	490	100.0%	1,470
Capital Spares	-	-	_		-		-		-
Housing Steff Housing	-		-	72	1 2 1	-			
Steff Housing Sociel Housing	2	3231	0	Ver	200		-		
Capital Spares				2			-		
	-	-					-		/
Biological or Cultivated Assets	-	-	-	-	-	-	-		
Biological or Cultivated Assets	3	7	-	5	-		-		
Intangible Assets	3,033	3,840	3,340	218	1,042	1,113	71	6.4%	3,840
Servitudes	-	-	+.	-	(=:		_		
Licences and Rights	3,033	3,840	3,340	218	1,042	1,113	71	6.4%	3,840
Water Rights	-	-	•		2-2	-	-		-
Effluent Licenses	=		:50		(E)		-		-
Solid Waste Licenses	=	-	·*(		-		-		74
Computer Software and Applications	3,033	3,840	3,340	218	1,042	1,113	71	6.4%	3,840
Load Settlement Software Applications	-	-	F=0		-		-	Ī	-
Unspecified	=	- 4	197		100		-		-
Computer Equipment	_	_	_	_	_	-	_		_
Computer Equipment	-	2	-	-	76	_	-		
Furniture and Office Equipment	-	-	-		-	-	-		-
Furniture and Office Equipment	-		-	-	-		-	- 1	-
Machinery and Equipment	8,832	11,624	7,361	1,324	2,464	2,454	(11)	-0.4%	11,624
Machinery and Equipment	3,832	11,624	7,361	1,324	2,464	2,454	(11)	-0.4%	11,624
Transport Assets	_	_	_	_	-	_		Ī	_
Transport Assets	-	= =	- Sa 1	-					
								- 1	
	- 1		_			-	- 1		
<u>Land</u> Land			립시				- 1		

Zoo's, Marine and Non-biological Animals	1	- 1	-	_	_	-	_	- 1		
Zoo's, Marine and Non-biological Animals		180		(*)	55	5		-		
Total Repairs and Maintenance Expenditure	1	85,873	118,817	99,389	11,783	22,231	33,130	10,899	32.9%	118,

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

Description	Ref	2018/19	Out-t1	A dlares a	Magazia.	Budget Year 20		VTD	VTD	Full West
Description	Kei	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1	Outcome	pader	Duuget	acutai		buuget	Valiation	%	rolecasi
epreciation by Asset Class/Sub-class	- 1									
nfrestructure		299,385	417,376	417,376	28,023	111,102	139,125	28,023	20.1%	417,37
Roads Infrastructure		144,074	156,466	156,466	14,211	55,854	52,155	(3,698)	-7.1%	156,46
Roads		144,074	156,466	156,466	14,211	55,854	52,155	(3,698)	-7.1%	156,46
Road Structures			-	-		-	,	-	,	,
Road Furniture		_	_		_	_		_		
Capital Spares		_ [	_	_	_	_		_		
Storm water Infrestructure		22,279	1,640	1,640	1,995	7,980	547	(7,434)	-1360,2%	1,64
Drainage Collection			,,0.10	.,0-10	-	-	•	-		1,01
Storm water Conveyance		22,279	1,640	1,640	1,995	7,980	547	(7,434)	-1360.2%	1,64
Attenuation			- 1,010	.,0.10	.,020	7,500	***	(*, ,		.,
Electrical Infrastructure		58,627	73,607	73,607	5,156	20,623	24,536	3,913	15.9%	73,60
Power Plants		00,02,1	-	70,007	0,100	20,020	2.4,000	-		10,00
HV Substations			_	_		_		_		
HV Switching Station			_							
HV Transmission Conductors										
		_ [		_	_			_		
MV Substations		-		-	-	_		_		
MV Switching Stations		E0 007	72 607	70 007	E 450	20,002	24,536	3,913	15.9%	70.00
MV Networks		58,627	73,607	73,607	5,156	20,623	24,535		10.576	73,60
LV Networks		-	_	_	-	-		_		
Capital Spares					-	-			70.00	
Water Supply Infrastructure		32,291	132,618	132,618	2,890	11,560	44,206	32,647	73.9%	132,61
Dams and Weirs		-	-	-	-	-		-		-
Boreholes		-	-	-	-	-		-		-
Reservoirs		-	-	-	-	-		-		-
Pump Stations		-	-	-	-	-		-		-
Water Treatment Works		32,291	132,618	132,618	2,890	11,560	44,206	32,647	73.9%	132,61
Bulk Mains		-	-	-	-	-		-		-
Distribution		-	382	-	-	-		-		-
Distribution Points		-		-	-	-		-		_
PRV Stations		_		-	-	_		-		_
Capital Spares		- 1	_	_	_	_		_		_
Sanitation Infrastructure		42,113	53,045	53,045	3,771	15,085	17,682	2,596	14.7%	53,04
Pump Station		12,110	-	_	-	-	,	-		00 01
Reticulation		42,113	53,045	53,045	3,771	15,085	17,682	2,596	14.7%	53,045
Waste Water Treatment Works		42,115	-	55,045	5,771	10,000	11,002	2,000		50,04
		_ [			-			_		
Outfall Sewers		-	-	-	-	- 1		_		
Toilet Facilities		- [	-	-	-	- 1		-		
Capital Spares		-	-	-	-	-		-		
Solid Waste Infrastructure		-	-	-	-	- 1	-	-		-
Landfill Sites		-	-	-	-	- 1		-		
Waste Transfer Stations		-	-	-	-	- 1		-		
Waste Processing Facilities		-	-	-	-	-		-		
Waste Drop-off Points		-	-	-	-	- 1		-		
Waste Separation Facilities		-	-	-	-	- 1		-		
Electricity Generation Facilities		-	-	-	-	-		-		
Capital Spares		-	-	-	-	-		-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		-	-	-	-	-		-		
Rail Structures		-	-	-	-	-		-		
Rail Furniture	- 11 1	-	-	-	-	-		-		
Drainage Collection		-	_	-	-			-		
Storm water Conveyance		-	- 1		_	_		_		
Attenuation		_	_	_	_			_		
MV Substations		_	_	_	_			-		
LV Networks		_ [		_	_			_		
		- 1		_						
Capital Spares		~	_	-	-		_			
Coastal Infrastructure		-		-	-	-	-	-		_
Sand Pumps		-	-	-	-	I - I		-		
Piers		-	-	-	-			-		
Revetments		-	-	-	-	-		-		
Promenades		-	-	-	-	-		-		
Capital Spares			-	-	-	- 11		-		
Information and Communication Infrastructure		-	-	-	-	-	- 1	-		-
Data Centres		-	-	-	-	-		-		
Core Layers		-	-	-	-	-		-		
Distribution Layers		-	-	-	-	-		-		
Capital Spares		-	_	-	-	-		-		
			4 400	4 400	000	0.400	4 970	/4 400'	-79.8%	4 400
Community Assets		3,441	4,138	4,138	620	2,480	1,379	(1,100)		4,138
Community Facilities		1,864	4,138	4,138	620	2,480	1,379	(1,100)	-79,8%	4,138
Halls	1 1	96	135	135	9	38	45	7	15.6%	135

Crèches	-		-	-	-		-		-
Clinics/Care Centres	-   -		-						-
Fire/Ambulance Stations	15	4 216	216	15	61	72	11	15.6%	216
Testing Stations	-     -	-	-	-	-		-		-
Museums	-	-	-	-	-		-		-
Galleries	-	-	-	-	-		-		-
Theatres			-		-		-		-
Libraries	15		210	15	59	70	11	15.6%	210
Cemeteries/Crematoria	85		649	364	1,457	216	(1,241)	-574.0%	649
Police	-			-			-		-
Parks		2,929	2,929	156	622	976	354	36.2%	2,929
Public Open Space	601	7 - 1	-	61	243		(243)	#DIV/0!	-
Nature Reserves	-	-	-	-	-		-		-
Public Ablution Facilities	-		-	- []	-		-		-
Markets	-	-	-	- 11	-		-		-
Stalls	-	-	-	-	-		-		-
Abattoirs	-     -	-	-	-			-		-
Airports	-	-	-	- 1	-		-		-
Taxi Ranks/Bus Terminals	-	-	-	-	-		-		-
Capital Spares	-	-	-	-	-		-		-
Sport and Recreation Facilities	1,577	7 -	-	-	-	-	-		-
Indoor Facilities	-     -	-	-	-	-		-		
Outdoor Facilities	1,57	7 -	-	-	-		-		
Capital Spares	-	-	-	-	-		-		
eritage assets	-	-	-	-	-	-	-		-
Monuments	-	-	-	-			-		-
Historic Buildings	-	-	-	-	-		-		_
Works of Art	-		-	-	-		-		
Conservation Areas	-	-	-	-	-		_		-1
Other Heritage	-	_	- 1	-	_		_		_
Vestment properties	<del>-</del>	-				-	_		
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property	-	-	-	-	-		-		
Unimproved Property	-	-	-	-	-		-		
Non-revenue Generating	-	- 1	- 1	-	-	-	-		-
Improved Property	-		-	-			-		
Unimproved Property	-	-	-	-	-		-		
her assets	41,764		70,468	1,137	4,548	23,489	18,942	80.6%	70,468
Operational Buildings	41,764	70,468	70,468	1,137	4,548	23,489	18,942	80.6%	70,468
Municipal Offices	41,764	70,468	70,468	1,137	4,548	23,489	18,942	80.6%	70,468
Pay/Enquiry Points	-	-	-	-	-		-		
Building Plan Offices	-	- 1	-	-	-		-		
Workshops	- 1	-	-	-	-		-		
Yards	-	-	-	-	-		-		
Stores	-     -	-	-	-	_		-		
Laboratories	- 1 1 -		-	-	-		_		
Training Centres	-	-	-	-	- 1		-		
Manufacturing Plant	_		- 1	_	_		_		
Depots	-		-	_	-		_		
Capital Spares			_	_	_		_		
Housing	-	1	_	_	_	_	_		_
Staff Housing					_		_		-
Social Housing					_		_		
Capital Spares			_				_		
		_	-	- 1	-		-		
logical or Cultivated Assets				-		-	-		-
Biological or Cultivated Assets	-	-	-	-	-		-		
angible Assets	2,240	_		197	788	_	(788)	#DIV/0!	_
Servitudes		1 - 1		154	-		(, 00)		
Licences and Rights	2,240			197	788		(788)	#DIV/01	
•	2,240					-		ADI VIVI	- 1
Water Rights		-	-	-	-		-		- 1
Effluent Licenses	-	-	-	-	-		-		-
Solid Waste Licenses		-			-		-	ADD (CC)	-
Computer Software and Applications	2,240	1	-	197	788		(788)	#DIV/0!	-
Load Settlement Software Applications			-	-	7		-		-
Unspecified	-	-	-	141	-		-		-
nputer Equipment	1,240	_	_	107	428	_	(428)	#DIV/0!	_
Computer Equipment	1,240		_	107	428		(428)	#DIV/0!	
niture and Office Equipment	2,195		-	223	893	-	(893)	#DIV/0!	-
Furniture and Office Equipment	2,195	-	-	223	893		(893)	#DIV/0!	
chinery and Equipment	6,770	_	_	302	1,209		(1,209)	#DIV/0!	
Machinery and Equipment	6,770			302	1,209	_	(1,209)	#DIV/0!	
			-						
nsport Assets	4,845		-	517	2,070	-	(2,070)	#DIV/0!	-
Transport Assets	4,845	-	-	517	2,070		(2,070)	#DIV/0!	
									- 1
<u>nd</u>				-					

Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	=		-
Total Depreciation	1	361,880	491,982	491,982	31,126	123,517	163,994	40,477	24.7%	491.982

KZN252 Newcastie - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04 October

Description	Ref	2018/19 Audited	Original	Adjusted	Monthly	Budget Year 20	YearTD	YTD	YTD	Full Year
esset prot	1	Outcome	Budget	Adjusted Budget	actual	YearTD actual	budget	variance	variance	Forecast
R thousands	1	and the state of							%	
Capital expenditure on upgrading of existing assets by A	sset C	1		,					451 501	
nfrastructure		21,748	12,718	12,718	4,221	10,791	4,239	(6,552)	-154.5% -340.8%	12,71
Roads Infrastructure Roads		15,442 15,442	3,000	3,000	3,033	4,408 4,408	1,000	(3,408)	-340.8%	3,00
Road Structures		10,442	3,000	3,000	2,053	4,400	1,000	(3,400)	-040.076	3,00
Road Furniture		_	-	-				_		
Capital Spares		-	-	-		-		-		
Storm water Infrastructure		-	- 1	-	-	-	-	-		-
Drainage Collection		10			-	-		-		
Storm water Conveyance	1	1,2	9	-				-		
Attenuation		723	2	2	-	2		- 1		
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants	1	-	*	-	-	-		-		
HV Substations		1 000	*:	-	(+)	=		-		
HV Switching Station		12	*			*:		-		
HV Transmission Conductors		(5)	*		198	-		-		
MV Substations		18	<u> </u>	8	- 4			-		
MV Switching Stations MV Networks		15	3	8	100					
LV Networks				- 2	- 50			[		
Capital Spares		7.5	-			100		_ [		
Water Supply Infrastructure		6,307	9,718	9,718	1,187	6,383	3,239	(3,144)	-97.1%	9,71
Dams and Weirs		0,001	e	5,115	: #10		-,	-		0,1 11
Boreholes				-	:=:			-		
Reservoirs	1	1997	-	-	-			-		
Pump Stations			-	-	-	-		-		
Water Treatment Works		6,307	4,718	4,718	-	5,196	1,573	(3,623)	-230,4%	4,711
Bulk Mains		1		72	-	1 40		-		12
Distribution		100	5,000	5,000	1,187	1,187	1,667	479	28.8%	5,000
Distribution Points		) <del></del>	*	-	(*)	(€		-	1	
PRV Stations		3.00	*	*	(+)	191		-		
Capital Spares	1			-	(44)	1 10 1		-		
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station			- 5	- 5	-	15		- 1		
Reticulation		22	-	-	- mail 1	-		-		
Waste Water Treatment Works		-	+	=	-	3=		-		
Outfall Sewers		-	-		-	2.42		-		
Toflet Facilities			-	-	(0)	) = 1		-		
Capital Spares		(+)	-		100	-		-		
Solid Waste Infrastructure		-	-	-	_	_	_	-		-
Landfill Sites			3	- 3	- 4	-		-		
Waste Transfer Stations	П	- 8	- 31	3		181		_		
Waste Processing Facilities	Ш	- 20			-	- 2				
Waste Drop-off Points Waste Separation Facilities			2	3 1						
Electricity Generation Facilities	ш									
Capital Spares	ш	-			-			_		
Rail Infrastructure		-	-	-	_	-	-	_		-
Reil Lines		-	-	-		-		_		
Reil Structures		-	-	-	2	2		-		
Reil Furniture		-	33	-	-	-		-		
Drainaga Collection		(a)	-	-	- 1	- 6		_		
Storm water Conveyance		-	=	=		-		-		
Attenuation		:=0	-	-	-			-		
MV Substations	1 I			8	3	(**		-		
LV Networks			7	-		(m)		-		
Capital Spares		-	-	-				-		
Coastal Infrastructure		-	-	-	-	- 1	-	-		-
Sand Pumps		-	-	-		-		-		
Piers			-	-	-	35		-		
Revetments			-	-	12	-		-		
Promenades			100	=	-			-		
Capital Spares		-	( 6)					-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		~
Data Centres		1.5	100	8	- 5			-		
Core Layers	1 1	-	-		- 3			-		
Distribution Leyers			(m)	-				-		
Capital Spares		-	-	-				-		
Community Assets	1 1	3,896	8,243	8,243	-	-	2,748	2,748	100.0%	8,243
201()11001117 1 100011										
Community Facilities		3,335	-	-	-	-	-	-		-

Crèches	3			3	7		-		
Clinics/Care Centres	-				-		-		
Fire/Ambulence Stations Testing Stations	_	=	-	-	-		_		
Museums		-			- 4		_		
Galleries		-	-	-	9		_		
Theatres	=		-	*	=		-		
Libraries	3,335		-	-	-		-		-
Cemeteries/Crematoria	-		7.0	-			-		
Police	-	~	7		3		-		
Purls	-		1 2		-		-		
Public Open Space	*	=		-	-		-		
Nature Reserves Public Ablution Facilities	*			-			-		
Markets	*	3			-				
Stalls		-			-		_		
Abattoirs	-		-	-	-		_		
Airports	3	Ž	20	- 4			-		
Taxi Ranks/Bus Terminals	量		-	-	3		-		
Capital Speres	==	₩	-	12	-		-		
Sport and Recreation Facilities	561	8,243	8,243	-	-	2,748	2,748	100.0%	8,24
Indoor Facilities	561	-		-	-		- 1		-
Outdoor Facilities	*	8,243	8,243	75	-	2,748	2,748	100.0%	8,243
Capital Spares	<b>2</b> 3	-	_	7/23	3		-0		
Heritage assets Monuments	3		(2)	72		_	-		
Historic Buildings		- 3	S.	1	- 1				
Works of Art	4	-	12.5	1/4	-		_		
Conservation Areas	=	=	œ()		-		-		
Other Heritage	-	-	-	) =	-		-		
Investment properties		-	_				_		_
Revenue Generating	-	-	-	_	_	-	-		_
Improved Property	21	2	18.1	141	Ξ		- 1		
Unimproved Property	1.55	-	- 4	-	=		- 1		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property	( <del>+</del>	+ 1			₹		-		
Unimproved Property	.5	*	13	.*:	5		- 1		
Other assets	27	-	-	-	-	-	-		-
Operational Buildings	72	- 5	2	-	- 20	-	_		_
Municipal Offices Pay/Enquiry Points	1						I		
Building Plan Offices	12	-	9		2				
Workshops	(Ge)	9	-	-	-		_		
Yards	F#8	*	=		+		-		
Stores	1.00	5	*		- 5		- 1		
Laboratories	12	3	- 2		2		-		
Training Centres	(80	3	- 5	E (5)	5		-		
Manufacturing Plant	121	3	3	-			-		
Depots	140	-	-	141	=		J - 1		
Capital Spares	27	-	12		55		-		
Housing Steff Housing	27	-	-	-		-			-
Social Housing									
Capital Spares	( <del>-</del>			193	100		_		
	-	-	-	-	123		_		
Biological or Cultivated Assets Biological or Cultivated Assets	155	- 3	2	- 1	724	-	-		_
,								-	
ntangible Assets	-	-	-	-	-	-	-		-
Servitudes Licences and Rights		=		121	1 12				
Licences and Rights  Water Rights	923	- 3	- 2	-	921	-	-		-
Water ragms Effluent Licenses	-	9	<u> </u>	-			_ [ ]		
Solid Waste Licenses		9	<u> </u>	181	198				
Computer Software and Applications	-	93	9	=:	15-		_		
Load Settlement Software Applications	(*)	=	*	19(	)€		-		
Unspecified	:=:	5	*	20	150		-		
omputer Equipment	_	_	-	_	_	-	_		_
Computer Equipment	-	2:	9	(3)	100		-		
	_	_	-	_	-	-			
rniture and Office Equipment	-	-	- 3			-	-		
Furniture and Office Equipment				121	75				
achinery and Equipment	-	-		-	_	-	-		-
Machinery and Equipment			0	(4)	14		-		
ransport Assets	-	-	-	-	-	-	-		-
	(23)	150	5.0	en. (	(#)		-		
Transport Assets				-	_	_	-		_
	_		-						
end		781	-	=	-				
end Land		151	=	13	141				
and					1000		-		

References
1. Total Cepital Expenditure on new assets (SC13e) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total capital expenditure on the capital exp check balance

# - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 Octp 2019

	NEWCASTLE MUNICIPALITY										
	2018/19				Current Y	ear 2019/2	0				
Description	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		8,599	37,103	38,313	(1,211)	-3.2%	114,94		
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	_	8,599	37,103	38,313	(1,211)	-3.2%	114,940		
5											
Expenditure By Type	40.000	40.00-			. =						
Employee related costs	12,269	12,907		1,027	4,581	4,302	279	6.5%	12,907		
Remuneration of Directors	-			0.5	1574	-	- 1				
Debt impairment	- 004	-		-		:=::			20		
Depreciation & asset impairment	681	896		122	243	299	(55)	-18.6%	896		
Finance charges	-	04 557		2010	-	_			70		
Bulk purchases	24,261	24,557		2,046	8,013	8,186	(172)	-2.1%	24,557		
Materials and Supplies Contracted services	5,550	5,465		639	1,182	1,822	(640)	-35.1%	5,465		
Transfers and grants	3,628	9,849		182	699	3,283	(2,584)	-78.7%	9,849		
Other expenditure	20.760	20 552		0.400	- 40.070	- 0.547	-	00 504			
Loss on disposal of PPE	30,760	28,552		2,499	13,279	9,517	3,762	39.5%	28,552		
Total Expenditure	77,149	82,227	_	6,515	27,998	27,409	589	2.1%	00.007		
our Experience	11,143	UZ,ZZI		0,515	21,550	27,409	269	2.170	82,227		
Recharge						l l					
Head Office Recharge	30,337	46,840		2,623	10,799	15,613	(4,814)	-30.8%	46,840		
<b>3</b> -	00,001	10,010		2,020	10,700	10,010	(4,014)	00.070	40,040		
Surplus/(Deficit)	(12,200)	(14,126)	_	(539)	(1,695)	(4,709)	1		(14,126)		
Transfers and subsidies - capital (monetary allocations)	( , , , , , , , , , , , , , , , , , , ,	(==,,==)		(300)	(.,500)	(2,700)			(14,120)		
(National / Provincial and District)											
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) for the year	(12,200)	(14,126)	_	(539)	(1,695)	(4,709)			(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 427 566

E-MAIL:

0862 437 566 customerservices@eskom.co.za

WEB:

WWW.ESKOM.CO,ZA

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



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

# **TAX INVOICE**

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

# 1/3/(11

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
PAYMENT(S) RECEIVED
TOTAL CHARGES FOR BILLING PERIOD
ADJUSTMENTS
VAT RAISED ON ITEMS AT 14%
VAT RAISED ON ITEMS AT 15%

019		
(Due Date 2019-11-01)	R	192,403,917.45
Direct Deposit - 2019-10-11	R	-30,000,000.00
	R	31,309,956.47
(Summary - See attachment for details)	R	115,129,489.91
	R	0.00
	R	4,649,013.20
Ole		
A		
70'		

# **ACCOUNT NO / REFERENCE NO**

5578885631	
NAME	
NEWCASTLE MUNICIPALITY	
FAX NUMBER	





0343129697







# **TOTAL AMOUNT DUE**

278,992,377.00

# 80000000 65800000 51600000 37400000 9000000 O N D J F M A M J J A S O

MONTH

**ARREARS** 

31-60 DAYS

16-30 DAYS

0.00

61-90 DAYS

50,367,335.7 57,357,142.83 42,499,800.64

Account OVERDUE - Subject to Disconnection

>90 DAYS

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

PAGE RUI

CURRENT

128,768,097.84 TOTAL DUE R

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

278,992,377.03

<b>PAYMENT</b>	ARRANGEMENT
----------------	-------------

	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



NEWCASTLE MUNICIPALITY PRIVATE BAG X6621 NEWCASTLE 2940 EASTERN REGION

PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566

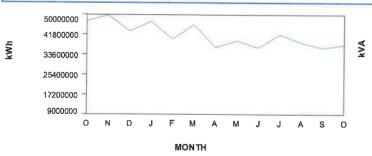
FAX NO: 0862 437 566

E-MAIL: customerservices@eskom.co.za

WEB: WWW.ESKOM.CO.ZA

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.			
ENERGY CONSUMPTION STD kWh		16,081,861.			
ENERGY CONSUMPTION PEAK KWh		6,388,831.			
ENERGY CONSUMPTION ALL kWh		37,665,340. 73.827.			
DEMAND CONSUMPTION - OFF PEAK					
DEMAND CONSUMPTION - STD DEMAND CONSUMPTION - PEAK					
REACTIVE ENERGY - OFF PEAK		5,084,420.8			
REACTIVE ENERGY - STD		5,297,626.			
REACTIVE ENERGY - PEAK		2,053,182.4			
LOAD FACTOR		72.0			
PREMISE ID NUMBER 5578885383 TARIFF NAME: Me	gaflex				
VICT 00004 BUILD BUILD WANTAGE OF SOME OF STREET					
NST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC CENTRE 37 MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY					
NST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC CENTRE 37 MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY  Administration Charge @ R137 83 per day for 31 days					
Administration Charge @ R137.83 per day for 31 days	R	4,272.7			
Administration Charge @ R137.83 per day for 31 days "X Network Capacity Charge 125,000 kVa @ R10.87 : = R10.87/kVA	R	4,272.7 1,358,750.0			
Administration Charge @ R137.83 per day for 31 days "X Network Capacity Charge 125,000 kVa @ R10.87 : = R10.87/kVA Jrban Low Voltage Subsidy 125,000 kVa @ R15.48 : = R15.48/kVA		1,358,750.0			
Administration Charge @ R137.83 per day for 31 days "X Network Capacity Charge 125,000 kVa @ R10.87 : = R10.87/kVA  Jrban Low Voltage Subsidy 125,000 kVa @ R15.48 : = R15.48/kVA  Jrban Low Voltage Subsidy 125,000 kVa @ R15.48 : = R15.48/kVA  Jrban Low Voltage Subsidy 125,000 kVa @ R0.0038 /kWh	R	1,358,750.0 1,935,000.0			
Administration Charge @ R137.83 per day for 31 days  X Network Capacity Charge 125,000 kVa @ R10.87 : = R10.87/kVA  Irban Low Voltage Subsidy 125,000 kVa @ R15.48 : = R15.48/kVA  Incillary Service Charge 37,665,341 kWh @ R0.0038 /kWh  ow Season Standard Energy Charge 16,081,862 kWh @ R0.70 /kWh	R R	1,358,750.0 1,935,000.0 143,128.3			
Administration Charge @ R137.83 per day for 31 days  "X Network Capacity Charge 125,000 kVa @ R10.87: = R10.87/kVA  Jrban Low Voltage Subsidy 125,000 kVa @ R15.48: = R15.48/kVA  Ancillary Service Charge 37,665,341 kWh @ R0.0038 /kWh  Low Season Standard Energy Charge 16,081,862 kWh @ R0.70 /kWh  Low Season Peak Energy Charge 6,388,831 kWh @ R1.0171 /kWh	R R R				
Administration Charge @ R137.83 per day for 31 days  "X Network Capacity Charge 125,000 kVa @ R10.87: = R10.87/kVA  Irban Low Voltage Subsidy 125,000 kVa @ R15.48: = R15.48/kVA  Incillary Service Charge 37,665,341 kWh @ R0.0038 /kWh  ow Season Standard Energy Charge 16,081,862 kWh @ R0.70 /kWh  ow Season Peak Energy Charge 6,388,831 kWh @ R1.0171 /kWh  ow Season Off Peak Energy Charge 15,194,648 kWh @ R0.4441 /kWh	R R R	1,358,750.0 1,935,000.0 143,128.3 11,257,303.4			
Administration Charge @ R137.83 per day for 31 days  X Network Capacity Charge 125,000 kVa @ R10.87 : = R10.87/kVA  Add by Service Charge 37,665,341 kWh @ R0.0038 /kWh  Brown Season Standard Energy Charge 16,081,862 kWh @ R0.70 /kWh  Brown Season Peak Energy Charge 6,388,831 kWh @ R1.0171 /kWh	R R R R	1,358,750.1 1,935,000.1 143,128.3 11,257,303.4 6,498,080.0			
dministration Charge @ R137.83 per day for 31 days  X Network Capacity Charge 125,000 kVa @ R10.87 : = R10.87/kVA  rban Low Voltage Subsidy 125,000 kVa @ R15.48 : = R15.48/kVA  ncillary Service Charge 37,665,341 kWh @ R0.0038 /kWh  bw Season Standard Energy Charge 16,081,862 kWh @ R0.70 /kWh  bw Season Peak Energy Charge 6,388,831 kWh @ R1.0171 /kWh  bw Season Off Peak Energy Charge 15,194,648 kWh @ R0.4441 /kWh	R R R R R	1,358,750. 1,935,000. 143,128. 11,257,303. 6,498,080. 6,747,943.			





BILL GROUP

BILL PAGE 2 OF 3



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

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		R	115,129,489.91
ADJUSTMENT	BALANCE TRANSFER - to/from account 5578885631	R	24,555,194.81
ADJUSTMENT ADJUSTMENT	BALANCE TRANSFER - to/from account 5578885631	R	-7,000,000.00
ADJUSTMENT	Interest on overdue account	R	58,331.31
ADJUSTMENT	BALANCE TRANSFER - to/from account 5578885631	R	94,609,113.42
ADJUSTMENT	Interest on overdue account	R	3,223,385.48
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES 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 R	-41,500,000.00
ADJUSTMENT	SYNC DEPOSIT	R R	7,000,000.00
		K	34,500,000.00
REBILLED ADJUSTMENTS		R	0.00
TAX INVOICE NO. 557565028596 DATED 201	19-11-05		
CANCELLATIONS	9-11-05	R	-7,000,000.00
PAYMENT ARRANGEMENT	CA .	R	-7,000,000.00
TAX INVOICE NO. 557609076214 DATED 201	9-11-05		
CORRECTIONS		R	41,500,000.00
PAYMENT ARRANGEMENT	-O'	R	41,500,000.00
CANCELLATIONS	G	R	-7.000.000.00
PAYMENT ARRANGEMENT		R	-7,000,000.00
TAX INVOICE NO. 557855185895 DATED 201	9-11-05		7,000,000
CANCELLATIONS		R	-7,000,000.00
PAYMENT ARRANGEMENT		R	-7,000,000.00
FAX INVOICE NO. 557962353644 DATED 201	9-11-05		
CANCELLATIONS		R	-20,500,000.00
PAYMENT ARRANGEMENT			

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

# Tax Invoice

uThukela Water (Ptv) Ltd 79 Harding Street Newcastle 2940

Email: debtors@uthukelawater.co.za



Tax Registration	4270212725
Telephone	034 328 5000
Invoice No 7	INV00002362
Date	01/10/2019

Bill to:

Temps.
/

**Item Description** Quantity Price (Ex) Tax October Bulk 2,471,094.00 3.48 1,289,911.07

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

Acc No: 061938939 Standard Bank Newcastle

Branch Code: 057724

Terms strictly 30 days from date of invoice

F. MOOLA

**ACT. CHIEF FINANCIAL OFFICER** 

for and on behalf of uThukela Water (Pty) Ltd

Total (Excl) 8,599,407.12 Tax 1,289,911.07 Total 9,889,318.19

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

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

# Statement

uThukela Water (Pty) Ltd 79 Harding Street Newcastle 2940

Telephone Fax Date

**Amount Due** 

034 326 3388 11/11/2019

73,061,070.71

034 328 5000

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

Newcastle 2940

<u>Date</u>	Reference	Description	Allocated To	<u>Debit</u>	Credit	Balance
		Brought forward from previous	page		•	42,422,491.89
29/03/2019	Newcastle Munic	c Newcastle Municipality - WSA			7,947,858.15	34,474,633.74
02/05/2019	INV00002311	Invoice	9,7	11,555.48		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	9.10	06,915.09_		45,345,246,16
01/07/2019	INV00002339	Invoice		84,333.07	Δ.	57,729,579.23
09/07/2019	Newcastle Munic	Newcastle Municipality - WSA	,		15,895,716,30	41,833,862,93
19/07/2019		Newcastle Municipality - WSA			7,947,858.15	33,886,004,78
01/08/2019	INV00002349	Invoice	10.03	26,522.76	1,0-17,000.10	
02/09/2019	INV00002350	Invoice		67,809.31		43,912,527.54
01/10/2019	INV00002362	Invoice	•	,		54,280,336.85
17/10/2019	Newcastle Munic	Newcastle Municipality - WSA	9,00	39,318.19		64,169,655.04
01/11/2019	INV00002376	Invoice			9,106,915.09	55,062,739.95
01/11/2018	114 000002370	HIVOICE	10,34	17,491.16		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	<b>Amount Due</b>	
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	



# **NEWCASTLE MUNICIPALITY**

(Registration number KZ252)

# ANNUAL FINANCIAL STATEMENTS FOR THE 4 MONTHS ENDED 31 OCTOBER 2019

# Statement of Financial Position as at 31 October 2019

	Note(s)	31 October 2019	June 2019
Assets			
Current Assets			
Inventories	9	13 765 646	14 040 157
Other financial assets	7	988	1 646
Receivables from exchange transactions	10	72 100 304	77 470 889
Receivables from non-exchange transactions	11	18 945 595	14 335 398
VAT receivable		1 465 329	-
Consumer debtors from exchange transactions	12	574 850 969	511 495 962
Consumer debtors from non-exchange transactions	12	111 043 268	98 635 320
Cash and cash equivalents	13	17 811 389	9 999 201
		809 983 488	725 978 573
Non-Current Assets			
Investment property	2	362 302 618	362 302 618
Property, plant and equipment	3	6 835 235 293	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	251 850 681	251 850 681
		7 463 878 009	7 432 029 969
Total Assets		8 273 861 497	8 158 008 542
Liabilities			
Current Liabilities			
Other financial liabilities	16	24 065 439	25 598 172
Finance lease obligation	14	843 995	852 924
Payables from exchange transactions	19	759 098 061	733 275 470
VAT payable	20	_	6 066 553
Consumer deposits	21	24 216 750	23 497 275
Unspent conditional grants and receipts	15	51 883 470	33 439 273
Defined Benefit Plan	17	8 667 735	8 667 735
		868 775 450	831 397 402
Non-Current Liabilities			
Other financial liabilities	16	382 777 639	401 232 052
Finance lease obligation	14	151 936	392 517
Defined Benefit Plan	17	148 355 252	148 355 252
Provision for Rehabilitation of landfil site	18	28 843 889	28 843 889
		560 128 716	578 823 710
Total Liabilities		1 428 904 166	1 410 221 112
Net Assets		6 844 957 331	6 747 787 430
Reserves Housing Development fund		30 300 UAD	20 024 720
Self insurance reserve		28 308 040	28 021 720
		500 757	497 014
Accumulated surplus		6 816 148 534	6 719 268 696
Total Net Assets		6 844 957 331	6 747 787 430

# **Statement of Financial Performance**

	Note(s)	4 Months ended 31 October 2019	Year ended June 2019
Revenue			
Service charges	23	354 474 472	996 977 844
Rental of facilities and equipment	24	2 592 409	11 803 212
Sundry revenue	26	568 479	2 915 580
Other income	26	231 709	766 901
Fee income	26	4 443 105	9 151 834
Interest received	27	3 828 490	12 907 083
Property Rates	28	106 500 354	287 110 172
Government grants & subsidies	29	210 717 801	509 802 892
Fines		5 044 078	8 650 101
Total revenue		688 400 897	1 840 085 619
Expenditure			-
Employee costs	30	195 384 835	567 916 483
Remuneration of councillors	31	8 431 981	24 481 651
Depreciation and amortisation	32	-	369 427 699
Finance costs	34	18 835 410	77 513 160
Debt Impairment	35	54 815 933	160 350 562
Collection costs		491 839	778 122
Bulk purchases	36	203 644 520	521 388 272
Contracted services	37	56 316 247	116 099 751
General Expenses	38	57 018 771	275 111 332
Total expenditure		594 939 536	2 113 067 032
Operating surplus (deficit)		93 461 361	(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	39	-	15 370 000
Impairment loss	33	_	(16 205 077)
Profit/(Loss) on Sale of Assets		3 722 261	3 382 489
		3 722 261	(10 115 476)
Surplus (deficit) for the 4 Months		97 183 622	(283 096 889)

# **Statement of Changes in Net Assets**

	Housing Development Fund	Self Insurance Reserve	Total reserves	Accumulated surplus	Total net assets
Balance at 01 July 2018 Changes in net assets	26 076 953	472 159	26 549 112	7 004 269 699	7 030 818 811
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 Accummulated surplus	-	-	-	65 508	65 508
Total changes	1 944 767	24 855	1 969 622	(285 001 003)	(283 031 381)
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 Transferto Housing Development Fund	286 320		286 320	97 183 622 (286 320)	97 183 622 -
Transfer to Self Insurance Reserves	-	3 743	3 743	(3 743)	-
Adjustments to prior year	<u>-</u>	_	-	(13 721)	(13 721)
Total changes	286 320	3 743	290 063	96 879 838	97 169 901
Balance at 31 October 2019	28 308 040	500 757	28 808 797	6 816 148 534	6 844 957 331

# **Cash Flow Statement**

	Note(s)	4 Months ended 31 October 2019	Year ended June 2019
Cash flows from operating activities			
Receipts			
Sale of goods and services		401 807 384	1 099 430 902
Grants		231 162 000	480 344 844
Interest income		3 828 490	12 907 083
		636 797 874	1 592 682 829
Payments			,
Employee costs and Councillors remuneration		(203 816 816)	(592 398 134
Suppliers		(354 248 765)	(835 445 820
Finance costs		(18 835 410)	(60 150 056
		(576 900 991)	(1 487 994 010
Net cash flows from operating activities	41	59 896 883	104 688 819
Cash flows from investing activities			
Purchase of property, plant and equipment	3	(31 848 039)	(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		(31 848 039)	(152 448 885
Cash flows from financing activities			
Net movements in long term loans		(19 987 146)	(5 224 384
Movement in Consumer Deposits		-	4 531 160
Movement on finance lease		(249 510)	987 621
Net cash flows from financing activities		(20 236 656)	294 397
let increase/(decrease) in cash and cash equivalents		7 812 188	(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	13	17 811 389	9 999 201
Notes to the Annual Financial Statements			
		31 October	June
		2019	2019

## 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 **Expected impact:** 

after

Annexure A

SUMMARY OF INVESTMENTS FOR NEWCASTLE FOR OCTOBER 2019

Name Of Investment	Account Number	Opening Balance Investment Made		Investment Matured	Withdrawals Made Received	Interest Received	Interest Capitalized	Bank Charges Vat & Other	Balance
Self Insurance Reserve Fund	Standard Bank 068450354/015	R 1,028,806.91					R 22,139.36		R 1,050,946,27
Housing Development Fund	Standard Bank 068450354/016	R 811,947.99	R 27,000,000.00		R 27,000,000.00		R 233,540.86		R 1,045,488.85
Provincialisation	Standard Bank 068450354/035	R 41,066.22	R 0.00		R 0.00		R 893.72		R 41.959.94
MIG	Standard Bank 068450354/036	R 446,925.98	R 47,000,000.00		R 47,000,000.00		R 48,595.71		R 495,521.69
NDPG	Standard Bank 068450354/037	R 387,723.63	R 8,000,000.00		R 8,000,000.00		R 19,712.68		R 407,436.31
Electrification Grant	Standard Bank 068450354/038	R 57,157.79	R 0.00		R 0.00		R 1,243.93		R 58.401.72
FGM	Standard Bank 068450354/039	R 76,423.25	R 0.00		R 0.00		R 804.45		R 77,227.70
Titel deed low cost housing	Standard Bank 068450354/040	R 1,251,397.91	R 4,000,000.00		R 0.00		R 107,127.75		R 5,358,525,66
Capacity Building	Absa: 9288456248	R 65,728.53			R 0.00	R 1,326.36		R 525.00	L
VAT Refund	Absa 9300506428	R 500,843.34	R 0.00		R 0.00		R 10,098.50		R 510.941.84
Council Funds	Nedbank 037648555441 46	R 106.84	R 0.00		R 0.00		R 2.48		R 109.32
Council Funds	Nedbank 037648555441 47	R 106.84	R 0.00				R 2.48		R 109.32
Council Funds	Nedbank 037648555441 48	R 106.84	R 0.00				R 2.48		R 109.32
Council Funds	Nedbank 037648555441 49	R 106.84	R 0.00				R 2.48		R 109.32
Council Funds	Nedbank 037648555441 51	R 367,924.31					R 10,042.71		R 377,967.02
Total as '2019/10/31		R 5,036,373.22	R 86,000,000.00	R 0.00	0 R 82,000,000.00	R 1,326.36	R 454,209.59	R 525.00	R 9.490.057.81

CHIEF CLARK: FINANCIAL ACCOUNTING

C MOORE

N KHUMALO ACTING MANAGER: FINANCIAL REPORTING

MS NDLOVU DIRECTOR: BUDGET & FINANCIAL REFORMS

R 9,490,057.81

capital)

S M NKOSI

SED: BUDGET & TREASURY OFFICE

BALANCE PER GENERAL LEDGER '2019/09/30 (030997010001)

0684503540/016 0684503540/035 0684503540/036 0684503540/015 Standard Bank Standard Bank Standard Bank Standard Bank JV30435 JV30436 JV30437 JV30439 2019/10/09 2019/10/09 2019/10/09 2019/10/09 Interest capitalised Interest capitalised Interest capitalised Interest capitalised

5,427.33 5,399.14 216.69 12,943.15 9,380,546.10

2,104,09	195.76 27,672.65 0.60	09:0	0.60	0.50	(155.00)	2,453.47	20,000,000.00	(20,000,000.00) 9,439,556.82	673 09	323.31	996.40	344.387.88	5,427.33	5,399.14	216.69	12,943.15	2,104.09	301.60	195.76	27,672.65	2,453.47	0.60	0.60	0.60	0.60	2,449,44 403,553.60
0684503540/037 0684503540/038	0684503540/039 0684503540/040 3764855541146	37648555411 47	3764855541148	37648555411.51	9288456248	9300506428	0684503540/036	0684503540/036		9288456248			068450351/015	068450351/016	068450351/035	068450351/036	068450351/037	068450351/038	068450351/039	068450351/040	9300506428	3764855541146	37648555411.47	3764855541148	37648555411 49	37648555411.51
Standard Bank Standard Bank	Standard bank Standard Bank Nedbank	Nedbank	Nedbank	Nedbank	ABSA	ABSA	Standard Bank	Standard Bank		ABSA			Standard Bank	ABSA	Nedbank	Nedbank	Nedbank	Nedbank	Nedbank							
JV30440 JV30441	JV30442 JV30438 JV30447	JV30446	JV30445	JV30448	JV30452	JV30443	JV30330	3V30399	3/30 (020101000064)	JV30451		019/09/30 (020101000075)	JV30435	JV30436	JV30437	JV30439	JV30440	JV30441	JV30442	JV30438	JV30443	JV30447	JV30446	JV30445	JV30444	JV30448
2019/10/09 2019/10/09	2019/10/09 2019/10/09 2019/10/09	2019/10/09	2019/10/09	2019/10/09	2019/10/09	2019/10/09	2019/10/09	ent 2019/10/09	AL LEDGER '2019/0	2019/10/09		AL LEDGER '2019/0	2019/08/20	2019/08/20	2019/08/20	2019/08/20	2019/08/20	2019/08/20	2019/08/20	2019/08/20	2019/08/20	2019/08/20	2019/08/20	2019/08/20	2019/08/20	2019/08/20
Interest capitalised Interest capitalised	Interest capitalised Interest capitalised	Interest capitalised	Interest capitalised	Interest capitalised	Bank charges	Interest capitalised	New investment	Withdrawal from investment 2019/10/09	BALANCE PER GENERAL LEDGER '2019/09/30 (020101000064)	Interest received		BALANCE PER GENERAL LEDGER '20	Interest Capitalised													

		4	m	O	0	ш	L	U	Ξ	E	-	¥	-	Σ	z	0	4	o	œ	v.	-	5	>	3	×	;
	Closing balance	(502.871.43)	100,000,00	(823,975,11)	(10,000,000,00)	7,404,793,11	499.813.51	(1.465,648,63)	(909,540.80)	(560,236.47)	(41,353.38)	(28,580,00)	(4.937,108.40)	(38,920,00)	(131,074.64)	(1.189,395,91)	(185,121.34)	(370,453,83)	(3,087,222.08)	(4.845 284 38)	(4.514.738.13)	(22,294,289,58)	(2,772,038,29)	(4,268,812,79)	14 980 447 681	
	lotal expenditure after yat		100,000,001			15,478,864,64	1.274.813.51	234,351.37		783,469.45		12,240.00	30,062,891.60			991,355,69	13,750.00		1 608 790.62	,	3 488 283 87	882.010.67				32
	TOTAL VAIT AMOUNT	22	13,043.48					1,105.44	,		\$		3,848,213.18	3	30			3	208.04		454,990.94	128 088.35	141		7/4	
Expenditure for OCT Total Expanditure	VAI FOR INE MONIN		13,043,48					250.44					675,076.92						208.04		454,990.94	128,088.35				
Total Expanditure	Delote val	56	88,956.52		(40	15,478,864,64	1 274 813,51	233,245.93		783,469.45		12,740.00	26.214.678.44			991,355.69	13,750.00	+	1,608,582.58		3,033,272.93	853 922.32	1			
Expenditure for OCT	8103		86 956.52			11,141,055.11	8.319.63	52,327.90		204,390.21		3,060.00	4,534,937.48	•		243 363.04	13,750.00		288,873,38		3 033,272.83	853 922.32				
	Keceipis				(10,000,000,00)		(775,000.00)	(1,700,000.00)					(31,000,000,00)								(8,000,000,00	(20,000,000.00)				
Onemine halance		(502,871.43)	80	(823,975.11)		(8,072,071,53)			(909,540.80)	(1,343,705.92)	(11,353.39)	(40,820.00)		(36,920.00)	(131 074.64)	2,180,751.60)	(188,871.34)	(370,453.83)	(4,706,012.70)	(1,815,281.36)		(3,276,300,23)	(2,772,038.29)	(4,266,812.79)	(1,980,417,66)	
Description		030952000109 Environmental Management Framework	030952056409 I.T - Tirelo Bosha Project	Cleanest Town	Electrification Grant	Title Deeds Restoration Grant	Expanded P/Works Incentive	Financial Management Grant FMG	Grant Skill Development	Community Library Services Grant	Ingogo Fresh Produce	Sports Maintenance Facilities Grant	MIG	Osizweni Arts Centre	Corridor Development	Provincialisation	Carnegle Art Gallery	030952018709 Fort Amiel Museum	Capacity Building Housing	Newcastle Airport	Neighbouring Development Partnership Grant	Municipal Water Infra Grant	Messification	All Housing Grants	030952002109 Sport and Recreation	Shared Economic Infrastructure Fecility Grant
Vote number		030952000109	030952056409		- 1	- 1			П	П	030952021001	- 1	- 1			7	030952010909	- 1	- 1	030952019001	030583024001	030983024609	$\neg$	030952023609	030952002109	030983024011
Normber		-	2	m	4	9	9	7	89	0	9	=	12	13	4	15	18	17	18	19	20	21	22	23	24	25

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

# SUMMARY OF LOAN REGISTER FOR OCTOBER 2019

Account number	Interest Rate	LOAN AMOLINT	Opening balance	Total Capital	Interest Capitalised	Interest Capitalised	Total Interest	
Loan Account: 61000536	0 27%		as at VI.10.4019	rayments	to Date	tor the mon	Payments	Balance
Loan Account: 64000854	5.57.70		8,360,110.24	1,164,875.61	261,946.89	64,962.83	428.635.74	8 425 073 07
Logic Account. Orogona	9.10%		12,626,387.14	1,113,966.23	361,516,66		556 603 03	11 040 404 05
Loan Account: 01000826	11.29%		6,023,093.17	380,244.76	213.103.91		326,006,05	1,040,4040,11
Loan Account: 61000827	11.25%	1	1,618,966.55	38.521.81	57 897 57		020,000,00	3,307,824.34
Loan Account: 61000919	10.09%	800,000.00	65.169.24	71 727 25	000	77'41		1,507,376.60
Loan Account: 61000920	10.69%	7 000 000 00	E AAE 004 4A	470.057	0.00			65,169.24
Loan Account: 61000921	10 83%	4 950 000 00	9,440,091.14	1/8,957.54	194,030.10		288,215.42	5,493,028.14
Loan Account: 61007325	7000	1,000,000,000	1,294,961.01	20,517.71	46,725.64	11,587.96	68,000.84	1.306.548.97
Loan Account: 64007406	3.00%	11,980,174.80	7,694,820.02	415,439.39	129,482.72	32,111.72	195.606.06	7,726,931,74
Loan Account: 3042598408	10.40%	122,185,000.00	106,172,435.90	2,800,486.27	3,683,867.47	6	5.418.130.71	107 086 035 04
	11.44%	284,839,959.00	255,735,264.35	6,379,058.64	10,462,500.12	2,615,625.03	15,461,009.58	258,350,889.38
Totals			405,037,098.76	12,563,795.21	15,410,871.08	3,835,928.76	22,833,221.73	406,369,277.77
BALANCE PER GENERAL LEGDER								
								406,843,077.87
DIFF - STATEMENT VS GEN LED								(473.800.10)
TOTAL								
								(473,800.01)
VARIANCE - LOAN 61000825 - REDEEMED ON 30.10.2018 - AS PER DBSA STATEMENT								
LOAN 61007238: AMOUNT SET OFF AGAINST								(223,890.16)
CAPITAL AMOUNT- SEE NOV STATEMENT								(105,407.72)
COAN 61007238:AMOUNT SET OFF AGAINST								
UNDER ACCRUED: LOAN 61007325								(145,502.13)
OVERPAYMENT MADE TO DBSA - TYPING								•
ERROR								1 000 00
VARIANCE - ROUNDING OFF								999
								(an.n)
PREPARED DT:	_	REVIEWED BY:		REVIEWED BY:		REVIEWED BY:		AUTHORIZED BY:
					1			
T.N MBATHA	Ü	C HARIPARSAD		BN KHUMALO		INO ION SM		
	•							SMI INFOSI
FINANCIAL MANAGEMENT INTERN		ACCOUNT & ADMIN SERVICES		MANAGER		DIRECTOR: BUDGET & FINANCIAL REFORMS		STRATEGIC EXECUTIVE DIRECTOR: BUDGET &
								INCABOR I OFFICE

# NEWCASTLE MUNICIPALITY FINANCIAL REPORTING OCTOBER 2019

# Monthly Bank Reconciliation as at 2019/10/31

Cashbook balance as at 2019/10/31 ADD	-21,514,750.30
Cheque and EFT payments not cashed by 2019/10/31	3,046,225.90
Bank deposits not receipted by 2019/10/31	5,510,966.06
Bank deposits receipted after 2019/10/31	3,758,536.06
Correction of journals not done by 2019/10/31	18,083,357.14
Cashiers over banked as at 2019/10/31	24,353.54
	30,423,438.70
LESS Cashier receipts banked after 2019/10/31 Bank charges done after 2019/10/31 Dishonoured cheques not journalised by 2019/10/31 Easy pay bank charges outstanding Receipts to be cancelled	-287,581.21 -79,508.44 -2,103.88 -228,183.60 -4,695.00
Subtotal	-602,072.13
Total	8,306,616.27
Bank statement balance as at 2019/10/31 cheque account NEDBANK Bank statement balance as at 2019/10/31collection account NEDBANK	4,123,797.31 4,182,818.96 <b>8,306,616.27</b> -0.00

Prepared by: C MOORE Reviewed by: N KHUMALO

Chief Accounting Clerk Acting Manager: Financial reporting

M S NDLOVU S M NKOSI

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



# **Statement Enquiry**

Date: 06/11/2019 Time: 12:06:50 PM

Account description: \*NEWCASTLE LOCAL MUNICIPALITY

Account number: 1162667338

Statement: 973

Date	Transactions	Debit	Credit	Balance	VAT #
31/10/2019	BROUGHT FORWARD			4,127,095.51	
31/10/2019	MERCH D - 02960730	-824.55		4,126,270.96	
31/10/2019	MERCH D - 02960698	-824.55		4,125,446.41	
31/10/2019	MERCH D - 02960722	-824.55	7	4,124,621.86	
31/10/2019	MERCH D - 02997799	-460.00		4,124,161.86	
31/10/2019	MERCH D - 02960672	-364.55		4,123,797.31	
31/10/2019	CM SWP FROM-1162660066		4,182,818.96	8,306,616,27	
31/10/2019	TRANSFER TO 1180366085	-254.05		8,306,362.22	
31/10/2019	CARRIED FORWARD			8,306,362.22	

# 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



# **Statement Enquiry**

Date: 06/11/2019 Time: 12:05:50 PM

Account description: "NEWCASTLE LOCAL MUNICIPALITY

Account number: 1162660066

Statement: 7060

Date	Transactions	Debit	Credit	Balance	VAT #
31/10/2019	BROUGHT FORWARD			4,183,200.84	
31/10/2019	150010020373		522.00	4,183,722.84	
31/10/2019	000000006509224 30	-903.88		4,182,818.96	
31/10/2019	CM SWP TO-1162667338	-4,182,818.96		0.00	
31/10/2019	CARRIED FORWARD			0.00	

# Notice

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

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

# MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, MJ Mayisela, the Acting Municipal Manager of Newcastle Municipality, hereby certify that the monthly budget statement for the month of October 2019/2020 financial year; have been prepared in accordance with the Municipal Finance Management Act, No56 of 2003; and Regulation 27 of the Municipal Budget and Reporting Regulations.

Print Name : MUZI JUSTICE MAYISELA

Municipal Manager : NEWCASTLE MUNICIPALITY

Signature : .....