

14. SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH EIGHT: 28 FEBRUARY 2022

1. EXECUTIVE SUMMARY

According to Section 71 of the Municipal Finance Management Act 56 of 2003 states that:

(1)

The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- a) actual revenue, per revenue source.
- b) actual borrowings.
- c) actual expenditure, per vote:
- d) actual capital expenditure, per vote.
- e) the amount of any allocations received.
- f) actual expenditure on those allocations, excluding expenditure on
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph;
- g) when necessary, an explanation of
 - (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote.
 - (ii) any material variances from the service delivery and budget implementation plan; and
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

(2)

The statement must include-

- a) a projection of the relevant municipality's revenue and expenditure for the rest
- b) the prescribed information relating to the state of the budget of each municipal of the financial year and any revisions from initial projections; and entity as provided to the municipality in terms of section 87(10).

(3)

The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

2. RECOMMENDATIONS

- 2.1 That the Council note the submission of S71 for the month ended 28 February 2022.
- 2.2 That the Council put measures to ensure that creditors are paid within 30 days of receiving invoice in order reduce its debts and not incur fruitless and wasteful expenditure.
- 2.3 That the municipality prioritize spending of grant funded projects to meet targets sets in order to ensure that we do not revert funds to National Treasury
- 2.4 That this item be served in all portfolio committees to address all variances within their functions and take remedial steps at early stage.
- 2.5 That the municipality resuscitate its debt collection strategies in order to improve its collection rate.

SED: Budget & Treasury

3. PURPOSE

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the monthly financial performance of the municipality in terms of the legislative requirements and regulations of Section 71 of the MFMA for the period ended 28 February 2022. This report is submitted to both the National and Provincial Treasuries in C Schedule format and through a series of data strings for which were designed for the purpose of uniform reporting for all municipalities.

4. BACKGROUND

The objective of reporting on the financial results of the municipality is to enhance sound financial management and promote transparency and accountability of officials and councillors.

5. REPORT:

ANNEXURES

- 5.1. Analysis of financial results
- 5.2. uThukela Water Financial Performance report
- 5.3. Eskom invoice for bulk
- 5.4. uThukela invoice for bulk
- 5.5. Investment register
- 5.6. Loan Register
- 5.7. Grant register
- 5.8. Bank Statements
- 5.9. Quality Certificate

5.1 ANALYSIS OF FINANCIAL RESULTS

Newcastle Municipality approved an Adjustment Budget on the 25th of February 2022 which has been considered in the Section 71 report. This month's financial analysis comprises of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows, where there are differences between the Financial Statements and S71 report. The differences may be due to timing differences in closing the financial systems.

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 - M08 February

Description R thousands	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	342 534	362 426	362 426	28 208	238 288	241 617	(3 329)	-1%	362 426
Service charges	1 013 748	1 119 128	1 132 522	90 192	751 235	755 015	(3 780)	-1%	1 132 522
Investment revenue	3 068	2 296	2 294	457	2 088	1 529	558	37%	2 294
Transfers and subsidies	549 062	695 021	842 932	47 832	553 170	553 170	-	-	842 932
Other own revenue	86 999	35 371	38 170	3 007	23 215	25 447	(2 232)	-9%	38 170
Total Revenue (excluding capital transfers and contributions)	1 995 412	2 214 242	2 378 344	169 695	1 567 995	1 576 778	(8 783)	-1%	2 378 344
Employee costs	546 878	570 234	572 674	47 986	379 460	381 783	(2 323)	-1%	572 674
Remuneration of Councillors	25 612	28 882	28 882	1 896	16 001	19 255	(3 254)	-17%	28 882
Depreciation & asset impairment	351 202	378 675	365 084	28 808	230 762	243 389	(12 627)	-5%	365 084
Finance charges	64 980	39 754	39 754	3 069	26 159	26 503	(344)	-1%	39 754
Materials and bulk purchases	686 953	693 252	696 716	82 597	425 421	464 477	(39 057)	-8%	696 716
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	575 969	778 133	951 142	71 408	434 424	634 095	(199 671)	-31%	951 142
Total Expenditure	2 251 593	2 488 931	2 654 252	233 764	1 512 226	1 769 502	(257 276)	-15%	2 654 252
Surplus/(Deficit)	(256 181)	(274 689)	(275 908)	(64 068)	55 769	(192 723)	248 493	-129%	(275 908)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90 870	121 377	156 106	6 204	57 963	104 070	(46 108)	-44%	156 106
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(165 311)	(153 312)	(119 803)	(57 864)	113 732	(88 653)	202 385	-228%	(119 803)
Share of surplus/ (deficit) of associate	(30 277)	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(195 588)	(153 312)	(119 803)	(57 864)	113 732	(88 653)	202 385	-228%	(119 803)
Capital expenditure & funds sources									
Capital expenditure	124 501	145 393	185 393	6 292	74 125	123 595	(49 470)	-40%	185 393
Capital transfers recognised	90 870	121 377	156 105	6 204	57 963	104 070	(46 107)	-44%	156 105
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	33 631	24 016	29 289	88	16 163	19 526	(3 363)	-17%	29 289
Total sources of capital funds	124 501	145 393	185 393	6 292	74 125	123 595	(49 470)	-40%	185 393
Financial position									
Total current assets	791 572	649 643	646 675	-	984 509	-	-	-	646 675
Total non current assets	6 967 906	6 982 268	6 982 268	-	6 840 625	-	-	-	6 982 268
Total current liabilities	931 052	653 059	741 635	-	878 615	-	-	-	741 635
Total non current liabilities	576 650	548 118	548 117	-	550 635	-	-	-	548 117
Community wealth/Equity	6 251 776	6 430 734	6 339 190	-	6 395 884	-	-	-	6 339 190
Cash flows									
Net cash from (used) operating	123 911	159 442	202 958	(69 253)	160 302	135 306	(24 996)	-18%	202 958
Net cash from (used) investing	(121 388)	(134 393)	(174 303)	(5 569)	(69 905)	(116 262)	(46 358)	40%	(174 393)
Net cash from (used) financing	(29 291)	(31 884)	(31 884)	(3 069)	(40 497)	(21 256)	19 241	-91%	(31 884)
Cash/cash equivalents at the month/year end	9 500	9 150	6 181	-	59 400	7 287	(52 113)	-715%	6 181
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	249 730	32 261	35 786	44 735	30 726	40 055	166 534	837 668	1 437 495
Creditors Age Analysis									
Total Creditors	84 152	35 177	12 512	14 241	20 128	13 950	71 353	137 921	389 433

5.1.1 Operating budget performance-revenue

5.1.1.1 The municipality generated a total revenue of R1.5 billion of the adjusted budget of R2.3 billion, representing 66 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R8.7 million. Although the aggregate performance on revenue generated shows a variance of 1 percent, it is however necessary to explain reasons which attributed to the variance.

5.1.1.2 The municipality generated R3.7 million (-1%) less revenue from service charges than the year-to-date budget of R755 million for the period under review. Electricity, sanitation and refuse under-performed above target by R4.5 million, R379 thousand and R370 thousand respectively. Water over-performed below target by R1.5 million. Furthermore, it must be noted that the alignment of S71 report figures are net of indigents while the monthly collection rate report reflects gross amounts.

5.1.1.3 The municipality generated revenue from property rates which is R3.3million (-1%) less than the year-to-date budget of R241.6 million during the period under review.

5.1.1.4 The municipality generated R558 thousand (37%) more revenue from interest on investments than the year-to-date budget of R1.5 million for the period under review. This is due to the investments top up.

5.1.1.5 The municipality recorded R553.1 million for operational and R57.9 million for capital transfers and subsidies.

5.1.1.6 The municipality generated R2.2 million (-9%) more revenue from sundry revenue than a pro-rata budget of R25.4 million for the period under review.

5.1.2 Operating performance – expenditure

5.1.2.1 The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of February 2022, the municipality incurred the total expenditure of R1.5 billion of the adjusted budget of R2.6 billion, which represents 56.9 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R257.2 million, representing under-expenditure of 15 percent.

5.1.2.2 Depreciation has under-performed by R12.6 million (-5%) in the eighth 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 R165 million (-90%) since the municipality is recognising debt impairment on indigents only during the year, all other impairments are done at year-end.

5.1.2.3 The municipality spent R26.2 million (-7%) less on the bulk purchases than the year-to-date budget of R371.4 million. This is due to warmer month's season.

5.1.2.4 Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seems to be performing R12.7 million (-14%) less than the year-to-date budget of R93 million.

5.1.2.5 The municipality spent R15.6 million (-4%) less on contracted services than the year-to-date budget of R376.6 million. Housing project is the main attributer to this variance.

5.1.2.6 The municipality spent R2.3 million (-1%) less on employee related costs than a year-to-date budget of R381.7 million. It must be noted that the municipality have cancelled all acting appointments as of 30 June 2021 in order to reduce employee costs and curbing of overtime is also attributing to this variance.

5.1.3 Operational Performance by Function

The table below reflects the municipality's operational programme in relation to expenditure by municipal function.

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	2019/20		Budget Year 2020/21					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1							%	
Expenditure - Functional									
Governance and administration		595,470	412,892	463,170	27,397	296,538	308,780	(12,242)	-4%
Executive and council		172,102	81,428	95,154	7,006	61,568	63,436	(1,868)	-3%
Finance and administration		418,192	324,629	367,278	20,319	234,589	244,852	(10,263)	-4%
Internal audit		5,176	6,835	737	72	381	492	(111)	-23%
Community and public safety		228,840	363,201	517,110	61,892	333,855	344,740	(11,085)	-3%
Community and social services		32,561	39,395	42,032	2,990	22,960	28,021	(5,062)	-18%
Sport and recreation		78,913	81,049	71,745	5,062	44,933	47,830	(2,897)	-6%
Public safety		59,508	60,864	67,611	5,154	39,897	45,074	(5,177)	-11%
Housing		48,669	172,577	326,119	47,919	219,805	217,413	2,393	1%
Health		9,188	9,315	9,603	767	6,059	6,402	(343)	-5%
Economic and environmental services		289,060	290,015	271,605	35,300	194,474	181,070	13,404	7%
Planning and development		81,394	85,704	80,996	6,215	50,760	53,998	(3,237)	-6%
Road transport		207,656	204,303	190,601	29,086	143,713	127,067	16,646	13%
Environmental protection		9	8	8	—	1	5	(4)	-76%
Trading services		1,167,699	1,419,052	1,399,012	109,142	686,683	932,675	(245,992)	-26%
Energy sources		567,650	701,055	705,018	79,883	414,515	470,012	(55,497)	-12%
Water management		492,183	615,329	595,992	23,775	214,476	397,328	(182,851)	-46%
Waste water management		73,246	63,720	55,661	2,062	31,851	37,107	(5,256)	-14%
Waste management		34,619	38,948	42,342	3,422	25,841	28,228	(2,387)	-8%
Other		801	3,771	3,356	32	876	2,237	(1,362)	-61%
Total Expenditure - Functional	3	2,281,870	2,488,931	2,654,252	233,764	1,512,226	1,769,502	(257,276)	-15%
Surplus/ (Deficit) for the year		(195,588)	(153,312)	(119,803)	(57,864)	113,732	(88,653)	202,385	-228%
									(119,803)

It must be mentioned that the main contributor of the negative variances is debt impairment which is accounted for bi-annually.

5.1.4 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) - M08 February										
Vote Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		—	—	—	—	—	—	—	—	—
Vote 2 - COMMUNITY SERVICES		—	—	—	—	—	—	—	—	—
Vote 3 - BUDGET AND TREASURY		—	—	—	—	—	—	—	—	—
Vote 4 - MUNICIPAL MANAGER		—	—	—	—	—	—	—	—	—
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		—	—	—	—	—	—	—	—	—
Vote 6 - TECHNICAL SERVICES		—	—	—	—	—	—	—	—	—
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		—	—	—	—	—	—	—	—	—
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—	—	—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Capital Multi-year expenditure	4,7	—	—	—	—	—	—	—	—	—
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		—	—	—	—	—	—	—	—	—
Vote 2 - COMMUNITY SERVICES		5,301	—	13,812	79	4,224	8,208	(4,984)	-54%	13,812
Vote 3 - BUDGET AND TREASURY		2,038	1,200	2,068	—	851	1,378	(527)	-38%	2,068
Vote 4 - MUNICIPAL MANAGER		—	300	239	—	—	159	(159)	-100%	239
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		21,528	10,651	26,405	—	5,430	17,604	(12,174)	-69%	26,405
Vote 6 - TECHNICAL SERVICES		95,836	130,342	139,971	6,212	63,621	93,314	(29,693)	-32%	139,971
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		—	2,900	2,900	—	—	1,933	(1,933)	-100%	2,900
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—	—	—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Capital single-year expenditure	4	124,501	145,393	185,393	6,292	74,125	123,595	(49,470)	-40%	185,393
Total Capital Expenditure		124,601	146,393	186,393	6,282	74,125	123,595	(49,470)	-40%	185,393
Capital Expenditure - Functional Classification										
Governance and administration		2,038	4,400	5,205	—	851	3,470	(2,620)	-75%	5,205
Executive and council		—	300	239	—	—	159	(159)	-100%	239
Finance and administration		2,038	4,100	4,966	—	851	3,311	(2,460)	-74%	4,966
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		6,283	11,035	13,637	79	4,890	9,092	(4,402)	-48%	13,637
Community and social services		3,611	—	1,490	79	1,054	994	60	6%	1,490
Sport and recreation		284	11,000	11,098	—	3,170	7,399	(4,228)	-57%	11,098
Public safety		1,683	—	—	—	—	—	—	—	—
Housing		695	35	1,049	—	466	699	(233)	-33%	1,049
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		74,561	47,143	58,384	877	24,892	38,922	(14,030)	-36%	58,384
Planning and development		20,407	10,731	25,471	—	5,015	16,981	(11,968)	-70%	25,471
Road transport		54,154	36,412	32,913	677	19,877	21,942	(2,065)	-9%	32,913
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		41,820	82,815	108,187	5,538	43,692	72,111	(28,419)	-39%	108,187
Energy sources		—	—	—	—	—	—	—	—	—
Water management		24,536	46,707	64,577	1,330	28,802	43,051	(14,250)	-33%	64,577
Waste water management		16,946	36,109	42,366	4,206	14,890	28,244	(13,353)	-47%	42,366
Waste management		138	—	1,224	—	—	816	(816)	-100%	1,224
Other		—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional Classification	3	124,501	145,393	185,393	6,292	74,125	123,595	(49,470)	-40%	185,393
Funded by:										
National Government		90,051	110,342	132,942	6,162	54,772	88,528	(33,856)	-38%	132,942
Provincial Government		819	11,035	23,163	42	3,191	15,442	(12,251)	-79%	23,163
District Municipality		—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Sector)		90,870	121,377	156,105	6,204	57,983	104,070	(46,107)	-44%	156,105
Borrowing	6	—	—	—	—	—	—	—	—	—
Internally generated funds		33,631	24,016	29,289	88	16,163	19,526	(3,363)	-17%	29,289
Total Capital Funding	0	124,501	146,393	185,393	6,282	74,125	123,595	(49,470)	-40%	185,393

5.1.4.1 Capital expenditure for the eighth month of the financial year was R74.1 million which represents 39.9% of the adjusted capital budget of R185.3 million. Comparison between the year-to-budget of R123.5 million and actual expenditure for the period reflects an under expenditure of (R49.4 million) which implies that the municipality spent 40% less than the year-to-date budget for the same period. The Strategic Executive Directors are advised to develop plans to deal with underspending to avoid grants being reverted to National Treasury.

5.1.5 Capital and Operational Grant Reporting

The table below reflects the grant performance when the full year budget and actuals are compared. The grant expenditure reflects adequate spending in some grants on both operational and capital grants while others are delayed, fast tracking of the grants needs to be made to avoid withholding of some of the grants. It must be mentioned that our equitable share has been reduced due to the decline in our roll over application of R14 million, NDPG (R5.9million) and WSIG (R8.5 million). The municipality has also in the current year received a letter of intention to stop the current allocation for NDPG by R7.5 million and INEP R13.5 million. The adjusted DORA allocation has resulted in increases in allocations in our grants which has been accounted for in the adjusted budget, Housing projects (R120 million); Accreditation (R2 million); Water Intervention project (R8,7 million); Greenest town (R1,2million); EDTEA: Airport Upgrade (R2 million) and EDTEA: Trade Stalls (R1 million)

5.1.6 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 - M08 February

Description	Ref	2019/20		Budget Year 2020/21		
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash		7,834	390	390	6,576	390
Call investment deposits		1,666	8,760	5,791	52,825	5,791
Consumer debtors		647,406	544,148	544,148	837,482	544,148
Other debtors		115,423	81,351	81,351	63,409	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		19,242	14,995	14,995	24,218	14,995
Total current assets		791,572	649,643	646,675	984,509	646,675
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		327,735	341,874	341,874	326,840	341,874
Investments in Associate		187,056	217,333	217,333	187,056	217,333
Property, plant and equipment		6,440,097	6,410,126	6,410,126	6,314,212	6,410,126
Biological		–	–	–	–	–
Intangible		1,260	1,224	1,224	694	1,224
Other non-current assets		11,758	11,711	11,711	11,823	11,711
Total non current assets		6,967,906	6,982,268	6,982,268	6,840,625	6,982,268
TOTAL ASSETS		7,759,478	7,631,911	7,628,942	7,825,134	7,628,942
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		31,097	15,118	15,118	16,616	15,118
Consumer deposits		27,520	27,095	27,095	28,264	27,095
Trade and other payables		861,029	601,094	689,671	822,329	689,671
Provisions		11,406	9,752	9,752	11,406	9,752
Total current liabilities		931,052	653,059	741,635	878,615	741,635
Non current liabilities						
Borrowing		362,054	345,654	345,654	336,038	345,654
Provisions		214,597	202,464	202,464	214,597	202,464
Total non current liabilities		576,650	548,118	548,117	550,635	548,117
TOTAL LIABILITIES		1,507,703	1,201,177	1,289,752	1,429,250	1,289,752
NET ASSETS	2	6,251,776	6,430,734	6,339,190	6,395,884	6,339,190
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	6,313,348	6,365,932	6,313,348
Reserves		30,242	30,074	25,842	29,952	25,842
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734	6,339,190	6,395,884	6,339,190

5.1.6.1 As at end the end of the eighth month of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.3 billion. It must be mentioned that financial statements were still in the process of being finalized which is why there has been a fluctuation under non-current assets in relation to last month's financial statement.

While this picture looks good, it is however important to point out major reasons to such a favourable equity position, being consumer debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:

5.1.6.2 The municipality's debtors aging as reflected in table SC3 is a total of R1.4 billion as at the end of the eighth month. The bulk of the debtor's ageing amount (R1.1 billion) was for debt owing for more than 90 days, while R1 million of the total debt is owed by households. When one investigates aged debtors less than 30 days there was a decrease due to the easing of COVID-19 lockdown regulations. It must be noted that the total figure of debtors is inclusive of indigent.

5.1.6.3 Property Plant and Equipment (Assets) comprise of R6.3 billion of the total assets of R7.8 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants, and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that the majority of these assets may not be easily converted to cash and cash equivalent.

5.1.6.4 The municipality closed with a balance of cash and cash equivalent of R59.4 million as at the end of the eighth month of the financial year, of which R6.5 million was at the current account and R52.8 million was from call investments. It must be noted that the municipality had an obligation of R29.6 million relating to the HDF. The short-term obligations are sitting at R389.4 million as illustrated on SC4, while unspent conditional grants amount to R158.2 million, representing a cash shortfall of R517.8 million. Included under creditors is Eskom for R198.8 million which has also decreased by R6.9 million when compared to January report, uThukela Water for R152.6 million, SARS – PAYE for R8 million, pension and other employee benefits for R16.9 million and other trade creditors for R12.6 million. Looking at the cash position as mentioned above the municipality is currently not in the position to cover its short-term obligations, including unspent conditional grants.

5.1.6.5 The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The **going concern** principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R6.3 billion, while the net current asset is R105.8 million. The net current ratio indicates that the municipality's current will be adequate to cover for the current liabilities over the next twelve months. Due to the standing of the municipality by virtue of being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.

5.1.6.6 The **liquidity ratio** of the municipality is currently sitting at 6.8% as reflected in table SC2. As per paragraph 2.4.4 above, however, if one considers the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 15.2%, since the municipality needs R389.4 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.

5.1.7 Cash flow analysis

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

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description R thousands	Ref 1	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		367 177	271 820	271 820	28 208	237 996	181 213	56 783	31%	271 820
Service charges		682 204	942 901	955 548	79 158	604 833	637 032	(32 199)	-5%	955 548
Other revenue		32 949	29 045	257 709	811	15 058	171 806	(156 748)	-91%	257 709
Transfers and Subsidies - Operational		527 884	695 021	828 432	647	526 447	552 288	(25 841)	-5%	828 432
Transfers and Subsidies - Capital		107 531	121 377	152 677	..	99 169	101 785	(2 616)	-3%	152 677
Interest		6 903	2 296	2 294	617	4 889	1 529	3 360	220%	2 294
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 558 017)	(1 863 263)	(2 225 766)	(175 624)	(1 301 932)	(1 483 844)	(181 912)	12%	(2 225 766)
Finance charges		(42 721)	(39 754)	(39 754)	(3 068)	(26 159)	(26 503)	(344)	1%	(39 754)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		123 911	159 442	202 958	(69 253)	160 302	135 306	(24 996)	-18%	202 958
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 635	11 000	11 000	722	4 221	7 333	(3 112)	-42%	11 000
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		1 478	-	-	-	-	-	-	-	-
Payments										
Capital assets		(124 501)	(145 393)	(185 393)	(6 292)	(74 125)	(123 585)	(49 470)	40%	(185 393)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121 388)	(134 393)	(174 393)	(5 569)	(69 905)	(116 262)	(46 358)	40%	(174 393)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	-	-	-	-	-	-	-	-
Borrowing long term/ refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(29 291)	(31 884)	(31 884)	(3 069)	(40 497)	(21 256)	19 241	-91%	(31 884)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29 291)	(31 884)	(31 884)	(3 069)	(40 497)	(21 256)	19 241	-91%	(31 884)
NET INCREASE/ (DECREASE) IN CASH HELD		(26 768)	(6 835)	(3 319)	(77 891)	49 900	(2 213)			(3 319)
Cash/cash equivalents at beginning:		36 268	15 985	9 500	..	9 500	9 500	9 500	-	9 500
Cash/cash equivalents at month/year end:		9 500	9 150	6 181	..	59 400	7 287	..	-	6 181

5.1.7.1 The municipality opened with a cash and cash equivalent balance of R9.5 million at the beginning of the financial year and closed with a balance of R59.4 million as at the end of February 2022 which represents a cash increase of R49.9 million since the beginning of the financial year. This is due to receipt of grant allocations.

5.1.7.2 Cash flows from operating activities yielded a net cash inflow of R160.3 million as result of receipts from services charges, property rates, and government grants as well as other sundry receipts. This net cash inflow was after the municipality paid its suppliers for services rendered, remunerated its employees and councillors, and paid the portion of the outstanding interest on loans.

5.1.7.3 Cash flows from investing activities recorded net cash outflows of R69.9 million this is due to the capital expenditure incurred.

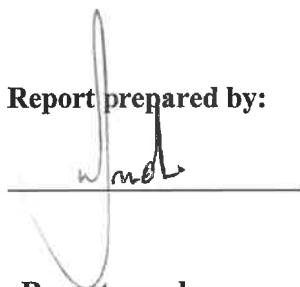
5.1.7.4 Cash flows from financing activities recorded net cash outflows of R40.4 million. This was due to the capital repayment of loans by the municipality during the period.

5.1.8 CONCLUSION

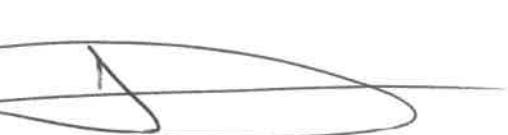
The under-expenditure on operational budget is acceptable if it is due to the introduction of cost-containment. However, it is important to emphasise that the expenditure on maintenance should not be compromised as it seems to be over-performing by 0.3%. The issues that still reflect material variances in the budget performance report must be monitored and managed to ensure that the municipality operates within the approved budget and the funding plan.

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

Report prepared by:



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KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M08 February

Description	2019/20 Audited Outcome	Budget Year 2020/21								
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands										
Financial Performance										
Property rates	342 534	362 426	362 426	28 208	238 288	241 617	(3 329)	-1%	362 426	
Service charges	1 013 748	1 119 128	1 132 522	90 192	751 235	755 015	(3 780)	-1%	1 132 522	
Investment revenue	3 068	2 296	2 294	457	2 088	1 529	558	37%	2 294	
Transfers and subsidies	549 062	695 021	842 932	47 832	553 170	553 170	-		842 932	
Other own revenue	86 999	35 371	38 170	3 007	23 215	25 447	(2 232)	-9%	38 170	
Total Revenue (excluding capital transfers and contributions)	1 995 412	2 214 242	2 378 344	169 695	1 567 995	1 576 778	(8 783)	-1%	2 378 344	
Employee costs	546 878	570 234	572 674	47 986	379 460	381 783	(2 323)	-1%	572 674	
Remuneration of Councillors	25 612	28 882	28 882	1 896	16 001	19 255	(3 254)	-17%	28 882	
Depreciation & asset impairment	351 202	378 675	365 084	26 808	230 762	243 389	(12 627)	-5%	365 084	
Finance charges	64 980	39 754	39 754	3 069	26 159	26 503	(344)	-1%	39 754	
Materials and bulk purchases	686 953	693 252	696 716	82 597	425 421	464 477	(39 057)	-8%	696 716	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	
Other expenditure	575 969	778 133	951 142	71 408	434 424	634 095	(199 671)	-31%	951 142	
Total Expenditure	2 251 593	2 488 931	2 654 252	233 764	1 512 226	1 769 502	(257 276)	-15%	2 654 252	
Surplus/(Deficit)	(256 181)	(274 689)	(275 908)	(64 068)	55 769	(192 723)	248 493	-129%	(275 908)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90 870	121 377	156 106	6 204	57 963	104 070	(46 108)	-44%	156 106	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	(165 311)	(153 312)	(119 803)	(57 864)	113 732	(88 653)	202 385	-228%	(119 803)	
Share of surplus/ (deficit) of associate	(30 277)	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	(195 588)	(153 312)	(119 803)	(57 864)	113 732	(88 653)	202 385	-228%	(119 803)	
Capital expenditure & funds sources										
Capital expenditure	124 501	145 393	185 393	6 292	74 125	123 595	(49 470)	-40%	185 393	
Capital transfers recognised	90 870	121 377	156 105	6 204	57 963	104 070	(46 107)	-44%	156 105	
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	33 631	24 016	29 289	88	16 163	19 526	(3 363)	-17%	29 289	
Total sources of capital funds	124 501	145 393	185 393	6 292	74 125	123 595	(49 470)	-40%	185 393	
Financial position										
Total current assets	791 572	649 643	646 675		984 509					646 675
Total non current assets	6 967 906	6 982 268	6 982 268		6 840 625					6 982 268
Total current liabilities	931 052	653 059	741 635		878 615					741 635
Total non current liabilities	576 650	548 118	548 117		550 635					548 117
Community wealth/Equity	6 251 776	6 430 734	6 339 190		6 395 884					6 339 190
Cash flows										
Net cash from (used) operating	123 911	159 442	202 958	(69 253)	160 302	135 306	(24 996)	-18%	202 958	
Net cash from (used) investing	(121 388)	(134 393)	(174 393)	(5 569)	(69 905)	(116 262)	(46 358)	40%	(174 393)	
Net cash from (used) financing	(29 291)	(31 884)	(31 884)	(3 069)	(40 497)	(21 256)	19 241	-91%	(31 884)	
Cash/cash equivalents at the month/year end	9 500	9 150	6 181	-	59 400	7 287	(52 113)	-715%	6 181	
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
Debtors Age Analysis										
Total By Income Source	249 730	32 261	35 786	44 735	30 726	40 055	166 534	837 668	1 437 495	
Creditors Age Analysis										
Total Creditors	84 152	35 177	12 512	14 241	20 128	13 950	71 353	137 921	389 433	

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		496 601	482 062	484 385	30 322	328 226	322 923	5 303	2%	484 385
Executive and council	-	11 774	7 046	13 647	1 254	10 460	9 098	1 362	15%	13 647
Finance and administration		484 827	475 016	470 738	29 068	317 766	313 825	3 941	1%	470 738
Internal audit	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55 462	229 414	390 530	47 745	221 048	260 353	(39 305)	-15%	390 530
Community and social services		42 193	13 250	14 475	976	9 638	9 650	(13)	0%	14 475
Sport and recreation		110	11 724	11 132	1	3 779	7 421	(3 642)	-49%	11 132
Public safety		5 061	3 214	3 903	909	3 722	2 602	1 120	43%	3 903
Housing		8 079	201 163	361 016	45 857	203 882	240 677	(36 795)	-15%	361 016
Health		19	63	4	2	27	3	24	969%	4
<i>Economic and environmental services</i>		124 519	130 284	142 356	7 621	111 708	91 976	19 732	21%	142 356
Planning and development		85 557	11 102	134 316	145	72 581	89 544	(16 963)	-19%	134 316
Road transport		38 962	119 182	8 040	7 476	39 127	2 432	36 695	1509%	8 040
Environmental protection	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1 409 512	1 493 686	1 517 005	90 197	964 861	1 005 480	(40 620)	-4%	1 517 005
Energy sources		710 519	806 767	822 980	55 584	519 754	529 332	(9 579)	-2%	822 980
Water management		321 457	318 574	311 775	17 109	204 089	224 243	(20 153)	-9%	311 775
Waste water management		239 452	231 907	241 210	9 614	144 760	157 879	(13 119)	-8%	241 210
Waste management		138 084	136 438	141 040	7 889	96 258	94 027	2 231	2%	141 040
<i>Other</i>	4	187	173	174	14	115	116	(0)	0%	174
All Revenue - Functional	2	2 086 281	2 335 619	2 534 450	175 899	1 625 958	1 680 849	(54 891)	-3%	2 534 450
Expenditure - Functional										
<i>Governance and administration</i>		595 470	412 892	463 170	27 397	296 538	308 780	(12 242)	-4%	463 170
Executive and council		172 102	81 428	95 154	7 006	61 568	63 436	(1 868)	-3%	95 154
Finance and administration		418 192	324 629	367 278	20 319	234 589	244 852	(10 263)	-4%	367 278
Internal audit		5 176	6 835	737	72	381	492	(111)	-23%	737
<i>Community and public safety</i>		228 840	363 201	517 110	61 892	333 655	344 740	(11 085)	-3%	517 110
Community and social services		32 561	39 395	42 032	2 990	22 960	28 021	(5 062)	-18%	42 032
Sport and recreation		78 913	81 049	71 745	5 062	44 933	47 830	(2 897)	-6%	71 745
Public safety		59 508	60 864	67 611	5 154	39 897	45 074	(5 177)	-11%	67 611
Housing		48 669	172 577	326 119	47 919	219 805	217 413	2 393	1%	326 119
Health		9 188	9 315	9 603	767	6 059	6 402	(343)	-5%	9 603
<i>Economic and environmental services</i>		289 060	290 015	271 605	35 300	194 474	181 070	13 404	7%	271 605
Planning and development		81 394	85 704	80 996	6 215	50 760	53 998	(3 237)	-6%	80 996
Road transport		207 656	204 303	190 601	29 086	143 713	127 067	16 646	13%	190 601
Environmental protection		9	8	8	-	1	5	(4)	-76%	8
<i>Trading services</i>		1 167 699	1 419 052	1 399 012	109 142	686 683	932 675	(245 992)	-26%	1 399 012
Energy sources		567 650	701 055	705 018	79 883	414 515	470 012	(55 497)	-12%	705 018
Water management		492 183	615 329	595 992	23 775	214 476	397 328	(182 851)	-46%	595 992
Waste water management		73 246	63 720	55 661	2 062	31 851	37 107	(5 256)	-14%	55 661
Waste management		34 619	38 948	42 342	3 422	25 841	28 228	(2 387)	-8%	42 342
<i>Other</i>		801	3 771	3 356	32	876	2 237	(1 362)	-61%	3 356
All Expenditure - Functional	3	2 281 870	2 488 931	2 654 252	233 764	1 512 226	1 769 502	(257 276)	-15%	2 654 252
Surplus/ (Deficit) for the year		(195 588)	(153 312)	(119 803)	(57 864)	113 732	(88 653)	202 385	-228%	(119 803)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

Vote Description	Ref	2019/20 Audited Outcome	Budget Year 2020/21							
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		94 290	79 492	85 078	902	64 820	56 719	8 101	14,3%	85 078
Vote 2 - COMMUNITY SERVICES		185 559	164 689	170 596	9 785	113 456	113 731	(275)	-0,2%	170 596
Vote 3 - BUDGET AND TREASURY		402 528	402 570	399 306	29 420	263 406	266 204	(2 798)	-1,1%	399 306
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19 360	209 490	381 375	46 004	221 651	254 250	(32 599)	-12,8%	381 375
Vote 6 - TECHNICAL SERVICES		674 026	672 611	675 115	34 204	435 290	460 613	(25 324)	-5,5%	675 115
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		710 519	806 767	822 980	55 584	527 336	529 332	(1 996)	-0,4%	822 980
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 086 281	2 335 619	2 534 450	175 899	1 625 958	1 680 849	(54 890)	-3,3%	2 534 450
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		226 837	146 849	102 856	6 190	70 074	68 571	1 503	2,2%	102 856
Vote 2 - COMMUNITY SERVICES		270 856	252 079	298 538	18 785	179 020	199 025	(20 006)	-10,1%	298 538
Vote 3 - BUDGET AND TREASURY		218 299	165 010	192 008	12 955	123 028	128 005	(4 977)	-3,9%	192 008
Vote 4 - MUNICIPAL MANAGER		83 702	75 573	88 499	6 362	55 761	58 999	(3 238)	-5,5%	88 499
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		76 501	203 132	357 475	49 744	236 548	238 317	(1 768)	-0,7%	357 475
Vote 6 - TECHNICAL SERVICES		827 582	938 144	894 952	59 330	424 842	596 635	(171 793)	-28,8%	894 952
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		578 094	708 144	719 925	80 397	422 953	479 950	(56 997)	-11,9%	719 925
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 281 870	2 488 931	2 654 252	233 764	1 512 226	1 769 502	(257 276)	-14,5%	2 654 252
Surplus/ (Deficit) for the year	2	(195 589)	(153 312)	(119 803)	(57 864)	113 733	(88 653)	202 385	-228,3%	(119 803)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2019/20		Budget Year 2020/21					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
Revenue By Source									
Property rates		342 534	362 426	362 426	28 208	238 288	241 617	(3 329)	-1%
Service charges - electricity revenue		621 122	710 188	726 407	55 584	479 723	484 271	(4 549)	-1%
Service charges - water revenue		188 410	193 910	187 084	17 104	126 240	124 722	1 518	1%
Service charges - sanitation revenue		112 244	119 429	120 014	9 622	79 631	80 009	(379)	0%
Service charges - refuse revenue		91 973	95 601	99 017	7 881	65 641	66 012	(370)	-1%
Rental of facilities and equipment		7 093	7 532	8 917	654	5 855	5 944	(89)	-1%
Interest earned - external investments		3 068	2 296	2 294	457	2 088	1 529	558	37%
Interest earned - outstanding debtors		3 835	4 642	4 247	325	2 802	2 831	(29)	-1%
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5 402	2 105	3 944	716	3 568	2 629	939	36%
Licences and permits		101	105	41	8	32	28	4	16%
Agency services		-	-	-	-	-	-	-	-
Transfers and subsidies		549 062	695 021	842 932	47 832	553 170	553 170	-	842 932
Other revenue		18 409	20 987	18 384	811	7 827	12 256	(4 429)	-36%
Gains		52 158	-	2 638	493	3 131	1 758	1 372	78%
Total Revenue (excluding capital transfers and contributions)		1 995 412	2 214 242	2 378 344	169 695	1 567 995	1 576 778	(8 783)	-1%
Expenditure By Type									
Employee related costs		546 878	570 234	572 674	47 986	379 460	381 783	(2 323)	-1%
Remuneration of councillors		25 612	28 882	28 882	1 896	16 001	19 255	(3 254)	-17%
Debt impairment		216 003	283 536	274 982	3 664	18 256	183 321	(165 066)	-90%
Depreciation & asset impairment		351 202	378 675	365 084	26 808	230 762	243 389	(12 627)	-5%
Finance charges		64 980	39 754	39 754	3 069	26 159	26 503	(344)	-1%
Bulk purchases		559 335	557 138	557 138	71 606	345 145	371 425	(26 280)	-7%
Other materials		127 618	136 114	139 578	10 991	80 275	93 052	(12 777)	-14%
Contracted services		273 799	388 306	564 999	60 969	361 051	376 666	(15 615)	-4%
Transfers and subsidies		-	-	-	-	-	-	-	-
Other expenditure		10 155	106 290	110 501	6 774	54 459	73 668	(19 209)	-26%
Losses		76 013	1	659	-	658	440	219	50%
Total Expenditure		2 251 593	2 488 931	2 654 252	233 764	1 512 226	1 769 502	(257 276)	-15%
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(256 181)	(274 689)	(275 908)	(64 068)	55 769	(192 723)	248 493	(0)
Transfers and subsidies - Capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		90 870	121 377	156 106	6 204	57 963	104 070	(46 108)	(0)
Transfers and subsidies - capital (in-kind - all)								-	156 106
Surplus/(Deficit) after capital transfers & contributions		(165 311)	(153 312)	(119 803)	(57 864)	113 732	(88 653)		(119 803)
Taxation								-	
Surplus/(Deficit) after taxation		(165 311)	(153 312)	(119 803)	(57 864)	113 732	(88 653)		(119 803)
Attributable to minorities									
Surplus/(Deficit) attributable to municipality		(165 311)	(153 312)	(119 803)	(57 864)	113 732	(88 653)		(119 803)
Share of surplus/ (deficit) of associate		(30 277)							
Surplus/ (Deficit) for the year		(195 588)	(153 312)	(119 803)	(57 864)	113 732	(88 653)		(119 803)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2019/20		Budget Year 2020/21					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
<u>Multi-Year expenditure appropriation</u>	2								
Vote 1 - CORPORATE SERVICES		—	—	—	—	—	—	—	—
Vote 2 - COMMUNITY SERVICES		—	—	—	—	—	—	—	—
Vote 3 - BUDGET AND TREASURY		—	—	—	—	—	—	—	—
Vote 4 - MUNICIPAL MANAGER		—	—	—	—	—	—	—	—
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		—	—	—	—	—	—	—	—
Vote 6 - TECHNICAL SERVICES		—	—	—	—	—	—	—	—
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		—	—	—	—	—	—	—	—
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—	—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—
Total Capital Multi-year expenditure	4,7	—	—	—	—	—	—	—	—
<u>Single Year expenditure appropriation</u>	2								
Vote 1 - CORPORATE SERVICES		—	—	—	—	—	—	—	—
Vote 2 - COMMUNITY SERVICES		5 301	—	13 812	79	4 224	9 208	(4 984)	-54%
Vote 3 - BUDGET AND TREASURY		2 038	1 200	2 066	—	851	1 378	(527)	-38%
Vote 4 - MUNICIPAL MANAGER		—	300	239	—	—	159	(159)	-100%
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		21 528	10 651	26 405	—	5 430	17 604	(12 174)	-69%
Vote 6 - TECHNICAL SERVICES		95 636	130 342	139 971	6 212	63 621	93 314	(29 693)	-32%
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		—	2 900	2 900	—	—	1 933	(1 933)	-100%
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—	—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—
Total Capital single-year expenditure	4	124 501	145 393	185 393	6 292	74 125	123 595	(49 470)	-40%
Total Capital Expenditure		124 501	145 393	185 393	6 292	74 125	123 595	(49 470)	-40%
<u>Capital Expenditure - Functional Classification</u>									
<u>Governance and administration</u>		2 038	4 400	5 205	—	851	3 470	(2 620)	-75%
Executive and council		—	300	239	—	—	159	(159)	-100%
Finance and administration		2 038	4 100	4 966	—	851	3 311	(2 460)	-74%
Internal audit		—	—	—	—	—	—	—	—
<u>Community and public safety</u>		6 283	11 035	13 637	79	4 690	9 092	(4 402)	-48%
Community and social services		3 611	—	1 490	79	1 054	994	60	6%
Sport and recreation		294	11 000	11 098	—	3 170	7 399	(4 228)	-57%
Public safety		1 683	—	—	—	—	—	—	—
Housing		695	35	1 049	—	466	699	(233)	-33%
Health		—	—	—	—	—	—	—	—
<u>Economic and environmental services</u>		74 561	47 143	58 384	677	24 892	38 922	(14 030)	-36%
Planning and development		20 407	10 731	25 471	—	5 015	16 981	(11 966)	-70%
Road transport		54 154	36 412	32 913	677	19 877	21 942	(2 065)	-9%
Environmental protection		—	—	—	—	—	—	—	—
<u>Trading services</u>		41 620	82 815	108 167	5 536	43 692	72 111	(28 419)	-39%
Energy sources		—	—	—	—	—	—	—	—
Water management		24 536	46 707	64 577	1 330	28 802	43 051	(14 250)	-33%
Waste water management		16 946	36 109	42 366	4 206	14 890	28 244	(13 353)	-47%
Waste management		138	—	1 224	—	—	816	(816)	-100%
<u>Other</u>		—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional Classification	3	124 501	145 393	185 393	6 292	74 125	123 595	(49 470)	-40%
<u>Funded by:</u>									
National Government		90 051	110 342	132 942	6 162	54 772	88 628	(33 856)	-38%
Provincial Government		819	11 035	23 163	42	3 191	15 442	(12 251)	-79%
District Municipality		—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		—	—	—	—	—	—	—	—
Transfers recognised - capital		90 870	121 377	156 105	6 204	57 963	104 070	(46 107)	-44%
Borrowing	6	—	—	—	—	—	—	—	—
Internally generated funds		33 631	24 016	29 289	88	16 163	19 526	(3 363)	-17%
Total Capital Funding	0	124 501	145 393	185 393	6 292	74 125	123 595	(49 470)	-40%

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		7 834	390	390	6 576	390
Call investment deposits		1 666	8 760	5 791	52 825	5 791
Consumer debtors		647 406	544 148	544 148	837 482	544 148
Other debtors		115 423	81 351	81 351	63 409	81 351
Current portion of long-term receivables		—	—	—	—	—
Inventory		19 242	14 995	14 995	24 218	14 995
Total current assets		791 572	649 643	646 675	984 509	646 675
Non current assets						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		327 735	341 874	341 874	326 840	341 874
Investments in Associate		187 056	217 333	217 333	187 056	217 333
Property, plant and equipment		6 440 097	6 410 126	6 410 126	6 314 212	6 410 126
Biological		—	—	—	—	—
Intangible		1 260	1 224	1 224	694	1 224
Other non-current assets		11 758	11 711	11 711	11 823	11 711
Total non current assets		6 967 906	6 982 268	6 982 268	6 840 625	6 982 268
TOTAL ASSETS		7 759 478	7 631 911	7 628 942	7 825 134	7 628 942
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		31 097	15 118	15 118	16 616	15 118
Consumer deposits		27 520	27 095	27 095	28 264	27 095
Trade and other payables		861 029	601 094	689 671	822 329	689 671
Provisions		11 406	9 752	9 752	11 406	9 752
Total current liabilities		931 052	653 059	741 635	878 615	741 635
Non current liabilities						
Borrowing		362 054	345 654	345 654	336 038	345 654
Provisions		214 597	202 464	202 464	214 597	202 464
Total non current liabilities		576 650	548 118	548 117	550 635	548 117
TOTAL LIABILITIES		1 507 703	1 201 177	1 289 752	1 429 250	1 289 752
NET ASSETS	2	6 251 776	6 430 734	6 339 190	6 395 884	6 339 190
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6 221 534	6 400 660	6 313 348	6 365 932	6 313 348
Reserves		30 242	30 074	25 842	29 952	25 842
TOTAL COMMUNITY WEALTH/EQUITY	2	6 251 776	6 430 734	6 339 190	6 395 884	6 339 190

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		367 177	271 820	271 820	28 208	237 996	181 213	56 783	31%	271 820
Service charges		682 204	942 901	955 548	79 158	604 833	637 032	(32 199)	-5%	955 548
Other revenue		32 949	29 045	257 709	811	15 058	171 806	(156 748)	-91%	257 709
Transfers and Subsidies - Operational		527 884	695 021	828 432	647	526 447	552 288	(25 841)	-5%	828 432
Transfers and Subsidies - Capital		107 531	121 377	152 677	—	99 169	101 785	(2 616)	-3%	152 677
Interest		6 903	2 296	2 294	617	4 889	1 529	3 360	220%	2 294
Dividends		—	—	—	—	—	—	—	—	—
Payments										
Suppliers and employees		(1 558 017)	(1 863 263)	(2 225 766)	(175 624)	(1 301 932)	(1 483 844)	(181 912)	12%	(2 225 766)
Finance charges		(42 721)	(39 754)	(39 754)	(3 069)	(26 159)	(26 503)	(344)	1%	(39 754)
Transfers and Grants		—	—	—	—	—	—	—	—	—
NET CASH FROM/(USED) OPERATING ACTIVITIES		123 911	159 442	202 958	(69 253)	160 302	135 306	(24 996)	-18%	202 958
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 635	11 000	11 000	722	4 221	7 333	(3 112)	-42%	11 000
Decrease (increase) in non-current receivables		—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments		1 478	—	—	—	—	—	—	—	—
Payments										
Capital assets		(124 501)	(145 393)	(185 393)	(6 292)	(74 125)	(123 595)	(49 470)	40%	(185 393)
CASH FROM/(USED) INVESTING ACTIVITIES		(121 388)	(134 393)	(174 393)	(5 569)	(69 905)	(116 262)	(46 358)	40%	(174 393)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		—	—	—	—	—	—	—	—	—
Payments										
Repayment of borrowing		(29 291)	(31 884)	(31 884)	(3 069)	(40 497)	(21 256)	19 241	-91%	(31 884)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29 291)	(31 884)	(31 884)	(3 069)	(40 497)	(21 256)	19 241	-91%	(31 884)
NET INCREASE/ (DECREASE) IN CASH HELD		(26 768)	(6 835)	(3 319)	(77 891)	49 900	(2 213)			(3 319)
Cash/cash equivalents at beginning:		36 268	15 985	9 500	—	9 500	9 500	—		9 500
Cash/cash equivalents at monthly/year end:		9 500	9 150	6 181	—	59 400	7 287	—		6 181

KZ252 Newcastle - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Fines, penalties and forfeits	36%	Dependent on the consumers reaction	
	Other revenue	-36%	Consumer reaction due to the increased number of death.	
	Rental of facilities and equipment	18%	Increase in the rental of council facilities due to the easing of lockdown restrictions	
	Interest earned - external investments	37%	Interest received from the increase in investments made during the year	
	Licences and permits	18%	Dependent on the consumers reaction	
2	Expenditure By Type			
	Debt impairment	-90%	Only debt impairment for indigents is calculated monthly all other debtors is Biannually	
	Remuneration of councillors	-17%	Delay in the inauguration of councillors	
	Depreciation & asset impairment	-14%	Delays in the capitalisation of assets affect this variance	
	Other materials	-14%	Cost containment procedures placed to curb unnecessary expenditure	
	Other expenditure	-26%	Cost containment procedures placed to curb unnecessary expenditure	
3	Capital Expenditure			
	Grant funded projects	-44%	Due to SCM process being at initial stages	
	Internally funded projects	-25%	Due to SCM process being at initial stages	
	Repairs and maintenance	0%	Due to SCM process being at initial stages	
4	Financial Position			
5	Cash Flow			
	Net Cash from Operating Activities	-32%	Main attributor is property rates due to increased number of new properties & conversion of household to business category	
	Net Cash Used from Investing Activities	40%	Slow capital expenditure	
	Net Cash Used from Financial Activities	-91%	Based on amortisation schedules	
6	Measureable Performance			
7	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1,6%	16,8%	15,3%	1,7%	2,6%
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		20,1%	15,0%	16,6%	18,4%	16,6%
Gearing	Long Term Borrowing/ Funds & Reserves		1197,2%	1149,3%	1337,6%	1121,9%	1337,6%
Liquidity							
Current Ratio	Current assets/current liabilities	1	85,0%	99,5%	87,2%	112,1%	87,2%
Liquidity Ratio	Monetary Assets/Current Liabilities		1,0%	1,4%	0,8%	6,8%	0,8%
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		38,2%	28,2%	26,3%	57,5%	26,3%
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					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		27,4%	25,8%	24,1%	24,2%	24,1%
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		20,9%	18,9%	17,0%	1,7%	2,9%
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 - M08 February

Description	NT Code	Budget Year 2020/21										
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dlys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	25 293	7 688	8 536	7 829	9 282	10 436	45 217	281 492	395 771	354 255	1 733
Trade and Other Receivables from Exchange Transactions - Electricity	1300	48 046	876	938	751	662	931	2 481	11 984	66 668	16 809	158
Receivables from Non-exchange Transactions - Property Rates	1400	37 812	8 664	8 482	7 757	7 452	10 361	37 287	77 013	194 828	139 870	398
Receivables from Exchange Transactions - Waste Water Management	1500	16 053	6 274	6 564	5 951	5 917	8 113	35 851	280 778	365 501	336 610	880
Receivables from Exchange Transactions - Waste Management	1600	12 809	4 702	4 836	4 413	4 358	5 529	24 837	96 946	158 431	136 084	494
Receivables from Exchange Transactions - Property Rental Debtors	1700	587	967	155	133	115	139	535	2 021	4 651	2 842	32
Interest on Arrear Debtor Accounts	1810	706	333	273	268	330	537	2 517	17 345	22 309	20 997	44
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	108 425	2 758	6 002	17 634	2 610	4 008	177 810	70 089	229 337	112 151	687
Total By Income Source	2000	249 730	32 261	35 786	44 735	30 726	40 055	166 534	837 668	1 437 495	1 119 718	4 425
2019/20 - totals only												
Debtors Age Analysis By Customer Group												
Organs of State	2200	2 611	1 035	753	775	622	663	8 552	13 471	28 483	24 083	-
Commercial	2300	45 500	3 787	2 662	4 039	2 374	3 427	12 813	48 638	123 240	71 291	66
Households	2400	152 192	27 364	30 494	39 874	27 686	35 937	143 953	774 411	1 231 911	1 021 860	4 357
Other	2500	49 426	74	1 877	48	44	27	1 215	1 148	53 861	2 484	2
Total By Customer Group	2600	249 730	32 261	35 786	44 735	30 726	40 055	166 534	837 668	1 437 495	1 119 718	4 425

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

R thousands	Description	NT Code	Budget Year 2020/21									
			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	41 385	22 700	—	—	1 100	—	—	200	133 464	198 850	
Bulk Water	0200	12 654	12 477	12 512	12 263	18 945	12 616	71 150	—	—	152 622	
PAYE deductions	0300	8 071	—	—	—	—	—	—	—	—	8 071	
VAT (output less input)	0400	—	—	—	302	—	—	—	—	—	302	
Pensions / Retirement deductions	0500	16 904	—	—	—	—	—	—	—	—	16 904	
Loan repayments	0600	—	—	—	—	—	—	—	—	—	—	
Trade Creditors	0700	5 138	0	—	1 676	82	1 334	3	4 452	12 686		
Auditor General	0800	—	—	—	—	—	—	—	—	—	—	
Other	0900	—	—	—	—	—	—	—	—	—	—	
Total By Customer Type	1000	84 152	35 177	12 512	14 241	20 128	13 950	71 353	137 921	389 433		

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		513 354	488 728	463 428	647	314 484	328 940	(14 456)	-4,4%	463 428
Local Government Equitable Share		448 493	417 790	417 790	—	298 886	313 342	(14 456)	-4,6%	417 790
Energy Efficiency and Demand Management			4 000	4 000	—	4 000	4 000			4 000
Integrated National Electrification Programme			7 000	13 500	—	—	1 000	1 000		—
Finance Management			1 700	1 650	1 650	—	1 650	1 650		1 650
Municipal Systems Improvement					—	—	—	—		—
Water Services Infrastructure Grant (WSIG)			18 000	36 000	29 000	—	6 000	6 000		29 000
Municipal Infrastructure Grant (MIG)	3	35 266	12 840	8 040	—	—	—	—		8 040
Massification				—	—	—	—	—		—
EPWP Incentive			2 895	2 948	2 948	647	2 948	2 948		2 948
Other transfers and grants [insert description]			—	—	—	—	—	—		—
Provincial Government:		137 487	206 293	328 348	—	212 718	212 718	—		328 348
Health subsidy			—	—	—	—	—	—		—
Level 2 accreditation			—	—	—	—	—	—		—
Museums Services		42	429	429	—	429	429	—		429
Community Library Services Grant		2 312	2 475	2 475	—	2 475	2 475	—		2 475
Sport and Recreation			—	—	—	—	—	—		—
Spatial Development Framework Support			—	—	—	—	—	—		—
Housing		120 903	192 793	312 793	—	201 697	201 697	—		312 793
Title Deeds		1 200	—	—	—	—	—	—		—
COGTA Support Scheme			—	—	—	—	—	—		—
Provincialisation of Libraries	4	6 729	6 757	6 757	—	6 757	6 757	—		6 757
Neighbourhood Development Partnership			—	—	—	—	—	—		—
Accredited municipalities		6 301	3 839	5 894	—	1 361	1 361	—		5 894
District Municipality:		—	—	—	—	—	—	—		—
Other grant providers:		—	—	1 546	—	1 546	1 546	—		1 546
LGSETA GRANT		—	—	1 546	—	1 546	1 546	—		1 546
EED Housing Grant		—	—	—	—	—	—	—		—
Total Operating Transfers and Grants	5	650 841	695 021	793 322	647	528 749	543 205	(14 456)	-2,7%	793 322
Capital Transfers and Grants										
National Government:		107 166	125 342	138 342	—	96 169	96 169	—		138 342
Neighbourhood Development Partnership		15 000	15 000	7 500	—	—	—	—		7 500
Municipal Infrastructure Grant (MIG)		75 166	106 342	111 142	—	92 169	92 169	—		111 142
Integrated National Electrification Programme			—	—	—	—	—	—		—
Energy efficiency & demand side management			—	—	—	—	—	—		—
Water Services Infrastructure Grant (WSIG)		17 000	4 000	11 000	—	4 000	4 000	—		11 000
Neighbourhood Development Partnership			—	—	—	—	—	—		—
Water Intervention Project			—	8 700	—	—	—	—		8 700
Provincial Government:		365	11 000	13 229	—	—	—	—		13 229
Housing			—	1 005	—	—	—	—		1 005
Greenest Town		—	—	1 224	—	—	—	—		1 224
Sport and Recreation		—	11 000	11 000	—	—	—	—		11 000
Museum		365	—	—	—	—	—	—		—
Community Library Service		—	—	—	—	—	—	—		—
District Municipality:		—	—	—	—	—	—	—		—
[insert description]										
Other grant providers:		—	—	3 000	—	3 000	3 000	—		3 000
EDTEA Grant(AIRPORT UPGRADE)				2 000	—	2 000	2 000	—		2 000
EDTEA Grant(TRADE STALLS)				1 000	—	1 000	1 000	—		1 000
Total Capital Transfers and Grants	5	107 531	136 342	154 571	—	99 169	99 169	—		154 571
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	758 372	831 363	947 893	647	627 918	642 374	(14 456)	-2,3%	947 893

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description	Ref	2019/20 Audited Outcome	Budget Year 2020/21							
			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:	-502 069	488 728	463 428	1 735	309 572	343 767	(34 196)	-9,9%	463 428	
Local Government Equitable Share	448 493	417 790	417 790	—	298 886	313 342	(14 456)	-4,6%	417 790	
Water Services Infrastructure Grant (WSIG)	5 497	36 000	29 000	—	449	19 333	(18 884)	-87,7%	29 000	
Municipal Infrastructure Grant (MIG)	712	12 840	8 040	1 230	7 700	5 360	2 340	43,7%	8 040	
Energy Efficiency and Demand Management	4 000	4 000	—	238	238	2 667	(2 429)	-91,1%	4 000	
Integrated National Electrification Programme	9 200	13 500	—	—	—	—	—	—	—	
Finance Management Grant	35 266	1 650	1 650	35	254	1 100	(846)	-76,9%	1 650	
Massification	—	—	—	—	—	—	—	—	—	
EPWP Incentive	2 902	2 948	2 948	232	2 044	1 965	79	4,0%	2 948	
Municipal Systems Improvement	—	—	—	—	—	—	—	—	—	
Provincial Government:	133 211	206 293	328 348	46 458	207 995	218 899	(10 904)	-5,0%	328 348	
Health subsidy	—	—	—	—	—	—	—	—	—	
Housing	120 903	192 793	312 793	45 381	197 995	208 529	(10 533)	-5,1%	312 793	
Spatial Development Framework Support	—	—	—	—	—	—	—	—	—	
Title Deeds	520	—	—	—	—	—	—	—	—	
Provincialisation of Libraries	5 739	6 757	6 757	396	3 458	4 505	(1 047)	-23,2%	6 757	
Level 2 Accreditation	—	—	—	—	—	—	—	—	—	
Museum Services	40	429	429	156	56	286	(230)	-80,5%	429	
Community Library Services Grant	2 312	2 475	2 475	367	3 085	1 650	1 435	86,9%	2 475	
Accredited municipalities	3 697	3 839	5 894	158	3 401	3 929	(528)	-13,4%	5 894	
District Municipality:	—	—	—	—	—	—	—	—	—	
Other grant providers:	—	—	1 546	105	378	1 031	(653)	-63,3%	1 546	
LGSETA GRANT	—	—	1 546	105	378	1 031	(653)	-63,3%	1 546	
Total operating expenditure of Transfers and Grants:	635 280	695 021	793 322	48 298	517 945	563 697	(45 752)	-8,1%	793 322	
Capital expenditure of Transfers and Grants										
National Government:	94 942	125 342	138 342	6 162	59 464	92 228	(32 764)	-35,5%	138 342	
Neighbourhood Development Partnership	5 605	15 000	7 500	—	—	5 000	(5 000)	-100,0%	7 500	
Municipal Infrastructure Grant(MIG)	72 578	106 342	111 142	6 162	58 648	74 095	(15 447)	-20,8%	111 142	
Water Services Infrastructure Grant (WSIG)	16 759	4 000	11 000	—	816	7 333	(6 518)	-88,9%	11 000	
Energy efficiency & demand side management	—	—	—	—	—	—	—	—	—	
Water Intervention Project	—	—	8 700	—	—	5 800	(5 800)	-100,0%	8 700	
Provincial Government:	301	11 000	13 229	—	3 116	8 819	(5 703)	-64,7%	13 229	
Level 2 accreditation	—	—	—	—	—	—	—	—	—	
Museums Services	301	—	—	—	—	—	—	—	—	
Provincialisation of Libraries	—	—	—	—	—	—	—	—	—	
Housing	—	—	1 005	—	—	670	—	—	1 005	
Greenest Town	—	—	1 224	—	—	816	—	—	1 224	
Sport and Recreation	—	11 000	11 000	—	3 116	7 333	(4 217)	-57,5%	11 000	
Community Library Service	—	—	—	—	—	—	—	—	—	
District Municipality:	—	—	—	—	—	—	—	—	—	
Other grant providers:	—	—	3 000	—	—	2 000	(2 000)	-100,0%	3 000	
EDTEA Grant(AIRPORT UPGRADE)	—	—	2 000	—	—	1 333	(1 333)	-100,0%	2 000	
EDTEA Grant(TRADE STALLS)	—	—	1 000	—	—	667	(667)	-100,0%	1 000	
Total capital expenditure of Transfers and Grants	95 243	136 342	154 571	6 162	62 580	103 047	(40 467)	-39,3%	154 571	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	730 523	831 363	947 893	54 460	580 524	666 744	(86 220)	-12,9%	947 893	

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share						-
Integrated National Electrification Programme						-
Finance Management						-
Municipal Systems Improvement						-
Water Services Infrastructure Grant (WSIG)						-
Municipal Infrastructure Grant (MIG)						-
Other transfers and grants [insert description]						-
Provincial Government:		743	58	198	545	73,4%
Museums Services		397	2	68	329	83,0%
Spatial Development Framework Support						-
Provincialisation of Libraries		346	56	130	216	62,4%
Neighbourhood Development Partnership						-
Accredited municipalities						-
District Municipality:		-	-	-	-	
Other grant providers:						
LGSETA GRANT						-
Total operating expenditure of Approved Roll-overs		743	58	198	545	73,4%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Neighbourhood Development Partnership						-
Water Services Infrastructure Grant (WSIG)						-
Water Intervention Project						-
Provincial Government:		1 070	-	936	134	12,5%
Provincialisation of Libraries		657		540	117	17,9%
Community Library Service		413		396	16	3,9%
Museums Services		155	68	106	49	31,7%
District Municipality:		-	-	-	-	
Other grant providers:						
Total capital expenditure of Approved Roll-overs		1 070	-	936	134	12,5%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1 813	58	1 134	679	37,5%

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS		572 490	599 116	601 557	49 748	395 461	401 038	(5 577)	-1%	601 557
% increase	4		4,7%	5,1%						5,1%
TOTAL MANAGERS AND STAFF		548 878	570 234	572 674	47 852	379 460	381 783	(2 323)	-1%	572 674

KZN52 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework				
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23		
R thousands	1																	
Cash Receipts By Source																		
Property rates	34 098	13 457	24 524	28 694	28 804	28 873	28 868	28 208			56 293	271 820	293 022	321 182				
Service charges - electricity revenue	52 762	46 594	48 709	58 340	65 430	58 508	44 909	65 034			255 699	695 985	810 822	938 982				
Service charges - water revenue	14 489	11 241	21 658	2 869	18 426	16 009	17 107	20 012			(5 466)	116 346	128 271	150 362				
Service charges - sanitation revenue	10 166	6 065	10 935	5 216	11 680	10 980	11 674	11 258			(5 729)	72 254	79 002	92 608				
Service charges - refuse	8 644	4 618	6 085	8 061	9 440	9 105	9 881	9 221			(6 938)	58 317	63 240	74 131				
Rental of facilities and equipment	656	602	575	638	658	1 435	637	654			1 677	7 532	7 909	8 344				
Interest earned - external investments	314	768	461	153	72	76	576	457			(581)	2 296	2 410	2 543				
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-			-	-	-	-	-	-		
Dividends received	27	193	243	462	536	494	363	716			(2 616)	421	1 879	1 749				
Fines, penalties and forfeits	2	3	3	4	2	4	6	8			73	105	110	116				
Licences and permits	175 079	18 538	22 980	27 446	48 224	258 128	3 000	617			141 009	695 021	633 136	648 973				
Agency services	314	1 116	-	899	1 613	546	694	493			15 311	20 987	22 036	23 248				
Transfers and Subsidies - Operational																		
Other revenue	296 553	103 395	136 173	132 782	184 885	384 167	117 717	136 677	-	-	448 733	1 941 082	2 041 837	2 282 238				
Cash Receipts by Source																		
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	41 709	-	29 885								49 803	121 377	134 450	122 442				
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																		
Proceeds on Disposal of Fixed and Intangible Assets																		
Short term loans																		
Borrowing (long term/refinancing																		
Increase (decrease) in consumer deposits																		
Decrease (increase) in non-current receivables																		
Decrease (increase) in non-current investments																		
Total Cash Receipts by Source																		
Cash Payments by Type																		
Capital assets	(2 565)	(5 241)	(12 862)	(15 386)	(16 788)	(9 134)	(4 340)	(7 808)			190 707	570 234	590 500	622 221				
Repayment of borrowing	(7 874)	(18 275)	800	3 320	3 287	3 161	3 069				12 881	28 882	30 038	31 239				
Other Cash Flows/Payments	134 545	(47 594)										13 595	39 754	41 424	43 247			
Total Cash Payments by Type																		
NET INCREASE/(DECREASE) IN CASH HELD	61 850	(20 966)	(12 313)	(30 118)	13 058	171 309	(67 431)	(71 983)	-	-	(50 251)	(6 835)	60 492	156 595				
Cash/cash equivalents at the month/year beginning:	15 985	77 335	56 869	44 566	14 447	27 505	198 814	131 383	59 400	59 400	59 400	59 400	9 150	9 150	69 642			
Cash/cash equivalents at the month/year end:	77 835	56 869	44 566	14 447	27 505	198 814	131 383	59 400	59 400	59 400	59 400	9 150	9 150	69 642	226 236			

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M08 February

Description	Ref	2019/20 Audited Outcome	Budget Year 2020/21							
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates		342 534	362 426	362 426	28 208	238 288	241 617	(3 329)	-1%	362 426
Service charges - electricity revenue		621 122	710 188	726 407	55 584	479 723	484 271	(4 549)	-1%	726 407
Service charges - water revenue		188 410	193 910	187 084	17 104	126 240	124 722	1 518	1%	187 084
Service charges - sanitation revenue		112 244	119 429	120 014	9 622	79 631	80 009	(379)	0%	120 014
Service charges - refuse revenue		91 973	95 601	99 017	7 881	65 641	66 012	(370)	-1%	99 017
Rental of facilities and equipment		7 093	7 532	8 917	654	5 855	5 944	(89)	-1%	8 917
Interest earned - external investments		3 068	2 296	2 294	457	2 088	1 529	558	37%	2 294
Interest earned - outstanding debtors		3 835	4 642	4 247	325	2 802	2 831	(29)	-1%	4 247
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5 402	2 105	3 944	716	3 568	2 629	939	36%	3 944
Licences and permits		101	105	41	8	32	28	4	16%	41
Agency services		-	-	-	-	-	-	-	-	0,00%
Transfers and subsidies		549 062	695 021	842 932	47 832	553 170	553 170	-	-	842 932
Other revenue		18 409	20 987	18 384	811	7 827	12 256	(4 429)	-36%	18 384
Gains		52 158	-	2 638	493	3 131	1 758	1 372	78%	2 638
Total Revenue (excluding capital transfers and contributions)		1 995 412	2 214 242	2 378 344	169 695	1 567 995	1 576 778	(8 783)	-1%	2 378 344
Expenditure By Type										
Employee related costs		546 878	570 234	572 674	47 986	379 480	381 783	(2 323)	-1%	572 674
Remuneration of councillors		25 612	28 882	28 882	1 896	16 001	19 255	(3 254)	-17%	28 882
Debt impairment		216 003	283 536	274 982	3 664	18 256	183 321	(165 066)	-90%	274 982
Depreciation & asset impairment		351 202	378 675	365 084	26 808	230 762	243 389	(12 627)	-5%	365 084
Finance charges		64 980	39 754	39 754	3 069	26 159	26 503	(344)	-1%	39 754
Bulk purchases		559 335	557 138	557 138	71 606	345 145	371 425	(26 280)	-7%	557 138
Other materials		127 618	136 114	139 578	10 991	80 275	93 052	(12 777)	-14%	139 578
Contracted services		304 076	388 306	564 999	60 969	361 051	376 666	(15 615)	-4%	564 999
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		10 155	106 290	110 501	6 774	54 459	73 668	(19 209)	-26%	110 501
Losses		76 013	1	659	-	658	440	219	50%	659
Total Expenditure		2 281 870	2 488 931	2 654 252	233 764	1 512 226	1 769 502	(257 276)	-15%	2 654 252
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(286 458)	(274 689)	(275 908)	(64 068)	55 769	(192 723)	248 493	-129%	(275 908)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		90 870	121 377	156 106	6 204	57 963	104 070	(46 108)	-44%	156 106
Surplus/(Deficit) after capital transfers & contributions		(195 588)	(153 312)	(119 803)	(57 864)	113 732	(88 653)	202 385	-228%	(119 803)
Surplus/(Deficit) after taxation		(195 588)	(153 312)	(119 803)	(57 864)	113 732	(88 653)	202 385	-228%	(119 803)

N252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M08 February

N252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

Month	2019/20		Budget Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	0	12 116	–	2 565	2 565	12 116	9 551	78,8%	2%
August	948	12 116	–	5 241	7 806	24 232	16 426	67,8%	5%
September	5 971	12 116	–	12 777	20 584	36 348	15 765	43,4%	14%
October	2 042	12 116	–	15 392	35 976	48 464	12 489	25,8%	25%
November	14 281	12 116	–	16 790	52 766	60 580	7 815	12,9%	36%
December	10 515	12 116	–	10 498	63 264	72 697	9 432	13,0%	44%
January	2 783	12 116	–	4 340	67 605	84 813	17 208	20,3%	46%
February	9 482	12 116	–	6 521	74 125	96 929	22 803	23,5%	51%
March	12 412	12 116	–	0	74 125	109 045	34 919	32,0%	51%
April	8 648	12 116	–	0	74 125	121 161	47 035	38,8%	0
May	10 734	12 116	–	0	74 125	133 277	59 152	44,4%	0
June	46 685	12 116	–	0	74 125	145 393	71 268	49,0%	0
Total Capital expenditure	124 501	145 393	–	74 125					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

<i>Theatres</i>	-	-	-	-	-	-	-	-	-	
<i>Libraries</i>	3 750	-	2 690	118	1 140	1 794	654	36,4%	2 690	
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-	
<i>Police</i>	-	-	-	-	-	-	-	-	-	
<i>Parks</i>	-	-	-	-	-	-	-	-	-	
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-	
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-	
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-	
<i>Markets</i>	-	-	-	-	-	-	-	-	-	
<i>Stalls</i>	294	-	98	-	54	65	11	17,2%	98	
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-	
<i>Airports</i>	-	-	-	-	-	-	-	-	-	
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-	
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	
<i>Sport and Recreation Facilities</i>	-	-	-	-	-	-	-	-	-	
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-	
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-	
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	
<u>Heritage assets</u>	-	-	50	-	-	33	33	100,0%	50	
<i>Monuments</i>	-	-	-	-	-	-	-	-	-	
<i>Historic Buildings</i>	-	-	50	-	-	33	33	100,0%	50	
<i>Works of Art</i>	-	-	-	-	-	-	-	-	-	
<i>Conservation Areas</i>	-	-	-	-	-	-	-	-	-	
<i>Other Heritage</i>	-	-	-	-	-	-	-	-	-	
<u>Investment properties</u>	-	-	-	-	-	-	-	-	-	
<i>Revenue Generating</i>	-	-	-	-	-	-	-	-	-	
<i> Improved Property</i>	-	-	-	-	-	-	-	-	-	
<i> Unimproved Property</i>	-	-	-	-	-	-	-	-	-	
<i>Non-revenue Generating</i>	-	-	-	-	-	-	-	-	-	
<i> Improved Property</i>	-	-	-	-	-	-	-	-	-	
<i> Unimproved Property</i>	-	-	-	-	-	-	-	-	-	
<u>Other assets</u>	-	-	-	-	-	-	-	-	-	
<i>Operational Buildings</i>	-	-	-	-	-	-	-	-	-	
<i> Municipal Offices</i>	-	-	-	-	-	-	-	-	-	
<i> Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-	
<i> Building Plan Offices</i>	-	-	-	-	-	-	-	-	-	
<i> Workshops</i>	-	-	-	-	-	-	-	-	-	
<i> Yards</i>	-	-	-	-	-	-	-	-	-	
<i> Stores</i>	-	-	-	-	-	-	-	-	-	
<i> Laboratories</i>	-	-	-	-	-	-	-	-	-	
<i> Training Centres</i>	-	-	-	-	-	-	-	-	-	
<i> Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-	
<i> Depots</i>	-	-	-	-	-	-	-	-	-	
<i> Capital Spares</i>	-	-	-	-	-	-	-	-	-	
<i>Housing</i>	-	-	-	-	-	-	-	-	-	
<i> Staff Housing</i>	-	-	-	-	-	-	-	-	-	
<i> Social Housing</i>	-	-	-	-	-	-	-	-	-	
<i> Capital Spares</i>	-	-	-	-	-	-	-	-	-	
<u>Biological or Cultivated Assets</u>	-	-	-	-	-	-	-	-	-	
<i>Biological or Cultivated Assets</i>	-	-	-	-	-	-	-	-	-	
<u>Intangible Assets</u>	-	-	-	-	-	-	-	-	-	
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-	
<i>Licences and Rights</i>	-	-	-	-	-	-	-	-	-	
<i> Water Rights</i>	-	-	-	-	-	-	-	-	-	
<i> Effluent Licenses</i>	-	-	-	-	-	-	-	-	-	
<i> Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	
<i>Computer Software and Applications</i>	-	-	-	-	-	-	-	-	-	
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-	
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	
<u>Computer Equipment</u>	-	-	-	-	543	-	(543)	#DIV/0!	-	
<i>Computer Equipment</i>	-	-	-	-	543	-	(543)	#DIV/0!	-	
<u>Furniture and Office Equipment</u>	2 434	1 350	1 460	-	-	974	974	100,0%	1 460	
<i>Furniture and Office Equipment</i>	2 434	1 350	1 460	-	-	974	974	100,0%	1 460	
<u>Machinery and Equipment</u>	857	-	2 838	-	774	1 892	1 118	59,1%	2 838	
<i>Machinery and Equipment</i>	857	-	2 838	-	774	1 892	1 118	59,1%	2 838	
<u>Transport Assets</u>	3 133	3 200	628	-	-	418	418	100,0%	628	
<i>Transport Assets</i>	3 133	3 200	628	-	-	418	418	100,0%	628	
<u>Land</u>	500	-	-	-	-	-	-	-	-	
<i>Land</i>	500	-	-	-	-	-	-	-	-	
<u>Zoo's, Marine and Non-biological Animals</u>	-	-	-	-	-	-	-	-	-	
<i>Zoo's, Marine and Non-biological Animals</i>	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	77 703	70 770	70 080	2 136	29 505	46 720	17 215	36,8%	70 080

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

<i>Libraries</i>	-	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-	-
<i>Police</i>	-	-	-	-	-	-	-	-	-	-
<i>Parks</i>	-	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-	-
<i>Public Abolition Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>	-	-	-	-	-	-	-	-	-	-
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	-	-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>	-	-	-	-	-	-	-	-	-	-
Transport Assets	219	-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>	219	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<i>Land</i>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	15 557	9 000	10 593	-	7 240	7 062	(177)	-2,5%	10 593

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	10	8	(217)	5	5	(144)	(149)	103,5%	(217)	
Galleries	2	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	159	29	128	4	17	86	68	79,6%	128	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	455	560	502	16	207	335	128	38,1%	502	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Abattoir Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	127	115	79	20	62	53	(9)	-17,4%	79	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	757	681	397	-	202	264	62	23,4%	397	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	230	190	310	27	240	207	(33)	-16,0%	310	
Sport and Recreation Facilities	139	298	295	-	35	196	162	82,4%	295	
<i>Indoor Facilities</i>	88	183	183	-	25	122	97	79,2%	183	
<i>Outdoor Facilities</i>	51	115	112	-	9	74	65	87,5%	112	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
<i>Monuments</i>	-	-	-	-	-	-	-	-	-	
<i>Historic Buildings</i>	-	-	-	-	-	-	-	-	-	
<i>Works of Art</i>	-	-	-	-	-	-	-	-	-	
<i>Conservation Areas</i>	-	-	-	-	-	-	-	-	-	
<i>Other Heritage</i>	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
<i>Revenue Generating</i>	-	-	-	-	-	-	-	-	-	
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	
<i>Non-revenue Generating</i>	-	-	-	-	-	-	-	-	-	
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	
Other assets	2 954	4 419	4 072	237	1 755	2 715	960	35,4%	4 072	
Operational Buildings	1 722	3 367	3 266	148	1 001	2 177	1 176	54,0%	3 266	
<i>Municipal Offices</i>	1 640	3 260	3 159	128	915	2 106	1 191	56,6%	3 159	
<i>Pay/Enquiry Points</i>	..	-	-	-	-	-	-	-	-	
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-	
<i>Workshops</i>	17	43	43	8	24	28	5	16,6%	43	
<i>Yards</i>	-	-	-	-	-	-	-	-	-	
<i>Stores</i>	64	64	64	11	63	43	(20)	-46,8%	64	
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-	
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-	
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-	
<i>Depots</i>	-	-	-	-	-	-	-	-	-	
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	
Housing	1 232	1 052	806	89	753	537	(216)	-40,2%	806	
<i>Staff Housing</i>	708	603	379	21	398	253	(146)	-57,7%	379	
<i>Social Housing</i>	524	449	427	68	355	285	(70)	-24,7%	427	
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<i>Biological or Cultivated Assets</i>	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	3 109	3 009	581	2 491	2 006	(485)	-24,2%	3 009	
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-	
<i>Licences and Rights</i>	-	3 109	3 009	581	2 491	2 006	(485)	-24,2%	3 009	
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-	
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-	
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	
<i>Computer Software and Applications</i>	-	3 109	3 009	581	2 491	2 006	(485)	-24,2%	3 009	
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	--	-	-	
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	
Computer Equipment	3 991	-	1 639	179	1 561	1 093	(468)	-42,9%	1 639	
<i>Computer Equipment</i>	3 991	-	1 639	179	1 561	1 093	(468)	-42,9%	1 639	
Furniture and Office Equipment	16	38	37	1	11	24	14	56,9%	37	
<i>Furniture and Office Equipment</i>	16	38	37	1	11	24	14	56,9%	37	
Machinery and Equipment	6 638	5 830	6 070	1 427	5 215	4 047	(1 169)	-28,9%	6 070	
<i>Machinery and Equipment</i>	6 638	5 830	6 070	1 427	5 215	4 047	(1 169)	-28,9%	6 070	
Transport Assets	-	-	-	-	-	-	-	-	-	
<i>Transport Assets</i>	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
<i>Land</i>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<i>Zoo's, Marine and Non-biological Animals</i>	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	44 151	86 495	78 829	9 172	52 696	52 553	(143)	-0,3%	78 829

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	137	-	-	15	76	-	(76)	#DIV/0!	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	133	-	-	15	74	-	(74)	#DIV/0!	-	
Cemeteries/Crematoria	3 278	-	-	364	1 821	-	(1 821)	#DIV/0!	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	1 400	-	-	156	778	-	(778)	#DIV/0!	-	
Public Open Space	546	-	-	61	303	-	(303)	#DIV/0!	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Abattoir Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	6	6	-	-	4	4	100,0%	6	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	6	6	-	-	4	4	100,0%	6	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	10 232	61 996	61 996	1 137	5 684	41 331	35 646	86,2%	61 996	
Operational Buildings	10 232	61 996	61 996	1 137	5 684	41 331	35 646	86,2%	61 996	
Municipal Offices	10 232	61 996	61 996	1 137	5 684	41 331	35 646	86,2%	61 996	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	1 773	-	-	197	985	-	(985)	#DIV/0!	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	1 773	-	-	197	985	-	(985)	#DIV/0!	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	1 773	-	-	197	985	-	(985)	#DIV/0!	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	963	-	-	107	535	-	(535)	#DIV/0!	-	
Computer Equipment	963	-	-	107	535	-	(535)	#DIV/0!	-	
Furniture and Office Equipment	2 008	-	-	223	1 116	-	(1 116)	#DIV/0!	-	
Furniture and Office Equipment	2 008	-	-	223	1 116	-	(1 116)	#DIV/0!	-	
Machinery and Equipment	2 720	-	-	302	1 511	-	(1 511)	#DIV/0!	-	
Machinery and Equipment	2 720	-	-	302	1 511	-	(1 511)	#DIV/0!	-	
Transport Assets	4 657	-	-	517	2 587	-	(2 587)	#DIV/0!	-	
Transport Assets	4 657	-	-	517	2 587	-	(2 587)	#DIV/0!	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Depreciation	1	351 202	378 675	365 084	26 808	230 762	243 389	12 627	5,2%	365 084

KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February

Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-
Puris	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Abolition Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	2 000	-	-	1 333	1 333	100,0%	2 000	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	4 000	-	-	2 667	2 667	100,0%	4 000	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	44	11 000	11 000	-	3 116	7 333	4 217	57,5%	11 000	-	-
Indoor Facilities	44	-	-	-	3 116	-	(3 116)	#DIV/0!	-	-	-
Outdoor Facilities	-	11 000	11 000	-	-	7 333	7 333	100,0%	11 000	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	4 450	-	5 639	-	51	3 759	3 709	98,7%	5 639	-	-
Operational Buildings	4 450	-	5 639	-	51	3 759	3 709	98,7%	5 639	-	-
Municipal Offices	4 450	-	5 639	-	51	3 759	3 709	98,7%	5 639	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	138	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	138	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	31 241	65 623	104 720	4 155	37 381	69 814	32 433	46,5%	104 720	

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

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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


Eskom
TEL: 08600 37566
SMS: 35328

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.47
BILLING DATE	2022-03-01
TAX INVOICE NO	557259202327
ACCOUNT MONTH	FEBRUARY 2022
CURRENT DUE DATE	2022-03-31
VAT REG NO	4000791824

TAX INVOICE

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

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE	R	4,859.96
TRANSMISSION NETWORK CAPACITY	R	1,711,250.00
URBAN LOW VOLTAGE SUBSIDY	R	2,437,500.00
ANCILLARY SERVICE (ALL)	R	164,512.75
ENERGY CHARGE (STD)	R	12,386,790.40
ENERGY CHARGE (PEAK)	R	7,327,136.60
ENERGY CHARGE (OFF)	R	8,108,843.45
ELECTRIFICATION AND RURAL SUBS (ALL)	R	3,701,536.81
SERVICE CHARGE	R	152,178.04
TOTAL CHARGES FOR BILLING PERIOD	R	35,994,608.01

ACCOUNT SUMMARY FOR FEBRUARY 2022

BALANCE BROUGHT FORWARD	(Due Date 2022-03-03)	R	205,772,367.24
PAYMENT(S) RECEIVED	Cash - 2022-02-15	R	-48,251,351.73
TOTAL CHARGES FOR BILLING PERIOD		R	35,994,608.01
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES	R	-56,558.30
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	5,390,707.46

COPY ONLY

ACCOUNT NO / REFERENCE NO

5578885631
NAME
NEWCASTLE MUNICIPALITY
FAX NUMBER
0343129697
0934 5578885631

11341 5578885631



>>> 9207 0557 8885 6313



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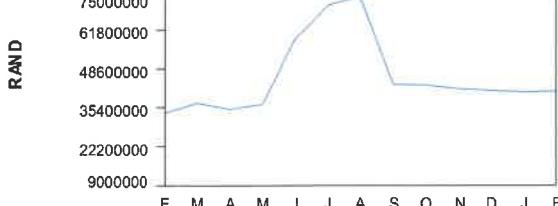


TOTAL AMOUNT DUE

198,849,772.65

ARREARS				CURRENT	TOTAL DUE	R	198,849,772.68
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	74,711,429.7	0.00	41,743,809.10	41,009,218.39

Account OVERDUE - Subject to Disconnection



MONTH

Message
Eskom can optimise your electrical load to free up energy you could use to expand your business. Eskom can suggest funding agencies for your expansion. E mail advisoryservice@eskom.co.za. To fast track a reply, write "URGENT ENQUIRY" in the subject!

PAYMENT ARRANGEMENT

INSTALMENT	0.00
ARREARS	(Due Immediately)
DUE DATE	(For Current Amount)
2022-03-31	
AMOUNT PAID	
LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT	

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

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	2022-03-01
TAX INVOICE NO	557259202327
ACCOUNT MONTH	FEBRUARY 2022
CURRENT DUE DATE	2022-03-31
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

CONSUMPTION DETAILS (2022-02-01 - 2022-02-28)

ENERGY CONSUMPTION OFF PEAK kWh	14,500,792.90
ENERGY CONSUMPTION STD kWh	14,051,945.94
ENERGY CONSUMPTION PEAK kWh	5,720,749.86
ENERGY CONSUMPTION ALL kWh	34,273,488.70
DEMAND CONSUMPTION - OFF PEAK	64,281.98
DEMAND CONSUMPTION - STD	69,464.83
DEMAND CONSUMPTION - PEAK	68,820.62
DEMAND READING - KW/KVA	69,464.83
REACTIVE ENERGY - OFF PEAK	5,288,753.62
REACTIVE ENERGY - STD	5,108,942.70
REACTIVE ENERGY - PEAK	1,986,870.94
LOAD FACTOR	78.00

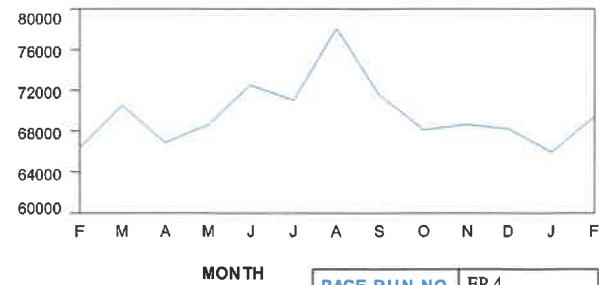
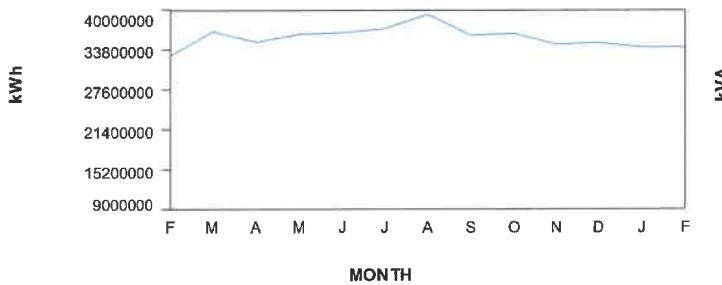
PREMISE ID NUMBER **5578885383** TARIFF NAME: Megaflex

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

Administration Charge @ R173.57 per day for 28 days	R	4,859.96
TX Network Capacity Charge 125,000 kVa @ R13.69 : = R13.69/kVA	R	1,711,250.00
Urban Low Voltage Subsidy 125,000 kVa @ R19.50 : = R19.50/kVA	R	2,437,500.00
Ancillary Service Charge 34,273,489 kWh @ R0.0048 /kWh	R	164,512.75
Low Season Standard Energy Charge 14,051,946 kWh @ R0.8815 /kWh	R	12,386,790.40
Low Season Peak Energy Charge 5,720,750 kWh @ R1.2808 /kWh	R	7,327,136.60
Low Season Off Peak Energy Charge 14,500,793 kWh @ R0.5592 /kWh	R	8,108,843.45
Electrification and Rural Subsidy 34,273,489 kWh @ R0.108 /kWh	R	3,701,536.81

SERVICE CHARGE R 152,178.04

TOTAL CHARGES R **35,994,608.01**



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BILL GROUP	
BILL PAGE	2 OF 2

Tax Invoice

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



**uthukela
water**

Tax Registration	4270212725
Telephone	034 328 5000
Invoice No	INV00002610
Date	2022/02/01

Bill to:

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

<u>Item Description</u>	<u>Quantity</u>	<u>Price (Ex)</u>	<u>Tax</u>
FEBRUARY 2022 BULK INVOICE	2 792 840.00	3.94	1 650 568.44

Deposit Banking Details

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

Total (Excl)	11 003 789.80
Tax	1 650 568.44
Total	12 654 358.04

Moola

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

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

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

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



uthukela
water

Telephone	034 328 5000
Fax	034 326 3388
Date	2022/02/28
Amount Due	152 621 608.37

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
2021/07/01		Balance Brought Forward		116 667 909.30		116 667 909.30
2021/07/01	INV00002555	Invoice		12 378 302.33		129 046 211.63
2021/08/02	INV00002556	Invoice		12 665 069.32		141 711 280.95
2021/08/04	Newcastle Munic	Newcastle Municipality - WSA			12 350 147.53	129 361 133.42
2021/09/01	INV00002563	Invoice		12 615 554.56		141 976 687.98
2021/10/03	INV00002575	Invoice		12 745 671.28		154 722 359.26
2021/11/02	INV00002579	Invoice		10 663 282.98		165 385 642.24
2021/11/03	CRN0066	Invoice			10 663 282.98	154 722 359.26
2021/11/03	INV00002580	Invoice		12 262 775.43		166 985 134.69
2021/10/26	Newcastle Munic	Newcastle Municipality - WSA			6 000 000.00	160 985 134.69
2021/12/06	INV00002585	Invoice		12 511 699.51		173 496 834.20
2021/12/06	CRN0068	Invoice			12 511 699.51	160 985 134.69
2021/12/01	INV00002586	Invoice		12 511 699.51		173 496 834.20
2021/12/07	Newcastle Munic	Newcastle Municipality - WSA			10 852 701.21	162 644 132.99
2021/12/15	Newcastle Munic	Newcastle Municipality - WSA			11 670 929.58	150 973 203.41

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
77 354 593.75	12 615 554.56	12 745 671.28	12 262 775.43	12 511 699.51	12 476 955.80	12 654 358.04	152 621 608.37

Deposit Banking Details

uThukela Water (Pty) Ltd

Account Number: 61938939

Bank Name: Standard Bank

Branch Code: 057724

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
77 354 593.75	12 615 554.56	12 745 671.28	12 262 775.43	12 511 699.51	12 476 955.80	12 654 358.04	152 621 608.37

UTHUKELA WATER 28 FEBRUARY 2022 RECON

Date	Details	AMOUNT EXCL VAT	VAT AMOUNT	CURRENT BILLING MOVEMENT	BALANCES
1/Jul/2021	Opening Balance	101 450 355,92	15 217 553,38	116 667 909,30	116 667 909,30 JUN RECON
	Invoices raised previous months				
2/Feb/2022	Invoice raised during the month	76 222 633,24 11 003 789,60 87 226 422,84	11 433 394,99 1 650 568,44 13 083 963,43	87 656 028,23 12 654 358,04 100 310 386,27	87 656 028,23 12 654 358,04 100 310 386,27
	Total invoices for the year				
	Payments made previous months				
15/Feb/2022	Payment made during the month	(44 680 631,24) (11 281 705,45) (55 962 336,69)	(6 702 094,69) (1 692 255,82) (8 394 350,51)	(51 382 725,93) (12 973 961,27) (64 356 687,20)	(51 382 725,93) (12 973 961,27) (64 356 687,20)
	Total payments for the year				
28/02/2022	Closing Balance	132 714 442,07	19 907 166,30	152 621 608,37	152 621 608,37
	BALANCE AS PER GL-(#010710010346)				
		76 222 633,17			

Preparer: Ikho Hendri
Junior AccountantReviewer: CN Kubheka CK
Manager: ExpenditureReviewer: S T Byela S.T.B
Director :Expenditure and Revenue EnhancementReviewer: S M Nkosi S.M.N
STRATEGIC EXECUTIVE DIRECTOR: BTO

Date: 02/03/2022

Date: 04/03/2022

Date: 03/03/2022

Date: 03/03/2022

INVESTMENT REGISTER FOR THE YEAR 2021/2022

NEWCASTLE LOCAL MUNICIPALITY

INVESTMENTS REGISTER FOR Feb 2022

Name Of Investment	Account Number	Opening Balance	Investment Made	Investment Matured	Withdrawals Made	Accrued Interest	Interest Capitalized	Bank Charges Vat & Other	Bank Balance
Self Insurance Reserve Fund	Standard Bank 068450354/015	R 126,585.99	R 1,000,000.00		R 0.00		R 25,755.73		R 1,152,341.72
Housing Development Fund	Standard Bank 068450354/016	R 76,816.84	R 104,636,683.50		R 75,000,000.00		R 529,603.20		R 30,243,103.54
Provincialisation	Standard Bank 068450354/035	R 43,497.23	R 0.00		R 43,497.23		R 0.00		R 0.00
MDG	Standard Bank 068450354/036	R 18,528.89	R 3,894,231.35		R 0.00		R 53,361.90		R 3,966,122.14
NDPG	Standard Bank 068450354/037	R 36,659.25	R 3,686,666.66		R 3,703,325.91		R 2,169.86		R 0.00
Electrification Grant	Standard Bank 068450354/038	R 60,906.28	R 0.00		R 60,906.28		R 0.00		R 0.00
FGM	Standard Bank 068450354/039	R 79,269.05	R 0.00		R 79,269.05		R 0.00		R 0.00
Title deed low cost housing	Standard Bank 068450354/040	R 95,975.91	R 16,500,000.00		R 8,000,000.00		R 132,550.83		R 8,728,526.74
Capacity Building	Absa: 928456248	R 64,583.53	R 0.00		R 64,463.53		R 0.00		R 0.00
Council Funds	Absa 9300506428	R 0.00	R 0.00		R 0.00		R 120.00		R 0.00
VAT Refund	Absa Bank : 9936019602	R 545,945.93	R 0.00		R 0.00		R 8,916.35		R 554,862.28
Council Funds	Nedbank 037648555441 46	R 117.05	R 17,709,000.00		R 17,757,163.06		R 48,046.01		R 0.00
Council Funds	Nedbank 037648555441 47	R 117.05	R 5,000,000.00		R 5,012,683.93		R 12,566.88		R 0.00
Council Funds	Nedbank 037648555441 48	R 117.07	R 0.00		R 117.97		R 0.90		R 0.00
Council Funds	Nedbank 037648555441 49	R 117.07	R 0.00		R 117.97		R 0.90		R 0.00
Council Funds	Nedbank 037648555441 52	R 132,168.09	R 380,270,681.53		R 353,700,000.00		R 1,094,229.18		R 7,797,078.80
Council Funds	Nedbank 037648555441 53	R 46.90	R 0.00		R 46.93		R 0.03		R 0.00
Post Office Guaranteee	Nedbank 037648555441 56	R 382,513.94	R 0.00		R 12,638.70		R 0.00		R 382,513.94
Council Funds	Nedbank 037648555441 57	R 0.00	R 20,000,000.00		R 20,000,000.00		R 0.00		R 0.00
Total		R 1,663,966.07	R 532,677,263.04	R 0.00	R 483,421,591.86		R 14,808.56	R 1,905,031.91	R 120.00
					(not added to capital)				R 52,824,549.16

Balance as per Bank Statements at 28 Feb 2022



Month Recon
Feb 2022

Investments Reconciliation Statement as at 2022/02/28

Closing Balance as per GL at 2022/02/28	89,531,963.69
030997010001	42,406,931.37
030997070301	734,789,322.32
030997080301	-687,664,290.00

Closing Balance as per Bank Statement at 28 Feb2022	52,824,549.16
STD 068450354/015	1,152,341.72
STD 068450354/016	30,243,103.54
STD 068450354/036	3,966,122.14
STD 068450354/040	8,728,526.74
ABSA 9300506428	554,862.28
NEDBANK 03/7648555441/052	7,797,078.80
NEDBANK 03/7648555441/056	382,513.94

Reconciling Amount	-36,707,414.53
---------------------------	-----------------------

Reconciling Items	
JV38194	1,189.26
JV38193	126,654.91
JV38192	164,741.30
JV707353	-27,000,000.00
JV707436	-10,000,000.00
TOTAL	-36,707,414.53

Prepared by: SITHEMBISO
Accountant: Financial Reporting
Budget & Treasury Office

Checked by: B N KHUMALO
Manager: Financial reporting
Budget & Treasury Office

Reviewed by: M S NDLOVU
Director: Budget and Financial Reforms
Budget & Treasury Office

Approved by: S M NKOSI
Strategic Executive Director:
Budget & Treasury Office

SUMMARY OF LOAN REGISTER FOR FEBRUARY

Account number	Interest Rate	Loan Amount	Opening balance as at 01.07.2021	Total Capital Payments	Interest Capitalised to Date	Interest Capitalised for the month	Total Interest Payments	Balance
Loan Account: 61000536	9.37%	24,285,550.00	4,569,221.41	2,843,583.15	163,621.59	10,945.49	303,998.55	1,585,261.30
Loan Account: 61000654	9.40%	25,993,166.00	7,462,923.97	1,331,702.13	391,966.26	41,645.22	332,939.72	6,190,248.38
Loan Account: 61000826	11.29%	12,750,000.00	4,129,319.58	493,066.85	279,314.83	30,600.45	227,339.64	3,698,227.92
Loan Account: 61000827	11.25%	1,975,000.00	1,397,370.65	49,610.22	99,494.93	11,302.34	76,657.09	1,370,588.27
Loan Account: 61000920	10.69%	7,000,000.00	4,979,491.43	438,484.62	317,354.41	35,183.05	493,896.36	4,364,464.86
Loan Account: 61000921	10.83%	1,850,000.00	1,261,676.09	48,683.74	84,137.60	9,543.24	128,353.37	1,168,776.58
Loan Account: 61007325	5.00%	11,980,174.80	6,423,987.65	920,146.92	189,744.89	20,514.46	301,943.98	5,391,641.64
Loan Account: 61007195	10.40%	122,185,000.00	99,480,056.49	6,773,802.84	6,261,062.95	700,694.40	9,663,431.14	89,303,885.46
Loan Account: 3042598105	11.44%	284,839,939.00	263,293,802.81	15,620,708.04	18,340,869.25	2,208,099.64	28,059,428.40	237,954,535.62
Totals			28,509,788.51	26,127,566.71	3,068,528.29	39,587,998.25	351,027,630.03	
							350,986,990.16	

BALANCE PER GENERAL LEDGER

DIFF - STATEMENT VS GEN LED

VARIANCE
SAVINGS ON LOAN 61000536
LOAN 61000920
OVERPAYMENT ON LOAN

PREPARED BY:

REVIEWED BY:

C HARIPARSAD
BN KHUMALO

ACCOUNTANT: GEN ACCOUNT & ADMIN SERVICES

DATE:

DATE:

MS NDLOVU
DIRECTOR:
BUDGET &
FINANCIAL
REFORMS

DATE:

SM NKOSI
STRATEGIC
EXECUTIVE
DIRECTOR: BUDGET
& TREASURY
OFFICE

DATE:

NEWCASTLE MUNICIPALITY GRANT REGISTER FOR FEBRUARY 2022

Number	Vote number	Description	Opening balance	Receipts	Expenditure for FEB	Adjustments	Total Expenditure before VAT	VAT FOR THE MONTH	Total VAT Amount	Total Expenditure after VAT	Closing balance
1	030952000709	Environment Management Framework	(502 871,43)								(502 871,43)
2	030952000709	Cleanest Town	(823 975,11)								(823 975,11)
3	0309520043812	Elevitification Grant	-								-
4	0309520035812	Title Deeds Restoration Grant	(2 717 163,18)								(2 717 163,18)
5	0309520020212	Expanded PWNs Incentive	-								-
6	0309520050712	Financial Management Grant (FMG)	-								-
7	0309520055112	Grant Skill Development	(1 548 184,81)								(1 548 184,81)
8	030952013612	Community Library Services Grant	(412 589,81)								(412 589,81)
9	030952021001	Ingego Fresh Produce	(11 353,39)								(11 353,39)
10	030952023901	Sports Maintenance Facilities Grant	(10 220,00)								(10 220,00)
11	030952001212	MIG	-								-
12	030952008209	Osterville Arts Centre	(38 920,00)								(38 920,00)
13	030952008301	Corridor Development	(131 074,84)								(131 074,84)
14	030952022812	Provincialisation	(1 003 385,95)								(1 003 385,95)
15	030952011012	Carnegie Art Gallery	(350 487,84)								(350 487,84)
16	030952028712	Fort Amiel Museum	(201 732,75)								(201 732,75)
17	030952018912	Capacity Building Housing	(2 102 588,51)								(2 102 588,51)
18	030952019001	Newcastle Airport	(1 815 281,36)								(1 815 281,36)
19	030952018001	Hawker Stalls	(1 023 479,11)								(1 023 479,11)
20	030952019001	Newcastle Airport	(2 000 000,00)								(2 000 000,00)
21	030953025112	Neighbouring Development Partnership Grant	(5 938 933,12)								(5 938 933,12)
22	030953125612	Municipal Water Infra Grant	(8 516 399,60)								(8 516 399,60)
23	030952034612	All Housing Grants	(4 266 812,78)								(4 266 812,78)
24	03095202211	Sport and Recreation	(5 647 084,32)								(5 647 084,32)
25	030952002501	Title Deeds Restoration Grant - Post Energy Efficiency and Demand Side Management Grant	(5 188 326,30)								(5 188 326,30)
26	030952043901		(4 000 000,00)								(4 000 000,00)
		TOTAL	(41 232 313,71)				(429 495 435,41)		54 428 355,05	14 459 000,00	288 853 233,00
											1 160 701,80
											11 175 598,11
											288 028 783,01
											(158 942 966,00)

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

**C HARIPARSAD
ACCOUNTANT**

**B.N KHUMALO
MANAGER**

**M.S NDLOVO
& FINANCIAL**

**S.M NKOSI
DIRECTOR: BUDGET &**

DATE:

DATE:

DATE:

DATE:

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 Feb 2022

Description	2020/21 Unaudited Outcome	NEWCASTLE MUNICIPALITY							
		Current Year 2021/22							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
R thousands									
Revenue By Source									
Service charges - water revenue	111,420	131,717		11,004	87,226	87,811	(585)	-0.7%	
Service charges - other								%	
Rental of facilities and equipment									
Interest earned - external investments									
Interest earned - outstanding debtors									
Agency services									
Transfers recognised - operational									
Other revenue									
Gains on disposal of PPE									
Total Revenue (excluding capital transfers and contributions)	111,420	131,717	-	11,004	87,226	87,811	(585)	-0.7%	
Expenditure By Type									
Employee related costs	14,853	15,793		1,134	10,165	10,528	(363)	-3.4%	
Remuneration of Directors	-	-		-	-	-	-	-	
Debt impairment	-	-		-	-	-	-	-	
Depreciation & asset impairment	59,410	823		69	549	549	0	0.0%	
Finance charges	-	-		-	-	-	-	-	
Bulk purchases	30,245	24,276		2,021	16,184	16,184	0	0.0%	
Materials and Supplies	6,481	6,170		643	3,640	4,113	(473)	-11.5%	
Contracted services	3,468	11,071		173	1,381	7,381	(6,000)	-81.3%	
Transfers and grants	-	-		-	-	-	-	-	
Other expenditure	32,453	29,586		3,029	25,949	19,724	6,225	31.6%	
Loss on disposal of PPE	-	-		-	-	-	-	-	
Total Expenditure	146,910	87,718	-	7,069	57,868	58,479	(611)	-1.0%	
Recharge									
Head Office Recharge	51,174	40,430		2,407	21,744	26,953	(5,209)	-19.3%	
Surplus/(Deficit)	(86,664)	3,569	-	1,527	7,614	2,379		12,569	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
Transfers and subsidies - capital (in-kind - all)									
Surplus/(Deficit) for the year	(86,664)	3,569	-	1,527	7,614	2,379		12,569	



Tran list no	Date	Description	Fees (R)	Debits (R)	Credits (R)	Balance (R)
		Balance brought forward				
28/02/2022		CM SWP FROM-1162660066			4,925,196.21	6,569,740.66
28/02/2022		TRANSFER TO 1180366085	13.85	8,807.78		6,560,932.88
Closing balance						6,560,932.88

see money differently

NEDBANK

We subscribe to the Code of Banking Practice of The Banking Association South Africa and, for unresolved disputes, support resolution through the Ombudsman for Banking Service, Authorised financial services and registered credit provider (NCRCPI6).
Nedbank Ltd Reg No 1951/000009/06.
Page 27 of 27



THE FINANCIAL MANAGER
*NEWCASTLE LOCAL MUNICIPALITY
PRIMARY BANK ACCOUNT
X6621
NEWCASTLE
2940

135 Rivonia Road, Sandown, 2196
P O Box 1144, Johannesburg, 2000, South Africa

Bank VAT Reg No 4320116074
Lost cards 0800 110 929

Client Solution Desk 0860 555 333
nedbank.co.za

Tax invoice

Some of our fees will change on 1 January 2022.

For more information go to nedbank.co.za or consult your business manager.



Please examine this statement soonest. If no error is reported within 30 days after receipt, the statement will be considered as being correct.

Account summary

Account type	Account number
Current account	1162667338
Statement date:	28/02/2022
Statement period:	31/01/2022 – 28/02/2022
Statement frequency:	Month-end
Envelope:	1 of 1
Total pages:	27
Client VAT number:	

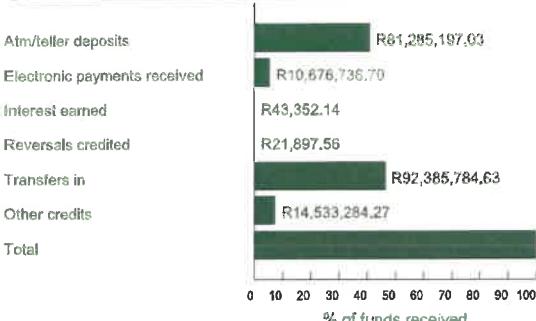
Bank charges summary

Other charges	R0.00
Bank charge(s) (total)	R0.00
*VAT inclusive @	15.000%
VAT calculated monthly	

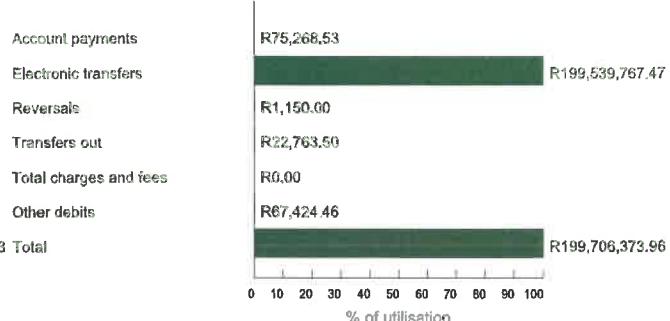
Cashflow

Opening balance	R7,321,054.51
Funds received/Credits	R198,946,252.33
Funds used/Debits	R199,706,373.96
Closing balance	R6,560,932.88
Annual credit interest rate	0.000%

Total funds received/credits R198,946,252.33



Total funds used/debits R199,706,373.96



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Tran list no	Date	Description	Fees (R)	Debits (R)	Credits (R)	Balance (R)
		Balance brought forward				
	28/02/2022	220010020479			1,161.00	4,918,689.07
	28/02/2022	210010025238			933.12	4,919,622.19
	28/02/2022	290003513586			782.18	4,920,404.37
	28/02/2022	260010012728			700.00	4,921,104.37
	28/02/2022	180010007902			670.00	4,921,774.37
	28/02/2022	210002702141			583.00	4,922,357.37
	28/02/2022	350002493224			558.35	4,922,915.72
	28/02/2022	320010029637			485.00	4,923,400.72
	28/02/2022	190010025236			369.84	4,923,770.56
	28/02/2022	150010032154			360.00	4,924,130.56
	28/02/2022	230006506961			350.00	4,924,480.56
	28/02/2022	200010025229			259.68	4,924,740.24
	28/02/2022	200010025237			242.16	4,924,982.40
	28/02/2022	300010028959			100.00	4,925,082.40
	28/02/2022	130010025230			57.84	4,925,140.24
019943	28/02/2022	300001143494			55.87	4,925,196.21
	28/02/2022	CM SWP TO-1162667338		4,925,196.21		0.00
Closing balance						0.00

see money differently

NEDBANK

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Nedbank Ltd Reg No 1951/00009/06.
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THE FINANCIAL MANAGER
*NEWCASTLE LOCAL MUNICIPALITY
COLLECTION ACCOUNT
X6621
NEWCASTLE
2940

135 Rivonia Road, Sandown, 2196
P O Box 1144, Johannesburg, 2000, South Africa

Bank VAT Reg No 4320116074
Lost cards 0800 110 929

Client Solution Desk 0860 555 333
nedbank.co.za

Tax invoice

Some of our fees will change on 1 January 2022.

For more information go to nedbank.co.za or consult your business manager.



Please examine this statement soonest. If no error is reported within 30 days after receipt, the statement will be considered as being correct.

Account summary

Account type	Account number
Current account	1162660066
Statement date:	28/02/2022
Statement period:	31/01/2022 – 28/02/2022
Statement frequency:	Month-end
Envelope:	1 of 1
Total pages:	183
Client VAT number:	

Bank charges summary

Other charges	R0.00
Bank charge(s) (total)	R0.00
*VAT inclusive @	15.000%
VAT calculated monthly	

Cashflow

Opening balance	R0.00	R0.00
Funds received/Credits	R77,355,939.17	
Funds used/Debits	R77,355,939.17	
Closing balance	R0.00	
Annual credit interest rate	0.000%	

Total funds received/credits

R77,355,939.17

Atm/teller deposits

R896,726.08

Electronic payments received

R51,830,968.70

Stop orders

R50,731.71

Transfers in

R14,405,482.87

Other credits

R10,172,029.81

Total

R77,355,939.17



Total funds used/debits

R77,355,939.17

Reversals

R187,998.69

Total charges and fees

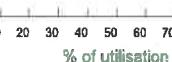
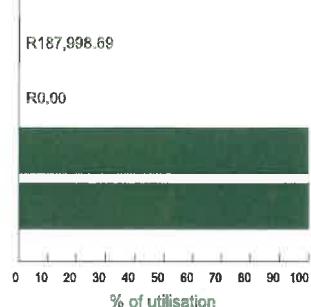
R0.00

Other debits

R77,167,940.48

Total

R77,355,939.17



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NEDBANK

We subscribe to the Code of Banking Practice of The Banking Association South Africa and, for unresolved disputes, support resolution through the Ombudsman for Banking Services. Authorised financial services and registered credit provider (NCRCF16). Nedbank Ltd Reg No 1951/000009/06. Page 1 of 183



NEWCASTLE MUNICIPALITY
(Registration number KZ252)

**ANNUAL FINANCIAL STATEMENTS
FOR THE 8 MONTHS ENDED 28 FEBRUARY 2022**

Newcastle Municipality

Annual Financial Statements for the 8 Months ended 28 February 2022

Statement of Financial Position as at 28 February 2022

Figures in Rand	Note(s)	28 February 2022	30 June 2021
Assets			
Current Assets			
Inventories		24 217 515	18 806 337
Receivables from exchange transactions		36 847 715	101 055 892
Receivables from non-exchange transactions		19 278 908	16 002 938
VAT receivable		7 282 384	-
Consumer debtors from exchange transactions		739 905 741	508 217 581
Consumer debtors from non-exchange transactions		97 576 442	136 908 187
Cash and cash equivalents		59 400 267	9 500 299
		984 508 972	790 491 234
Non-Current Assets			
Investment property		326 839 618	327 734 618
Property, plant and equipment		6 314 212 291	6 470 545 398
Intangible assets		694 323	1 257 668
Heritage assets		11 822 732	11 757 932
Investments in associates		187 056 075	187 056 075
		6 840 625 039	6 998 351 691
Total Assets		7 825 134 011	7 788 842 925
Liabilities			
Current Liabilities			
Financial liabilities		16 505 638	30 987 268
Finance lease obligation		109 927	109 927
Payables from exchange transactions		664 086 225	800 264 663
VAT payable		-	18 539 020
Consumer deposits		28 264 290	27 501 909
Unspent conditional grants and receipts		158 242 957	41 232 304
Defined benefit plan		11 406 000	11 406 000
		878 615 037	930 041 091
Non-Current Liabilities			
Financial liabilities		334 481 352	362 011 519
Finance lease obligation		1 556 788	42 180
Defined benefit plan		155 397 002	155 397 002
Provision for rehabilitation of landfill site		59 199 647	59 199 647
		550 634 789	576 650 348
Total Liabilities		1 429 249 826	1 506 691 439
Net Assets		6 395 884 185	6 282 151 486
Reserves			
Housing Development fund		29 620 119	29 806 660
Self-insurance reserve		331 714	435 241
Accumulated surplus		6 365 932 352	6 251 909 585
Total Net Assets		6 395 884 185	6 282 151 486

Newcastle Municipality

Annual Financial Statements for the 8 Months ended 28 February 2022

Statement of Financial Performance

Figures in Rand	Note(s)	28 February 2022	30 June 2021
Revenue			
Revenue from exchange transactions			
Service charges		750 829 400	1 013 748 409
Rental of facilities and equipment		5 855 448	7 093 441
Other Revenue		8 232 366	18 701 443
Interest received		4 889 340	6 660 722
Total revenue from exchange transactions		769 806 554	1 046 204 015
Revenue from non-exchange transactions			
Taxation revenue			
Property rates		238 288 343	342 533 924
Licences and Permits		31 773	101 472
Transfer revenue			
Government grants & subsidies		611 132 781	639 932 157
Fines, Penalties and Forfeits		3 568 037	5 401 977
Total revenue from non-exchange transactions		853 020 934	987 969 530
Total revenue		1 622 827 488	2 034 173 545
Expenditure			
Employee related costs		379 459 801	546 878 068
Remuneration of councillors		16 000 968	25 611 680
Depreciation and amortisation		230 761 735	351 084 296
Finance costs		26 158 817	64 979 614
Debt Impairment		18 255 642	217 027 951
Bulk purchases		345 145 455	559 335 056
Contracted services		342 470 476	273 733 982
General Expenses		153 314 446	138 569 468
Total expenditure		1 511 567 340	2 177 220 115
Operating surplus (deficit)		111 260 148	(143 046 570)
Share of deficit in investment in associates		-	(30 277 147)
Actuarial gains/losses		-	12 908 000
Impairment loss		-	(25 822 582)
Inventories losses/write-downs		(658 462)	(117 170)
Profit/(Loss) on Sale of Assets		3 130 564	(50 052 096)
Public contributions and donations		-	39 249 962
Surplus (deficit) for the 8 Months		2 472 102	(54 111 033)
		113 732 250	(197 157 603)

Newcastle Municipality

Annual Financial Statements for the 8 Months ended 28 February 2022

Statement of Changes in Net Assets

Figures in Rand	Housing Development Fund	Self Insurance Reserves	Total reserves	Accumulated surplus	Total net assets
Balance at 01 July 2020	28 807 981	532 983	29 340 964	6 448 360 338	6 477 701 302
Changes in net assets					
Deficit for the year	-	-	-	(197 157 603)	(197 157 603)
Transfer to Housing Development Fund	998 679	-	998 679	(998 679)	-
Transfer from Self Insurance Reserves	-	(97 742)	(97 742)	97 742	-
Prior year error Indigent	-	-	-	1 637 589	1 637 589
Prior Period Error Creditors	-	-	-	(29 802)	(29 802)
Total changes	998 679	(97 742)	900 937	(196 450 753)	(195 549 816)
Balance at 01 July 2021	29 806 660	435 241	30 241 901	6 251 910 034	6 282 151 935
Deficit for the year	-	-	-	113 732 250	113 732 250
Transfer to Housing Development Fund	(186 541)	-	(186 541)	186 541	-
Transfer from Self Insurance Reserves	-	(103 527)	(103 527)	103 527	-
Other 2	-	-	-	-	-
Total changes	(186 541)	(103 527)	(290 068)	114 022 318	113 732 250
Balance at 28 February 2022	29 620 119	331 714	29 951 833	6 365 932 352	6 395 884 185

Newcastle Municipality

Annual Financial Statements for the 8 Months ended 28 February 2022

Cash Flow Statement

Figures in Rand	Note(s)	28 February 2022	30 June 2021
Cash flows from operating activities			
Receipts			
Sale of goods and services		857 887 898	1 083 861 952
Grants		728 143 434	635 415 131
Interest income		4 889 340	6 660 722
		<u>1 590 920 672</u>	<u>1 725 937 805</u>
Payments			
Employee costs and Councillors remuneration		(395 460 769)	(568 958 990)
Suppliers		(1 008 999 410)	(990 347 232)
Finance costs		(26 158 817)	(42 720 784)
		<u>(1 430 618 996)</u>	<u>(1 602 027 006)</u>
Net cash flows from operating activities		<u>160 301 676</u>	<u>123 910 799</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		(74 013 820)	(124 427 766)
Proceeds from sale of property, plant and equipment		3 325 889	1 649 005
Proceeds from sale of Investment property		895 000	1 478 261
Purchase of other intangible assets		(46 788)	-
Purchases of Heritage Assets		(64 800)	(87 700)
Net cash flows from investing activities		<u>(69 904 519)</u>	<u>(121 388 200)</u>
Cash flows from financing activities			
Net movements in long term loans		(42 011 797)	(28 914 561)
Movement on finance lease		1 514 608	(376 233)
Net cash flows from financing activities		<u>(40 497 189)</u>	<u>(29 290 794)</u>
Net increase/(decrease) in cash and cash equivalents		49 899 968	(26 768 195)
Cash and cash equivalents at the beginning of the year		9 500 299	36 268 498
Cash and cash equivalents at the end of the year		59 400 267	9 500 303

**Newcastle Local
Municipality**

37 Murchison Street Newcastle 2940



Bank Reconciliation Statement

Month Recon

Feb 2022

Bank Reconciliation Statement as at 2022/02/28

Closing Bank Balance as per Cash book at 2022/02/28	6 533 281,09
Vote no:030996099912	4 603 557 948,95
Vote no:030996099913	-4 624 711 483,19
Vote no:030996099914	639 681,47
Vote no:030996099915	-1 890 992,06
Vote no:030996099922	23 899 152,18
Vote no:030996099923	-24 780 976,51
Vote no:030996099924	-
Vote no:030996099925	-
Vote no:030996099901	918 725,75
Vote no:030993000101	31 120 200,31
Vote no:030992099301	691 584,49
Vote no:030996199901	-2 910 708,76
Vote no:030996299901	148,46

Add:

Payments not reflected at the Bank	1 485,28
Direct Deposit not recorded on Cashbook	5 334 808,36

Total Funds Deposited

5 336 293,64

Less:

Bank Charges not recorded on cashbook	-599 252,23
Outstanding Deposit	-303 192,76
Sweep	-4 406 196,86

Total Funds Withdrawn

-5 308 641,85

Overall Total	6 560 932,88
----------------------	---------------------

Closing Bank Balance as per Nedbank at 28 Feb 2022

6 560 932,88

Account No: 1162667338	6 560 932,88
Account No: 1162660066	-

Prepared by: SITHEMBISO
Accountant: Financial Reporting
Budget & Treasury Office

Checked by: B N KHUMALO
Manager: Financial reporting
Budget & Treasury Office

Reviewed by: M S NDLOVU
Director: Budget and Financial Reforms
Budget & Treasury Office

Approved by: S M NKOSI
Strategic Executive Director:
Budget & Treasury Office

MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, **Z W Mcineka**, the Acting Municipal Manager of **Newcastle Municipality**, hereby certify that the monthly budget statement for the month of February 2021/2022 financial year; have been prepared in accordance with the Municipal Finance Management Act, No56 of 2003; and Regulation 27 of the Municipal Budget and Reporting Regulations.

Print Name : **ZAMOKWAKHE WESLEY MCINEKA**

Acting Municipal Manager : **NEWCASTLE MUNICIPALITY**

Signature :

Date : **11 MARCH 2022**