

**19. SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD:
MONTH NINE: 31 MARCH 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 31 March 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 31 March 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 - M09 March

Description	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									
Financial Performance									
Property rates	342,534	362,426	362,426	28,596	266,884	271,820	(4,935)	-2%	362,426
Service charges	1,013,746	1,119,128	1,132,522	86,558	837,387	849,392	(12,004)	-1%	1,132,522
Investment revenue	3,068	2,296	2,294	633	2,763	1,720	1,042	61%	2,294
Transfers and subsidies	549,062	695,021	842,932	139,421	699,746	699,746	-		842,932
Other own revenue	86,999	35,371	38,170	2,998	27,069	28,628	(1,559)	-5%	38,170
Total Revenue (excluding capital transfers and contributions)	1,995,412	2,214,242	2,378,344	258,205	1,833,849	1,851,305	(17,457)	-1%	2,378,344
Employee costs	546,878	570,234	572,674	50,086	429,613	429,506	107	0%	572,674
Remuneration of Councillors	25,512	28,882	28,882	1,890	17,891	21,862	(3,771)	-17%	28,882
Depreciation & asset impairment	351,202	378,675	365,084	29,454	260,216	273,813	(13,597)	-5%	365,084
Finance charges	64,980	39,754	39,754	3,592	29,841	29,816	26	0%	39,754
Materials and bulk purchases	886,953	693,252	696,716	48,753	474,521	522,537	(48,016)	-9%	696,716
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	575,869	778,133	951,142	69,941	504,032	713,356	(209,325)	-29%	951,142
Total Expenditure	2,251,593	2,488,931	2,854,252	203,715	1,716,114	1,990,689	(274,576)	-14%	2,654,252
Surplus/(Deficit)	(256,181)	(274,689)	(275,908)	54,491	117,735	(139,384)	257,119	-184%	(275,908)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90,870	121,377	156,106	19,903	77,866	117,079	(39,213)	-33%	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 Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	-	-
(165,311)	(153,312)	(119,803)	74,394	195,601	(22,305)	217,906	-977%	(119,803)	
Share of surplus/ (deficit) of associate	(30,277)	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(195,588)	(153,312)	(119,803)	74,394	195,601	(22,305)	217,906	-977%	(119,803)
Capital expenditure & funds sources									
Capital expenditure	124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%	185,393
Capital transfers recognised	90,870	121,377	156,105	19,903	77,931	117,078	(39,148)	-33%	156,105
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	33,631	24,016	29,269	1,177	17,275	21,966	(4,692)	-21%	29,269
Total sources of capital funds	124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%	185,393
Financial position									
Total current assets	791,672	649,643	648,675		1,169,235				646,675
Total non current assets	6,967,906	6,982,268	6,982,268		6,831,338				6,982,268
Total current liabilities	931,052	653,059	741,635		970,480				741,635
Total non current liabilities	576,650	548,118	548,117		552,340				548,117
Community wealth/Equity	6,251,776	6,430,734	6,339,190		6,477,753				6,339,190
Cash flows									
Net cash from (used) operating	123,911	159,442	202,958	223,470	378,212	459,852	81,640	18%	202,958
Net cash from (used) investing	(121,388)	(134,393)	(174,393)	(20,778)	(90,683)	(130,795)	(40,112)	31%	(174,393)
Net cash from (used) financing	(29,291)	(31,884)	(31,884)	(448)	(40,049)	(23,913)	16,138	-57%	(31,884)
Cash/cash equivalents at the month/year end	9,500	9,150	6,181	-	256,981	314,644	57,664	18%	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	181,290	72,837	30,814	32,755	43,661	29,706	174,498	856,629	1,422,189
Creditors Age Analysis									
Total Creditors	85,390	29,018	-	12,512	13,606	20,056	72,214	149,664	382,460

5.1.1 Operating budget performance-revenue

5.1.1.1 The municipality generated a total revenue of R1.8 billion of the adjusted budget of R2.3 billion, representing 77 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R17.4 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 R12 million (-1%) less revenue from service charges than the year-to-date budget of R849.3 million for the period under review. Electricity, sanitation and refuse under-performed above target by R11.9 million, R631 thousand and R476 thousand respectively. Water over-performed below target by R1 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 R4.9 million (-2%) less than the year-to-date budget of R271.8 million during the period under review.

5.1.1.4 The municipality generated R1million (61%) more revenue from interest on investments than the year-to-date budget of R1.7 million for the period under review. This is due to the investments top up.

5.1.1.5 The municipality recorded R699.7 million for operational and R77.8 million for capital transfers and subsidies.

5.1.1.6 The municipality generated R1.5 million (-5%) more revenue from sundry revenue than a pro-rata budget of R28.6 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 March 2022, the municipality incurred the total expenditure of R1.7 billion of the adjusted budget of R2.6 billion, which represents 64.6 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R274.5 million, representing under-expenditure of 14 percent.

5.1.2.2 Depreciation has under-performed by R13.5 million (-5%) in the ninth 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 R186 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 R34.9 million (-8%) less on the bulk purchases than the year-to-date budget of R417.8 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 R13 million (-13%) less than the year-to-date budget of R104.6 million.

5.1.2.5 The municipality spent R16.6 million (-4%) less on contracted services than the year-to-date budget of R423.7 million. Housing project is the main attributer to this variance.

5.1.2.6 The municipality spent R107 thousand (0.1%) more on employee related costs than a year-to-date budget of R429.5 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.

KZN25 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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	%
Expenditure - Functional										
Governance and administration		595,470	412,892	463,170	46,345	335,306	347,377	(12,071)	-3%	463,170
Executive and council		172,102	81,428	95,154	6,423	68,045	71,366	(3,320)	-5%	95,154
Finance and administration		418,192	324,629	367,278	39,796	266,755	275,459	(8,704)	-3%	367,278
Internal audit		5,176	6,835	737	125	506	553	(47)	-8%	737
Community and public safety		228,840	363,201	517,110	46,121	375,744	387,832	(12,089)	-3%	517,110
Community and social services		32,561	39,395	42,032	2,756	26,127	31,524	(5,397)	-17%	42,032
Sport and recreation		78,913	81,049	71,745	5,315	50,225	53,809	(3,584)	-7%	71,745
Public safety		69,508	60,864	67,611	5,076	45,173	50,708	(5,535)	-11%	67,611
Housing		48,669	172,577	326,119	32,209	247,399	244,589	2,809	1%	326,119
Health		9,188	9,315	9,603	764	6,820	7,202	(382)	-5%	9,603
Economic and environmental services		289,060	290,015	271,605	24,596	218,614	203,703	14,910	7%	271,605
Planning and development		81,394	85,704	80,996	7,143	57,903	60,747	(2,844)	-5%	80,996
Road transport		207,656	204,303	190,601	17,553	160,710	142,950	17,759	12%	190,601
Environmental protection		9	8	8	-	1	6	(5)	-79%	8
Trading services		1,167,699	1,419,052	1,399,012	86,552	785,573	1,049,259	(263,686)	-25%	1,399,012
Energy sources		567,650	701,055	705,018	56,513	472,021	528,763	(56,743)	-11%	705,018
Water management		492,183	615,329	595,992	24,255	238,560	446,994	(208,433)	-47%	595,992
Waste water management		73,246	63,720	66,661	2,320	45,557	41,746	3,811	9%	55,661
Waste management		34,619	38,948	42,342	3,464	29,435	31,756	(2,321)	-7%	42,342
Other		801	3,771	3,356	1	877	2,517	(1,640)	-65%	3,356
Total Expenditure - Functional	3	2,281,870	2,488,931	2,654,252	203,715	1,716,114	1,990,689	(274,576)	-14%	2,654,252
Surplus/ (Deficit) for the year		(195,588)	(153,312)	(119,803)	74,394	195,601	(22,305)	217,905	-977%	(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) - M09 March

Vote 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								
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	24	4,312	10,359	(6,047)	-58%
Vote 3 - BUDGET AND TREASURY		2,038	1,200	2,068	267	1,137	1,550	(413)	-27%
Vote 4 - MUNICIPAL MANAGER		-	300	239	-	-	178	(178)	-100%
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		21,528	10,651	26,405	-	5,472	19,804	(14,332)	-72%
Vote 6 - TECHNICAL SERVICES		95,638	130,342	130,971	20,770	84,284	104,978	(20,694)	-20%
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	2,900	-	-	2,175	(2,175)	-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	21,080	95,206	139,045	(43,839)	-32%
Total Capital Expenditure		124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%
Capital Expenditure - Functional Classification									
Governance and administration		2,038	4,600	5,205	287	1,137	3,904	(2,767)	-71%
Executive and council		-	300	239	-	-	178	(178)	-100%
Finance and administration		2,038	4,100	4,966	287	1,137	3,725	(2,588)	-69%
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		6,283	11,035	13,637	24	4,779	10,228	(5,449)	-53%
Community and social services		3,611	-	1,490	24	1,142	1,118	24	2%
Sport and recreation		284	11,088	11,088	-	3,170	8,323	(5,153)	-62%
Public safety		1,883	-	-	-	-	-	-	-
Housing		695	35	1,049	-	466	797	(321)	-41%
Health		-	-	-	-	-	-	-	-
Economic and environmental services		74,561	47,143	58,384	1,832	26,659	43,788	(17,129)	-39%
Planning and development		20,407	10,731	25,471	-	5,057	19,103	(14,046)	-74%
Road transport		54,154	36,412	32,813	1,832	21,602	24,684	(3,083)	-12%
Environmental protection		-	-	-	-	-	-	-	-
Trading services		41,620	82,815	108,167	18,938	62,631	81,125	(16,495)	-23%
Energy sources		-	-	-	-	-	-	-	-
Water management		24,538	48,707	64,577	11,032	39,833	46,433	(8,600)	-18%
Waste water management		16,946	36,109	42,366	7,007	22,798	31,774	(8,977)	-28%
Waste management		138	-	1,224	-	-	918	(918)	-100%
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%
Funded by:									
National Government		90,051	110,342	132,942	19,879	74,851	99,707	(25,056)	-25%
Provincial Government		619	11,035	23,163	24	3,279	17,372	(14,693)	-81%
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Sector)		-	-	-	-	-	-	-	-
Transfers recognised - capital		90,870	121,377	156,105	19,903	77,931	117,078	(39,148)	-33%
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		33,031	24,018	29,289	1,177	17,275	21,866	(4,692)	-21%
Total Capital Funding	0	124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%

5.1.4.1 Capital expenditure for the ninth month of the financial year was R95.2 million which represents 51.3% of the adjusted capital budget of R185.3 million. Comparison between the year-to-budget of R139 million and actual expenditure for the period reflects an under expenditure of (R43.8 million) which implies that the municipality spent 32% 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, over all expenditure of the grants is as follows:

GRANT NAME	2021/2022 BUDGET ALLOCATION	2021/2022 ADJUSTED BUDGET	2021/2022 TOTAL BUDGET	YEAR TO DATE EXPENDITURE	% Spent
NATIONAL GRANTS					
Energy Efficiency and Demand Management	4,000,000.00	-	4,000,000.00	273,700.00	7%
Integrated National Electrification Program	13,500,000.00	13,500,000.00	-	-	0%
Finance Management Grant	1,650,000.00	-	1,650,000.00	161,423.03	10%
Water Services Infrastructure Grant (WSIG)	40,000,000.00	-	40,000,000.00	17,503,034.46	44%
Municipal Infrastructure Grant (MIG)	119,182,000.00	-	119,182,000.00	78,047,159.37	65%
EPWP Incentive	2,948,000.00	-	2,948,000.00	2,549,815.09	86%
LGSETA	1,546,185.00	-	1,546,185.00	612,382.30	40%
Neighbourhood Development Partnership	15,000,000.00	7,500,000.00	7,500,000.00	-	0%

PROVINCIAL GRANTS					
Museums Services	429,000.00	-	429,000.00	21,330.20	5%
Community Library Services Grant	2,475,000.00	-	2,475,000.00	-	0%
Housing (EEDBS Transfer of Ownership)	2,746,443.00	-	2,746,443.00	162,746.10	6%
Housing	1,004,563.00	-	1,004,563.00	425,346.63	42%
Housing Projects	192,793,000.00	120,000,000.00	312,793,000.00	272,230,050.75	87%
Provincialisation of Libraries	6,757,000.00	-	6,757,000.00	5,500,337.27	81%
Accredited municipalities	3,839,000.00	2,055,000.00	5,894,000.00	2,747,616.25	47%
Water Intervention Project	-	8,700,000.00	8,700,000.00	-	0%
Sport and Recreation	11,000,000.00	-	11,000,000.00	3,116,094.95	28%

GRANTS ROLLOVERS					
Museums Services (Rollover)	565,385.00	-	565,385.00	192,142.54	33.98%
Provincialisation of Libraries (Rollover)	1,012,958.00	-	1,012,958.00	696,357.12	69%
Community Library(Rollover)	402,976.00	-	402,976.00	396,320.70	98%
Greenest Town	-	1,223,975.00	1,223,975.00	1,054,469.56	86.15%
EDTEA(Airport Upgrade)	-	2,000,000.00	2,000,000.00	-	0
EDTEA(Trade Stalls)	-	1,000,000.00	1,000,000.00	-	0

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 as 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 - M09 March

Description R thousands	Ref 1	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		7,834	390	390	113,821	390
Call investment deposits		1,666	8,760	5,791	143,160	5,791
Consumer debtors		647,406	544,148	544,148	826,398	544,148
Other debtors		115,423	81,351	81,351	61,313	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		19,242	14,995	14,995	24,544	14,995
Total current assets		791,572	649,643	646,675	1,169,235	646,675
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		327,735	341,874	341,874	325,926	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	6,305,921	6,410,126
Biological		–	–	–	–	–
Intangible		1,260	1,224	1,224	612	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	6,831,338	6,982,268
TOTAL ASSETS		7,759,478	7,631,911	7,628,942	8,000,573	7,628,942
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		31,097	15,118	15,118	14,803	15,118
Consumer deposits		27,520	27,095	27,095	32,529	27,095
Trade and other payables		861,029	601,094	689,671	911,743	689,671
Provisions		11,406	9,752	9,752	11,406	9,752
Total current liabilities		931,052	653,059	741,635	970,480	741,635
Non current liabilities						
Borrowing		362,054	345,654	345,654	338,299	345,654
Provisions		214,597	202,464	202,464	214,041	202,464
Total non current liabilities		576,650	548,118	548,117	552,340	548,117
TOTAL LIABILITIES		1,507,703	1,201,177	1,289,752	1,522,820	1,289,752
NET ASSETS	2	6,251,775	6,430,734	6,339,190	6,477,753	6,339,190
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	6,313,348	6,447,839	6,313,348
Reserves		30,242	30,074	25,842	29,914	25,842
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734	6,339,190	6,477,753	6,339,190

5.1.6.1 As at end the end of the ninth month of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.4 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 ninth 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 R8 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 R256.9 million as at the end of the ninth month of the financial year, of which R113.8 million was at the current account and R143.1 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 R382.4 million as illustrated on SC4, while unspent conditional grants amount to R292.6 million, representing a cash shortfall of R447.7 million. Included under creditors is Eskom for R193.2 million which has also decreased by R5.6 million when compared to February report, uThukela Water for R152.7 million, SARS – PAYE for R9.1 million, pension and other employee benefits for R16.6 million and other trade creditors for R10.7 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 R6.4 billion, while the net current asset is R198.7 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 26.5% 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 6.71%, since the municipality needs R382.4 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 - M09 March

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 %	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		367,177	271,820	271,820	22,305	260,301	203,865	56,436	28%	
Service charges		682,204	942,901	955,548	115,521	720,355	716,661	3,694	1%	
Other revenue		32,949	29,045	257,709	1,436	10,934	193,282	(182,348)	-94%	
Transfers and Subsidies - Operational		527,084	695,021	628,432	357,614	884,060	898,516	(14,456)	-2%	
Transfers and Subsidies - Capital		107,531	121,377	152,677	45,780	144,949	144,949	-	152,677	
Interest		6,903	2,296	2,294	817	5,707	1,720	3,986	232%	
Dividends		-	-	-	-	-	-	-	-	
Payments										
Suppliers and employees		(1,558,017)	(1,863,263)	(2,225,766)	(316,320)	(1,618,252)	(1,669,325)	(51,073)	3%	
Finance charges		(42,721)	(39,754)	(39,754)	(3,682)	(29,841)	(29,816)	26	0%	
Transfers and Grants		-	-	-	-	-	-	-	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES		123,911	159,442	202,958	223,470	378,212	459,852	81,640	18%	
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,635	11,000	11,000	302	4,523	8,250	(3,727)	-45%	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		1,478	-	-	-	-	-	-	-	
Payments										
Capital assets		(124,501)	(145,393)	(185,393)	(21,080)	(95,206)	(139,045)	(43,839)	32%	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121,388)	(134,393)	(174,393)	(20,778)	(90,683)	(130,795)	(40,112)	31%	
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)	(448)	(40,049)	(23,913)	16,136	-67%	
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29,291)	(31,884)	(31,884)	(448)	(40,049)	(23,913)	16,136	-67%	
NET INCREASE/ (DECREASE) IN CASH HELD		(26,768)	(6,835)	(3,319)	202,244	247,480	305,144			
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		256,981	314,644		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 R256.9 million as at the end of March 2022 which represents a cash increase of R247.4 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 R378.2 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 R90.6 million this is due to the capital expenditure incurred.

5.1.7.4 Cash flows from financing activities recorded net cash outflows of R40 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 5%. 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:



Report seen by:



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PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE



SM NKOSI
STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M09 March

Description	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21								
					YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast				
R thousands													
Financial Performance													
Property rates	342,534	362,426	362,426	28,596	266,884	271,820	(4,935)	-2%	362,426				
Service charges	1,013,748	1,119,128	1,132,522	86,558	837,387	849,392	(12,004)	-1%	1,132,522				
Investment revenue	3,068	2,296	2,294	633	2,763	1,720	1,042	61%	2,294				
Transfers and subsidies	549,052	695,021	842,932	139,421	699,746	699,746	-		842,932				
Other own revenue	86,999	35,371	38,170	2,998	27,069	28,628	(1,559)	-5%	38,170				
Total Revenue (excluding capital transfers and contributions)	1,995,412	2,214,242	2,378,344	258,206	1,833,849	1,851,305	(17,457)	-1%	2,378,344				
Employee costs	546,878	570,234	572,674	50,086	429,613	429,506	107	0%	572,674				
Remuneration of Councillors	25,612	28,882	28,882	1,890	17,891	21,662	(3,771)	-17%	28,882				
Depreciation & asset impairment	351,202	378,675	365,084	29,454	260,216	273,813	(13,597)	-5%	365,084				
Finance charges	64,980	39,754	39,754	3,592	29,841	29,816	26	0%	39,754				
Materials and bulk purchases	686,953	693,252	696,716	48,753	474,521	522,537	(48,016)	-9%	696,716				
Transfers and subsidies	-	-	-	-	-	-	-	-	-				
Other expenditure	575,969	778,133	951,142	69,941	504,032	713,356	(209,325)	-29%	951,142				
Total Expenditure	2,251,593	2,488,931	2,654,252	203,715	1,716,114	1,990,889	(274,576)	-14%	2,654,252				
Surplus/(Deficit)	(256,181)	(274,689)	(275,908)	54,491	117,735	(139,384)	257,119	-184%	(275,908)				
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90,870	121,377	156,106	19,903	77,866	117,079	(39,213)	-33%	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)	(119,603)	74,394	195,601	(22,305)	217,906	-877%	(119,603)				
Share of surplus/ (deficit) of associate	(30,277)	-	-	-	-	-	-	-	-				
Surplus/ (Deficit) for the year	(195,588)	(153,312)	(119,603)	74,394	195,601	(22,305)	217,906	-877%	(119,603)				
Capital expenditure & funds sources													
Capital expenditure	124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%	185,393				
Capital transfers recognised	90,870	121,377	156,105	19,903	77,931	117,078	(39,148)	-33%	156,105				
Borrowing	-	-	-	-	-	-	-	-	-				
Internally generated funds	33,631	24,016	29,289	1,177	17,275	21,966	(4,692)	-21%	29,289				
Total sources of capital funds	124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%	185,393				
Financial position													
Total current assets	791,572	649,643	646,675		1,169,235				646,675				
Total non current assets	6,967,906	6,982,268	6,982,268		6,831,338				6,982,268				
Total current liabilities	931,052	653,059	741,635		970,480				741,635				
Total non current liabilities	576,650	548,118	548,117		552,340				548,117				
Community wealth/Equity	8,251,776	6,430,734	6,339,190		6,477,753				6,339,190				
Cash flows													
Net cash from (used) operating	123,911	159,442	202,958	223,470	378,212	459,852	81,640	18%	202,958				
Net cash from (used) investing	(121,388)	(134,393)	(174,393)	(20,778)	(90,683)	(130,795)	(40,112)	31%	(174,393)				
Net cash from (used) financing	(29,291)	(31,884)	(31,884)	(448)	(40,049)	(23,913)	16,136	-67%	(31,884)				
Cash/cash equivalents at the monthly/year end	9,500	9,150	6,181	-	256,981	314,644	57,664	18%	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	181,290	72,837	30,814	32,755	43,661	29,706	174,498	856,629	1,422,189				
Creditors Age Analysis													
Total Creditors	85,390	29,018	-	12,512	13,606	20,056	72,214	149,664	382,460				

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

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										
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		94,290	79,492	85,078	20,669	85,215	63,809	21,406	33.5%	
Vote 2 - COMMUNITY SERVICES		185,559	164,689	170,595	20,305	134,001	127,947	6,054	4.7%	
Vote 3 - BUDGET AND TREASURY		402,528	402,570	399,306	35,508	300,058	299,480	578	0.2%	
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19,360	209,490	381,375	31,382	237,858	286,031	(48,173)	-16.8%	
Vote 6 - TECHNICAL SERVICES		674,026	672,611	675,115	96,697	542,360	573,083	(31,523)	-5.5%	
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		710,519	806,767	822,980	73,549	612,223	617,235	(5,012)	-0.8%	
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	278,109	1,911,715	1,968,384	(56,670)	-2.9%	2,534,450
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		226,837	146,849	102,856	5,750	76,711	77,142	(431)	-0.6%	
Vote 2 - COMMUNITY SERVICES		270,856	252,079	298,538	29,570	203,562	223,903	(20,342)	-9.1%	
Vote 3 - BUDGET AND TREASURY		218,299	165,010	192,008	15,648	138,199	144,006	(5,807)	-4.0%	
Vote 4 - MUNICIPAL MANAGER		83,702	75,573	88,499	11,480	64,970	66,374	(1,403)	-2.1%	
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		76,501	203,132	357,475	34,560	266,493	268,106	(1,614)	-0.6%	
Vote 6 - TECHNICAL SERVICES		827,582	938,144	894,952	48,902	484,402	671,214	(186,811)	-27.8%	
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		578,094	708,144	719,925	57,806	481,776	539,944	(58,168)	-10.8%	
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	203,715	1,716,114	1,990,689	(274,578)	-13.8%	2,654,252
Surplus/ (Deficit) for the year	2	(195,589)	(159,312)	(119,803)	74,394	195,601	(22,305)	217,905	-976.9%	(119,803)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2019/20		Budget Year 2020/21					Full Year Forecast		
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance			
R thousands											
Revenue By Source											
Property rates		342,534	362,426	362,426	28,596	266,884	271,820	(4,935)	-2%		
Service charges - electricity revenue		621,122	710,188	726,407	53,491	532,813	544,805	(11,992)	-2%		
Service charges - water revenue		188,410	193,910	187,084	15,172	141,408	140,313	1,096	1%		
Service charges - sanitation revenue		112,244	119,429	120,014	9,749	89,380	90,011	(631)	-1%		
Service charges - refuse revenue		91,973	95,601	99,017	8,145	73,787	74,263	(476)	-1%		
Rental of facilities and equipment		7,093	7,532	8,917	559	6,414	6,688	(274)	-4%		
Interest earned - external investments		3,068	2,296	2,294	633	2,783	1,720	1,042	61%		
Interest earned - outstanding debtors		3,835	4,642	4,247	142	2,944	3,185	(241)	-8%		
Dividends received		-	-	-	-	-	-	-	-		
Fines, penalties and forfeits		5,402	2,105	3,944	98	4,117	2,958	1,160	39%		
Licences and permits		101	105	41	4	36	31	5	15%		
Agency services		-	-	-	-	-	-	-	-		
Transfers and subsidies		549,062	695,021	842,932	139,421	699,746	689,746	-	842,932		
Other revenue		18,409	20,987	18,384	1,436	11,038	13,788	(2,750)	18,384		
Gains		52,158	-	2,639	759	2,519	1,978	541	2,638		
Total Revenue (excluding capital transfers and contributions)		1,995,412	2,214,242	2,378,344	258,206	1,833,849	1,851,305	(17,457)	-1%		
Expenditure By Type											
Employee related costs		546,878	570,234	572,674	50,086	429,613	429,506	107	0%		
Remuneration of councillors		25,612	28,882	28,882	1,890	17,891	21,862	(3,771)	-17%		
Debt impairment		216,003	283,535	274,982	1,941	20,197	206,237	(186,040)	-90%		
Depreciation & asset impairment		351,202	378,675	365,084	29,454	260,216	273,813	(13,597)	-5%		
Finance charges		64,980	39,754	39,754	3,592	29,841	29,816	26	0%		
Bulk purchases		559,335	557,138	557,138	37,402	382,932	417,853	(34,921)	-8%		
Other materials		127,618	136,114	139,578	11,351	91,589	104,684	(13,095)	-13%		
Contracted services		273,799	388,306	564,999	59,364	407,093	423,749	(16,656)	-4%		
Transfers and subsidies		-	-	-	-	-	-	-	-		
Other expenditure		10,155	106,290	110,501	8,635	76,083	82,876	(6,793)	-8%		
Losses		76,013	1	659	0	659	495	164	33%		
Total Expenditure		2,251,593	2,488,931	2,654,252	203,715	1,716,114	1,990,689	(274,576)	-14%		
Surplus/(Deficit)		(256,181)	(274,689)	(275,908)	54,491	117,735	(139,384)	257,119	(0)		
(National / Provincial and District)		90,870	121,377	156,106	19,903	77,886	117,079	(39,213)	(0)		
(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)	74,394	195,601	(22,305)	-	(119,803)		
Taxation		-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation		(165,311)	(153,312)	(119,803)	74,394	195,601	(22,305)	-	(119,803)		
Attributable to minorities		-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality		(165,311)	(153,312)	(119,803)	74,394	195,601	(22,305)	-	(119,803)		
Share of surplus/ (deficit) of associate		(30,277)	-	-	-	-	-	-	-		
Surplus/ (Deficit) for the year		(195,588)	(153,312)	(119,803)	74,394	195,601	(22,305)	-	(119,803)		

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

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 SETTLEMENT		-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-
<u>Single Year expenditure appropriation</u>	2								
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		5,301	-	13,812	24	4,312	10,359	(6,047)	-58%
Vote 3 - BUDGET AND TREASURY		2,038	1,200	2,068	287	1,137	1,550	(413)	-27%
Vote 4 - MUNICIPAL MANAGER		-	300	239	-	-	179	(179)	-100%
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		21,528	10,651	26,405	-	-	5,472	19,804	(14,332)
Vote 6 - TECHNICAL SERVICES		95,636	130,342	139,971	20,770	84,284	104,978	(20,694)	-20%
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	2,900	-	-	2,175	(2,175)	-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	145,383	185,393	21,080	95,205	139,045	(43,839)	-32%
Total Capital Expenditure		124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%
<u>Capital Expenditure - Functional Classification</u>									
<u>Governance and administration</u>		2,038	4,400	5,205	287	1,137	3,904	(2,767)	-71%
Executive and council		-	300	239	-	-	179	(179)	-100%
Finance and administration		2,038	4,100	4,966	287	1,137	3,725	(2,588)	-69%
Internal audit		-	-	-	-	-	-	-	-
<u>Community and public safety</u>		6,283	11,035	13,637	24	4,779	10,228	(5,449)	-53%
Community and social services		3,611	-	1,490	24	1,142	1,118	24	2%
Sport and recreation		284	11,000	11,098	-	3,170	8,323	(5,153)	-62%
Public safety		1,683	-	-	-	-	-	-	-
Housing		695	35	1,049	-	466	787	(321)	-41%
Health		-	-	-	-	-	-	-	-
<u>Economic and environmental services</u>		74,561	47,143	58,384	1,832	26,659	43,788	(17,129)	-39%
Planning and development		20,407	10,731	25,471	-	5,057	19,103	(14,046)	-74%
Road transport		54,154	35,412	32,913	1,832	21,602	24,884	(3,083)	-12%
Environmental protection		-	-	-	-	-	-	-	-
<u>Trading services</u>		41,620	82,815	108,167	18,938	62,631	81,125	(18,495)	-23%
Energy sources		-	-	-	-	-	-	-	-
Water management		24,536	46,707	64,577	11,031	39,833	48,433	(8,600)	-18%
Waste water management		16,946	35,109	42,386	7,907	22,798	31,774	(8,977)	-28%
Waste management		138	-	1,224	-	-	918	(918)	-100%
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%
<u>Funded by:</u>									
National Government		90,051	110,342	132,942	19,879	74,651	98,707	(25,055)	-25%
Provincial Government		619	11,035	23,163	24	3,279	17,372	(14,093)	-81%
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	19,903	77,931	117,078	(39,148)	-33%
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		33,631	24,016	29,269	1,177	17,275	21,966	(4,692)	-21%
Total Capital Funding	0	124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	113,821	390
Call investment deposits		1,666	8,760	5,791	143,160	5,791
Consumer debtors		647,406	544,148	544,148	826,398	544,148
Other debtors		115,423	81,351	81,351	61,313	81,351
Current portion of long-term receivables		-	-	-	-	-
Inventory		19,242	14,995	14,995	24,544	14,995
Total current assets		791,572	649,643	646,675	1,169,235	646,675
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		327,735	341,874	341,874	325,926	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	6,305,921	6,410,126
Biological		-	-	-	-	-
Intangible		1,260	1,224	1,224	612	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	6,831,338	6,982,268
TOTAL ASSETS		7,759,478	7,631,911	7,628,942	8,000,573	7,628,942
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		31,097	15,118	15,118	14,803	15,118
Consumer deposits		27,520	27,095	27,095	32,529	27,095
Trade and other payables		861,029	601,094	689,671	911,743	689,671
Provisions		11,406	9,752	9,752	11,406	9,752
Total current liabilities		931,052	653,059	741,635	970,480	741,635
Non current liabilities						
Borrowing		362,054	345,654	345,654	338,299	345,654
Provisions		214,597	202,464	202,464	214,041	202,464
Total non current liabilities		576,650	548,118	548,117	552,340	548,117
TOTAL LIABILITIES		1,507,703	1,201,177	1,289,752	1,522,820	1,289,752
NET ASSETS	2	6,251,776	6,430,734	6,339,190	6,477,753	6,339,190
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	6,313,348	6,447,839	6,313,348
Reserves		30,242	30,074	25,842	29,914	25,842
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734	6,339,190	6,477,753	6,339,190

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2019/20		Budget Year 2020/21					YTD variance %	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands	1										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		367 177	271,820	271,820	22,305	260,301	203,865	56,436	28%	271,820	
Service charges		682,204	942,901	955,548	115,521	720,355	716,661	3,694	1%	955,548	
Other revenue		32,949	29,045	257,709	1,438	10,934	193,262	(182,348)	-94%	257,709	
Transfers and Subsidies - Operational		527,884	695,021	826,432	357,614	884,060	898,516	(14,456)	-2%	828,432	
Transfers and Subsidies - Capital		107,531	121,377	152,677	45,760	144,949	144,949	-	-	152,677	
Interest		5,903	2,296	2,294	817	5,707	1,720	3,986	232%	2,294	
Dividends		-	-	-	-	-	-	-	-	-	
Payments											
Suppliers and employees		(1,559,017)	(1,863,263)	(2,225,766)	(316,320)	(1,618,252)	(1,669,325)	(51,073)	3%	(2,225,766)	
Finance charges		(42,721)	(39,754)	(39,754)	(3,682)	(29,841)	(29,816)	26	0%	(39,754)	
Transfers and Grants		-	-	-	-	-	-	-	-	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES		123,911	159,442	202,958	223,470	378,212	459,852	81,640	18%	202,958	
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		1,635	11,000	11,000	302	4,523	8,250	(3,727)	-45%	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)	(21,080)	(95,206)	(139,045)	(43,839)	32%	(185,393)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121,388)	(134,393)	(174,393)	(20,778)	(90,683)	(130,795)	(40,112)	31%	(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)	(448)	(40,049)	(23,913)	16,136	-67%	(31,884)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29,291)	(31,884)	(31,884)	(448)	(40,049)	(23,913)	16,136	-67%	(31,884)	
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at beginning:		(26,768)	(6,835)	(3,319)	202,244	247,480	305,144				(3,319)
Cash/cash equivalents at month/year end:		36,268	15,985	9,500		9,500	9,500			9,500	
		9,500	9,150	6,181		256,981	314,644			6,181	

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/measures
1	R thousands Revenue By Source			
	Fines, penalties and forfeits	36%	Dependent on the consumers reaction	
	Other revenue	-36%	Consumer reaction due to the increased number of debt	
	Rental of facilities and equipment	18%	Interest due to the increased number of council facilities due to the easing of lockdown restrictions	
	Interest earned - external investments	37%	Interest received from the increases in investments made during the year	
	Licenses and permits	18%	Dependent on investments made during the year	
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 fragmentation of councillors	
	Depreciation & asset impairment	-14%	Delay in the capitalisation of assets affect this variance	
	Other materials	-15%	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 sales due to increased number of new properties & conversion of business category	
	Net Cash Used from Investing Activities	40%	Slow capital expenditure	
	Net Cash Used from Financial Activities	31%	Based on amortisation schedules	
6	Measurable performance			
7	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

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%	19.5%	16.6%
Gearing	Long Term Borrowing/ Funds & Reserves		1197.2%	1149.3%	1337.6%	1130.9%	1337.6%
Liquidity							
Current Ratio	Current assets/current liabilities	1	85.0%	99.5%	87.2%	120.5%	87.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.0%	1.4%	0.8%	26.5%	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%	48.4%	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%	23.4%	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%	1.6%	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 - M09 March

Description		Budget Year 2020/21										
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dya>1 Yr	Over 1Yr	Total	Total over 80 days
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	24,499	8,078	7,391	8,265	7,659	9,028	47,592	287,854	400,377	360,409	1,079
Trade and Other Receivables from Exchange Transactions - Electricity	1300	44,772	955	704	793	568	541	2,888	12,057	63,327	16,896	276
Receivables from Non-exchange Transactions - Property Rates	1400	36,391	8,591	8,201	7,982	7,380	7,049	39,242	78,643	194,079	140,296	547
Receivables from Exchange Transactions - Waste Water Management	1500	15,739	6,234	6,090	6,458	5,873	5,845	38,418	295,010	359,667	341,604	707
Receivables from Exchange Transactions - Waste Management	1600	12,410	4,805	4,573	4,766	4,339	4,295	26,401	99,977	161,567	139,780	449
Receivables from Exchange Transactions - Property Rental Debtors	1700	150	155	951	136	114	98	511	2,027	4,562	2,887	-
Interest on Arrear Debtor Accounts	1810	505	310	288	253	251	313	2,688	17,355	21,982	20,860	126
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	45,804	43,709	2,616	4,100	17,450	2,535	16,757	73,675	206,647	114,519	439
Total By Income Source	2000	161,290	72,037	30,814	32,755	43,661	29,706	174,498	856,629	1,137,249	1,137,249	3,624
2020/21 - Totals only												
Debtors Age Analysis By Customer Group												
Organs of State	2200	3,055	656	889	670	520	409	4,800	13,065	24,084	19,484	-
Commercial	2300	46,032	3,763	3,342	2,210	3,818	2,162	13,799	50,522	125,669	72,532	-
Households	2400	107,562	68,379	26,545	28,810	38,292	27,082	155,793	781,886	1,246,359	1,043,873	943
Other	2500	24,640	39	37	66	31	33	106	1,125	26,077	1,351	2,671
Total By Customer Group	2600	161,290	72,037	30,814	32,755	43,661	29,706	174,498	856,629	1,422,169	1,137,249	3,624

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - MO9 March

KZN252 Newcastle - Supporting Table SCS Monthly Budget Statement - investment portfolio - M09 March

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2019/20		Monthly actual	Budget Year 2020/21					
		Audited Outcome	Original Budget		Adjusted Budget	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	135,488	448,972	463,428	(14,456)	-3.1%	463,428
Local Government Equitable Share		448,493	417,790	417,790	104,448	403,334	417,790	(14,456)	-3.5%	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	-	-	-	-			-
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	23,000	29,000	29,000			29,000
Municipal Infrastructure Grant (MIG)	3	35,266	12,840	8,040	8,040	8,040	8,040			8,040
Massification			-	-	-	-	-			-
EPWP Incentive		2,895	2,948	2,948	-	2,948	2,948			2,948
Other transfers and grants [insert description]			-	-	-	-	-			-
Provincial Government:		137,487	206,293	328,348	221,969	434,687	434,687	-		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	209,483	411,180	411,180			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	12,486	13,847	13,847			5,894
District Municipality:			-	-	-	-	-			-
Other grant providers:										
LGSETA GRANT		-	-	1,546	615	2,161	2,161	-		1,546
EED Housing Grant		-	-	1,546	615	2,161	2,161	-		1,546
Total Operating Transfers and Grants	5	650,841	695,021	793,322	358,072	885,821	900,277	(14,456)	-1.6%	793,322
Capital Transfers and Grants										
National Government:										
Neighbourhood Development Partnership		107,165	125,342	138,342	42,113	138,282	138,282	-		138,342
Municipal Infrastructure Grant (MIG)		15,000	15,000	7,500	7,440	7,440	7,440			7,500
Integrated National Electrification Programme		75,166	106,342	111,142	18,973	111,142	111,142			111,142
Energy efficiency & demand side management			-	-	-	-	-			-
Water Services Infrastructure Grant (WSIG)		17,000	4,000	11,000	7,000	11,000	11,000	-		11,000
Neighbourhood Development Partnership			-	-	-	-	-			-
Water Intervention Project				8,700	8,700	8,700	8,700			8,700
Provincial Government:										
Housing		365	11,000	13,229	3,667	3,667	3,667	-		13,229
Greenest Town			-	1,005	-	-	-			1,005
Sport and Recreation			-	1,224	-	-	-			1,224
Museum			11,000	11,000	3,667	3,667	3,667			11,000
Community Library Service		365	-	-	-	-	-			-
District Municipality:										
[insert description]										
Other grant providers:										
EDTEA Grant(airport upgrade)		-	-	3,000	-	3,024	3,024	-		3,000
EDTEA Grant(trade stalls)					2,000	-	2,000	-		2,000
					1,000	-	1,024	-		1,000
Total Capital Transfers and Grants	5	107,531	135,342	154,571	45,700	144,972	144,972	-		154,571
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	758,372	831,363	947,893	403,852	1,030,793	1,045,249	(14,456)	-1.4%	947,893

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:	502,069	468,728	463,428	106,183	414,020	452,019	(37,999)	-8.4%	463,428	
Local Government Equitable Share	448,493	417,790	417,790	104,448	403,334	417,790	(14,456)	-3.5%	417,790	
Water Services Infrastructure Grant (WSIG)	5,497	36,000	29,000	-	449	21,750	(21,301)	-97.9%	29,000	
Municipal Infrastructure Grant (MIG)	712	12,840	8,040	1,230	7,700	6,030	1,670	27.7%	8,040	
Energy Efficiency and Demand Management	-	4,000	4,000	238	238	3,000	(2,762)	-92.1%	4,000	
Integrated National Electrification Programme	9,200	13,500	-	-	-	-	-	-	-	
Finance Management Grant	35,266	1,660	1,660	35	254	1,238	(983)	-79.4%	1,660	
Massification	-	-	-	-	-	-	-	-	-	
EPWP Incentive	2,902	2,948	2,948	232	2,044	2,211	(167)	-7.6%	2,948	
Municipal Systems Improvement	-	-	-	-	-	-	-	-	-	
Provincial Government:	133,211	206,293	328,348	36,179	242,845	246,261	(3,416)	-1.4%	328,348	
Health subsidy	-	-	-	-	-	-	-	-	-	
Housing	120,903	192,793	312,793	35,193	233,188	234,595	(1,406)	-0.6%	312,793	
Spatial Development Framework Support	-	-	-	-	-	-	-	-	-	
Title Deeds	520	-	-	-	-	-	-	-	-	
Provincialisation of Libraries	5,739	6,757	6,757	431	3,772	5,068	(1,296)	-25.6%	6,757	
Level 2 Accreditation	-	-	-	-	-	-	-	-	-	
Museum Services	40	429	429	8	8	322	(313)	-97.4%	429	
Community Library Services Grant	2,312	2,475	2,475	388	2,475	1,856	619	33.3%	2,475	
Accredited municipalities	3,697	3,839	5,694	158	3,401	4,421	(1,019)	-23.1%	5,694	
District Municipality:	-	-	-	-	-	-	-	-	-	
Other grant providers:	-	-	1,546	234	612	1,160	(547)	-47.2%	1,546	
LGSETA GRANT	-	-	1,546	234	612	1,160	(547)	-47.2%	1,546	
Total operating expenditure of Transfers and Grants:	635,280	695,021	793,322	142,596	657,477	699,439	(41,962)	-6.0%	793,322	
Capital expenditure of Transfers and Grants										
National Government:	94,942	125,342	138,342	19,879	41,335	103,757	(62,422)	-60.2%	138,342	
Neighbourhood Development Partnership	5,605	15,000	7,500	-	-	5,525	(5,525)	-100.0%	7,500	
Municipal Infrastructure Grant(MIG)	72,578	106,342	111,142	19,004	39,644	83,357	(43,713)	-52.4%	111,142	
Water Services Infrastructure Grant (WSIG)	16,759	4,000	11,000	875	1,691	8,250	(6,559)	-79.5%	11,000	
Energy efficiency & demand side management	-	-	-	-	-	-	-	-	-	
Water Intavension Project	-	-	8,700	-	-	6,525	(6,525)	-100.0%	8,700	
Provincial Government:	301	11,000	13,229	-	3,541	9,921	(6,380)	-64.3%	13,229	
Level 2 accreditation	-	-	-	-	-	-	-	-	-	
Museums Services	301	-	-	-	-	-	-	-	-	
Provincialisation of Libraries	-	-	-	-	-	-	-	-	-	
Housing	-	-	1,005	-	425	753	-	-	1,005	
Greenest Town	-	-	1,224	-	-	918	-	-	1,224	
Sport and Recreation	-	11,000	11,000	-	3,116	8,250	(5,134)	-62.2%	11,000	
Community Library Service	-	-	-	-	-	-	-	-	-	
District Municipality:	-	-	-	-	-	-	-	-	-	
Other grant providers:	-	-	3,000	-	-	2,250	(2,250)	-100.0%	3,000	
EDTEA Grant(AIRPORT UPGRADE)	-	-	2,000	-	-	1,500	(1,500)	-100.0%	2,000	
EDTEA Grant(TRADE STALLS)	-	-	1,000	-	-	750	(750)	-100.0%	1,000	
Total capital expenditure of Transfers and Grants	95,243	136,342	154,571	19,879	44,876	115,928	(71,052)	-61.3%	154,571	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	730,523	831,363	947,893	162,475	702,353	815,367	(113,014)	-13.9%	947,893	

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

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	35	233	510	68.6%
Museums Services		397	23	91	306	77.2%
Spatial Development Framework Support					-	-
Provincialisation of Libraries		346	12	143	203	58.8%
Neighbourhood Development Partnership					-	-
Accredited municipalities					-	-
District Municipality:		-	-	-	-	-
Other grant providers:						
LGSETA GRANT						
Total operating expenditure of Approved Roll-overs		743	35	233	510	68.6%
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	24	130	26	16.4%
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	35	1,169	643	35.5%

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Ref	Budget Year 2020/21												Expenditure Framework				
		July			August			September			October			November			Budget Year 2020/21	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	
R thousands	1																	
Cash Receipts By Source																		
Property rates	34,099	13,457	24,524	28,694	26,804	26,673	26,668	28,208	22,305					33,988	271,820	293,022	321,182	
Service charges - electricity revenue	52,752	46,594	48,709	58,340	58,568	65,430	65,034	41,723						213,976	695,985	810,822	938,982	
Service charges - water revenue	14,489	11,241	21,658	2,859	18,428	16,009	17,107	20,012	11,834					(17,300)	116,346	128,271	150,352	
Service charges - sanitation revenue	10,166	6,065	10,925	5,216	11,630	10,980	11,674	11,256						(13,333)	72,354	79,002	92,608	
Service charges - refuse	8,644	4,818	6,085	8,061	9,440	9,105	9,881	9,321						(13,291)	58,317	63,240	74,131	
Rental of facilities and equipment	658	602	575	638	658	1,435	637	654	559					1,118	7,532	7,909	8,344	
Interest earned - external investments	314	768	461	153	72	76	576	457	633					(1,214)	2,296	2,410	2,543	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-					-	-	-	-	
Dividends received															-	-	-	
Fines, penalties and forfeits	27	193	243	462	536	494	363	716	98					(2,714)	421	1,879	1,749	
Licences and permits	2	3	3	4	2	4	6	8	4					69	105	110	116	
Agency services															-	-	-	
Transfers and Subsidies - Operational															-	-	-	
Other revenue	175,079	18,538	22,980	27,446	48,224	259,128	3,000	617	221,459					(62,466)	605,021	633,136	648,973	
Cash Receipts by Source	314	1,116	-	899	1,613	546	694	493	1,436					13,876	20,987	22,036	23,248	
Other Cash Flows by Source	296,553	103,395	136,173	132,782	184,885	384,167	117,717	136,977	316,018					-	132,715	1,941,032	2,041,837	2,262,238
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	41,709	-	29,865											4,023	121,377	134,450	122,442	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental/ Agencies, Households, Not-for-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 investments															-	-	-	
Total Cash Receipts by Source	338,282	103,395	166,041	132,782	184,885	384,167	117,717	121,294	137,321	381,798				-	133,515	2,073,489	2,159,266	2,397,650
Cash Payments by Type															-	-	-	
Employee related costs	40,959	45,417	45,021	45,114	48,500	55,053	49,436	47,986	50,096					140,621	570,234	590,500	622,221	
Remuneration of councillors	2,170	2,175	1,987	2,038	1,876	1,929	1,929	1,896	1,880					10,991	28,882	30,038	31,239	
Interest paid	3,335	3,360	3,306	3,321	3,287	3,320	3,161	3,089	3,592					10,004	39,754	41,424	43,247	
Bulk purchases - Electricity	65,473	77,755	80,642	50,860	50,713	49,382	46,987	48,251	48,629					36,426	557,138	649,086	759,407	
Bulk purchases - Water & Sewer														-	-	-	-	
Other materials	11,255	12,350	-	-	-	-	35,035	10,509	12,654					54,311	136,114	140,003	144,059	
Contracted services	4,178	37,530	33,459	44,348	71,989	68,127	27,130	60,969	59,364					(19,187)	367,966	344,957	352,922	
Grants and subsidies paid - other municipalities														-	-	-	-	
Grants and subsidies paid - other															-	-	-	
Central expenses	24,895	16,884	24,991	28,266	8,964	37,129	48,753	51,972	8,635					(143,700)	106,680	94,102	89,554	
Cash Payments by Type	152,305	195,472	180,406	174,967	185,325	249,976	165,905	214,043	184,450					89,466	1,826,716	1,690,090	2,042,649	
Other Cash Flows/Payments by Type														-	-	-	-	
Capital assets	(2,565)	(5,241)	(12,862)	(15,365)	(16,788)	(8,134)	(4,240)	(7,908)	(21,085)					240,589	145,383	145,450	133,442	
Repayment of borrowing	(7,874)	(18,275)	800	3,320	3,287	(27,986)	3,161	3,059	448					71,934	31,884	31,884	31,884	
Other Cash Flows/Payments	134,545	(47,594)												(10,653)	76,289	61,370	33,109	
Total Cash Payments by Type	276,411	124,351	178,344	162,901	171,827	212,899	188,725	209,303	164,218					391,346	2,080,285	2,126,794	2,241,086	
NET INCREASE/(DECREASE) IN CASH HELD	61,850	(20,966)	(12,303)	(30,116)	13,038	171,308	(67,431)	(71,983)	197,950					(247,831)	(6,835)	60,492	156,595	
Cash/cash equivalents at the monthly/year beginning:	15,985	77,835	56,889	44,566	14,447	27,505	198,814	131,383	59,400					256,980	256,980	9,150	69,642	
Cash/cash equivalents at the monthly/year end:	77,835	56,889	44,566	14,447	27,505	198,814	131,383	59,400	256,980					9,150	9,150	226,236		

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M09 March

Description	Ref	2019/20			Budget Year 2020/21				YTD variance	YTD %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands	1										
Revenue By Source											
Property rates		342,534	362,426	362,426	28,596	266,884	271,820	(4,935)	-2%	362,426	
Service charges - electricity revenue		621,122	710,188	726,407	53,491	532,813	544,805	(11,892)	-2%	726,407	
Service charges - water revenue		188,410	193,910	187,084	15,172	141,408	140,313	1,096	1%	187,084	
Service charges - sanitation revenue		112,244	119,429	120,014	9,749	89,380	90,011	(631)	-1%	120,014	
Service charges - refuse revenue		91,973	95,601	99,017	8,145	73,787	74,263	(476)	-1%	99,017	
Rental of facilities and equipment		7,093	7,532	8,917	559	6,414	6,688	(274)	-4%	8,917	
Interest earned - external investments		3,068	2,296	2,294	633	2,763	1,720	1,042	61%	2,294	
Interest earned - outstanding debtors		3,835	4,642	4,247	142	2,944	3,185	(241)	-8%	4,247	
Dividends received		-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		5,402	2,105	3,944	98	4,117	2,958	1,160	39%	3,944	
Licences and permits		101	105	41	4	36	31	5	15%	41	
Agency services		-	-	-	-	-	-	-	-	0.00%	
Transfers and subsidies		549,062	695,021	842,932	139,421	699,746	699,746	-	-	842,932	
Other revenue		18,409	20,987	18,384	1,436	11,038	13,788	(2,750)	-20%	18,384	
Gains		52,158	-	2,638	759	2,519	1,978	541	27%	2,638	
Total Revenue (excluding capital transfers and contributions)		1,995,412	2,214,242	2,378,344	258,206	1,833,849	1,851,305	(17,457)	-1%	2,378,344	
Expenditure By Type											
Employee related costs		546,878	570,234	572,674	50,086	429,613	429,506	107	0%	572,674	
Remuneration of councillors		25,612	28,882	28,882	1,890	17,891	21,662	(3,771)	-17%	28,882	
Debt Impairment		216,003	283,536	274,982	1,941	20,197	206,237	(186,040)	-90%	274,982	
Depreciation & asset impairment		351,202	378,675	366,084	29,454	260,216	273,813	(13,597)	-5%	365,084	
Finance charges		64,980	39,754	39,754	3,592	29,841	29,816	26	0%	39,754	
Bulk purchases		559,335	557,138	557,138	37,402	382,932	417,853	(34,921)	-8%	557,138	
Other materials		127,618	136,114	139,578	11,351	91,589	104,684	(13,095)	-13%	139,578	
Contracted services		273,799	388,306	564,999	59,364	407,093	423,749	(16,656)	-4%	564,999	
Transfers and subsidies		-	-	-	-	-	-	-	-	-	
Other expenditure		10,155	106,290	110,501	8,635	76,083	82,876	(6,793)	-8%	110,501	
Losses		76,013	1	659	0	659	495	164	33%	659	
Total Expenditure		2,251,593	2,488,931	2,654,252	203,715	1,716,114	1,990,689	(274,576)	-14%	2,654,252	
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations)		(256,181)	(274,689)	(275,908)	54,491	117,735	(139,384)	257,119	-184%	(275,908)	
(National / Provincial and District)		90,870	121,377	156,105	19,903	77,866	117,079	(39,213)	-33%	156,105	
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)	74,394	195,601	(22,305)	217,906	-977%	(119,803)	
Taxation											
Surplus/(Deficit) after taxation		(165,311)	(153,312)	(119,803)	74,394	195,601	(22,305)	217,906	-977%	(119,803)	

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M09 March

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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	-	21,080	95,206	109,045	13,839	12.7%	65%
April	8,648	12,116	-	0	95,206	121,161	25,955	21.4%	0
May	10,734	12,116	-	0	95,206	133,277	38,071	28.6%	0
June	46,685	12,116	-	0	95,206	145,393	50,187	34.5%	0
Total Capital expenditure	124,501	145,393	-	95,206					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	250	-	13	188	175	93.2%	250
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	3,750	-	2,890	914	2,054	2,018	(36)	-1.8%	2,690
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Ports	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Abolition Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	294	-	98	-	54	73	19	26.4%	86
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	50	-	-	38	38	100.0%	50
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	50	-	-	38	38	100.0%	50
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	2,434	1,350	1,460	184	728	1,095	368	33.6%	1,460
Furniture and Office Equipment	2,434	1,350	1,460	184	728	1,095	368	33.5%	1,450
Machinery and Equipment	857	-	2,038	102	877	2,129	1,252	56.8%	2,038
Machinery and Equipment	857	-	2,038	102	877	2,129	1,252	56.8%	2,038
Transport Assets	3,133	3,200	628	-	-	471	471	100.0%	628
Transport Assets	3,133	3,200	628	-	-	471	471	100.0%	628
Land	500	-	-	-	-	-	-	-	-
Land	500	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	77,703	70,770	70,080	3,618	33,123	52,560	37.0%	70,080

KZN25 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Croches	-	-	-	-	-	-	-	-
Clinic/Care Centres	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	137	-	-	-	15	91	-	(91) #DIV/0!
Testing Stations	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-
Libraries	133	-	-	-	15	89	-	(89) #DIV/0!
Cemeteries/Crematoria	3,278	-	-	-	364	2,186	-	(2,186) #DIV/0!
Police	-	-	-	-	-	-	-	-
Ports	1,450	-	-	-	156	1,142	-	(1,142) #DIV/0!
Public Open Space	546	-	-	-	61	384	-	(384) #DIV/0!
Nature Reserves	-	-	-	-	-	-	-	-
Public Abattoir Facilities	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-
Taxi Rank/Bus Terminals	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	6	6	-	-	4	4 100.0%
Indoor Facilities	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	6	6	-	-	4	4 100.0%
Capital Spares	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-
Hatstone 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	6,821	41,331	34,569	83.5% 61,996
Operational Buildings	10,232	61,996	61,996	1,137	6,821	41,331	34,509	83.3% 61,996
Municipal Offices	10,232	61,996	61,996	1,137	6,821	41,331	34,509	83.5% 61,996
PayEquity 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	1,182	-	(1,182) #DIV/0!	-
Services	-	-	-	-	-	-	-	-
Licences and Rights	1,773	-	-	197	1,182	-	(1,182) #DIV/0!	-
Water Rights	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-
Computer Software and Applications	1,773	-	-	197	1,182	-	(1,182) #DIV/0!	-
Land Settlement Software Applications	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-
Computer Equipment	963	-	-	107	642	-	(642) #DIV/0!	-
Computer Equipment	963	-	-	107	642	-	(642) #DIV/0!	-
Furniture and Office Equipment	2,000	-	-	223	1,339	-	(1,339) #DIV/0!	-
Furniture and Office Equipment	2,000	-	-	223	1,339	-	(1,339) #DIV/0!	-
Machinery and Equipment	2,720	-	-	302	1,813	-	(1,813) #DIV/0!	-
Machinery and Equipment	2,720	-	-	302	1,813	-	(1,813) #DIV/0!	-
Transport Assets	4,657	-	-	517	3,104	-	(3,104) #DIV/0!	-
Transport Assets	4,657	-	-	517	3,104	-	(3,104) #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	365,884	29,454	260,216	243,389	(16,827) -8.9% 365,084

KZN25 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

<u>Testing Stations</u>	-	-	-	-	-	-	-	-		
Museums	-	-	-	-	-	-	-	-		
Galleries	-	-	-	-	-	-	-	-		
Theatres	-	-	-	-	-	-	-	-		
Libraries	-	-	-	-	-	-	-	-		
Cemeteries/Crematoria	-	-	-	-	-	-	-	-		
Police	-	-	-	-	-	-	-	-		
Parks	-	-	-	-	-	-	-	-		
Public Open Space	-	-	-	-	-	-	-	-		
Nature Reserves	-	-	-	-	-	-	-	-		
Public Abattoir Facilities	-	-	-	-	-	-	-	-		
Markets	-	-	-	-	-	-	-	-		
Stalls	-	-	2,000	-	-	1,500	1,500	100.0%		
Abattoirs	-	-	-	-	-	-	-	-		
Airports	-	-	-	-	-	-	-	-		
Taxi Ranks/Bus Terminals	-	-	4,000	-	-	3,000	3,000	100.0%		
Capital Spares	-	-	-	-	-	-	-	-		
<u>Sport and Recreation Facilities</u>	44	11,000	11,000	-	3,116	8,250	5,134	62.2%		
Indoor Facilities	44	-	-	-	3,116	-	(3,116)	4DIV01		
Outdoor Facilities	-	11,000	11,000	-	-	8,250	8,250	100.0%		
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	-	6,639	-	51	4,229	4,179	98.8%		
Operational Buildings	4,450	-	5,639	-	51	4,229	4,179	98.8%		
Municipal Offices	4,450	-	5,639	-	51	4,229	4,179	98.8%		
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	-	-	-	-	-	-	-	-		
Services	-	-	-	-	-	-	-	-		
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	-	-	-	-	-	-	-	-		
Machinery and Equipment	138	-	-	-	-	-	-	-		
Machinery and Equipment	138	-	-	-	-	-	-	-		
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	17,452	54,845	78,540	23,697	30.2%	104,720



NEWCASTLE MUNICIPALITY
(Registration number KZ252)

**ANNUAL FINANCIAL STATEMENTS
FOR THE 9 MONTHS ENDED 31 MARCH 2022**

Newcastle Municipality

Annual Financial Statements for the 9 Months ended 31 March 2022

Statement of Financial Position as at 31 March 2022

Figures in Rand	Note(s)	31 March 2022	30 June 2021 Restated*
Assets			
Current Assets			
Inventories		24 544 158	18 806 337
Receivables from exchange transactions		35 174 961	101 055 892
Receivables from non-exchange transactions		19 729 958	16 002 938
VAT receivable		6 408 289	-
Consumer debtors from exchange transactions		729 578 235	508 217 581
Consumer debtors from non-exchange transactions		96 819 400	136 908 187
Cash and cash equivalents		256 980 442	9 500 299
		1 169 235 443	790 491 234
Non-Current Assets			
Investment property		325 925 864	327 734 618
Property, plant and equipment		6 305 921 227	6 470 545 398
Intangible assets		611 634	1 257 668
Heritage assets		11 822 732	11 757 932
Investments in associates		187 056 075	187 056 075
		6 831 337 532	6 998 351 691
Total Assets		8 000 572 975	7 788 842 925
Liabilities			
Current Liabilities			
Financial liabilities		14 547 375	30 987 268
Finance lease obligation		255 142	109 927
Payables from exchange transactions		619 112 958	800 264 663
VAT payable		-	18 539 020
Consumer deposits		32 528 943	27 501 909
Unspent conditional grants and receipts		292 629 738	41 232 304
Defined benefit plan		11 406 000	11 406 000
		970 480 156	930 041 081
Non-Current Liabilities			
Financial liabilities		337 099 007	362 011 519
Finance lease obligation		1 200 218	42 180
Defined benefit plan		154 841 205	155 397 002
Provision for rehabilitation of landfill site		59 199 647	59 199 647
		552 340 077	576 650 348
Total Liabilities		1 522 820 233	1 506 691 439
Net Assets		6 477 752 742	6 282 151 486
Reserves			
Housing Development fund		29 622 345	29 806 660
Self-insurance reserve		291 531	435 241
Accumulated surplus		6 447 838 866	6 251 909 585
		6 477 752 742	6 282 151 486

Newcastle Municipality

Annual Financial Statements for the 9 Months ended 31 March 2022

Statement of Financial Performance

Figures in Rand	Note(s)	31 March 2022	30 June 2021 Restated*
Revenue			
Revenue from exchange transactions			
Service charges		837 586 407	1 013 999 033
Rental of facilities and equipment		6 414 020	7 093 441
Other Revenue		10 839 325	18 450 819
Interest received		5 706 718	6 660 722
Total revenue from exchange transactions		860 546 470	1 046 204 015
Revenue from non-exchange transactions			
Taxation revenue			
Property rates		266 884 362	342 533 924
Licences and Permits		35 890	101 472
Transfer revenue			
Government grants & subsidies		777 611 580	639 932 157
Fines, Penalties and Forfeits		4 117 359	5 401 977
Total revenue from non-exchange transactions		1 048 649 191	987 969 530
Total revenue		1 909 195 661	2 034 173 545
Expenditure			
Employee related costs		429 612 926	546 878 068
Remuneration of councillors		17 891 079	25 611 680
Depreciation and amortisation		260 215 588	351 084 296
Finance costs		29 841 229	64 979 614
Debt Impairment		20 196 852	217 027 951
Bulk purchases		382 932 311	559 335 056
Contracted services		401 223 030	273 737 451
General Expenses		173 542 268	138 566 001
Total expenditure		1 715 455 283	2 177 220 117
Operating surplus (deficit)		193 740 378	(143 046 572)
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		2 518 889	(50 052 096)
Public contributions and donations		-	39 249 962
Surplus (deficit) for the 9 Months		1 860 427	(54 111 033)
		195 600 805	(197 157 605)

Newcastle Municipality

Annual Financial Statements for the 9 Months ended 31 March 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	6 448 360 340	6 477 701 304
Changes in net assets					
Deficit for the year	-	-	-	(197 157 605)	(197 157 605)
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	(196 450 755)	(195 549 818)
Restated* Balance at 01 July 2021	29 806 660	435 241	30 241 901	6 251 910 036	6 282 151 937
Deficit for the year	-	-	-	195 600 805	195 600 805
Transfer to Housing Development Fund	(184 315)	-	(184 315)	184 315	-
Transfer from Self Insurance Reserves	-	(143 710)	(143 710)	143 710	-
Other 2	-	-	-	-	-
Total changes	(184 315)	(143 710)	(328 025)	195 928 830	195 600 805
Balance at 31 March 2022	29 622 345	291 531	29 913 876	6 447 838 866	6 477 752 742

Newcastle Municipality

Annual Financial Statements for the 9 Months ended 31 March 2022

Cash Flow Statement

Figures in Rand	Note(s)	31 March 2022	30 June 2021 Restated*
Cash flows from operating activities			
Receipts			
Sale of goods and services		991 589 589	1 083 861 952
Grants		1 029 009 014	635 415 131
Interest income		5 706 718	6 660 722
		<u>2 026 305 321</u>	<u>1 725 937 805</u>
Payments			
Employee costs and Councillors remuneration		(448 059 802)	(568 958 990)
Suppliers		(1 170 192 455)	(990 347 236)
Finance costs		(29 841 229)	(42 720 784)
		<u>(1 648 093 486)</u>	<u>(1 602 027 010)</u>
Net cash flows from operating activities		<u>378 211 835</u>	<u>123 910 795</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		(95 098 463)	(124 427 766)
Proceeds from sale of property, plant and equipment		2 714 214	1 649 005
Proceeds from sale of investment property		1 808 754	1 478 261
Purchase of other intangible assets		(42 245)	-
Purchases of Heritage Assets		(64 800)	(87 700)
Net cash flows from investing activities		<u>(90 682 540)</u>	<u>(121 388 200)</u>
Cash flows from financing activities			
Net movements in long term loans		(41 352 405)	(28 914 561)
Movement on finance lease		1 303 253	(376 233)
Net cash flows from financing activities		<u>(40 049 152)</u>	<u>(29 290 794)</u>
Net increase/(decrease) in cash and cash equivalents		247 480 143	(26 768 199)
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		256 980 442	9 500 299

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March 2022

Description	2020/21 Audited Outcome	NEWCASTLE MUNICIPALITY							
		Current Year 2021/22							
R thousands		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source									%
Service charges - water revenue	111,420	131,717		11,087	98,313	98,788	(475)	-0.5%	131,717
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	-	11,087	98,313	98,788	(475)	-0.5%	131,717
Expenditure By Type									
Employee related costs	14,853	15,793		1,160	11,325	11,844	(519)	-4.4%	15,793
Remuneration of Directors	-	-		-	-	-	-	-	-
Debt impairment	-	-		-	-	-	-	-	-
Depreciation & asset impairment	59,410	823		69	617	617	0	0.0%	823
Finance charges	-	-		-	-	-	-	-	-
Bulk purchases	30,245	24,276		2,023	18,207	18,207	0	0.0%	24,276
Materials and Supplies	6,481	6,170		758	4,398	4,627	(229)	-4.9%	6,170
Contracted services	3,468	11,071		356	1,737	8,303	(6,566)	-79.1%	2,605
Transfers and grants	-	-		-	-	-	-	-	-
Other expenditure	32,453	29,586		2,584	28,534	22,190	6,344	28.6%	29,586
Loss on disposal of PPE	-	-		-	-	-	-	-	-
Total Expenditure	146,910	87,718	-	6,950	64,818	65,789	(971)	-1.5%	79,252
Recharge									
Head Office Recharge	51,174	40,430		2,508	24,252	30,322	(6,070)	-20.0%	40,430
Surplus/(Deficit)	(86,664)	3,569	-	1,629	9,243	2,677			12,035
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	-	1,629	9,243	2,677			12,035

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

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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


TEL: 08600 37566
SMS:

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

DIRECT DEPOSIT DETAIL

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

TAX INVOICE

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

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE	R	5,380.67
TRANSMISSION NETWORK CAPACITY	R	1,711,250.00
URBAN LOW VOLTAGE SUBSIDY	R	2,437,500.00
ANCILLARY SERVICE (ALL)	R	171,645.46
ENERGY CHARGE (STD)	R	14,781,165.00
ENERGY CHARGE (PEAK)	R	6,028,680.00
ENERGY CHARGE (OFF)	R	14,949,625.00
ELECTRIFICATION AND RURAL SUBS (ALL)	R	8,359,830.30
SERVICE CHARGE	R	3,862,022.76
TOTAL CHARGES FOR BILLING PERIOD	R	37,467,242.31

ACCOUNT SUMMARY FOR MARCH 2022

BALANCE BROUGHT FORWARD	(Due Date 2022-03-31)	R	198,849,772.68
PAYMENT(S) RECEIVED	Cash - 2022-03-15	R	-48,628,757.17
TOTAL CHARGES FOR BILLING PERIOD		R	37,467,242.31
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES	R	-65,123.40
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	5,610,317.83

ACCOUNT NO / REFERENCE NO

5578885631

NAME

NEWCASTLE MUNICIPALITY

FAX NUMBER

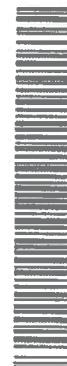
0343129697



0934 5578885631

>>>> 9207 0557 8885 6313

11341 5578885631



TOTAL AMOUNT DUE

193,233,452.25

PAYMENT ARRANGEMENT

INSTALMENT

0.00

ARREARS (Due Immediately)

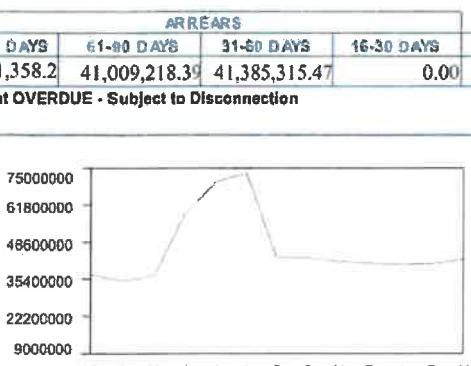
150,155,892.11

DUE DATE (For Current Amount)

2022-05-04

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT



MONTH

PAGE RUN NO	EP 7
BILL GROUP	
BILL PAGE	1 OF 2

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

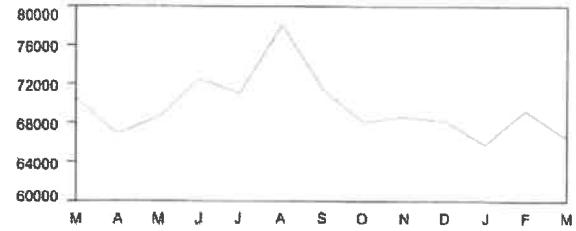
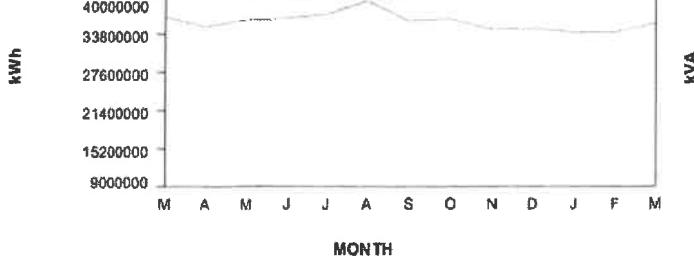
NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	5578885631
BILLING DATE	2022-04-04
TAX INVOICE NO	557162035831
ACCOUNT MONTH	MARCH 2022
CURRENT DUE DATE	2022-05-04
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

CONSUMPTION DETAILS (2022-03-01 - 2022-03-31)

ENERGY CONSUMPTION OFF PEAK kWh	14,949,624.88
ENERGY CONSUMPTION STD kWh	14,781,164.78
ENERGY CONSUMPTION PEAK kWh	6,028,680.48
ENERGY CONSUMPTION ALL kWh	35,759,470.14
DEMAND CONSUMPTION - OFF PEAK	59,550.04
DEMAND CONSUMPTION - STD	66,694.37
DEMAND CONSUMPTION - PEAK	66,543.19
DEMAND READING - KW/KVA	66,694.37
REACTIVE ENERGY - OFF PEAK	5,061,193.34
REACTIVE ENERGY - STD	4,979,998.66
REACTIVE ENERGY - PEAK	1,935,342.98
LOAD FACTOR	77.00

PREMISE ID NUMBER	5578885383	TARIFF NAME: Megaflex
INST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC CENTRE 37 MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY		
<i>Administration Charge @ R173.57 per day for 31 days</i>		
TX Network Capacity Charge 125,000 kVa @ R13.69 :	R	5,380.67
= R13.69/kVA	R	1,711,250.00
Urban Low Voltage Subsidy 125,000 kVa @ R19.50 :	R	2,437,500.00
= R19.50/kVA	R	171,645.46
Ancillary Service Charge 35,759,470 kWh @ R0.0048 /kWh	R	13,029,598.95
Low Season Standard Energy Charge 14,781,165 kWh @ R0.8815 /kWh	R	7,721,533.34
Low Season Peak Energy Charge 6,028,680 kWh @ R1.2808 /kWh	R	8,359,830.30
Low Season Off Peak Energy Charge 14,949,625 kWh @ R0.5592 /kWh	R	3,862,022.76
Electrification and Rural Subsidy 35,759,470 kWh @ R0.108 /kWh	R	168,482.83
SERVICE CHARGE	R	37,467,242.31
TOTAL CHARGES	R	37,467,242.31



PAGE RUN NO	EP 8
BILL GROUP	
BILL PAGE	2 OF 2

ESKOM HOLDING JULY 2021- MARCH 2022 RECON

ESKOM TOTAL BILLING REPORT FOR THE FINANCIAL YEAR 2021/2022

NEWCASTLE MUNICIPALITY CURRENT ACCOUNT

PERIOD OPENING BALANCE 2021/2022	AMOUNT EXCL. VAT	VAT AMOUNT	TOTAL	PAYMENT ON CURRENT ACCOUNT	BALANCE	ESKOM PAYMENT ARRANGEMENT			ESKOM BILLING
						PAYMENT ON ARRANGEMENT	CURRENT AMOUNT DEBT	CROSS OFF REFUND ON INTEREST(ESKOM)	
Jul-21	61 315 796,30	9 189 757,63	70 505 533,93	(59 172 758,07)	279 075 824,03	(6 300 000,00)	20 097 732,54	215 322 755,07	
Aug-21	63 835 011,38	9 566 383,06	73 401 394,44	(70 505 533,93)	274 663 285,68	(7 300 000,00)	168 926 022,59	209 570 270,06	(50 745,43)
Sep-21	37 954 794,52	5 684 302,64	43 639 097,16	(75 401 394,44)	237 600 669,04	(7 300 000,00)	121 626 022,59	201 261 893,24	(59 124,27)
Oct-21	37 806 039,00	5 662 525,47	43 468 564,47	(43 639 097,16)	230 133 710,76	(7 300 000,00)	174 326 022,59	193 961 571,88	(59 443,63)
Nov-21	36 649 850,22	5 488 979,06	42 138 839,28	(43 468 564,47)	221 503 188,23	(42 138 839,28)	157 026 022,59	186 665 146,29	(55 889,22)
Dec-22	36 306 344,42	5 437 456,68	41 743 809,10	(42 138 839,28)	213 888 244,74	(7 300 000,00)	159 726 022,59	179 364 348,95	(56 666,56)
Jan-22	35 567 737,73	5 341 480,66	41 009 238,39	(41 743 809,10)	205 772 367,24	(7 300 000,00)	152 426 022,59	172 064 435,64	(56 579,87)
Feb-22	35 994 668,01	5 330 707,46	41 385 315,47	(41 009 238,39)	198 849 772,55	(7 300 000,00)	145 126 022,59	164 763 240,85	(57 886,66)
Mar-22	37 467 242,31	5 610 317,83	43 077 550,14	(41 385 315,47)	193 239 452,25	(7 300 000,00)	137 826 022,59	157 464 457,71	(56 558,30)
Apr-22							130 526 022,59	150 155 892,11	(65 123,40)
May-22									
Jun-22	382 957 433,88	57 371 918,49	440 369 322,58			(64 700 000,00)	20 097 732,54		
	BALANCE AS PER GL		345 530 191,52						
	10602010247								

Veriforce
37 467 242,31

10602010247

37 467 242,31

10602010247

Preparer: Itho H
Junior Accountant

37 467 242,31

Reviewer: CN Kubheka
Manager: Expenditure

37 467 242,31

CN
Reviewer: S T Blivelz
Director: Expenditure and Revenue Enhancement

37 467 242,31

05/04/2022
Date: 05/04/2022

SM Nikosi
Reviewer: SM Nikosi
in ✓
SED: Budget and Treasury!

05/04/2022
Date: 05/04/2022

05/04/2022
Date: 05/04/2022



NEWCASTLE LOCAL MUNICIPALITY

ACKNOWLEDGEMENT OF DEBT AND REPAYMENT PLAN AGREEMENT SUSPENDING FUTURE INTEREST CHARGES

1. INTRODUCTION

It is recorded that:

- 1.1 Eskom Holdings SOC Ltd ("Eskom") is currently supplying Newcastle Local Municipality with bulk electricity in terms of the Electricity Supply Agreement ("ESA").
1.2 The Municipality acknowledges that it is fully and lawfully indebted to Eskom for electricity supplied in terms of the ESA referred to in subsection 1.1 above and undertaken to pay Eskom as detailed herein.
- 1.3 The Municipality also acknowledges that the terms and conditions set out herein below are negotiated and govern the repayment of all and any monies due, owing and payable to Eskom arising out of the Municipality's indebtedness to Eskom.
- 1.4 This Acknowledgement of Debt and Payment Plan Agreement ("the Agreement") is a separate agreement from the ESA or any other agreement that is entered into between Eskom and Newcastle Municipality.

2. PERIOD OF AGREEMENT

The Agreement shall notwithstanding the last signature thereof become effective on 09 July 2020 and shall remain in force until the Municipality has paid Eskom in full the amounts referred to or tabulated in clauses 4 below.

3. OWE/DUE DEBT ACKNOWLEDGEMENT

The Municipality acknowledges that as at 10 July 2020 it is fully and lawfully indebted to Eskom in the "Balances" sum of R264,002,022.85 (Two Hundred and Sixty Four Million, Eight Hundred and Twenty Six Thousand, and Twenty Two rands, Fifty Three

Total Debt	R	324,022,725
Loan Current Account	R	-57,400,482.89
Less: Advances to Date 2019	R	-20,607,725.54
Net Debt	R	146,014,516.37

4 REPAYMENT

Installment No.	Bill Month	Principle Date	Payment		Additional Payments
			Bill Month	Principle Date	
1	1	Apr-20 R	-5 200 000 R	264 000 000,00	
2	2	Aug-20 R	-5 200 000 R	259 800 000,00	
3	3	Sep-20 R	-5 200 000 R	254 600 000,00	
4	4	Oct-20 R	-5 200 000 R	249 400 000,00	
5	5	Nov-20 R	-5 200 000 R	244 200 000,00	
6	6	Dec-20 R	-5 200 000 R	239 000 000,00	
7	7	Jan-21 R	-5 200 000 R	233 800 000,00	
8	8	Feb-21 R	-5 200 000 R	228 600 000,00	
9	9	Mar-21 R	-5 200 000 R	223 400 000,00	
10	10	Apr-21 R	-5 200 000 R	218 200 000,00	
11	11	May-21 R	-5 200 000 R	213 000 000,00	
12	12	Jun-21 R	-5 200 000 R	207 800 000,00	
13	13	Jul-21 R	-5 200 000 R	202 600 000,00	
14	14	Aug-21 R	-5 200 000 R	197 400 000,00	
15	15	Sep-21 R	-5 200 000 R	192 200 000,00	
16	16	Oct-21 R	-5 200 000 R	187 000 000,00	
17	17	Nov-21 R	-5 200 000 R	181 800 000,00	
18	18	Dec-21 R	-5 200 000 R	176 600 000,00	
19	19	Jan-22 R	-5 200 000 R	171 400 000,00	
20	20	Feb-22 R	-5 200 000 R	166 200 000,00	
21	21	Mar-22 R	-5 200 000 R	161 000 000,00	
22	22	Apr-22 R	-5 200 000 R	155 800 000,00	
23	23	May-22 R	-5 200 000 R	150 600 000,00	
24	24	Jun-22 R	-5 200 000 R	145 400 000,00	
25	25	Jul-22 R	-5 200 000 R	140 200 000,00	
26	26	Aug-22 R	-5 200 000 R	135 000 000,00	
27	27	Sep-22 R	-5 200 000 R	129 800 000,00	
28	28	Oct-22 R	-5 200 000 R	124 600 000,00	
29	29	Nov-22 R	-5 200 000 R	119 400 000,00	
30	30	Dec-22 R	-5 200 000 R	114 200 000,00	
31	31	Jan-23 R	-5 200 000 R	109 000 000,00	
32	32	Feb-23 R	-5 200 000 R	103 800 000,00	
33	33	Mar-23 R	-5 200 000 R	98 600 000,00	
34	34	Apr-23 R	-5 200 000 R	93 400 000,00	
35	35	May-23 R	-5 200 000 R	88 200 000,00	
36	36	Jun-23 R	-5 200 000 R	83 000 000,00	
37	37	Jul-23 R	-5 200 000 R	77 800 000,00	
38	38	Aug-23 R	-5 200 000 R	72 600 000,00	
39	39	Sep-23 R	-5 200 000 R	67 400 000,00	
40	40	Oct-23 R	-5 200 000 R	62 200 000,00	
41	41	Nov-23 R	-5 200 000 R	57 000 000,00	
42	42	Dec-23 R	-5 200 000 R	51 800 000,00	
43	43	Jan-24 R	-5 200 000 R	46 600 000,00	
44	44	Feb-24 R	-5 200 000 R	41 400 000,00	
45	45	Mar-24 R	-5 200 000 R	36 200 000,00	
46	46	Apr-24 R	-5 200 000 R	31 000 000,00	
47	47	May-24 R	-5 200 000 R	25 800 000,00	
48	48	Jun-24 R	-5 200 000 R	20 600 000,00	
49	49	Jul-24 R	-5 200 000 R	15 400 000,00	
50	50	Aug-24 R	-5 200 000 R	10 200 000,00	
51	51	Sep-24 R	-5 200 000 R	5 000 000,00	
52	52	Oct-24 R	-5 200 000 R	0,00	

4.1 Current bill amount to be submitted monthly must be paid in conjunction with the payment plan as arranged above.

4.2 It is specifically recorded that the Municipality retains the right to repay the debt in full at any given time during the period contemplated in clause 4.1 above. In the event of

SCM054 Acknowledgement of Right and Payment Plan Agreement Supplementary Extra Interest Charges rev January 2020
Page 2 of 2


such circumstances, the Municipality will only be liable for interest accumulated on the debt up to and until the date of such payment, in full and final settlement.

- 4.3 A certificate under the signature of a duly authorised employee of Eskom (whose authority as such need not be proved by Eskom) or by any professional providing documentation who is engaged by Eskom setting out the amount due and payable by the Municipality at any time in terms of this Agreement, shall be sufficient and prima facie proof of the Municipality's debt for purposes of any legal proceedings (including obtaining of summary or default judgement).

5. CURRENT ACCOUNTS

The Municipality acknowledges that its undertaking herein does not absolve it from any of its obligations in terms of the EEA, including its obligation to pay off its current accounts timely and as and when they become due and payable in terms of the EEA.

6. DEFAULT

- 6.1 Should the Municipality default in the payment of any one of the amounts set out in clause 4.1 above and/or default in the payment of any current account, or if there is no a compromise with creditors or if the Municipality is already under administration, the Municipality hereby consents to judgment being taken against it and the following shall apply:

6.1.1 The full balance owing on the Debt at the relevant time as reflected in the certificate confirmed in clause 4.3 above, shall become due and payable immediately and shall bear interest, compounded monthly from October 2018 being the last month on which the last interest was calculated as indicated in clause 3 above, at a rate per annum equal to the prevailing prime rate charged by First National Bank of Southern Africa Limited in South Africa plus 2.5%.

6.1.2 Eskom may without further notice take whatever legal remedies available to it including disconnection or supply of electricity to the Municipality within 7 (seven) days of the date of default; and

6.1.3 Eskom shall be entitled to such action to forthwith make the Agreement in order of court and to obtain judgment against the Municipality.

6.2 The Municipality undertakes to pay on an attorney and client basis, all legal costs and expenses incurred in making demand for, or suing for the recovery of the capital and interest or any portion thereof and the cost of the execution of any judgement and in general all the costs which Eskom may incur in connection therewith.

7. REINFORCEMENT OF BENEFITS

The Municipality renounces the benefits of the legal exception that there were no cause for the debt and that there was an error in calculation and the Municipality

SD0054 Acknowledgment of Debt and Payment Plan Agreement Supplemental Eskom
Interest Charges for January 2020


Page 4 of 4

27/2

decree shall be fully acquiesced with the meaning, force and effect of such regulations.

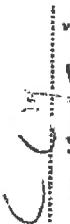
A. GENERAL

- B.1 This Agreement constitutes the sole record with respect to the indebtedness of the Municipality to Estorn.
- B.2 No addition to or variation or cancellation hereto shall be of any force or effect unless agreed to in writing by Estorn and the Municipality.
- B.3 No Indigencies which Estorn may grant to the Municipality in respect of the terms of this Agreement shall constitute a waiver or novation of any of the past or future debts of Estorn and Estorn shall not thereby be precluded from asserting any rights against the Municipality which may have arisen in the past or which might arise in the future.

B. WARRANTY OF AUTHORITY

The Municipality hereby warrants that at the time of execution of this Agreement it has obtained all the approvals and/or consents required under any of its empowering legislation and has taken all necessary action to authorize its signature to bind it in terms of this Agreement.

SIGNED for and ON BEHALF of the Municipality by the signatory below, who warrants that he/she is duly authorized on 15 July 2020.


NAME: AGNES MLMAMBO
TITLE: Manager Adm. Manager (A)
AS WITNESSES
1. 
NAME: G.M. KZOU
TITLE: GM KZOU
2. 
NAME: Odilka Mangope
TITLE: Odilka Mangope

SIGNED for and ON BEHALF of Estorn by the signatory below, who warrants that she/he is duly authorized on 15 July 2020.

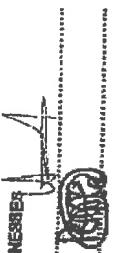

As approved by the Dx Group Executive

NAME: Agnes Mlambo
TITLE: GM KZOU

SC054 Acknowledgement of Debt and Payment Plan Agreement - Pending Future Interest Changes rev January 2020

Page 4 of 6

AS WITNESSES

1. 
2. 

SC0054 Administration of Debt and Payment Plan Agreement Sustaining Date
Interest Changes rev January 2020
Page 5 of 5
AM

Tax Invoice

Page 1 of 1

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



**uthukela
water**

Tax Registration	4270212725
Telephone	034 328 5000
Invoice No	INV00002620
Date	2022/03/01

Bill to:

N003
Newcastle Municipality - WSA
 Private Bag X 6621
 Newcastle

VAT No: 4000781B24

Item Description	Quantity	Price (Ex)	Tax
MARCH 2022 BULK INVOICE	2 813 885.00	3.94	1 663 006.04

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)	11 086 706.90
Tax	1 663 006.04
Total	12 749 712.94

F. Moola

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

Directors: P.S. Naidoo (Chairperson); B. Ndlovu; A. Evette; 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	2022/03/31
Amount Due	152 716 963.27

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

Date	Reference	Description	Allocated To	Debit	Credit	Balance
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		12 616 554.56		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
89 970 148.31	12 745 671.28	12 262 775.43	12 511 699.51	12 476 955.80	0.00	12 749 712.94	152 716 963.27

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
89 970 148.31	12 745 671.28	12 262 775.43	12 511 699.51	12 476 955.80	0.00	12 749 712.94	152 716 963.27

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



Telephone	034 328 5000
Fax	034 326 3388
Date	2022/03/31
Amount Due	152 716 963.27

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
		Brought forward from previous page				150 973 203.41
2022/01/03	INV00002598	Invoice		12 476 955.80		163 450 159.21
2022/01/17	Newcastle Munic	Newcastle Municipality - WSA		10 508 947.61	152 941 211.60	
2022/02/01	INV00002610	Invoice		12 654 358.04		165 595 569.64
2022/02/15	Newcastle Munic	Newcastle Municipality - WSA		12 873 961.27	152 621 608.37	
2022/03/01	INV00002620	Invoice		12 749 712.94		165 371 321.31
2022/03/15	Newcastle Munic	Newcastle Municipality - WSA		12 654 358.04	152 716 963.27	

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
89 970 148.31	12 745 671.28	12 262 775.43	12 511 699.51	12 476 955.80	0.00	12 749 712.94	152 716 963.27

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
89 970 148.31	12 745 671.28	12 262 775.43	12 511 699.51	12 476 955.80	0.00	12 749 712.94	152 716 963.27

UTHUKELA WATER 31 MARCH 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
8/Jul/2021	Invoices raised previous months				
2/Mar/2022	Invoice raised during the month	87 226 422,84	13 083 963,43	100 310 386,27	100 310 386,27
		11 086 706,90	1 663 006,04	12 749 712,94	12 749 712,94
	Total Invoices for the year	98 313 129,74	14 746 969,47	113 060 099,21	113 060 099,21
15/Mar/2022	Payments made previous months				
		(55 962 336,69)	(8 394 350,51)	(64 356 687,20)	(64 356 687,20)
		(11 003 789,50)	(1 650 568,44)	(12 654 358,04)	(12 654 358,04)
2/Mar/2022	Payment made during the month				
		(66 966 126,29)	(10 044 918,95)	(77 011 045,24)	(77 011 045,24)
31/03/2022	Total payments for the year	132 797 359,37	19 919 603,90	152 716 963,26	152 716 963,27
	Closing Balance	87 225 422,81			
	BALANCE AS PER GL -(010710010346)				

Preparer: Ikhosile Junior Accountant

Reviewer: CN Kubheka

Reviewer: S T Bhyela **Director :Expenditure and Revenue Enhancement**

Reviewer: S M Nkosi Date: 11/11/11 STRATEGIC EXECUTIVE DIRECTOR: BTO

Date: 24/04/2022

Date: 06/04/2022

Date: 3/4/2022

Date: 5/04/2022.

INVESTMENT REGISTER FOR THE YEAR 2021/2022

NEWCASTLE LOCAL MUNICIPALITY

INVESTMENTS REGISTER FOR March 2022

Name Of Investment	Account Number	Opening Balance	Investment Made	Investment Matured	Withdrawals Made	Accrued Interest	Interest Capitalized	Bank Charges	Vat & Other	Balance
Self Insurance Reserve Fund	Standard Bank 068450354/0115	R 126,585.99	R 1,000,000.00		R 0.00	R 29,571.09				R 1,156,157.08
Housing Development Fund	Standard Bank 068450354/0116	R 76,816.84	R 104,636.683.50		R 75,000,000.00	R 629,736.87				R 30,343,237.21
Principalisation	Standard Bank 068450354/0335	R 43,497.23	R 0.00		R 43,497.23					R 0.00
MIG	Standard Bank 068450354/0336	R 18,528.89	R 3,894,231.35		R 0.00	R 62,924.06				R 3,975,684.30
NDPG	Standard Bank 068450354/0337	R 36,559.25	R 3,666,966.66		R 3,703,325.91	R 2,169.86				R 0.00
Electrification Grant	Standard Bank 068450354/0338	R 60,906.28	R 0.00		R 60,906.28	R 0.00				R 0.00
FGM	Standard Bank 068450354/0339	R 79,269.06	R 0.00		R 79,269.05	R 0.00				R 0.00
Title deed low cost housing	Standard Bank 068450354/0340	R 95,975.91	R 16,500,000.00		R 8,000,000.00	R 161,450.62				R 8,757,426.53
Capacity Building	Absa: 9268456248	R 64,383.53	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 : 9956019602	R 545,945.93	R 0.00		R 0.00	R 0.00				R 0.00
Council Funds	Nedbank 037648555441 46	R 117.05	R 17,709,000.00		R 17,757,163.06	R 10,258.66				R 556,204.59
Council Funds	Nedbank 037648555441 47	R 117.05	R 5,000,000.00		R 5,012,683.93	R 48,046.01				R 0.00
Council Funds	Nedbank 037648555441 48	R 117.07	R 0.00		R 117.97	R 12,566.88				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 450,270,681.53		R 353,700,000.00	R 1,285,518.82				R 97,988,368.44
Council Funds	Nedbank 037648555441 53	R 46.90	R 0.00		R 46.93	R 0.03				R 0.00
Post Office Guarantee	Nedbank 037648555441 56	R 382,513.94	R 0.00		R 14,100.64	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 622,677,263.04	R 0.00	R 483,421,591.86	R 16,270.50	R 2,240,074.84	R 120.00	R 143,159,592.09	R 143,159,592.09

Balance as per Bank Statements at 31 March 2022

R 0.00

not added to capital)

SUMMARY OF LOAN REGISTER FOR MARCH

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	8.37%	24,285,550.00	4,569,221.41	2,843,583.15	175,739.82	12,118.23	303,998.55	1,597,379.53
Loan Account: 61000654	9.10%	25,993,166.00	7,462,923.97	2,725,650.05	438,073.47	46,107.21	603,633.66	4,571,713.73
Loan Account: 61000826	11.29%	12,750,000.00	4,129,319.58	984,570.41	313,183.80	33,879.07	426,242.57	3,021,700.50
Loan Account: 61000827	11.25%	1,975,000.00	1,397,370.65	102,422.31	112,008.24	12,513.31	150,132.31	1,256,824.27
Loan Account: 61000920	10.69%	7,000,000.00	4,979,491.43	438,484.62	356,307.07	38,952.66	493,896.36	4,403,417.52
Loan Account: 61000921	10.83%	1,850,000.00	1,261,676.09	48,683.74	94,723.32	10,565.73	128,353.37	1,179,362.30
Loan Account: 61007325	5.00%	11,980,174.80	6,423,987.65	920,146.92	212,457.34	22,712.44	301,943.98	5,414,384.09
Loan Account: 61007195	10.40%	122,185,000.00	99,480,056.49	6,773,802.84	7,036,831.74	775,768.80	9,663,431.14	90,079,654.25
Loan Account: 3042598105	11.44%	284,839,959.00	263,3293,802.81	15,620,708.04	20,548,968.89	2,208,099.64	28,059,428.40	240,162,635.26
Totals				30,468,052.08	29,288,303.79	3,180,717.09	40,131,060.34	351,687,041.45
BALANCE PER GENERAL LEDGER								
DIFF - STATEMENT VS GEN LED								
VARIANCE								
SAVINGS ON LOAN 61000536								
LOAN 61000920								
OVERPAYMENT ON LOAN								
PREPARED BY:								
C HARIPARSAD								
ACCOUNTANT: GEN ACCOUNT & ADMIN SERVICES								
DATE: _____								
REVIEWED BY:								
B N KHUMALO								
ACCOUNTANT: GEN ACCOUNT & ADMIN SERVICES								
DATE: _____								
APPROVED BY:								
S M NKOSI								
STRATEGIC EXECUTIVE								
DIRECTOR: BUDGET & FINANCIAL REFORMS								
MANAGER								
MS NDLOVU								
DIRECTOR: BUDGET & FINANCIAL REFORMS								
MANAGER								
DATE: _____								
AUDITED BY:								
S M NKOSI								
STRATEGIC EXECUTIVE								
DIRECTOR: BUDGET & FINANCIAL REFORMS								
MANAGER								
DATE: _____								
APPROVED BY:								
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STRATEGIC EXECUTIVE								
DIRECTOR: BUDGET & FINANCIAL REFORMS								
MANAGER								
DATE: _____								
AUDITED BY:								
S M NKOSI								
STRATEGIC EXECUTIVE								
DIRECTOR: BUDGET & FINANCIAL REFORMS								
MANAGER								
DATE: _____								

AUTHORIZED BY:

SM NKOSI
STRATEGIC
EXECUTIVE
DIRECTOR: BUDGET
& TREASURY
OFFICE

DATE:

REVIEWED BY:

MS NDLOVU
DIRECTOR:
BUDGET &
FINANCIAL
REFORMS

DATE:

PREPARED BY:

C HARIPARSAD
ACCOUNTANT: GEN ACCOUNT & ADMIN SERVICES

DATE:

REVIEWED BY:

B N KHUMALO
ACCOUNTANT: GEN ACCOUNT & ADMIN SERVICES

DATE:

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S M NKOSI
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& FINANCIAL
REFORMS

DATE:

APPROVED BY:

SM NKOSI
STRATEGIC
EXECUTIVE
DIRECTOR: BUDGET
& FINANCIAL
REFORMS

DATE:

NEWCASTLE MUNICIPALITY GRANT REGISTER FOR MARCH 2022

Number	Vote number	Description	Opening balance	Receipts	Expenditure for MAR	Adjustments	Total Expenditure before VAT	VAT for the month	Total VAT Amount	Total Expenditure after VAT	Closing balance
1	030952006108	Environmental Management Framework.	(102,817,43)								(102,817,43)
2	030952006109	Cleaned Town	(107,918,31)								(107,918,31)
3	030952006110	Electrification Grant									
4	030952006111	Title Deeds Restoration Grant	(1,217,163,18)								
5	030952006112	Expanded Projects Incentive									
6	030952006113	Finance & Management Grant (M/G)									
7	030952006114	Grant State Disbursement	(1,856,000,00)		101,295,57		101,295,57			101,295,57	(1,754,881,93)
8	030952006115	Community Library Services Grant	(1,856,000,00)		274,414,12		274,414,12			274,414,12	(1,581,586,86)
9	030952006116	Organic Fresh Produce	(1,856,000,00)		288,421,44		288,421,44			288,421,44	(969,745,56)
10	030952006117	Sports Mathematics Facilities Grant	(101,295,57)								(114,531,30)
11	030952006118	MFC		(101,182,000,00)	19,427,510,29		76,751,601,85			76,751,601,85	(102,220,000)
12	030952006209	Customer Arts Centre	(101,295,57)								(101,295,57)
13	030952006301	Central Development	(101,074,44)								(101,074,44)
14	030952006312	Provincialisation	(1,073,283,65)		(1,757,000,00)		4,456,411,24			4,456,411,24	(1,807,283,65)
15	030952006312	Capacity Building Art Quality	(350,481,86)		(129,000,00)		3,500,000,00			3,500,000,00	(316,981,86)
16	030952006312	Fest Animal Management	(201,723,21)		(201,000,00)		23,000,00			23,000,00	(198,723,21)
17	030952006312	Capacity Building Housing	(1,157,585,51)		(15,817,287,20)		1,300,759,80			1,300,759,80	(1,051,727,51)
18	030952006312	Newcastle Airport	(1,915,36,36)								(1,915,36,36)
19	030952006301	Newcastle Airport									
20	030952006301	Newcastle Airport									
21	030952006312	Neighbourhood Development Partnership									
22	030952006312	Neighbourhood Development Partnership									
23	030952006312	Managed Waterfront Green	(1,10,36,36)		(46,000,000,00)		1,050,287,73			1,050,287,73	(45,000,000,00)
24	030952006312	My Healthy Games	(4,497,312,77)		(4,11,179,000,00)		39,192,363,74			39,192,363,74	(4,000,000,00)
25	030952006211	Sport and Recreation	(5,196,320,36)		(1,068,000,00)						(5,196,320,36)
26	030952006201	Tiles Deeds Restoration Grant - Pict			(4,000,000,00)						
27	030952006301	Energy Efficiency and Environment Sector Management Grant			(8,700,000,00)						
		TOTAL:	(41,232,187,11)		50,901,787,27		44,434,000,00			44,434,000,00	(3,532,173,86)
											(3,532,173,86)

PREPARED BY:

REVIEWED BY:

AUTHORIZED BY:

REVIEWED BY:

DATE:

DATE:

DATE:

DATE:

**C HARIPARSAD
ACCOUNTANT**

**S.M NIKOSI
DIRECTOR: BUDGET &
FINANCIAL**



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.

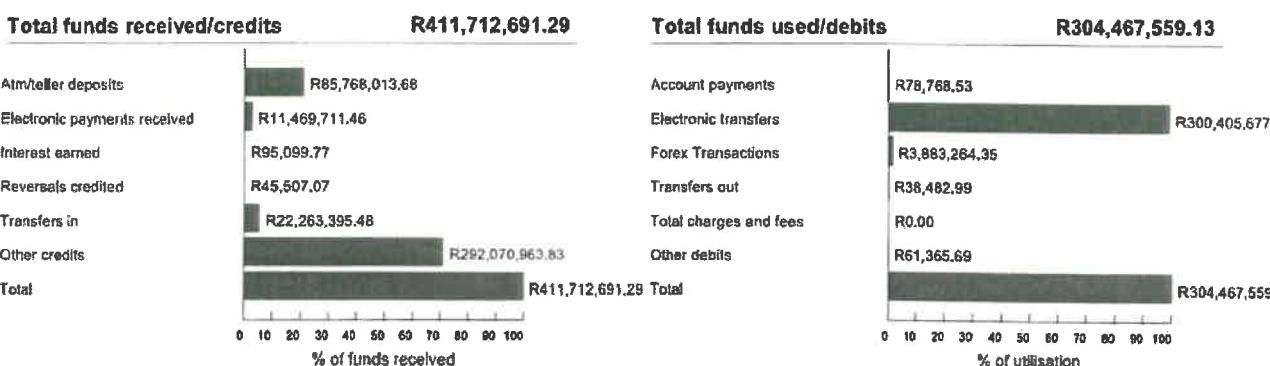
Account summary

Account type	Account number
Current account	1162667338
Statement date:	31/03/2022
Statement period:	28/02/2022 – 31/03/2022
Statement frequency:	Month-end
Envelope:	1 of 1
Total pages:	28
Client VAT number:	

Bank charges summary

Other charges	R0.00	Opening balance	R6,580,932.88
Bank charge(s) (total)	R0.00	Funds received/Credits	R411,712,691.29
*VAT inclusive @ VAT calculated monthly	15.000%	Funds used/Debits	R304,467,559.13
		Closing balance	R113,806,065.04
		Annual credit interest rate	0.000%

Cashflow



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 Services. Authorised financial services and registered credit provider (NCRCP16). Nedbank Ltd Reg No 1951/000009/06. Page 1 of 28



THE FINANCIAL MANAGER
*NEWCASTLE LOCAL MUNICIPALITY
COLLECTION ACCOUNT
X6621
NEWCASTLE
2940

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

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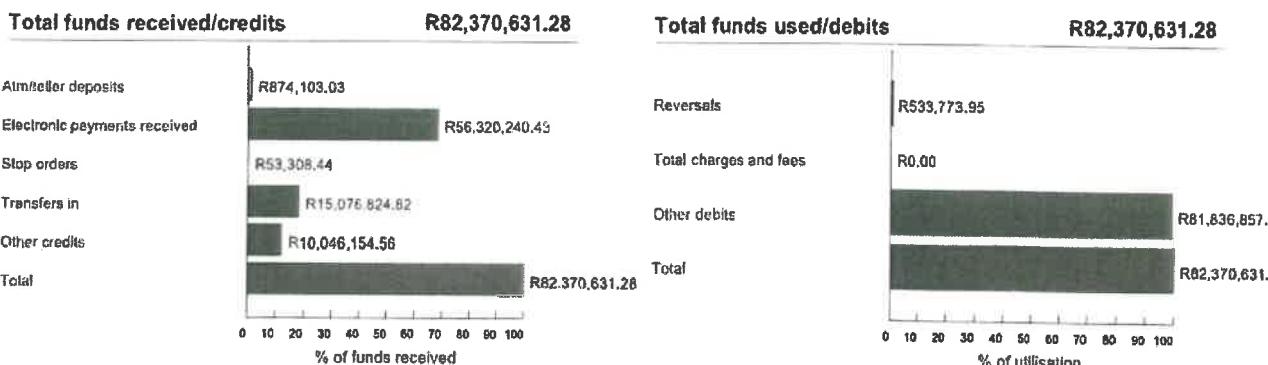
Account summary

Account type	Account number		
Current account	1162660066		
Statement date:	31/03/2022	Envelope:	1 of 1
Statement period:	28/02/2022 – 31/03/2022	Total pages:	205
Statement frequency:	Month-end	Client VAT number:	

Bank charges summary

Other charges	R0.00	Opening balance	R0.00
Bank charge(s) (total)	R0.00	Funds received/Credits	R82,370,631.28
*VAT Inclusive @ VAT calculated monthly	15.000%	Funds used/Debits	R82,370,631.28
		Closing balance	R0.00
		Annual credit interest rate	0.000%

Cashflow



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 (NCRCP16). Nedbank Ltd Reg No 1951/000009/06. Page 1 of 205