

SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH ELEVEN:
31 MAY 2022

Ref. No	: T 6/1/1 (2021/22)
Author	: M.S. Ndlovu
1 st Level	: Finance Portfolio Committee
2 nd Level	: Executive Committee
3 rd Level	: Council
4 th Level	: KZN Provincial Treasury

1. PURPOSE

The purpose of this report is to appraise Council on the state of finances of the municipality at the period ended 31 May 2022. This report is prescribed in terms of section 71 of the Municipal Finance Management Act 56 of 2003 (MFMA), which requires the Accounting Officer to submit a report to the Mayor on a monthly basis on the state of municipality's actual performance against the approved budget. The report allows council to exercise its oversight on the implementation of the budget and also serves as a tool for future planning. The report must also be submitted to the Provincial Treasuries as required by the same section of the MFMA. In the main, the report seeks council to note the implementation of the budget, and the implementation of the measures which will ensure that the state of finance of the municipality improve continuously, whereby the approved budget is compared to actual and expenditure.

2. BACKGROUND

Prior to the enactment of the MFMA, municipalities used to prepare budgets in different formats. Once the budgets were approved, municipality were also not prescribed by law to report regularly on the performance of their budget to councils. The promulgation of the MFMA prescribed the standardised and uniform formats of municipal budgets, adjustments budget, mid-year reports, quarterly reports and monthly reports. The main purpose of standardising these reports were to ensure uniformity and accountability across the local government sector, as well as to allow National Treasury to be able to consolidate and compare budget information of all municipalities. Once Council has approved the budget, the Accounting Officer is required by law to implement the budget and to report to Council through council committees on the performance of the budget through the Section 71 report.

3. DISCUSSION

This section will provide details of the actual performance against the approved budget of the municipality for the reporting period. It will cover the operating performance (operating revenue and operating expenditure), capital expenditure, financial position and cash flow position of the municipality. Since the municipality approved its adjustment budget on the 25th of February 2022, a comparison of the actual performance will therefore be based on the year-to-date adjusted budget.

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 - M11 May

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	28,591	324,074	332,224	(8,150)	-2%	362,426
Service charges	1,013,748	1,119,128	1,132,522	89,601	1,018,876	1,038,145	(19,270)	-2%	1,132,522
Investment revenue	3,068	2,296	2,294	765	4,076	2,103	1,973	94%	2,294
Transfers and subsidies	549,062	695,021	842,932	7,743	744,991	744,991	—	—	842,932
Other own revenue	86,999	35,371	38,170	4,167	33,058	34,990	(1,932)	-6%	38,170
Total Revenue (excluding capital transfers and contributions)	1,995,412	2,214,242	2,378,344	130,868	2,125,075	2,152,453	(27,378)	-1%	2,378,344
Employee costs	546,878	570,234	572,674	49,076	526,547	524,951	1,596	0%	572,674
Remuneration of Councillors	25,612	28,882	28,882	1,977	21,813	26,476	(4,663)	-18%	28,882
Depreciation & asset impairment	351,202	378,675	365,084	29,530	318,302	334,660	(16,358)	-5%	365,084
Finance charges	64,980	39,754	39,754	3,694	36,559	36,441	118	0%	39,754
Materials and bulk purchases	686,953	693,252	696,716	49,293	571,073	636,656	(67,583)	-11%	696,716
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	575,969	778,133	951,142	34,046	598,084	871,880	(273,796)	-31%	951,142
Total Expenditure	2,251,593	2,488,931	2,654,252	167,617	2,072,379	2,433,065	(360,686)	-15%	2,654,252
Surplus/(Deficit)	(256,181)	(274,689)	(275,908)	(36,749)	52,696	(280,612)	333,308	-119%	(275,908)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90,870	121,377	156,106	13,731	106,774	143,097	(36,322)	-25%	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)	(23,018)	159,470	(137,515)	296,986	-216%	(119,803)
Share of surplus/ (deficit) of associate	(30,277)	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(195,588)	(153,312)	(119,803)	(23,018)	159,470	(137,515)	296,986	-216%	(119,803)
Capital expenditure & funds sources									
Capital expenditure	124,501	145,393	185,393	13,812	127,880	169,944	(42,064)	-25%	185,393
Capital transfers recognised	90,870	121,377	156,105	13,731	106,774	143,096	(36,321)	-25%	156,105
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	33,631	24,016	29,289	81	21,106	26,848	(5,742)	-21%	29,289
Total sources of capital funds	124,501	145,393	185,393	13,812	127,880	169,944	(42,064)	-25%	185,393
Financial position									
Total current assets	791,572	649,643	646,675		1,054,760				646,675
Total non current assets	6,967,906	6,982,268	6,982,268		6,804,520				6,982,268
Total current liabilities	931,052	653,059	741,635		859,890				741,635
Total non current liabilities	576,650	548,118	548,117		557,768				548,117
Community wealth/Equity	6,251,776	6,430,734	6,339,190		6,441,622				6,339,190
Cash flows									
Net cash from (used) operating	123,911	159,442	202,958	(35,966)	277,279	333,803	56,524	17%	202,958
Net cash from (used) investing	(121,388)	(134,393)	(174,393)	(12,450)	(121,982)	(159,860)	(37,878)	24%	(174,393)
Net cash from (used) financing	(29,291)	(31,884)	(31,884)	(3,197)	(33,526)	(29,227)	4,299	-15%	(31,884)
Cash/cash equivalents at the month/year end	9,500	9,150	6,181	—	131,271	154,216	22,945	15%	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	112,487	45,835	62,640	70,196	28,711	31,080	192,473	888,024	1,431,447
Creditors Age Analysis									
Total Creditors	83,864	—	—	13,277	—	12,512	93,572	159,539	362,764

3.1. Operating budget performance-revenue

- The municipality generated a total revenue of R2.2 billion of the adjusted budget of R2.3 billion, representing 93.8% percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R27.3 million. Although the aggregate performance on revenue generated shows a variance of negative 1 percent, it is however necessary to explain reasons which attributed to the variance.
- The municipality generated R19.2 million (-2%) less revenue from service charges than the year-to-date budget of R1.038 billion for the period under review. Electricity, sanitation and refuse under-performed above target by R19.6million, R927 thousand and R695 thousand respectively. Water over-performed below target by R1.9 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.
- The municipality generated revenue from property rates which is R8.1 million (-2%) less than the year-to-date budget of R332.2 million during the period under review.
- The municipality generated R1.9 million (94%) more revenue from interest on investments than the year-to-date budget of R2.1 million for the period under review. This is due to the investments top up.
- The municipality recorded R744.9 million for operational and R106.7 million for capital transfers and subsidies.
- The municipality generated R31.9 million (-6%) less revenue from sundry revenue than a pro-rata budget of R34.9 million for the period under review.

3.2. Operating performance – expenditure

- The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of May 2022, the municipality incurred the total expenditure of R2 billion of the adjusted budget of R2.6 billion, which represents 78 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R360.6 million, representing under-expenditure of 15 percent.
- Depreciation has under-performed by R16.3 million (-5%) in the eleventh 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 R227.8 million (-90%) since the municipality is recognising debt impairment on indigents only during the year, all other impairments are done at year-end.
- The municipality spent R53.7 million (-11%) less on the bulk purchases than the year-to-date budget of R510.7 million. This is due to warmer month's season and performance is expected to improve in the last month of the financial year as it gets colder.

- Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seems to be performing R13.8 million (-11%) less than the year-to-date budget of R127.9 million.
- The municipality spent R41.6 million (-8%) less on contracted services than the year-to-date budget of R517.9 million. This is due to some of the housing projects being slower in implementation.
- The municipality spent R1.5 million (0.1%) more on employee related costs than a year-to-date budget of R524.9 million. The performance is considered to be in line with the budget.

3.2.1 Operational expenditure by function

The table below reflects the municipality's operational expenditure of the municipality by standards function.

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May										
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	YTD variance %	
R thousands	1									
Expenditure - Functional										
Governance and administration		595,470	412,892	463,170	48,021	413,494	424,572	(11,078)	-3%	463,170
Executive and council		172,102	81,428	95,154	8,485	82,610	87,225	(4,615)	-5%	95,154
Finance and administration		418,192	324,629	367,278	39,501	330,341	336,672	(6,331)	-2%	367,278
Internal audit		5,176	6,835	737	36	543	676	(133)	-20%	737
Community and public safety		228,840	363,201	517,110	21,845	443,826	474,017	(30,191)	-6%	517,110
Community and social services		32,561	39,395	42,032	3,002	31,800	38,529	(6,730)	-17%	42,032
Sport and recreation		78,913	81,049	71,745	5,611	60,975	65,766	(4,791)	-7%	71,745
Public safety		59,508	60,864	67,611	9,706	59,815	61,976	(2,161)	-3%	67,611
Housing		48,669	172,577	326,119	2,583	282,593	298,943	(16,350)	-5%	326,119
Health		9,188	9,315	9,603	942	8,643	8,802	(160)	-2%	9,603
Economic and environmental services		289,060	290,015	271,605	18,311	259,568	248,971	10,598	4%	271,605
Planning and development		81,394	85,704	80,996	7,169	73,029	74,247	(1,218)	-2%	80,996
Road transport		207,656	204,303	190,601	11,142	186,533	174,717	11,816	7%	190,601
Environmental protection		9	8	8	—	6	7	(1)	-8%	8
Trading services		1,167,699	1,419,052	1,399,012	79,325	954,460	1,282,428	(327,968)	-26%	1,399,012
Energy sources		567,650	701,055	705,018	46,422	579,651	646,266	(66,615)	-10%	705,018
Water management		492,183	615,329	595,992	25,373	289,085	546,326	(257,240)	-47%	595,992
Waste water management		73,246	63,720	55,661	3,767	49,606	51,023	(1,417)	-3%	55,661
Waste management		34,619	38,948	42,342	3,763	36,118	38,813	(2,696)	-7%	42,342
Other		801	3,771	3,356	115	1,030	3,076	(2,046)	-67%	3,356
Total Expenditure - Functional	3	2,281,870	2,488,931	2,654,252	167,617	2,072,379	2,433,065	(360,686)	-15%	2,654,252
Surplus/ (Deficit) for the year		(195,588)	(153,312)	(119,803)	(23,018)	159,470	(137,515)	296,986	-216%	(119,803)

- Presentation of the operating performance function is required by National Treasury (NT) to be done by all municipality in order to achieve standardization and uniformity. The functions represent the departments that NT encourages all municipalities to set up.
- The table above reflects that most of the functions seem to be under-spending when compared with the year-to-date budget. Governance and Administration is underspent by R11 million (-3%), Community and Public Safety is underspent by R30.1 million (-6%), Economic and Environmental Services is over-spent by R10.5 million (4%), Trading services are underspent by R327.9 million (-26%) and Other Services are underspent by R2 million (-67%)

3.3. Capital expenditure

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) - M11 May

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		5,301	-	13,812	67	4,314	12,661	(8,347)	-66%	13,812
Vote 3 - BUDGET AND TREASURY		2,038	1,200	2,066	17	1,250	1,894	(644)	-34%	2,066
Vote 4 - MUNICIPAL MANAGER		-	300	239	-	-	219	(219)	-100%	239
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		21,528	10,651	26,405	-	6,758	24,205	(17,447)	-72%	26,405
Vote 6 - TECHNICAL SERVICES		95,638	130,342	139,971	13,728	113,349	128,306	(14,957)	-12%	139,971
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	2,900	-	2,208	2,658	(450)	-17%	2,900
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	124,501	145,393	185,393	13,812	127,880	169,944	(42,064)	-25%	185,393
Total Capital Expenditure		124,501	145,393	185,393	13,812	127,880	169,944	(42,064)	-25%	185,393
Capital Expenditure - Functional Classification										
Governance and administration		2,038	4,400	5,205	17	3,458	4,771	(1,313)	-28%	5,205
Executive and council		-	300	239	-	-	219	(219)	-100%	239
Finance and administration		2,038	4,100	4,966	17	3,458	4,553	(1,094)	-24%	4,966
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6,283	11,035	13,637	67	4,780	12,501	(7,720)	-62%	13,637
Community and social services		3,811	-	1,490	18	1,096	1,368	(271)	-20%	1,490
Sport and recreation		294	11,000	11,098	49	3,219	10,173	(6,954)	-68%	11,098
Public safety		1,683	-	-	-	-	-	-	-	-
Housing		695	35	1,049	-	466	962	(495)	-52%	1,049
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		74,561	47,143	58,384	1,648	33,010	53,518	(20,508)	-36%	58,384
Planning and development		20,407	10,731	25,471	24	6,367	23,349	(16,981)	-73%	25,471
Road transport		54,154	36,412	32,913	1,624	26,643	30,170	(3,527)	-12%	32,913
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		41,620	82,815	108,167	12,082	86,630	99,153	(12,523)	-13%	108,167
Energy sources		-	-	-	-	-	-	-	-	-
Water management		24,536	46,707	64,577	7,624	55,660	59,196	(3,536)	-6%	64,577
Waste water management		16,946	36,109	42,366	4,458	30,971	38,835	(7,865)	-20%	42,366
Waste management		138	-	1,224	-	-	1,122	(1,122)	-100%	1,224
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	124,501	145,393	185,393	13,812	127,880	169,944	(42,064)	-25%	185,393
Funded by:										
National Government		90,051	110,342	132,942	11,890	101,719	121,864	(20,144)	-17%	132,942
Provincial Government		819	11,035	23,163	1,841	5,055	21,232	(16,177)	-76%	23,163
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		90,870	121,377	156,105	13,731	106,774	143,096	(36,321)	-25%	156,105
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		33,631	24,018	29,289	81	21,106	26,848	(5,742)	-21%	29,289
Total Capital Funding	0	124,501	145,393	185,393	13,812	127,880	169,944	(42,064)	-25%	185,393

- Capital expenditure for the eleventh month of the financial year was R127.8 million which represents 68.9% of the adjusted capital budget of R185.3 million. Comparison between the year-to-budget of R169.9 million and actual expenditure for the period reflects an under expenditure of R42 million, which

implies that the municipality spent 25% 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.

3.3.1 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 ANALYSIS AS AT 31 MAY 2022					
GRANT NAME	2021/2022 BUDGET ALLOCATION	2021/2022 ADJUSTED BUDGET	2021/2022 TOTAL BUDGET	YEAR TO DATE (incl vat)	% Spent
NATIONAL GRANTS					
Energy Efficiency and Demand Management	4,000,000.00		4,000,000.00	273,700.00	7%
Integrated National Electrification Programme	13,500,000.00	- 13,500,000.00	-	-	0%
Finance Management Grant	1,650,000.00	-	1,650,000.00	1,418,372.40	86%
Water Services Infrastructure Grant (WSIG)	40,000,000.00	-	40,000,000.00	30,160,912.52	75%
Municipal Infrastructure Grant (MIG)	119,182,000.00	-	119,182,000.00	111,479,397.36	94%
EPWP Incentive	2,948,000.00	-	2,948,000.00	2,830,815.09	96%
LGSETA	1,546,185.00	-	1,546,185.00	828,280.69	54%
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	27,995.77	7%
Community Library Services Grant	2,475,000.00	-	2,475,000.00	2,235,729.78	90%
Housing(EEDBS Transfer of Ownership)	2,746,443.00		2,746,443.00	388,569.45	14%
Housing Projects	192,793,000.00	120,000,000.00	350,783,650.00	265,998,435.38	76%
Provincialisation of Libraries	6,757,000.00	-	6,757,000.00	6,198,403.25	92%
Accredited municipalities	3,839,000.00	2,055,000.00	5,894,000.00	4,826,436.14	82%
Water Intervention Project	-	8,700,000.00	8,700,000.00	2,113,661.79	24%
Sport and Recreation	11,000,000.00	-	11,000,000.00	3,583,509.37	33%
GRANTS ROLLOVERS					
Museums Services(Rollover)	552,221.00	-	552,221.00	212,036.13	38%
Provincialisation of Libraries(Rollover)	1,012,958.00	-	1,012,958.00	815,548.29	81%
Community Library(Rollover)	402,976.00	-	402,976.00	396,320.70	98%
Accreditation	1,004,563.00	-	1,004,563.00	425,346.63	42%
Greenest Town	-	1,223,975.00	1,223,975.00	-	0%
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 at amount of R14.4 million was withheld from our second trench of the equitable share due to application for grant roll-overs being declined by National Treasury, NDPG (R5.9million) and WSIG (R8.5 million).

3.4. Financial position

Table C6: Monthly budget statements – Financial Position

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

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	16,908	390
Call investment deposits		1,666	8,760	5,791	114,363	5,791
Consumer debtors		647,406	544,148	544,148	844,546	544,148
Other debtors		115,423	81,351	81,351	51,463	81,351
Current portion of long-term receivables		—	—	—	—	—
Inventory		19,242	14,995	14,995	27,480	14,995
Total current assets		791,572	649,643	646,675	1,054,760	646,675
Non current assets						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		327,735	341,874	341,874	324,521	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	6,280,663	6,410,126
Biological		—	—	—	—	—
Intangible		1,260	1,224	1,224	458	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	6,804,520	6,982,268
TOTAL ASSETS		7,759,478	7,631,911	7,628,942	7,859,280	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	33,955	27,095
Trade and other payables		861,029	601,094	689,671	799,726	689,671
Provisions		11,406	9,752	9,752	11,406	9,752
Total current liabilities		931,052	653,059	741,635	859,890	741,635
Non current liabilities						
Borrowing		362,054	345,654	345,654	344,822	345,654
Provisions		214,597	202,464	202,464	212,946	202,464
Total non current liabilities		576,650	548,118	548,117	557,768	548,117
TOTAL LIABILITIES		1,507,703	1,201,177	1,289,752	1,417,658	1,289,752
NET ASSETS	2	6,251,776	6,430,734	6,339,190	6,441,622	6,339,190
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	6,313,348	6,411,714	6,313,348
Reserves		30,242	30,074	25,842	29,908	25,842
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734	6,339,190	6,441,622	6,339,190

- As at end the end of the eleventh month of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.4 billion.

- While this picture looks good, it is however important to point out major reasons to such a favourable equity position, being consumer debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:
- The municipality's debtors aging as reflected in table SC3 is a total of R1.4 billion as at the end of the eleventh month. The bulk of the debtor's ageing amount (R1.2 billion) was for debt owing for more than 90 days, while R1.1 billion of the total debt is owed by households. When one investigates aged debtors less than 30 days there was a decrease when compared with the previous month due to the easing uplifting Covid-19 regulations. It must be noted that the total figure of debtors is inclusive of indigent.
- Property Plant and Equipment (Assets) comprise of R6.2 billion of the total assets of R7.8 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants, and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that the majority of these assets may not be easily converted to cash and cash equivalent.
- The municipality closed with a balance of cash and cash equivalent of R131.2 million as at the end of the eleventh month of the financial year, of which R16.9 million was at the current account and R114.3 million was from was from the 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 R362.7 million as illustrated on SC4, while unspent conditional grants amount to R222.1 million, representing a cash shortfall of R483.2 million. Included under creditors is Eskom for R180.2 million which has also decreased by R3 million when compared to April report, uThukela Water for R156.2 million, SARS – PAYE for R8.7 million, pension and other employee benefits for R16.7 million and other trade creditors for R847 thousand. Looking at the cash position as mentioned above the municipality is currently not in the position to cover it short-term obligations, including unspent conditional grants.
- 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 R194.8 million. The net current ratio indicates that the municipality's current will be adequate to cover for the current liabilities over the next twelve months. Due to the standing of the municipality by virtue it 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.
- The **liquidity ratio** of the municipality is currently sitting at 15.3% 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 2.76%, since the municipality needs R362.7 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.

3.5. Cash flow position

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 - M11 May

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		367,177	271,820	271,820	30,593	319,492	249,168	70,324	28%	271,820
Service charges		682,204	942,901	955,548	90,239	888,005	875,919	12,086	1%	955,548
Other revenue		32,949	29,045	257,709	892	12,500	236,233	(223,733)	-95%	257,709
Transfers and Subsidies - Operational		527,884	695,021	828,432	—	884,036	898,492	(14,456)	-2%	828,432
Transfers and Subsidies - Capital		107,531	121,377	152,677	—	148,615	148,615	—		152,677
Interest		6,903	2,296	2,294	1,200	7,593	2,103	5,491	261%	2,294
Dividends		—	—	—	—	—	—	—		—
Payments										
Suppliers and employees		(1,558,017)	(1,863,263)	(2,225,766)	(155,194)	(1,946,404)	(2,040,286)	(93,882)	5%	(2,225,766)
Finance charges		(42,721)	(39,754)	(39,754)	(3,694)	(36,559)	(36,441)	118	0%	(39,754)
Transfers and Grants		—	—	—	—	—	—	—		—
NET CASH FROM/(USED) OPERATING ACTIVITIES		123,911	159,442	202,958	(35,966)	277,279	333,803	56,524	17%	202,958
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,635	11,000	11,000	1,415	5,898	10,083	(4,186)	-42%	11,000
Decrease (increase) in non-current receivables		—	—	—	—	—	—	—		—
Decrease (increase) in non-current investments		1,478	—	—	—	—	—	—		—
Payments										
Capital assets		(124,501)	(145,393)	(185,393)	(13,865)	(127,880)	(169,944)	(42,064)	25%	(185,393)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121,388)	(134,393)	(174,393)	(12,450)	(121,982)	(159,860)	(37,878)	24%	(174,393)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	—	—	—	—	—	—		—
Borrowing long term/refinancing		—	—	—	—	—	—	—		—
Increase (decrease) in consumer deposits		—	—	—	—	—	—	—		—
Payments										
Repayment of borrowing		(29,291)	(31,884)	(31,884)	(3,197)	(33,526)	(29,227)	4,299	-15%	(31,884)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29,291)	(31,884)	(31,884)	(3,197)	(33,526)	(29,227)	4,299	-15%	(31,884)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		36,268	15,985	9,500		9,500	9,500			9,500
Cash/cash equivalents at month/year end:		9,500	9,150	6,181		131,271	154,216			6,181

- 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 R131.2 million as at the end of May 2022 which represents a cash increase of R121.7 million since the beginning of the financial year. This is due to receipt of grant allocations, some of which have not been spent.
- Cash flows from operating activities yielded a net cash inflow of R227.2 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.
- Cash flows from investing activities recorded net cash outflows of R121.9 million this is due to the capital expenditure incurred.

- Cash flows from financing activities recorded net cash outflows of R33.5 million. This was due to the capital repayment of loans by the municipality during the period.

4. LEGAL IMPLICATIONS

The submission of the S71 report is a requirement of the MFMA. Failure by the Accounting Officer to submit this report to the Mayor and to the National and Provincial Treasuries within 10 working days after the end of each month constitute non-compliance with the law. If such non-compliance is not rectified, National Treasury may invoke section 38(1)(a) of the MFMA which states that National Treasury may stop the transfer of funds due to a municipality as its share of local government's equitable share referred to in Section 214(1)(a) of the Constitution.

5. POLICY IMPLICATIONS

The submission of the S71 report is also a requirement and compliance with the approved Budget Policy of Council, which is reviewed annually as part of the budget-related policies.

6. FINANCIAL IMPLICATIONS

There are no financial implications associated with the approval of this report. The report is intended to appraise council of the budget implementation to allow the council to monitor and take remedial steps should there be any material variances from the projected revenue by source and from the municipality's expenditure projections per vote.

7. RISKS

There are no risks appreciated with the submission and approval of this report. It is however important that the report is submitted within the legislated timeframes in order to ensure compliance. Risk of non-compliance with S71 of the MFMA, should the report not reach the Mayor, Provincial Treasury and National Treasury within 10 working days after the end of the month.

8. MANAGEMENT OF RISKS

All month-end processes must be done on time to allow the budget and treasury office to prepare and submit report timeously.

9. RECOMMENDATIONS

9.1 That the Council notes the submission of S71 for the month ended 31 May 2022;

9.2 That the management implement 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;

SED: BTO

9.4 That the municipality resuscitate its debt collection strategies in order to improve its collection rate.

SM NKOSI

NEWCASTLE MUNICIPALITY

2022-08-14

MAYORS OFFICE

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M11 May

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	28,591	324,074	332,224	(8,150)	-2%	362,426
Service charges	1,013,748	1,119,128	1,132,522	89,601	1,018,876	1,038,145	(19,270)	-2%	1,132,522
Investment revenue	3,068	2,296	2,294	765	4,076	2,103	1,973	94%	2,294
Transfers and subsidies	549,062	695,021	842,932	7,743	744,991	744,991	—	—	842,932
Other own revenue	86,999	35,371	38,170	4,167	33,058	34,990	(1,932)	-6%	38,170
Total Revenue (excluding capital transfers and contributions)	1,995,412	2,214,242	2,378,344	130,868	2,125,075	2,152,453	(27,378)	-1%	2,378,344
Employee costs	546,878	570,234	572,674	49,076	526,547	524,951	1,596	0%	572,674
Remuneration of Councillors	25,612	28,882	28,882	1,977	21,813	26,476	(4,663)	-18%	28,882
Depreciation & asset impairment	351,202	378,675	365,084	29,530	318,302	334,660	(16,358)	-5%	365,084
Finance charges	64,980	39,754	39,754	3,694	36,559	36,441	118	0%	39,754
Materials and bulk purchases	686,953	693,252	696,716	49,293	571,073	638,656	(67,583)	-11%	696,716
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	575,969	778,133	951,142	34,046	598,084	871,880	(273,796)	-31%	951,142
Total Expenditure	2,251,593	2,488,931	2,654,252	167,617	2,072,379	2,433,065	(360,686)	-15%	2,654,252
Surplus/(Deficit)	(256,181)	(274,689)	(275,908)	(36,749)	52,696	(280,612)	333,308	-119%	(275,908)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90,870	121,377	156,106	13,731	106,774	143,097	(36,322)	-25%	156,106
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(165,311)	(153,312)	(119,803)	(23,018)	159,470	(137,515)	296,986	-216%	(119,803)
Share of surplus/ (deficit) of associate	(30,277)	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(195,588)	(153,312)	(119,803)	(23,018)	159,470	(137,515)	296,986	-216%	(119,803)
Capital expenditure & funds sources									
Capital expenditure	124,501	145,393	185,393	13,812	127,880	169,944	(42,064)	-25%	185,393
Capital transfers recognised	90,870	121,377	156,106	13,731	106,774	143,096	(36,321)	-25%	156,106
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	33,631	24,016	29,289	81	21,106	26,848	(5,742)	-21%	29,289
Total sources of capital funds	124,501	145,393	185,393	13,812	127,880	169,944	(42,064)	-25%	185,393
Financial position									
Total current assets	791,572	649,643	646,675		1,054,760				646,675
Total non current assets	6,967,906	6,982,268	6,982,268		6,804,520				6,982,268
Total current liabilities	931,052	653,059	741,635		859,890				741,635
Total non current liabilities	576,650	548,118	548,117		557,768				548,117
Community wealth/Equity	6,251,776	6,430,734	6,339,190		6,441,622				6,339,190
Cash flows									
Net cash from (used) operating	123,911	159,442	202,958	(35,966)	277,279	333,803	56,524	17%	202,958
Net cash from (used) investing	(121,388)	(134,393)	(174,393)	(12,397)	(121,982)	(159,860)	(37,878)	24%	(174,393)
Net cash from (used) financing	(29,291)	(31,884)	(31,884)	(3,197)	(33,526)	(29,227)	4,299	-15%	(31,884)
Cash/cash equivalents at the month/year end	9,500	9,150	6,181	—	131,271	154,216	22,945	15%	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	112,487	45,835	62,640	70,196	28,711	31,080	192,473	888,024	1,431,447
Creditors Age Analysis									
Total Creditors	83,864	—	—	13,277	—	12,512	93,572	159,539	362,764

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		496,601	482,062	484,385	32,521	448,123	444,019	4,103	1%	484,385
Executive and council		11,774	7,046	13,647	2,638	17,186	12,510	4,677	37%	13,647
Finance and administration		484,827	475,016	470,738	29,883	430,936	431,510	(573)	0%	470,738
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		55,462	229,414	390,530	4,317	314,597	330,290	(15,693)	-5%	390,530
Community and social services		42,193	13,250	14,475	1,998	13,782	13,269	513	4%	14,475
Sport and recreation		110	11,724	11,132	15	4,304	10,204	(5,900)	-58%	11,132
Public safety		5,061	3,214	3,903	457	5,112	3,578	1,534	43%	3,903
Housing		8,079	201,163	361,016	1,842	291,351	303,235	(11,884)	-4%	361,016
Health		19	63	4	5	48	3	45	1303%	4
<i>Economic and environmental services</i>		124,519	130,284	142,356	7,705	100,240	130,493	(30,253)	-23%	142,356
Planning and development		85,557	11,102	134,316	395	5,624	123,123	(117,499)	-95%	134,316
Road transport		38,962	119,182	8,040	7,310	94,616	7,370	87,246	1184%	8,040
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		1,409,512	1,493,686	1,517,005	100,041	1,368,734	1,390,588	(21,853)	-2%	1,517,005
Energy sources		710,519	806,767	822,980	54,669	725,681	754,398	(28,718)	-4%	822,980
Water management		321,457	318,574	311,775	25,371	288,352	285,793	2,559	1%	311,775
Waste water management		239,452	231,907	241,210	11,932	223,807	221,109	2,697	1%	241,210
Waste management		138,084	136,438	141,040	8,069	130,895	129,287	1,608	1%	141,040
<i>Other</i>	4	187	173	174	14	155	159	(5)	-3%	174
Total Revenue - Functional	2	2,086,281	2,335,619	2,534,450	144,598	2,231,849	2,295,549	(63,700)	-3%	2,534,450
Expenditure - Functional										
<i>Governance and administration</i>		595,470	412,892	463,170	48,021	413,494	424,572	(11,078)	-3%	463,170
Executive and council		172,102	81,428	95,154	8,485	82,610	87,225	(4,615)	-5%	95,154
Finance and administration		418,192	324,629	367,278	39,501	330,341	336,672	(6,331)	-2%	367,278
Internal audit		5,176	6,835	737	36	543	676	(133)	-20%	737
<i>Community and public safety</i>		228,840	363,201	517,110	21,845	443,826	474,017	(30,191)	-6%	517,110
Community and social services		32,561	39,395	42,032	3,002	31,800	38,529	(6,730)	-17%	42,032
Sport and recreation		78,913	81,049	71,745	5,611	60,975	65,766	(4,791)	-7%	71,745
Public safety		59,508	60,864	67,611	9,706	59,815	61,976	(2,161)	-3%	67,611
Housing		48,669	172,577	326,119	2,583	282,593	298,943	(16,350)	-5%	326,119
Health		9,188	9,315	9,603	942	8,643	8,802	(160)	-2%	9,603
<i>Economic and environmental services</i>		289,060	290,015	271,605	18,311	259,568	248,971	10,598	4%	271,605
Planning and development		81,394	85,704	80,996	7,169	73,029	74,247	(1,218)	-2%	80,996
Road transport		207,656	204,303	190,601	11,142	186,533	174,717	11,816	7%	190,601
Environmental protection		9	8	8	-	6	7	(1)	-8%	8
<i>Trading services</i>		1,167,699	1,419,052	1,399,012	79,325	954,460	1,282,428	(327,968)	-26%	1,399,012
Energy sources		567,650	701,055	705,018	46,422	579,651	646,266	(66,615)	-10%	705,018
Water management		492,183	615,329	595,992	25,373	289,085	546,326	(257,240)	-47%	595,992
Waste water management		73,246	63,720	55,661	3,767	49,606	51,023	(1,417)	-3%	55,661
Waste management		34,619	38,948	42,342	3,763	36,118	38,813	(2,696)	-7%	42,342
<i>Other</i>		801	3,771	3,356	115	1,030	3,076	(2,046)	-67%	3,356
Total Expenditure - Functional	3	2,281,870	2,488,931	2,654,252	167,617	2,072,379	2,433,065	(360,686)	-15%	2,654,252
Surplus/ (Deficit) for the year		(195,588)	(153,312)	(119,803)	(23,018)	159,470	(137,515)	296,986	-216%	(119,803)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description		Ref	2019/20	Budget Year 2020/21							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue by Vote		1									
Vote 1 - CORPORATE SERVICES			94,290	79,492	85,078	900	87,194	77,988	9,206	11.8%	85,078
Vote 2 - COMMUNITY SERVICES			185,559	164,689	170,596	10,549	154,185	156,380	(2,194)	-1.4%	170,596
Vote 3 - BUDGET AND TREASURY			402,528	402,570	399,306	31,620	360,928	366,031	(5,103)	-1.4%	399,306
Vote 4 - MUNICIPAL MANAGER			-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS			19,360	209,490	381,375	1,965	294,255	321,897	(27,642)	-8.6%	381,375
Vote 6 - TECHNICAL SERVICES			674,026	672,611	675,115	44,894	609,606	618,855	(9,249)	-1.5%	675,115
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			710,519	806,767	822,980	54,669	725,681	754,398	(28,718)	-3.8%	822,980
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	2,086,281	2,335,619	2,534,450	144,598	2,231,849	2,295,549	(63,700)	-2.8%	2,534,450
Expenditure by Vote		1									
Vote 1 - CORPORATE SERVICES			226,837	146,849	102,856	4,214	86,597	94,285	(7,688)	-8.2%	102,856
Vote 2 - COMMUNITY SERVICES			270,856	252,079	298,538	31,980	259,174	273,660	(14,485)	-5.3%	298,538
Vote 3 - BUDGET AND TREASURY			218,299	165,010	192,008	26,678	176,010	176,007	3	0.0%	192,008
Vote 4 - MUNICIPAL MANAGER			83,702	75,573	88,499	7,598	78,463	81,124	(2,661)	-3.3%	88,499
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS			76,501	203,132	357,475	5,591	308,372	327,686	(19,314)	-5.9%	357,475
Vote 6 - TECHNICAL SERVICES			827,582	938,144	894,952	44,547	573,365	820,372	(247,007)	-30.1%	894,952
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			578,094	708,144	719,925	47,009	590,398	659,931	(69,533)	-10.5%	719,925
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	2,281,870	2,488,931	2,654,252	167,617	2,072,379	2,433,065	(360,686)	-14.8%	2,654,252
Surplus/ (Deficit) for the year		2	(195,589)	(153,312)	(119,803)	(23,018)	159,470	(137,515)	296,986	-216.0%	(119,803)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		342,534	362,426	362,426	28,591	324,074	332,224	(8,150)	-2%	362,426
Service charges - electricity revenue		621,122	710,188	726,407	54,669	646,271	665,873	(19,602)	-3%	726,407
Service charges - water revenue		188,410	193,910	187,084	17,045	173,449	171,493	1,955	1%	187,084
Service charges - sanitation revenue		112,244	119,429	120,014	9,825	109,086	110,013	(927)	-1%	120,014
Service charges - refuse revenue		91,973	95,601	99,017	8,062	90,071	90,766	(695)	-1%	99,017
Rental of facilities and equipment		7,093	7,532	8,917	645	7,705	8,174	(469)	-6%	8,917
Interest earned - external investments		3,068	2,296	2,294	765	4,076	2,103	1,973	94%	2,294
Interest earned - outstanding debtors		3,835	4,642	4,247	427	3,517	3,893	(375)	-10%	4,247
Dividends received		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		5,402	2,105	3,944	444	4,912	3,615	1,297	36%	3,944
Licences and permits		101	105	41	5	44	38	6	16%	41
Agency services		—	—	—	—	—	—	—	—	—
Transfers and subsidies		549,062	695,021	842,932	7,743	744,991	744,991	—	—	842,932
Other revenue		18,409	20,987	18,384	834	14,391	16,852	(2,461)	-15%	18,384
Gains		52,158	—	2,638	1,813	2,488	2,418	70	3%	2,638
Total Revenue (excluding capital transfers and contributions)		1,995,412	2,214,242	2,378,344	130,868	2,125,075	2,152,453	(27,378)	-1%	2,378,344
Expenditure By Type										
Employee related costs		546,878	570,234	572,674	49,076	526,547	524,951	1,596	0%	572,674
Remuneration of councillors		25,612	28,882	28,882	1,977	21,813	26,476	(4,663)	-18%	28,882
Debt impairment		216,003	283,536	274,982	1,734	24,252	252,067	(227,815)	-90%	274,982
Depreciation & asset impairment		351,202	378,675	365,084	29,530	318,302	334,660	(16,358)	-5%	365,084
Finance charges		64,980	39,754	39,754	3,694	36,559	36,441	118	0%	39,754
Bulk purchases		559,335	557,138	557,138	38,725	456,927	510,710	(53,783)	-11%	557,138
Other materials		127,618	136,114	139,578	10,568	114,146	127,947	(13,800)	-11%	139,578
Contracted services		273,799	388,306	564,999	23,656	476,313	517,916	(41,603)	-8%	564,999
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Other expenditure		10,155	106,290	110,501	8,656	96,860	101,293	(4,433)	-4%	110,501
Losses		76,013	1	659	0	658	605	54	9%	659
Total Expenditure		2,251,593	2,488,931	2,654,252	167,617	2,072,379	2,433,065	(360,686)	-15%	2,654,252
Surplus/(Deficit)		(256,181)	(274,689)	(275,908)	(36,749)	52,696	(280,612)	333,308	(0)	(275,908)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		90,870	121,377	156,106	13,731	106,774	143,097	(36,322)	(0)	156,106
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								—		
Transfers and subsidies - capital (in-kind - all)						—		—		
Surplus/(Deficit) after capital transfers & contributions		(165,311)	(153,312)	(119,803)	(23,018)	159,470	(137,515)			(119,803)
Taxation								—		
Surplus/(Deficit) after taxation		(165,311)	(153,312)	(119,803)	(23,018)	159,470	(137,515)			(119,803)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(165,311)	(153,312)	(119,803)	(23,018)	159,470	(137,515)			(119,803)
Share of surplus/ (deficit) of associate		(30,277)								
Surplus/ (Deficit) for the year		(195,588)	(153,312)	(119,803)	(23,018)	159,470	(137,515)			(119,803)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-		-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-		-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN 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	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		5,301	-	13,812	67	4,314	12,661	(8,347)	-66%	13,812
Vote 3 - BUDGET AND TREASURY		2,038	1,200	2,066	17	1,250	1,894	(644)	-34%	2,066
Vote 4 - MUNICIPAL MANAGER		-	300	239	-	-	219	(219)	-100%	239
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		21,528	10,651	26,405	-	6,758	24,205	(17,447)	-72%	26,405
Vote 6 - TECHNICAL SERVICES		95,636	130,342	139,971	13,728	113,349	128,306	(14,957)	-12%	139,971
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	2,900	-	2,208	2,658	(450)	-17%	2,900
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	124,501	145,393	185,393	13,812	127,880	169,944	(42,064)	-25%	185,393
Total Capital Expenditure		124,501	145,393	185,393	13,812	127,880	169,944	(42,064)	-25%	185,393
Capital Expenditure - Functional Classification										
Governance and administration		2,038	4,400	5,205	17	3,458	4,771	(1,313)	-28%	5,205
Executive and council		-	300	239	-	-	219	(219)	-100%	239
Finance and administration		2,038	4,100	4,966	17	3,458	4,553	(1,094)	-24%	4,966
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		6,283	11,035	13,637	67	4,780	12,501	(7,720)	-62%	13,637
Community and social services		3,611	-	1,490	18	1,096	1,366	(271)	-20%	1,490
Sport and recreation		294	11,000	11,098	49	3,219	10,173	(6,954)	-68%	11,098
Public safety		1,683	-	-	-	-	-	-		-
Housing		695	35	1,049	-	466	982	(495)	-52%	1,049
Health		-	-	-	-	-	-	-		-
Economic and environmental services		74,561	47,143	58,384	1,646	33,010	53,518	(20,508)	-38%	58,384
Planning and development		20,407	10,731	25,471	24	6,367	23,349	(16,981)	-73%	25,471
Road transport		54,154	36,412	32,913	1,622	26,643	30,170	(3,527)	-12%	32,913
Environmental protection		-	-	-	-	-	-	-		-
Trading services		41,620	82,815	108,167	12,082	86,630	99,153	(12,523)	-13%	108,167
Energy sources		-	-	-	-	-	-	-		-
Water management		24,536	46,707	64,577	7,624	55,660	59,196	(3,536)	-6%	64,577
Waste water management		16,948	36,109	42,366	4,458	30,971	38,835	(7,865)	-20%	42,366
Waste management		138	-	1,224	-	-	1,122	(1,122)	-100%	1,224
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	124,501	145,393	185,393	13,812	127,880	169,944	(42,064)	-25%	185,393
Funded by:										
National Government		90,051	110,342	132,942	11,890	101,719	121,864	(20,144)	-17%	132,942
Provincial Government		819	11,035	23,163	1,841	5,055	21,232	(16,177)	-76%	23,163
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	13,731	106,774	143,096	(36,321)	-25%	156,105
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		33,631	24,016	29,289	81	21,106	26,848	(5,742)	-21%	29,289
Total Capital Funding	0	124,501	145,393	185,393	13,812	127,880	169,944	(42,064)	-25%	185,393

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	16,908	390
Call investment deposits		1,666	8,760	5,791	114,363	5,791
Consumer debtors		647,406	544,148	544,148	844,546	544,148
Other debtors		115,423	81,351	81,351	51,463	81,351
Current portion of long-term receivables		-	-	-	-	-
Inventory		19,242	14,995	14,995	27,480	14,995
Total current assets		791,572	649,643	646,675	1,054,760	646,675
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		327,735	341,874	341,874	324,521	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	6,280,663	6,410,126
Biological		-	-	-	-	-
Intangible		1,260	1,224	1,224	458	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	6,804,520	6,982,268
TOTAL ASSETS		7,759,478	7,631,911	7,628,942	7,859,280	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	33,955	27,095
Trade and other payables		861,029	601,094	689,671	799,726	689,671
Provisions		11,406	9,752	9,752	11,406	9,752
Total current liabilities		931,052	653,059	741,635	859,890	741,635
Non current liabilities						
Borrowing		362,054	345,654	345,654	344,822	345,654
Provisions		214,597	202,464	202,464	212,946	202,464
Total non current liabilities		576,650	548,118	548,117	557,768	548,117
TOTAL LIABILITIES		1,507,703	1,201,177	1,289,752	1,417,658	1,289,752
NET ASSETS	2	6,251,776	6,430,734	6,339,190	6,441,622	6,339,190
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	6,313,348	6,411,714	6,313,348
Reserves		30,242	30,074	25,842	29,908	25,842
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734	6,339,190	6,441,622	6,339,190

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		367,177	271,820	271,820	30,593	319,492	249,168	70,324	28%	271,820
Service charges		682,204	942,901	955,548	90,239	888,005	875,919	12,086	1%	955,548
Other revenue		32,949	29,045	257,709	892	12,500	236,233	(223,733)	-95%	257,709
Transfers and Subsidies - Operational		527,884	695,021	828,432	-	884,036	898,492	(14,456)	-2%	828,432
Transfers and Subsidies - Capital		107,531	121,377	152,677	-	148,615	148,615	-	-	152,677
Interest		6,903	2,296	2,294	1,200	7,593	2,103	5,491	261%	2,294
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1,558,017)	(1,863,263)	(2,225,766)	(155,194)	(1,946,404)	(2,040,286)	(93,882)	5%	(2,225,766)
Finance charges		(42,721)	(39,754)	(39,754)	(3,694)	(36,559)	(36,441)	118	0%	(39,754)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		123,911	159,442	202,958	(35,966)	277,279	333,803	56,524	17%	202,958
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,635	11,000	11,000	1,415	5,898	10,083	(4,186)	-42%	11,000
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		1,478	-	-	-	-	-	-	-	-
Payments										
Capital assets		(124,501)	(145,393)	(185,393)	(13,812)	(127,880)	(169,944)	(42,064)	25%	(185,393)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121,388)	(134,393)	(174,393)	(12,397)	(121,982)	(159,860)	(37,878)	24%	(174,393)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(29,291)	(31,884)	(31,884)	(3,197)	(33,526)	(29,227)	4,299	-15%	(31,884)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29,291)	(31,884)	(31,884)	(3,197)	(33,526)	(29,227)	4,299	-15%	(31,884)
NET INCREASE/ (DECREASE) IN CASH HELD		(26,768)	(6,835)	(3,319)	(51,560)	121,771	144,715			(3,319)
Cash/cash equivalents at beginning:		36,268	15,985	9,500		9,500	9,500			9,500
Cash/cash equivalents at month/year end:		9,500	9,150	6,181		131,271	154,216			6,181

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M11 May

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source Fines, penalties and forfeits Other revenue Interest earned - external investments Licences and permits	36% -15% 94% 16%	Dependent on the consumers reaction Consumer reaction due to the increased number of deaths. Interest received from the increase in investments made during the year Dependent on the consumers reaction	
2	Expenditure By Type Debt impairment Remuneration of councillors Depreciation & asset impairment Other materials	-80% -18% -14% -14%	Only debt impairment for indigents is calculated monthly all other debtors is Biannually Delay in the inauguration of councillors Delays in the capitalisation of assets effect this variance Cost containment procedures placed to curb unnecessary expenditure	
3	Capital Expenditure Grant funded projects Internally funded projects Repairs and maintenance	-25% -21% 8%	Due to SCM processes being at initial stages Due to SCM processes being at initial stages Due to SCM processes being at initial stages	Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors
4	Financial Position			
5	Cash Flow Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	17% 24% -15%	Main attributor is property rates due to increased number of new properties & conversion of household to business category Slow capital expenditure Based on amortisation schedules	None None None
6	Measurable performance			
7	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.6%	16.8%	15.3%	1.8%	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%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.1%	15.0%	16.6%	18.0%	16.6%
Gearing	Long Term Borrowing/ Funds & Reserves		1197.2%	1149.3%	1337.6%	1152.9%	1337.6%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	85.0%	99.5%	87.2%	122.7%	87.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.0%	1.4%	0.8%	15.3%	0.8%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		38.2%	28.2%	26.3%	42.2%	26.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		27.4%	25.8%	24.1%	24.8%	24.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.9%	18.9%	17.0%	1.7%	2.9%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2020/21									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.o. Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181-Dys-1 Yr	Over 1Yr	Total			Total over 90 days	
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	25,722	8,528	9,379	7,703	6,908	7,959	49,767	297,146	413,113	369,483	1,013		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	34,983	1,027	1,895	654	490	603	3,047	12,090	54,790	16,884	308		
Receivables from Non-exchange Transactions - Property Rates	1400	34,116	8,540	8,404	7,784	7,504	7,299	40,688	81,397	195,733	144,672	195		
Receivables from Exchange Transactions - Waste Water Management	1500	16,229	6,348	6,101	5,993	5,889	6,329	38,935	293,488	379,311	350,634	584		
Receivables from Exchange Transactions - Waste Management	1600	12,444	4,752	4,512	4,445	4,307	4,632	26,904	106,422	168,418	146,710	287		
Receivables from Exchange Transactions - Property Rental Debtors	1700	537	154	149	136	944	128	558	2,142	4,747	3,908	7		
Interest on Arrear Debtor Accounts	1810	858	377	279	286	266	237	2,545	16,850	21,699	20,184	967		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	(12,403)	16,109	31,921	43,195	2,403	3,892	30,030	78,490	193,637	158,009	356		
Total By Income Source	2000	112,487	45,835	62,640	70,196	28,711	31,080	192,473	888,024	1,431,447	1,210,484	3,717	-	-
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	3,916	1,222	772	257	247	385	4,067	4,143	15,009	9,089	-		
Commercial	2300	37,062	2,817	4,150	3,143	2,919	1,976	15,026	50,892	117,967	73,958	1,381		
Households	2400	82,701	28,841	57,558	66,696	25,497	28,577	173,189	826,051	1,289,311	1,120,111	2,335		
Other	2500	(11,191)	12,955	61	100	47	41	191	6,937	9,141	7,316	1		
Total By Customer Group	2600	112,487	45,835	62,640	70,196	28,711	31,080	192,473	888,024	1,431,447	1,210,484	3,717	-	-

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2020/21								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	44,647	-	-	800	-	-	1,100	133,663	-
Bulk Water	0200	13,324	-	-	12,477	-	12,512	92,462	25,430	180,210
PAYE deductions	0300	8,725	-	-	-	-	-	-	-	156,205
VAT (output less input)	0400	-	-	-	-	-	-	-	-	8,725
Pensions / Retirement deductions	0500	16,778	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	16,778
Trade Creditors	0700	391	-	-	-	-	-	10	445	-
Auditor General	0800	-	-	-	-	-	-	-	-	847
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	83,864	-	-	13,277	-	12,512	93,572	159,539	362,764

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		513,354	488,728	463,428	–	448,972	463,428	(14,456)	-3.1%	463,428
Local Government Equitable Share		448,493	417,790	417,790	–	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	–	29,000	29,000			29,000
Municipal Infrastructure Grant (MIG)	3	35,266	12,840	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	–	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	–	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	–	13,847	13,847	–		5,894
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	1,546	–	377	377	–		1,546
LGSETA GRANT		–	–	1,546		377	377	–		1,546
EED Housing Grant		–	–							
								–		
Total Operating Transfers and Grants	5	650,841	695,021	793,322	–	884,036	898,492	(14,456)	-1.6%	793,322
Capital Transfers and Grants										
National Government:		107,166	125,342	138,342	–	138,282	138,282	–		138,342
Neighbourhood Development Partnership		15,000	15,000	7,500	–	7,440	7,440	–		7,500
Municipal Infrastructure Grant (MIG)		75,166	106,342	111,142	–	111,142	111,142			111,142
Integrated National Electrification Programme			–	–	–	–	–			–
Emergency efficiency & demand side management			–	–	–	–	–			–
Water Services Infrastructure Grant (WSIG)		17,000	4,000	11,000	–	11,000	11,000	–		11,000
Neighbourhood Development Partnership			–	–	–	–	–			–
Water Intervention Project		–	–	8,700	–	8,700	8,700	–		8,700
Provincial Government:		365	11,000	13,229	–	7,333	7,333	–		13,229
Housing			–	1,005	–	–	–	–		1,005
Greenest Town		–	–	1,224	–	–	–			1,224
Sport and Recreation		–	11,000	11,000	–	7,333	7,333			11,000
Museum		365	–	–	–	–	–			–
Community Library Service		–	–	–	–	–	–			–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	3,000	–	3,000	3,000	–		3,000
EDTEA Grant(AIRPORT UPGRADE)				2,000		2,000	2,000	–		2,000
EDTEA Grant(TRADE STALLS)				1,000		1,000	1,000			1,000
								–		
Total Capital Transfers and Grants	5	107,531	136,342	154,571	–	148,615	148,615	–		154,571
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	758,372	831,363	947,893	–	1,032,652	1,047,108	(14,456)	-1.4%	947,893

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		502,069	488,728	463,428	4,616	429,832	459,625	(29,793)	-6.5%	463,428
Local Government Equitable Share		448,493	417,790	417,790	–	403,334	417,790	(14,456)	-3.5%	417,790
Water Services Infrastructure Grant (WSIG)		5,497	36,000	29,000	3,762	16,332	26,583	(10,251)	-38.6%	29,000
Municipal Infrastructure Grant (MIG)		712	12,840	8,040	(0)	5,817	7,370	(1,553)	-21.1%	8,040
Energy Efficiency and Demand Management			4,000	4,000		238	3,667	(3,429)	-93.5%	4,000
Integrated National Electrification Programme		9,200	13,500	–		–	–	–		–
Finance Management Grant		35,266	1,650	1,650	854	1,280	1,513	(232)	-15.4%	1,650
Massification				–		–	–	–		–
EPWP Incentive		2,902	2,948	2,948		2,631	2,702	128	4.8%	2,948
Municipal Systems Improvement			–	–	–	–	–	–		–
Provincial Government:		133,211	206,293	328,348	2,289	280,767	300,986	(20,218)	-6.7%	328,348
Health subsidy			–	–	–	–	–	–		–
Housing		120,903	192,793	312,793	992	265,998	286,727	(20,728)	-7.2%	312,793
Spatial Development Framework Support			–	–	–	–	–	–		–
Title Deeds		520		–	–	–	–	–		–
Provincialisation of Libraries		5,739	6,757	6,757	514	5,414	6,194	(779)	-12.6%	6,757
Level 2 Accreditation			–	–	–	–	–	–		–
Museum Services		40	429	429	(0)	23	393	(370)	-94.2%	429
Community Library Services Grant		2,312	2,475	2,475	317	4,109	2,269	1,840	81.1%	2,475
Accredited municipalities		3,697	3,839	5,894	466	5,223	5,403	(180)	-3.3%	5,894
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	1,546	131	826	1,417	(591)	-41.7%	1,546
							–	–		
LGSETA GRANT				1,546	131	826	1,417	(591)	-41.7%	1,546
Total operating expenditure of Transfers and Grants:		635,280	695,021	793,322	7,036	711,426	762,028	(50,602)	-6.6%	793,322
Capital expenditure of Transfers and Grants										
National Government:		94,942	125,342	138,342	13,728	103,557	126,814	(23,256)	-18.3%	138,342
Neighbourhood Development Partnership		5,605	15,000	7,500	–	–	6,875	(6,875)	-100.0%	7,500
Municipal Infrastructure Grant(MIG)		72,578	106,342	111,142	8,163	91,216	101,880	(10,664)	-10.5%	111,142
Water Services Infrastructure Grant (WSIG)		16,759	4,000	11,000	3,727	10,503	10,083	420	4.2%	11,000
Emergy efficiency & demand side management			–	–	–	–	–	–		–
Water Intervention Project				8,700	1,838	1,838	7,975	(6,137)	-77.0%	8,700
Provincial Government:		301	11,000	13,229	–	3,116	12,126	(9,010)	-74.3%	13,229
Level 2 accreditation			–	–	–	–	–	–		–
Museums Services		301	–	–	–	–	–	–		–
Provincialisation of Libraries		–	–	–	–	–	–	–		–
Housing		–	–	1,005	–	–	921			1,005
Greenest Town		–	–	1,224	–	–	1,122			1,224
Sport and Recreation		–	11,000	11,000		3,116	10,083	(6,967)	-69.1%	11,000
Community Library Service		–	–	–	–	–	–	–		–
			–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	3,000	–	–	2,750	(2,750)	-100.0%	3,000
EDTEA Grant(AIRPORT UPGRADE)				2,000			1,833	(1,833)	-100.0%	2,000
EDTEA Grant(TRADE STALLS)				1,000			917	(917)	-100.0%	1,000
Total capital expenditure of Transfers and Grants		95,243	136,342	154,571	13,728	106,673	141,690	(35,016)	-24.7%	154,571
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		730,523	831,363	947,893	20,764	818,099	903,717	(85,618)	-9.5%	947,893

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May

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	62	268	475	63.9%
Museums Services		397	2	65	331	83.5%
Spatial Development Framework Support					-	
Provincialisation of Libraries		346	61	203	143	41.4%
Neighbourhood Development Partnership					-	
Accredited municipalities					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
LGSETA GRANT					-	
Total operating expenditure of Approved Roll-overs		743	62	268	475	63.9%
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	18	147	9	5.7%
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		1,070	-	936	134	12.5%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,813	62	1,204	608	33.6%

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1	A	B	C						D
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			14,043	16,301	16,107	1,176	12,425	14,765	(2,339)	-16%	16,107
Pension and UIF Contributions			1,747	1,979	1,979	131	1,616	1,814	(198)	-11%	1,979
Medical Aid Contributions			81	111	111	3	37	101	(64)	-64%	111
Motor Vehicle Allowance			5,893	6,229	6,423	420	4,758	5,888	(1,130)	-19%	6,423
Cellphone Allowance			2,753	3,088	3,088	228	2,465	2,831	(366)	-13%	3,088
Housing Allowances			1,095	1,175	1,175	19	511	1,077	(566)	-53%	1,175
Other benefits and allowances			-	-	-	-	-	-	-	-	-
Sub Total - Councillors			25,612	28,882	28,882	1,977	21,812	26,476	(4,663)	-18%	28,882
% Increase	4			12.8%	12.8%						12.8%
Senior Managers of the Municipality											
Basic Salaries and Wages			5,661	7,682	1,985	346	4,266	1,619	2,447	134%	1,985
Pension and UIF Contributions			640	840	8	27	513	7	506	6784%	8
Medical Aid Contributions			94	-	-	8	100	-	100	#DIV/0!	-
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	386	(0)	-	-	(0)	0	-100%	(0)
Motor Vehicle Allowance			814	997	-	56	617	-	617	#DIV/0!	-
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			387	-	-	-	357	-	357	#DIV/0!	-
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			7,597	9,906	1,993	436	5,854	1,827	4,027	220%	1,993
% Increase	4			30.4%	-73.8%						-73.8%
Other Municipal Staff											
Basic Salaries and Wages			339,553	350,670	362,048	31,379	331,037	331,877	(840)	0%	362,048
Pension and UIF Contributions			60,523	64,340	65,720	5,275	58,696	60,244	(1,547)	-3%	65,720
Medical Aid Contributions			26,480	24,498	19,976	1,738	24,681	18,312	6,369	35%	19,976
Overtime			33,472	34,290	32,107	3,636	29,120	29,431	(312)	-1%	32,107
Performance Bonus			-	27,734	26,275	-	-	25,919	(25,919)	-100%	26,275
Motor Vehicle Allowance			20,232	21,861	22,614	1,672	19,875	20,730	(855)	-4%	22,614
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			6,858	7,342	7,208	586	6,492	6,608	(116)	-2%	7,208
Other benefits and allowances			48,281	22,638	24,677	3,983	46,527	22,621	23,906	106%	24,677
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			3,883	3,750	4,851	171	4,266	4,446	(181)	-4%	4,851
Post-retirement benefit obligations			-	3,204	3,204	-	-	2,937	(2,937)	-100%	3,204
Sub Total - Other Municipal Staff			539,281	560,328	570,681	48,640	520,694	523,124	(2,431)	0%	570,681
% Increase	4			3.9%	5.8%						5.8%
Total Parent Municipality			572,490	599,116	601,557	51,053	548,360	551,427	(3,067)	-1%	601,557
				4.7%	5.1%						5.1%
Unpaid salary, allowances & benefits in arrears:											
Board Members of Entities											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-	-
Board Fees			-	-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities	2		-	-	-	-	-	-	-	-	-
% Increase	4										
Senior Managers of Entities											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	2		-	-	-	-	-	-	-	-	-
% Increase	4										
Other Staff of Entities											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-

Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowances								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% Increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		572,490	599,116	601,557	51,053	548,360	551,427	(3,067)	-1%	601,557
% Increase	4		4.7%	5.1%						5.1%
TOTAL MANAGERS AND STAFF		546,878	570,234	572,674	49,076	526,548	524,951	1,596	0%	572,674

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May

Ref	Description	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
1	R thousands															
	Cash Receipts By Source															
	Property rates	34,099	13,457	24,524	28,894	28,804	28,873	28,868	28,208	22,305	24,023	30,593	(20,527)	271,820	293,022	321,182
	Service charges - electricity revenue	52,762	46,594	48,709	58,340	65,430	58,508	44,909	65,034	41,723	49,383	58,496	106,097	695,985	810,822	938,982
	Service charges - water revenue	14,489	11,241	21,658	2,889	18,426	16,009	17,107	20,012	11,834	27,742	18,238	(63,280)	116,346	128,271	150,362
	Service charges - sanitation revenue	10,186	6,065	10,935	5,216	11,680	10,990	11,674	11,258	7,604	8,399	10,513	(32,245)	72,254	79,002	92,608
	Service charges - refuse	8,644	4,818	6,085	8,061	9,440	9,105	9,881	9,221	6,353	6,989	8,626	(28,906)	58,317	63,240	74,131
	Rental of facilities and equipment	656	602	575	638	668	1,435	637	654	559	645	645	(173)	7,532	7,909	8,344
	Interest earned - external investments	314	768	461	153	72	76	576	457	633	335	765	(2,314)	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	1,143	444	(4,301)	421	1,879	1,749
	Licences and permits	2	3	3	4	2	4	6	8	4	3	5	61	105	110	116
	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and Subsidies - Operational															
	Other revenue	175,079	18,538	22,980	27,446	48,224	258,128	3,000	617	223,469	-	-	(82,460)	695,021	633,136	648,973
		314	1,116	-	899	1,613	546	694	493	1,436	573	834	12,469	20,987	22,036	23,248
	Cash Receipts by Source	296,553	103,395	136,173	132,782	184,885	384,167	117,717	136,677	316,018	119,235	129,158	(115,678)	1,941,082	2,041,837	2,262,238
	Other Cash Flows by Source															
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	41,709	-	29,865	-	-	-	-	-	45,780	3,667	-	357	121,377	134,450	122,442
	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Proceeds on Disposal of Fixed and Intangible Assets	-	-	2	-	-	-	3,578	643	-	-	-	-	11,000	11,000	11,000
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000
	Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Cash Receipts by Source	338,262	103,395	166,041	132,782	184,885	384,167	121,294	137,321	361,798	122,901	129,158	(108,544)	2,073,459	2,189,286	2,397,680
	Cash Payments by Type															
	Employee related costs	40,999	45,417	46,021	46,114	48,500	55,053	49,436	47,986	50,086	47,889	49,076	43,687	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	1,890	1,945	1,977	7,070	28,882	30,038	31,239
	Interest paid	3,335	3,360	3,306	3,321	3,287	3,320	3,161	3,069	3,592	3,114	3,694	3,195	39,754	41,424	43,247
	Bulk purchases - Electricity	65,473	77,755	80,642	50,880	50,713	49,382	48,987	48,251	48,629	50,312	47,660	(61,546)	557,138	649,066	759,407
	Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other materials	11,255	12,350	-	-	-	35,035	10,509	60,969	12,654	11,990	11,419	30,903	136,114	140,003	144,059
	Contracted services	4,178	37,530	33,459	44,348	71,989	58,127	27,130	60,969	59,364	45,564	23,656	(68,407)	387,906	344,957	352,922
	Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	General expenses	24,896	16,684	24,991	28,266	8,964	37,129	48,753	51,872	8,635	58,093	47,562	(248,355)	106,690	94,102	89,554
	Cash Payments by Type	152,305	195,472	190,406	174,967	185,328	249,976	189,905	214,043	184,650	218,877	185,044	(314,454)	1,826,718	1,890,090	2,042,649
	Other Cash Flows/Payments by Type															
	Capital assets	(2,665)	(5,241)	(12,862)	(15,386)	(16,788)	(9,134)	(4,340)	(7,808)	(21,080)	(18,810)	(13,865)	273,273	145,393	145,450	133,442
	Repayment of borrowing	(7,874)	(18,275)	800	3,320	3,287	(27,984)	3,161	3,069	446	3,326	3,197	65,410	31,884	31,884	31,884
	Other Cash Flows/Payments	134,545	(47,594)	-	-	-	-	-	-	-	-	-	(10,653)	76,299	61,370	33,109
	Total Cash Payments by Type	276,411	124,361	178,344	162,901	171,827	212,859	188,725	209,303	164,218	203,393	174,377	13,576	2,080,295	2,128,794	2,241,086
	NET INCREASE/(DECREASE) IN CASH HELD	61,850	(20,966)	(12,303)	(30,119)	13,058	171,309	(67,431)	(71,983)	197,580	(80,491)	(45,219)	(122,121)	(6,835)	60,492	156,595
	Cash/cash equivalents at the monthly/year beginning:	15,985	77,835	56,869	44,566	14,447	27,505	198,814	131,383	59,400	256,980	176,489	131,271	15,985	9,150	69,642
	Cash/cash equivalents at the monthly/year end:	77,835	56,869	44,566	14,447	27,505	198,814	131,383	59,400	256,980	176,489	131,271	9,150	9,150	69,642	226,236

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M11 May

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates		342,534	362,426	362,426	28,591	324,074	332,224	(8,150)	-2%	362,426
Service charges - electricity revenue		621,122	710,188	726,407	54,669	646,271	665,873	(19,602)	-3%	726,407
Service charges - water revenue		188,410	193,910	187,084	17,045	173,449	171,493	1,955	1%	187,084
Service charges - sanitation revenue		112,244	119,429	120,014	9,825	109,086	110,013	(927)	-1%	120,014
Service charges - refuse revenue		91,973	95,601	99,017	8,062	90,071	90,766	(695)	-1%	99,017
Rental of facilities and equipment		7,093	7,532	8,917	645	7,705	8,174	(469)	-6%	8,917
Interest earned - external investments		3,068	2,296	2,294	765	4,076	2,103	1,973	94%	2,294
Interest earned - outstanding debtors		3,835	4,642	4,247	427	3,517	3,893	(375)	-10%	4,247
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,402	2,105	3,944	444	4,912	3,615	1,297	36%	3,944
Licences and permits		101	105	41	5	44	38	6	16%	41
Agency services		-	-	-	-	-	-	-	-	0.00%
Transfers and subsidies		549,062	695,021	842,932	7,743	744,991	744,991	-	-	842,932
Other revenue		18,409	20,987	18,384	834	14,391	16,852	(2,461)	-15%	18,384
Gains		52,158	-	2,638	1,813	2,488	2,418	70	3%	2,638
Total Revenue (excluding capital transfers and contributions)		1,995,412	2,214,242	2,378,344	130,868	2,125,075	2,152,453	(27,378)	-1%	2,378,344
Expenditure By Type										
Employee related costs		546,878	570,234	572,674	49,076	526,547	524,951	1,596	0%	572,674
Remuneration of councillors		25,612	28,882	28,882	1,977	21,813	26,476	(4,663)	-18%	28,882
Debt impairment		216,003	283,536	274,982	1,734	24,252	252,067	(227,815)	-90%	274,982
Depreciation & asset impairment		351,202	378,675	365,084	29,530	318,302	334,660	(16,358)	-5%	365,084
Finance charges		64,980	39,754	39,754	3,694	36,559	36,441	118	0%	39,754
Bulk purchases		559,335	557,138	557,138	38,725	456,927	510,710	(53,783)	-11%	557,138
Other materials		127,618	136,114	139,578	10,568	114,146	127,947	(13,800)	-11%	139,578
Contracted services		304,076	388,306	564,999	23,656	476,313	517,916	(41,603)	-8%	564,999
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		10,155	106,290	110,501	8,656	96,860	101,293	(4,433)	-4%	110,501
Losses		76,013	1	659	0	658	605	54	9%	659
Total Expenditure		2,281,870	2,488,931	2,654,252	167,617	2,072,379	2,433,065	(360,686)	-15%	2,654,252
Surplus/(Deficit)		(286,458)	(274,689)	(275,908)	(36,749)	52,696	(280,612)	333,308	-119%	(275,908)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		90,870	121,377	156,106	13,731	106,774	143,097	(36,322)	-25%	156,106
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(195,588)	(153,312)	(119,803)	(23,018)	159,470	(137,515)	296,986	-216%	(119,803)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(195,588)	(153,312)	(119,803)	(23,018)	159,470	(137,515)	296,986	-216%	(119,803)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M11 May

[illegible]

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

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	12,116	2,565	2,565	12,116	9,551	78.8%	2%
August	948	12,116	12,116	5,241	7,806	24,232	16,426	67.8%	5%
September	5,971	12,116	12,116	12,777	20,584	36,348	15,765	43.4%	14%
October	2,042	12,116	12,116	15,392	35,976	48,464	12,489	25.8%	25%
November	14,281	12,116	12,116	16,790	52,766	60,580	7,815	12.9%	36%
December	10,515	12,116	12,116	10,498	63,264	72,697	9,432	13.0%	44%
January	2,783	12,116	12,116	4,340	67,605	84,813	17,208	20.3%	46%
February	9,482	12,116	20,216	6,521	74,125	105,029	30,903	29.4%	51%
March	12,412	12,116	20,216	19,569	93,695	125,245	31,550	25.2%	64%
April	8,648	12,116	20,216	20,373	114,068	145,461	31,393	21.6%	0
May	10,734	12,116	20,216	13,812	127,880	165,677	37,797	22.8%	0
June	46,685	12,116	20,216	-	-	185,893	-	-	-
Total Capital expenditure	124,501	145,393	185,893	127,880					

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		66,734	66,220	62,065	7,624	46,667	56,893	10,226	18.0%	62,065
Roads Infrastructure		49,638	23,170	33,956	1,622	20,576	31,127	10,550	33.9%	33,956
Roads		49,638	23,170	33,956	1,622	20,576	31,127	10,550	33.9%	33,956
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,184	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	2,184	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		17,096	4,758	27,000	6,002	25,214	24,750	(464)	-1.9%	27,000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	437	12,872	-	(12,872)	#DIV/0!	-
Distribution		17,096	4,758	27,000	5,565	12,341	24,750	12,409	50.1%	27,000
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	36,109	1,109	-	877	1,016	140	13.7%	1,109
Pump Station		-	36,109	1,109	-	-	1,016	1,016	100.0%	1,109
Reticulation		-	-	-	-	877	-	(877)	#DIV/0!	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Tollet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-							

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	250	-	13	229	216	94.5%	250	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	3,750	-	2,690	18	2,072	2,466	394	16.0%	2,690	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	294	-	98	-	54	90	36	39.8%	98	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	50	-	-	46	46	100.0%	50	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	50	-	-	46	46	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	2	730	1,339	609	45.5%	1,460	
Furniture and Office Equipment	2,434	1,350	1,460	2	730	1,339	609	45.5%	1,460	
Machinery and Equipment	857	-	2,838	87	1,060	2,602	1,542	59.3%	2,838	
Machinery and Equipment	857	-	2,838	87	1,060	2,602	1,542	59.3%	2,838	
Transport Assets	3,133	3,200	628	-	-	575	575	100.0%	628	
Transport Assets	3,133	3,200	628	-	-	575	575	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	7,732	50,998	64,240	13,644	21.2%	70,080

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>										
Infrastructure		15,338	9,000	10,593	-	7,240	9,711	2,471	25.4%	10,593
Roads Infrastructure		15,338	9,000	10,593	-	7,240	9,711	2,471	25.4%	10,593
Roads		15,338	9,000	10,593	-	7,240	9,711	2,471	25.4%	10,593
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-				

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	219	-	-	-	2,208	-	(2,208)	#DIV/0!	-	-
Transport Assets	219	-	-	-	2,208	-	(2,208)	#DIV/0!	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	15,557	9,000	10,593	-	9,448	9,711	263	2.7%	10,593

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

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								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		26,385	71,033	62,320	2,990	52,374	57,127	4,753	8.3%
Roads Infrastructure		910	4,466	5,042	312	4,097	4,622	525	11.4%
Roads		910	4,466	5,042	312	4,097	4,622	525	11.4%
Road Structures		-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Storm water Infrastructure		3,598	18,422	18,266	1,304	17,257	16,744	(513)	-3.1%
Drainage Collection		-	-	-	-	-	-	-	-
Storm water Conveyance		3,598	18,422	18,266	1,304	17,257	16,744	(513)	-3.1%
Attenuation		-	-	-	-	-	-	-	-
Electrical Infrastructure		2,661	7,231	7,231	300	7,013	6,628	(385)	-5.8%
Power Plants		-	-	-	-	-	-	-	-
HV Substations		2,661	7,231	7,231	300	7,013	6,628	(385)	-5.8%
HV Switching Station		-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Water Supply Infrastructure		9,043	11,466	12,022	61	6,792	11,021	4,228	38.4%
Dams and Weirs		-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-
Pump Stations		3,325	5,034	3,534	47	2,363	3,239	856	26.4%
Water Treatment Works		5,183	5,000	7,307	-	4,292	6,698	2,406	35.9%
Bulk Mains		-	-	-	-	-	-	-	-
Distribution		536	1,432	1,182	14	118	1,084	966	88.1%
Distribution Points		-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Sanitation Infrastructure		12,173	27,383	19,758	1,013	17,215	18,111	897	5.0%
Pump Station		-	-	-	-	-	-	-	-
Reticalation		2,250	2,463	2,463	-	859	2,257	1,399	62.0%
Waste Water Treatment Works		4,970	5,000	5,800	-	5,048	5,317	269	5.1%
Outfall Sowers		-	-	-	-	-	-	-	-
Toilet Facilities		4,953	19,920	11,495	1,013	11,308	10,537	(771)	-7.3%
Capital Spares		-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2,065	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-
Waste Processing Facilities		-	2,065	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Community Assets		2,168	2,065	1,682	163	1,365	1,542	177	11.5%
Community Facilities		2,029	1,787	1,387	145	1,312	1,272	(41)	-3.2%
Halls		250	185	188	22	186	172	(14)	-8.1%
Centres		-	-	-	-	-	-	-	-

Crickets	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	10	8	(217)	1	6	(199)	(205)	103.0%	(217)	
Galleries	2	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	159	29	128	2	23	118	94	80.0%	128	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	495	560	502	56	392	460	68	14.8%	502	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	127	115	79	1	78	72	(6)	-8.3%	79	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	757	681	397	52	293	364	70	19.3%	397	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	230	190	310	11	333	284	(49)	-17.1%	310	
Sport and Recreation Facilities	139	298	295	18	53	270	217	80.4%	295	
Indoor Facilities	88	183	183	-	25	168	142	84.9%	183	
Outdoor Facilities	51	115	112	18	28	102	75	73.1%	112	
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	2,954	4,419	4,072	590	2,778	3,733	957	25.6%	4,072	
Operational Buildings	1,722	3,367	3,266	577	1,923	2,994	1,071	35.8%	3,266	
Municipal Offices	1,640	3,260	3,159	575	1,815	2,896	1,081	37.3%	3,159	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	17	43	43	1	42	39	(3)	-6.5%	43	
Yards	-	-	-	-	-	-	-	-	-	
Stores	64	64	64	1	67	59	(8)	-12.8%	64	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	1,232	1,052	806	13	853	739	(114)	-15.4%	806	
Staff Housing	708	603	379	5	451	347	(104)	-29.8%	379	
Social Housing	524	449	427	8	402	392	(10)	-2.5%	427	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	3,109	3,009	405	3,516	2,759	(758)	-27.5%	3,009	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	3,109	3,009	405	3,516	2,759	(758)	-27.5%	3,009	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	3,109	3,009	405	3,516	2,759	(758)	-27.5%	3,009	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	3,991	-	1,639	21	1,919	1,502	(417)	-27.7%	1,639	
Computer Equipment	3,991	-	1,639	21	1,919	1,502	(417)	-27.7%	1,639	
Furniture and Office Equipment	16	38	37	-	11	34	22	66.0%	37	
Furniture and Office Equipment	16	38	37	-	11	34	22	66.0%	37	
Machinery and Equipment	6,638	5,830	6,070	245	5,926	5,564	(362)	-6.5%	6,070	
Machinery and Equipment	6,638	5,830	6,070	245	5,926	5,564	(362)	-6.5%	6,070	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	44,151	66,495	78,829	4,415	67,888	72,260	4,372	6.1%	78,829

Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	137	-	-	15	106	-	(106)	#DIV/0!	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	133	-	-	15	104	-	(104)	#DIV/0!	-
Cemeteries/Crematoria	3,278	-	-	364	2,550	-	(2,550)	#DIV/0!	-
Police	-	-	-	-	-	-	-	-	-
Parks	1,400	-	-	156	1,089	-	(1,089)	#DIV/0!	-
Public Open Space	546	-	-	61	425	-	(425)	#DIV/0!	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	6	6	-	-	5	5	100.0%	6
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	6	6	-	-	5	5	100.0%	6
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	10,232	61,996	61,996	1,137	7,958	56,829	48,871	86.0%	61,996
Operational Buildings	10,232	61,996	61,996	1,137	7,958	56,829	48,871	86.0%	61,996
Municipal Offices	10,232	61,996	61,996	1,137	7,958	56,829	48,871	86.0%	61,996
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	1,773	-	-	197	1,379	-	(1,379)	#DIV/0!	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	1,773	-	-	197	1,379	-	(1,379)	#DIV/0!	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1,773	-	-	197	1,379	-	(1,379)	#DIV/0!	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	963	-	-	107	749	-	(749)	#DIV/0!	-
Computer Equipment	963	-	-	107	749	-	(749)	#DIV/0!	-
Furniture and Office Equipment	2,008	-	-	223	1,562	-	(1,562)	#DIV/0!	-
Furniture and Office Equipment	2,008	-	-	223	1,562	-	(1,562)	#DIV/0!	-
Machinery and Equipment	2,720	-	-	302	2,116	-	(2,116)	#DIV/0!	-
Machinery and Equipment	2,720	-	-	302	2,116	-	(2,116)	#DIV/0!	-
Transport Assets	4,657	-	-	517	3,622	-	(3,622)	#DIV/0!	-
Transport Assets	4,657	-	-	517	3,622	-	(3,622)	#DIV/0!	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Depreciation	1	351,202	378,675	365,084	29,530	318,302	334,660	16,358	4.9%

[illegible]

Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	2,000	-	-	1,833	1,833	100.0%	2,000	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	4,000	-	-	3,667	3,667	100.0%	4,000	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	44	11,000	11,000	-	3,116	10,083	6,967	69.1%	11,000	-
Indoor Facilities	44	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	11,000	11,000	-	3,116	10,083	6,967	69.1%	11,000	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	4,450	-	5,639	-	1,379	5,169	3,791	73.3%	5,639	-
Operational Buildings	4,450	-	5,639	-	1,379	5,169	3,791	73.3%	5,639	-
Municipal Offices	4,450	-	5,639	-	1,379	5,169	3,791	73.3%	5,639	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	138	-	-	-	-	-	-	-	-	-
Machinery and Equipment	138	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	31,241	65,623	104,720	6,080	67,836	95,964	28,157	29.3%	104,720

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May 2022

Description	NEWCASTLE MUNICIPALITY								
	2020/21	Current Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source									
Service charges - water revenue	111,420	131,717	131,717	11,586	119,828	120,741	(912)	-0.8%	131,717
Service charges - other									
Rental of facilities and equipment									
Interest earned - external investments									
Interest earned - outstanding debtors	-	-	-	976	2,914	-	2,914		4,000
Agency services									
Transfers recognised - operational									
Other revenue									
Gains on disposal of PPE									
Total Revenue (excluding capital transfers and contributions)	111,420	131,717	131,717	12,563	122,742	120,741	2,001	1.7%	135,717
Expenditure By Type									
Employee related costs	14,853	15,793	15,793	1,199	13,651	14,477	(825)	-5.7%	15,793
Remuneration of Directors	-	-	-	-	-	-	-		-
Debt impairment	-	-	-	-	-	-	-		-
Depreciation & asset impairment	59,410	823	823	69	755	755	0	0.0%	823
Finance charges	-	-	-	-	-	-	-		-
Bulk purchases	30,245	24,276	24,276	2,023	22,253	22,253	0	0.0%	24,276
Materials and Supplies	6,481	6,170	4,664	694	5,577	5,656	(79)	-1.4%	4,664
Contracted services	3,468	11,071	6,215	280	2,190	10,148	(7,958)	-78.4%	6,215
Transfers and grants	-	-	-	-	-	-	-		-
Other expenditure	32,453	29,586	37,462	1,882	33,770	27,121	6,649	24.5%	37,462
Loss on disposal of PPE	-	-	-	-	-	-	-		-
Total Expenditure	146,910	87,718	89,232	6,146	78,195	80,408	(2,214)	-2.8%	89,232
Recharge									
Head Office Recharge	51,174	40,430	39,154	2,619	29,176	35,891	(6,716)	-18.7%	39,154
Surplus/(Deficit)	(86,664)	3,569	3,330	3,797	15,372	4,441			7,330
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	3,330	3,797	15,372	4,441			7,330



NEWCASTLE MUNICIPALITY
(Registration number KZ252)

**ANNUAL FINANCIAL STATEMENTS
FOR THE 11 MONTHS ENDED 31 MAY 2022**

Newcastle Municipality

Annual Financial Statements for the 11 Months ended 31 May 2022

Statement of Financial Position as at 31 May 2022

Figures in Rand	Note(s)	31 May 2022	30 June 2021 Restated*
Assets			
Current Assets			
Inventories		27 480 047	18 806 337
Receivables from exchange transactions		29 680 454	101 055 892
Receivables from non-exchange transactions		20 163 668	16 002 938
VAT receivable		1 618 767	-
Consumer debtors from exchange transactions		747 364 073	508 217 581
Consumer debtors from non-exchange transactions		97 182 367	136 908 187
Cash and cash equivalents		131 270 583	9 500 299
		1 054 759 959	790 491 234
Non-Current Assets			
Investment property		324 520 647	327 734 618
Property, plant and equipment		6 280 662 710	6 470 545 398
Intangible assets		457 862	1 257 668
Heritage assets		11 822 732	11 757 932
Investments in associates		187 056 075	187 056 075
		6 804 520 026	6 998 351 691
Total Assets		7 859 279 985	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		577 607 562	800 264 663
VAT payable		-	18 539 020
Consumer deposits		33 954 966	27 501 909
Unspent conditional grants and receipts		222 118 883	41 232 304
Defined benefit plan		11 406 000	11 406 000
		859 889 928	930 041 091
Non-Current Liabilities			
Financial liabilities		343 357 868	362 011 519
Finance lease obligation		1 464 452	42 180
Defined benefit plan		153 745 921	155 397 002
Provision for rehabilitation of landfill site		59 199 647	59 199 647
		557 767 888	576 650 348
Total Liabilities		1 417 657 816	1 506 691 439
Net Assets		6 441 622 169	6 282 151 486
Reserves			
Housing Development fund		29 624 298	29 806 660
Self-insurance reserve		284 061	435 241
Accumulated surplus		6 411 713 810	6 251 909 585
Total Net Assets		6 441 622 169	6 282 151 486

Newcastle Municipality

Annual Financial Statements for the 11 Months ended 31 May 2022

Statement of Financial Performance

Figures in Rand	Note(s)	31 May 2022	30 June 2021 Restated*
Revenue			
Revenue from exchange transactions			
Service charges		1 019 109 785	1 013 999 033
Rental of facilities and equipment		7 704 866	7 093 441
Other Revenue		14 156 909	18 450 819
Interest received		7 593 485	6 660 722
Total revenue from exchange transactions		1 048 565 045	1 046 204 015
Revenue from non-exchange transactions			
Taxation revenue			
Property rates		324 074 038	342 533 924
Licences and Permits		43 988	101 472
Transfer revenue			
Government grants & subsidies		851 765 470	639 932 157
Fines, Penalties and Forfeits		4 912 370	5 401 977
Total revenue from non-exchange transactions		1 180 795 866	987 969 530
Total revenue		2 229 360 911	2 034 173 545
Expenditure			
Employee related costs		526 547 220	546 878 068
Remuneration of councillors		21 812 796	25 611 680
Depreciation and amortisation		318 302 117	351 084 296
Finance costs		36 559 222	64 979 614
Debt Impairment		24 252 461	217 027 951
Bulk purchases		456 926 912	559 335 056
Contracted services		469 689 455	273 737 451
General Expenses		217 630 198	138 566 001
Total expenditure		2 071 720 381	2 177 220 117
Operating surplus (deficit)		157 640 530	(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		2 488 164	(50 052 096)
Public contributions and donations		-	39 249 962
		1 829 702	(54 111 033)
Surplus (deficit) for the 11 Months		159 470 232	(197 157 605)

Newcastle Municipality

Annual Financial Statements for the 11 Months ended 31 May 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
Profit for the year	-	-	-	159 470 232	159 470 232
Transfer to Housing Development Fund	(182 362)	-	(182 362)	182 362	-
Transfer from Self Insurance Reserves	-	(151 180)	(151 180)	151 180	-
Total changes	(182 362)	(151 180)	(333 542)	159 803 774	159 470 232
Balance at 31 May 2022	29 624 298	284 061	29 908 359	6 411 713 810	6 441 622 169

Newcastle Municipality

Annual Financial Statements for the 11 Months ended 31 May 2022

Cash Flow Statement

Figures in Rand	Note(s)	31 May 2022	30 June 2021 Restated*
Cash flows from operating activities			
Receipts			
Sale of goods and services		1 219 996 588	1 083 861 952
Grants		1 032 652 049	635 415 131
Interest income		7 593 485	6 660 722
		<u>2 260 242 122</u>	<u>1 725 937 805</u>
Payments			
Employee costs and Councillors remuneration		(550 011 097)	(568 958 990)
Suppliers		(1 396 393 174)	(990 347 236)
Finance costs		(36 559 222)	(42 720 784)
		<u>(1 982 963 493)</u>	<u>(1 602 027 010)</u>
Net cash flows from operating activities		<u>277 278 629</u>	<u>123 910 795</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		(127 772 833)	(124 427 766)
Proceeds from sale of property, plant and equipment		2 683 619	1 649 005
Proceeds from sale of Investment property		3 213 971	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>(121 982 288)</u>	<u>(121 388 200)</u>
Cash flows from financing activities			
Net movements in long term loans		(35 093 544)	(28 914 561)
Movement on finance lease		1 567 487	(376 233)
Net cash flows from financing activities		<u>(33 526 057)</u>	<u>(29 290 794)</u>
Net increase/(decrease) in cash and cash equivalents		<u>121 770 284</u>	<u>(26 768 199)</u>
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		<u>131 270 583</u>	<u>9 500 299</u>

NEWCASTLE MUNICIPALITY GRANT REGISTER FOR MAY 2022

Number	Description	Opening balance	Receipts	Expenditure for MAY	Adjustments	Total Expenditure before VAT	VAT FOR THE MONTH	Total VAT Amount	Total Expenditure after VAT	Closing balance
1	Environmental Management Framework	(502 871,43)				-		-	-	(502 871,43)
2	Cleanest Town	(823 975,11)				-		-	-	(823 975,11)
3	Electrification Grant	-				-		-	-	-
4	Title Deeds Restoration Grant	(2 717 163,18)		23 462,03		387 022,47	1 087,30	21 846,98	388 596,45	(2 329 563,73)
5	Expanded PWWorks Incentive	-	(2 848 000,00)			2 850 815,09		-	2 850 815,09	(117 184,91)
6	Financial Management Grant (FMG)	-	(1 650 000,00)	654 318,65		1 380 161,42	117 635,47	138 210,68	1 418 372,40	(231 827,60)
7	Grant SSI Development	(1 546 184,61)	(847 894,07)	130 622,16		838 415,11		1 862,98	839 278,09	(1 865 787,60)
8	Community Library Services Grant	(412 548,81)	(2 475 000,00)	(1 163 302,13)		2 637 205,96		4 741,90	2 632 050,48	(2 555 488,33)
9	Ingogo Fresh Produce	(41 353,38)				-		-	-	(41 353,38)
10	Sports Maintenance Facilities Grant	(10 220,00)				-		-	-	(10 220,00)
11	MIG	-	(119 182,000,00)	8 192 773,55		87 032 939,91	1 103 212,59	14 446 457,45	111 476 387,35	(7 702 602,64)
12	Oliver's Arts Centre	(38 300,00)				-		-	-	(38 300,00)
13	Corridor Development	(131 074,64)				-		-	-	(131 074,64)
14	Provincialisation	(1 003 365,89)	(6 757 000,00)	1 994 812,18		6 865 795,33	7 703,94	118 185,21	7 013 951,54	(146 434,41)
15	Carnegie Art Gallery	(350 487,84)	(129 000,00)	73 445,30		73 445,30		1 239,60	74 684,10	(424 803,74)
16	Fort Amiel Museum	(201 732,75)	(300 000,00)	19 833,59		161 491,03	2 461,77	3 858,77	165 347,80	(366 384,95)
17	Canal's Building Housing	(2 102 688,51)	(1 548 787,20)	468 071,75		5 222 995,37	2 009,10	20 868,40	5 251 782,77	(10 897 592,94)
18	Newcastle Airport	(1 815 981,36)				-		-	-	(1 815 981,36)
19	Hedder Stalls		(1 000 000,00)			-		-	-	(1 000 000,00)
20	Newcastle Airport		(2 000 000,00)			-		-	-	(2 000 000,00)
21	Neighbouring Development Partnership Grant	(8 919 833,12)	(1 440 000,00)		5 059 033,00	-		-	-	(7 440 800,12)
22	Municipal Water Infra Grant	(8 518 389,60)	(40 000 000,00)	7 489 407,35	9 916 697,00	28 635 385,43	835 373,27	3 325 547,09	30 160 912,52	(9 830 386,08)
23	AI Housing Grants	(4 259 112,79)	(441 179 800,20)	89 172,57		265 898 433,36		-	265 898 433,36	(149 448 037,67)
24	Sport and Recreation	(2 647 084,57)	(7 353 333,34)			3 116 034,95		467 414,42	3 583 508,37	(9 398 902,29)
25	Title Deeds Restoration Grant - Pool	(5 198 326,20)				-		-	-	(5 198 326,20)
26	Energy Efficiency and Demand Side Management Grant		(4 000 000,00)			238 000,00		35 700,00	273 700,00	(3 726 300,00)
27	Water Intervention Grant	-	(6 700 000,00)	1 837 890,77		1 837 890,77	276 695,02	275 695,02	2 113 585,79	(8 586 335,21)
	TOTAL	(41 212 313,71)	(829 888 074,07)	20 807 483,67	14 816 000,00	415 344 147,14	2 433 571,06	18 889 328,80	434 213 470,74	(222 461 517,84)

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD
ACCOUNTANT

B.N KHUMALO
MANAGER

M.S NDLOVU
& FINANCIAL

S.M NKOSI
DIRECTOR: BUDGET &

DATE:

DATE:

DATE:

DATE:

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

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

TEL: 08600 37566
SMS: 35328

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

DIRECT DEPOSIT DETAIL
BANK: First National Bank
BRANCH CODE: 223626
BANK ACC NO: 50850143295

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.47
BILLING DATE	2022-06-01
TAX INVOICE NO	557924135886
ACCOUNT MONTH	MAY 2022
CURRENT DUE DATE	2022-07-01
VAT REG NO	4000791824

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	180,081.01
ENERGY CHARGE (STD)	14,679,199.00	R	12,939,713.92
ENERGY CHARGE (PEAK)	6,260,735.00	R	8,018,749.39
ENERGY CHARGE (OFF)	16,576,944.00	R	9,269,827.08
ELECTRIFICATION AND RURAL SUBS (ALL)		R	4,051,822.82
SERVICE CHARGE		R	168,482.83

TOTAL CHARGES FOR BILLING PERIOD R **38,782,807.72**

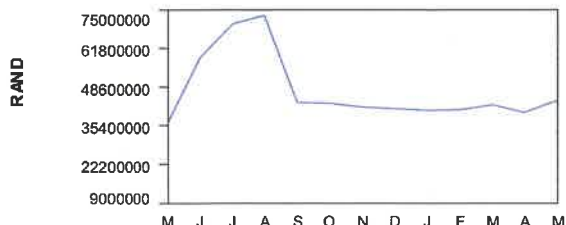
ACCOUNT SUMMARY FOR MAY 2022

BALANCE BROUGHT FORWARD	(Due Date 2022-06-02)	R	183,281,112.62
PAYMENT(S) RECEIVED	Cash - 2022-05-13	R	-47,660,097.14
TOTAL CHARGES FOR BILLING PERIOD		R	38,782,807.72
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES	R	-57,709.92
ADJUSTMENT	Cash Upfront under recovery	R	47,840.09
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	5,815,940.67

COPY ONLY

ARREARS					TOTAL DUE R	180,209,894.04
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT		
52,064,844.2	0.00	43,077,560.14	40,420,901.14	44,646,588.48		

Account OVERDUE - Subject to Disconnection



MONTH

ACCOUNT NO / REFERENCE NO

5578885631
NAME
NEWCASTLE MUNICIPALITY
FAX NUMBER
0343129697

0934 5578885631

11341 5578885631



9207 0557 8885 6313



TOTAL AMOUNT DUE

180,209,894.00

PAYMENT ARRANGEMENT

INSTALMENT
0.00
ARREARS (Due immediately)
135,563,305.56
DUE DATE (For Current Amount)
2022-07-01
AMOUNT PAID

LATE PAYMENT CHARGES WILL BE
ADDED TO OVERDUE ACCOUNT

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

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	5578885631
BILLING DATE	2022-06-01
TAX INVOICE NO	557924135886
ACCOUNT MONTH	MAY 2022
CURRENT DUE DATE	2022-07-01
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

CONSUMPTION DETAILS (2022-05-01 - 2022-05-31)

ENERGY CONSUMPTION OFF PEAK kWh	16,576,944.02
ENERGY CONSUMPTION STD kWh	14,679,199.46
ENERGY CONSUMPTION PEAK kWh	6,260,734.54
ENERGY CONSUMPTION ALL kWh	37,516,878.02
DEMAND CONSUMPTION - OFF PEAK	64,988.46
DEMAND CONSUMPTION - STD	69,048.38
DEMAND CONSUMPTION - PEAK	71,659.10
DEMAND READING - kW/KVA	71,659.10
REACTIVE ENERGY - OFF PEAK	5,000,556.78
REACTIVE ENERGY - STD	4,242,854.24
REACTIVE ENERGY - PEAK	1,694,307.94
LOAD FACTOR	73.00

PREMISE ID NUMBER

5578885383

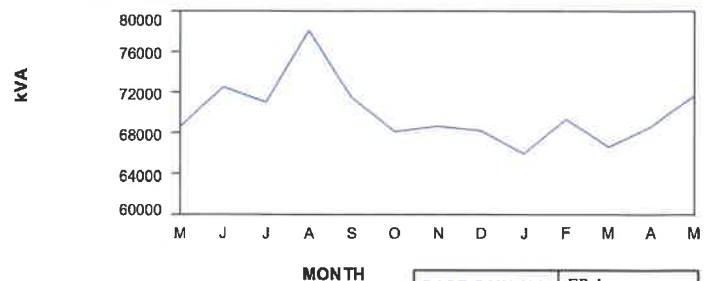
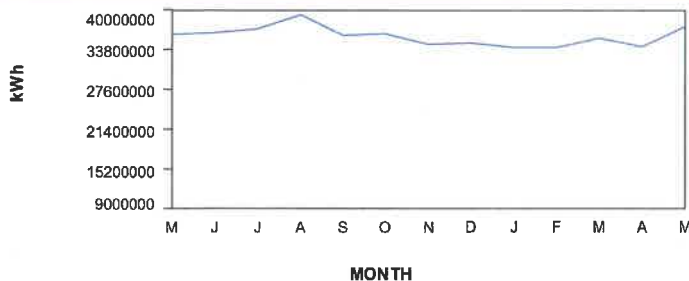
TARIFF NAME: Megaflex

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

Administration Charge @ R173.57 per day for 31 days	R	5,380.67
TX Network Capacity Charge 125,000 kVa @ R13.69 : = R13.69/kVA	R	1,711,250.00
Urban Low Voltage Subsidy 125,000 kVa @ R19.50 : = R19.50/kVA	R	2,437,500.00
Ancillary Service Charge 37,516,878 kWh @ R0.0048 /kWh	R	180,081.01
Low Season Standard Energy Charge 14,679,199 kWh @ R0.8815 /kWh	R	12,939,713.92
Low Season Peak Energy Charge 6,260,735 kWh @ R1.2808 /kWh	R	8,018,749.39
Low Season Off Peak Energy Charge 16,576,944 kWh @ R0.5592 /kWh	R	9,269,827.08
Electrification and Rural Subsidy 37,516,878 kWh @ R0.108 /kWh	R	4,051,822.82
SERVICE CHARGE	R	168,482.83

TOTAL CHARGES

R 38,782,807.72



PAGE RUN NO	EP 4
BILL GROUP	
BILL PAGE	2 OF 2

INVESTMENT REGISTER FOR THE YEAR 2021/2022

NEWCASTLE LOCAL MUNICIPALITY

INVESTMENTS REGISTER FOR May 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 068450354/015	R 126,585.99	R 1,000,000.00		R 0.00		R 37,681.51		R 1,164,267.50
Housing Development Fund	Standard Bank 068450354/016	R 76,816.84	R 104,689,916.30		R 75,000,000.00		R 842,841.53		R 30,609,574.67
Provincialisation	Standard Bank 068450354/035	R 43,497.23	R 0.00		R 43,497.23		R 0.00		R 0.00
MIG	Standard Bank 068450354/036	R 18,528.89	R 3,894,231.35		R 0.00		R 83,362.37		R 3,996,122.61
NDPG	Standard Bank 068450354/037	R 36,659.25	R 3,666,666.66		R 3,703,325.91	R 0.00	R 0.00		R 0.00
Electrification Grant	Standard Bank 068450354/038	R 60,906.28	R 0.00		R 60,906.28		R 0.00		R 0.00
FGM	Standard Bank 068450354/039	R 79,269.05	R 0.00		R 79,269.05		R 0.00		R 0.00
Titel deed low cost housing	Standard Bank 068450354/040	R 95,975.91	R 16,560,942.75		R 8,000,000.00		R 223,167.04		R 8,880,085.70
Capacity Building	Absa: 9288456248	R 64,583.53	R 0.00		R 64,463.53	R 0.00	R 0.00	R 120.00	R 0.00
Council Funds	Absa 9300506428	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00	R 0.00
VAT Refund	Absa Bank : 9956019602	R 545,945.93	R 0.00		R 0.00		R 13,181.41		R 559,127.34
Council Funds	Nedbank 037648555441 46	R 117.05	R 18,108,821.39		R 18,156,984.45		R 48,093.11		R 47.10
Council Funds	Nedbank 037648555441 47	R 117.05	R 5,000,000.00		R 5,012,693.93		R 12,566.88		R 0.00
Council Funds	Nedbank 037648555441 48	R 117.07	R 0.00		R 117.97		R 0.90		R 0.00
Council Funds	Nedbank 037648555441 49	R 117.07	R 0.00		R 117.97		R 0.90		R 0.00
Council Funds	Nedbank 037648555441 52	R 132,168.09	R 490,270,681.53		R 423,700,000.00		R 2,050,696.98		R 68,753,546.60
Council Funds	Nedbank 037648555441 53	R 46.90	R 0.00		R 46.93	R 0.00	R 0.03		R 0.00
Post Office Guarantee	Nedbank 037648555441 56	R 382,513.94	R 0.00		R 0.00	R 0.00	R 17,307.45		R 0.00
Council Funds	Nedbank 037648555441 57	R 0.00	R 20,000,000.00		R 20,000,000.00		R 0.00		R 0.00
Post Office Guarantee	Nedbank 037648555441 58	R 0.00	R 399,821.39		R 0.00	R 1,566.42	R 0.00		R 399,821.39
Total		R 1,663,966.07	R 663,191,259.98	R 399,821.39	R 553,821,413.25	R 0.00	R 3,328,900.11	R 120.00	R 114,362,592.91

Balance as per Bank Statements at 31 May 2022

(not added to capital)

SUMMARY OF LOAN REGISTER FOR MAY

Account number	Interest Rate	LOAN AMOUNT	Opening balance as at 01.07.2021	Total Capital Payments	Interest Capitalised to Date	Interest Capitalised for the month	Total Interest Payments	Balance
Loan Account: 61000536	9.37%	24,285,550.00	4,569,221.41	2,843,583.15	199,585.36	12,118.22	303,998.55	1,621,225.07
Loan Account: 61000654	9.10%	25,993,166.00	7,462,923.97	2,725,650.05	507,601.09	35,333.71	603,633.66	4,641,241.35
Loan Account: 61000826	11.29%	12,750,000.00	4,129,319.58	994,570.41	370,208.00	28,974.38	426,242.57	3,078,714.60
Loan Account: 61000827	11.25%	1,975,000.00	1,397,370.65	102,422.31	135,638.26	12,008.70	150,132.31	1,280,454.29
Loan Account: 61000920	10.69%	7,000,000.00	4,979,491.43	438,484.62	432,955.86	38,952.66	493,896.36	4,480,066.31
Loan Account: 61000921	10.83%	1,850,000.00	1,261,676.09	48,683.74	115,513.93	10,565.72	128,353.37	1,200,152.91
Loan Account: 61007325	5.00%	11,980,174.80	6,423,987.65	920,146.92	257,149.58	22,712.45	301,943.98	5,459,046.33
Loan Account: 61007195	10.40%	122,185,000.00	99,480,056.49	6,773,802.84	8,563,344.52	775,768.79	9,663,431.14	91,606,167.03
Loan Account: 3042598105	11.44%	284,839,959.00	263,293,802.81	15,620,708.04	24,965,168.17	2,208,099.64	28,059,428.40	244,578,834.54

Totals

35,547,164.77 3,144,534.27 40,131,060.34 357,945,902.43

BALANCE PER GENERAL LEDGER

DIFF - STATEMENT VS GEN LED

VARIANCE

SAVINGS ON LOAN 61000536

LOAN 61000920

OVERPAYMENT ON LOAN

357,905,242.56

40,659.86

40,659.86

39,411.00

982.47

266.39

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD

BN KHUMALO

MS NDLOVU

SM NKOSI

ACCOUNTANT: GEN ACCOUNT &
ADMIN SERVICES

DIRECTOR:
BUDGET &
FINANCIAL
REFORMS

STRATEGIC
EXECUTIVE
DIRECTOR: BUDGET
& TREASURY OFFICE

DATE:

DATE:

DATE:

DATE:

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	INV00002647
Date	2022/05/03

Bill to:

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle

VAT No: 4000791824

Item Description	Quantity	Price (Ex)	Tax
MAY 2022 BULK WATER	2 940 638.00	3.94	1 737 917.06

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)	11 586 113.72
Tax	1 737 917.06
Total	13 324 030.78

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

Directors: P.S. Naidoo (Chairperson); B. Ndlovu; A. Evetts; M.Msiwa
uThukela Water (Pty) Ltd Reg No. 2003/0299/16/07 Shareholders: Amajuba, Newcastle and Umzinyathi Municipalities

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



**uthukela
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	2022/06/02
Amount Due	168 932 918.91

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>
2022/03/01		Balance Brought Forward		152 621 608.37		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
2022/03/31	March 2022 New	Interest		972 786.14		153 689 749.41
2022/04/01	INV00002634	Invoice		11 418 600.29		165 108 349.70
2022/03/31	CRN0072	Credit Note			12 749 712.94	152 358 636.76
2022/03/31	INV00002639	Invoice		12 750 324.62		165 108 961.38
2022/03/31	CRN0073	Credit Note			12 750 324.62	152 358 636.76
2022/03/31	INV00002640	Invoice		12 749 712.94		165 108 349.70
2022/04/13	Newcastle Munic	Newcastle Municipality - WSA			12 749 712.94	152 358 636.76
2022/05/03	INV00002647	Invoice		13 324 030.78		165 682 667.54
2022/04/30	April 2022 Int Ne	Interest		964 307.13		166 646 974.67
2022/04/30	April 2022 INT N	Interest		964 307.13		167 611 281.80
2022/04/30	April 2022 Int Ne	Interest		964 307.13		168 575 588.93
2022/04/30	CRN0076	Credit Note			1 928 614.26	166 646 974.67

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
127 490 294.53	12 476 955.80	0.00	972 786.14	964 307.13	14 300 475.24	12 728 100.07	168 932 918.91

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
127 490 294.53	12 476 955.80	0.00	972 786.14	964 307.13	14 300 475.24	12 728 100.07	168 932 918.91

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



uthukela
water

Telephone	034 328 5000
Fax	034 326 3388
Date	2022/06/02
Amount Due	168 932 918.91

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				166 646 974.67
2022/05/14	Newcastle Munic	Newcastle Municipality - WSA			11 418 600.29	155 228 374.38
2022/05/31	May 2022 Interes	Interest		976 444.46		156 204 818.84
2022/06/01	INV00002672	Invoice		12 728 100.07		168 932 918.91

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
127 490 294.53	12 476 955.80	0.00	972 786.14	964 307.13	14 300 475.24	12 728 100.07	168 932 918.91

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
127 490 294.53	12 476 955.80	0.00	972 786.14	964 307.13	14 300 475.24	12 728 100.07	168 932 918.91

UTHUKELA WATER 30 MAY 2022 RECON

Date	Details	AMOUNT EXCL VAT	VAT AMOUNT	CURRENT BILLING MOVEMENT	INTEREST ON OVERDUE ACCOUNT	BALANCES
1/jul/2021	Opening Balance	101,450,355.92	15,217,553.38	116,667,909.30	-	116,667,909.30
2/May/2022	Invoices raised previous months	108,242,347.38	16,236,352.12	124,478,699.50	1,937,093.27	126,415,792.77
	Invoice raised during the month	11,586,113.72	1,737,917.06	13,324,030.78	976,444.46	14,300,475.24
	Total Invoices for the year	119,828,461.10	17,974,269.17	137,802,730.28	2,913,537.73	140,716,268.01
15/May/2022	Payments made previous months	(78,052,833.18)	(11,707,924.98)	(89,760,758.16)		(89,760,758.16)
	Payment made during the month	(9,929,217.64)	(1,557,081.86)	(11,418,600.29)		(11,418,600.29)
	Total payments for the year	(87,982,050.83)	(13,265,006.84)	(101,179,358.45)	-	(101,179,358.45)
31/05/2022	Closing Balance	133,296,766.19	19,926,815.72	153,291,281.12	2,913,537.73	156,204,818.84
	BALANCE AS PER GL - (010710010346)	108,242,347.35				
	Variance	11,586,113.72				

JUN RECON

B

C

Preparer: Ikho
Junior Accountant

Reviewer: CN Kubheka
Manager: Expenditure

Reviewer: S T Blyela
Director :Expenditure and Revenue Enhancement

Reviewer: S M Nkosi
STRATEGIC EXECUTIVE DIRECTOR: BTO

Date: 02/06/2022

Date: 03/06/2022

Date: 3/6/2022

Date: 2022/06/03

Newcastle Local Municipality

37 Murchison Street Newcastle 2940



Bank Reconciliation Statement

Month Recon

May 2022

Bank Reconciliation Statement as at 2022/05/31

Closing Bank Balance as per Cash book at 2022/05/31	11,670,175.92
Vote no:030996099912	5,309,190,953.25
Vote no:030996099913	(5,336,685,992.59)
Vote no:030996099914	1,002,674.80
Vote no:030996099915	(2,179,916.17)
Vote no:030996099922	35,303,482.89
Vote no:030996099923	(24,780,976.51)
Vote no:030996099924	-
Vote no:030996099925	-
Vote no:030996099901	918,725.75
Vote no:030993000101	31,120,200.31
Vote no:030992099301	691,584.49
Vote no:030996199901	(2,910,708.76)
Vote no:030996299901	148.46
Add:	
Payments not reflected at the Bank	4,385.78
Direct Deposit not recorded on Cashbook	6,365,266.85
Less:	
Bank Charges not recorded on Cashbook	(799,729.62)
Outstanding Deposit	(342,784.79)
Shortage Made by Cashier	(4,109.50)
Adjusted Closing Bank Balance as per Cash book	16,893,204.64
Closing Bank Balance as per Nedbank at 31 May 2022	16,893,204.64
Account No: 1162667338	16,893,204.64
Account No: 1162660066	-

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

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

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

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



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

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

Bank VAT Reg No 4320116074
Lost cards 0800 110 929
Client Solution Desk 0860 555 333
nedbank.co.za

Tax invoice

Some of our fees will change on 1 January 2022.

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



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

Account summary

Account type	Account number
Current account	1162660066
Statement date:	31/05/2022
Statement period:	30/04/2022 – 31/05/2022
Statement frequency:	Month-end
Envelope:	1 of 1
Total pages:	196
Client VAT number:	

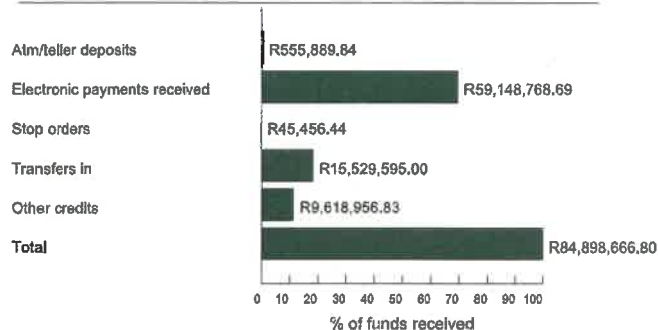
Bank charges summary

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

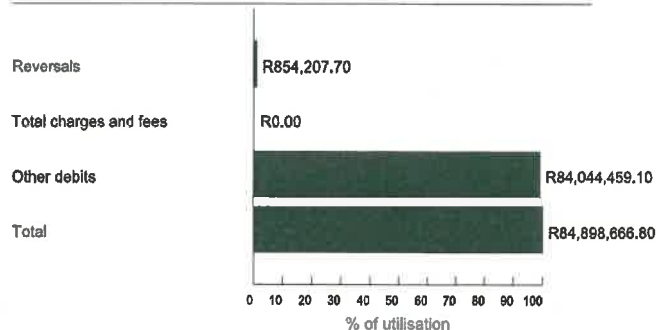
Cashflow

Opening balance	R0.00
Funds received/Credits	R84,898,666.80
Funds used/Debits	R84,898,666.80
Closing balance	R0.00
Annual credit interest rate	0.000%

Total funds received/credits R84,898,666.80



Total funds used/debits R84,898,666.80



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 196



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
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Tax invoice

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Account summary

Account type	Account number
Current account	1162667338
Statement date:	31/05/2022
Statement period:	30/04/2022 – 31/05/2022
Statement frequency:	Month-end
Envelope:	1 of 1
Total pages:	31
Client VAT number:	

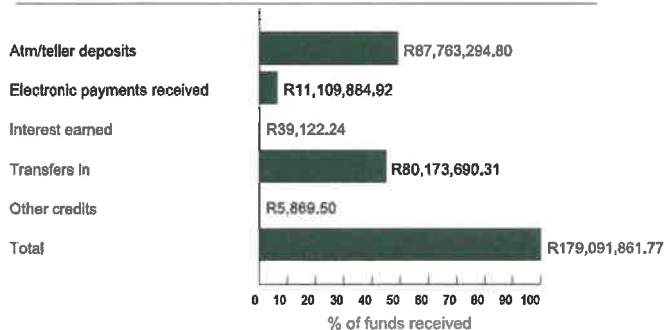
Bank charges summary

Service fees	R2,911.00
Other charges	R5,500.00
Bank charge(s) (total)	R8,411.00
*VAT inclusive @	15.000%
VAT calculated monthly	

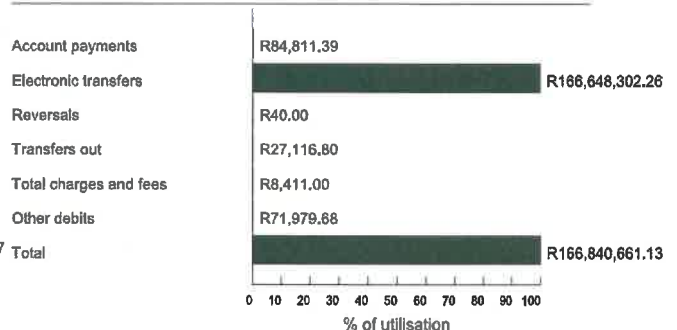
Cashflow

Opening balance	R4,642,004.00
Funds received/Credits	R179,091,861.77
Funds used/Debits	R166,840,661.13
Closing balance	R16,893,204.64
Annual credit interest rate	0.000%

Total funds received/credits R179,091,861.77



Total funds used/debits R166,840,661.13



see money differently

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Nedbank Ltd Reg No 1951/000009/06.
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MUNICIPAL MANAGER'S QUALITY CERTIFICATE



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

Print Name : **ZAMOKWAKHE WESLEY MCINEKA**

Acting Municipal Manager : **NEWCASTLE MUNICIPALITY**

Signature : .....

Date : **07 JUNE 2022**.....