

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD:**  
**MONTH SIX: 31 DECEMBER 2021**

**1. EXECUTIVE SUMMARY**

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

(1)

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

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

(2)

The statement must include-

- a) a projection of the relevant municipality's revenue and expenditure for the rest
  - b) the prescribed information relating to the state of the budget of each municipal of the financial year and any revisions from initial projections; and entity as provided to the municipality in terms of section 87(10).
- (3)

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

## **2. RECOMMENDATIONS**

- 2.1 That the Council note the submission of S71 for the month ended 31 December 2021.
- 2.2 That the Council put measures to ensure that creditors are paid within 30 days of receiving invoice in order to reduce its debts and not incur fruitless and wasteful expenditure.
- 2.3 That the municipality prioritize spending of grant funded projects to meet targets sets in order to ensure that we do not revert funds to National Treasury.
- 2.4 That the municipality resuscitate its debt collection strategies in order to improve its collection rate.

SED: Budget  
& Treasury

## **3. PURPOSE**

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the monthly financial performance of the municipality in terms of the legislative requirements and regulations of Section 71 of the MFMA for the period ended 31 December 2021. This report is submitted to both the National and Provincial Treasuries in C Schedule format and through a series of data strings for which were designed for the purpose of uniform reporting for all municipalities.

## **4. BACKGROUND**

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

## **5. REPORT:**

### **ANNEXURES**

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

## 5.1 ANALYSIS OF FINANCIAL RESULTS

This month's financial analysis comprises of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows, where there are differences between the Financial Statements and S71 report. The differences may be due to timing differences in closing the financial systems.

**Table C1: Monthly budget statements summary**

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

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M06 December									
Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	342,534	362,426	—	28,873	181,212	181,213	(1)	-0%	362,426
Service charges	1,013,748	1,119,128	—	87,803	572,115	559,564	12,551	2%	1,119,128
Investment revenue	3,068	2,296	—	76	1,226	1,148	78	7%	2,296
Transfers and subsidies	549,062	695,021	—	191,888	492,094	492,094	—	—	695,021
Other own revenue	86,999	35,371	—	4,174	18,836	17,686	1,150	7%	35,371
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,995,412</b>	<b>2,214,242</b>	<b>—</b>	<b>312,613</b>	<b>1,265,483</b>	<b>1,251,705</b>	<b>13,778</b>	<b>1%</b>	<b>2,214,242</b>
Employee costs	546,878	570,234	—	55,053	282,105	285,117	(3,012)	-1%	570,234
Remuneration of Councillors	25,612	28,882	—	1,929	12,175	14,441	(2,266)	-16%	28,882
Depreciation & asset impairment	351,202	378,675	—	29,182	163,044	189,338	(26,294)	-14%	378,675
Finance charges	64,980	39,754	—	3,320	19,929	19,877	52	0%	39,754
Materials and bulk purchases	686,953	693,252	—	47,483	342,027	346,626	(4,599)	-1%	693,252
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	575,969	778,133	—	75,766	321,988	389,066	(67,078)	-17%	778,133
<b>Total Expenditure</b>	<b>2,251,593</b>	<b>2,488,931</b>	<b>—</b>	<b>212,732</b>	<b>1,141,653</b>	<b>1,244,465</b>	<b>(102,812)</b>	<b>-8%</b>	<b>2,488,931</b>
<b>Surplus/(Deficit)</b>	<b>(256,181)</b>	<b>(274,689)</b>	<b>—</b>	<b>99,881</b>	<b>123,934</b>	<b>7,239</b>	<b>116,695</b>	<b>1612%</b>	<b>(274,689)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	90,870	121,377	—	9,050	49,263	60,689	(11,425)	-19%	121,377
Transfers and subsidies - capital (in-kind - all) & Surplus/(Deficit) after capital transfers & contributions	(165,311)	(153,312)	—	108,931	173,093	67,928	105,165	155%	(153,312)
<b>Share of surplus/ (deficit) of associate</b>	<b>(30,277)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(195,588)</b>	<b>(153,312)</b>	<b>—</b>	<b>108,931</b>	<b>173,093</b>	<b>67,928</b>	<b>105,165</b>	<b>155%</b>	<b>(153,312)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>124,501</b>	<b>145,393</b>	<b>—</b>	<b>9,134</b>	<b>61,978</b>	<b>72,697</b>	<b>(10,718)</b>	<b>-15%</b>	<b>145,393</b>
Capital transfers recognised	90,870	121,377	—	9,050	49,259	60,689	(11,429)	-19%	121,377
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	33,631	24,016	—	84	12,719	12,008	711	6%	24,016
<b>Total sources of capital funds</b>	<b>124,501</b>	<b>145,393</b>	<b>—</b>	<b>9,134</b>	<b>61,978</b>	<b>72,697</b>	<b>(10,718)</b>	<b>-15%</b>	<b>145,393</b>
<b>Financial position</b>									
Total current assets	791,572	649,643	—	—	1,068,819	—	—	—	649,643
Total non current assets	6,987,906	6,982,268	—	—	6,898,798	—	—	—	6,982,268
Total current liabilities	931,052	853,059	—	—	969,575	—	—	—	853,059
Total non current liabilities	578,650	548,118	—	—	544,405	—	—	—	548,118
Community wealth/Equity	6,251,776	6,430,734	—	—	6,453,637	—	—	—	6,430,734
<b>Cash flows</b>									
Net cash from (used) operating	123,911	159,442	—	240,301	298,485	307,947	11,461	4%	159,442
Net cash from (used) investing	(121,388)	(134,393)	—	(9,556)	(60,445)	(67,197)	(6,751)	10%	(134,393)
Net cash from (used) financing	(29,291)	(31,884)	—	(27,984)	(46,726)	(15,942)	30,784	-193%	(31,884)
<b>Cash/cash equivalents at the month/year end</b>	<b>9,500</b>	<b>9,150</b>	<b>—</b>	<b>—</b>	<b>198,814</b>	<b>240,793</b>	<b>41,979</b>	<b>17%</b>	<b>2,665</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
<b>Total By Income Source</b>	<b>5,804</b>	<b>50,375</b>	<b>35,361</b>	<b>45,711</b>	<b>38,210</b>	<b>29,586</b>	<b>186,752</b>	<b>808,470</b>	<b>1,200,269</b>
<b>Creditors Age Analysis</b>									
<b>Total Creditors</b>	<b>86,219</b>	<b>16,665</b>	<b>25,882</b>	<b>14,917</b>	<b>17,930</b>	<b>12,378</b>	<b>74,795</b>	<b>175,446</b>	<b>424,230</b>

### **5.1.1 Operating budget performance-revenue**

5.1.1.1 The municipality generated a total revenue of R1.2 billion of the original budget of R2.2 billion, representing 57.1 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R13.7 million. Although the aggregate performance on revenue generated shows a variance of 1 percent, it is however necessary to explain reasons which attributed to the variance.

5.1.1.2 The municipality generated R12.5 million (2%) more revenue from service charges than the year-to-date budget of R559.5 million for the period under review. Electricity, sanitation and refuse over-performed above target by R13.1 million, R316 thousand and R1.5 million respectively. Water under-performed below target by R2.4 million. Furthermore, it must be noted that the alignment of S71 report figures are net of indigents while the monthly collection rate report reflects gross amounts.

5.1.1.3 The municipality generated revenue from property rates which is on par with the year-to-date budget of R181.2 million during the period under review.

5.1.1.4 The municipality generated R78 thousand (7%) more revenue from interest on investments than the year-to-date budget of R1.1 million for the period under review. This is due to the investments top up.

5.1.1.5 The municipality recorded R492 million for operational and R49.2 million for capital transfers and subsidies.

5.1.1.6 The municipality generated R1.1 thousand (7%) more revenue from sundry revenue than a pro-rata budget of R17.6 million for the period under review.

### **5.1.2 Operating performance – expenditure**

5.1.2.1 The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of December 2021, the municipality incurred the total expenditure of R1.1 billion of the original budget of R2.4 billion, which represents 45.8 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R102.9 million, representing under-expenditure of 8 percent.

5.1.2.2 Depreciation has under-performed by R26.2 million (-14%) in the sixth 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 R131.6 million (-93%) since the municipality is recognising debt impairment on indigents only during the year, all other impairments are done at year-end.

5.1.2.3 The municipality spent R4.5 million (-2%) less on the bulk purchases than the year-to-date budget of R278.5 million. This is due to warmer month's season.

5.1.2.4 Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seem to be performing as budgeted for.

5.1.2.5 The municipality spent R61.9 million (32%) more on contracted services than the year-to-date budget of R194.1 million. Housing project is the main attributer to this variance.

5.1.2.6 The municipality spent R3 million (-1%) less on employee related costs than a year-to-date budget of R285.1 million. It must be noted that the municipality have cancelled all acting appointments as of 30 June 2021 in order to reduce employee costs and curbing of overtime is also attributing to this variance.

### 5.1.3 Capital budget performance

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

KZN262 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December										
Vote Description	Ref	2020/21			Budget Year 2021/22					Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 2 - COMMUNITY SERVICES		5,301	-	-	3,137	4,040	-	4,040	#DIV/0!	-
Vote 3 - BUDGET AND TREASURY		2,038	1,200	-	63	851	800	251	42%	1,200
Vote 4 - MUNICIPAL MANAGER		-	300	-	-	-	150	(150)	-100%	300
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		21,528	10,651	-	-	3,737	5,326	(1,589)	-30%	10,651
Vote 6 - TECHNICAL SERVICES		96,696	130,342	-	5,934	53,351	65,171	(11,820)	-18%	130,342
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	-	-	-	1,450	(1,450)	-100%	2,900
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	124,501	145,393	-	9,134	61,978	72,697	(10,718)	-16%	145,393
<b>Total Capital Expenditure</b>		124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145,393
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		2,038	4,400	-	63	851	2,200	(1,349)	-51%	4,400
Executive and council		-	300	-	-	150	-	(150)	-100%	300
Finance and administration		2,038	4,100	-	63	851	2,050	(1,199)	-58%	4,100
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		6,283	11,035	-	3,137	4,506	5,518	(1,011)	-18%	11,035
Community and social services		3,611	-	-	21	924	-	924	#DIV/0!	-
Sport and recreation		294	11,000	-	3,116	3,116	5,500	(2,384)	-43%	11,000
Public safety		1,663	-	-	-	-	-	-	-	-
Housing		685	35	-	-	466	18	449	2565%	35
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		74,561	47,143	-	1,358	20,141	23,571	(5,430)	-15%	47,143
Planning and development		20,407	10,731	-	-	3,322	5,366	(2,044)	-38%	10,731
Road transport		54,154	36,412	-	1,356	16,819	18,206	(1,387)	-8%	36,412
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		41,620	82,815	-	4,577	36,460	41,408	(4,927)	-12%	82,815
Energy services		-	-	-	-	-	-	-	-	-
Water management		24,536	46,707	-	1,428	26,264	23,363	2,911	12%	46,707
Waste water management		16,046	36,109	-	3,149	10,216	18,064	(7,838)	-43%	36,109
Waste management		138	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145,393
<b>Funded by:</b>										
National Government		90,051	110,342	-	5,934	48,112	55,171	(9,059)	-16%	110,342
Provincial Government		819	11,035	-	3,116	3,147	5,518	(2,370)	-43%	11,035
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		90,870	121,377	-	9,050	49,259	60,689	(11,429)	-19%	121,377
<b>Borrowing</b>	<b>6</b>	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		33,631	24,016	-	84	12,719	12,008	711	6%	24,016
<b>Total Capital Funding</b>		124,501	145,393	-	9,134	61,978	72,697	(10,718)	-16%	145,393

5.1.3.1 Capital expenditure for the sixth month of the financial year was R61.9 million which represents 42.63% of the original capital budget of R145.3 million. Comparison between the year-to-budget of R72.6 million and actual expenditure for the period reflects an under expenditure of (R10.7 million) which implies that the municipality spent 15% less than the year-to-date budget for the same period.

The Strategic Executive Directors are advised to develop plans to deal with underspending to avoid grants being reverted to National Treasury.

#### 5.1.4 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 - M06 December						
Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		7,834	390	—	47,235	390
Call investment deposits		1,666	8,760	—	151,579	8,760
Consumer debtors		647,406	544,148	—	728,547	544,148
Other debtors		115,423	81,351	—	118,112	81,351
Current portion of long-term receivables		—	—	—	—	—
Inventory		19,242	14,995	—	23,345	14,995
<b>Total current assets</b>		<b>791,572</b>	<b>649,643</b>	<b>—</b>	<b>1,068,819</b>	<b>649,643</b>
<b>Non current assets</b>						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		327,735	341,874	—	327,785	341,874
Investments in Associate		187,056	217,333	—	187,056	217,333
Property, plant and equipment		6,440,097	6,410,126	—	6,371,348	6,410,126
Biological		—	—	—	—	—
Intangible		1,260	1,224	—	836	1,224
Other non-current assets		11,758	11,711	—	11,774	11,711
<b>Total non current assets</b>		<b>6,967,906</b>	<b>6,982,268</b>	<b>—</b>	<b>6,898,798</b>	<b>6,982,268</b>
<b>TOTAL ASSETS</b>		<b>7,759,478</b>	<b>7,631,911</b>	<b>—</b>	<b>7,967,617</b>	<b>7,631,911</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		—	—	—	—	—
Borrowing		31,097	15,118	—	16,616	15,118
Consumer deposits		27,520	27,095	—	28,076	27,095
Trade and other payables		861,029	601,094	—	913,477	601,094
Provisions		11,406	9,752	—	11,406	9,752
<b>Total current liabilities</b>		<b>931,052</b>	<b>653,059</b>	<b>—</b>	<b>969,575</b>	<b>653,059</b>
<b>Non current liabilities</b>						
Borrowing		362,054	345,654	—	329,809	345,654
Provisions		214,597	202,464	—	214,597	202,464
<b>Total non current liabilities</b>		<b>576,650</b>	<b>548,118</b>	<b>—</b>	<b>544,406</b>	<b>548,118</b>
<b>TOTAL LIABILITIES</b>		<b>1,507,703</b>	<b>1,201,177</b>	<b>—</b>	<b>1,513,981</b>	<b>1,201,177</b>
<b>NET ASSETS</b>	<b>2</b>	<b>6,251,776</b>	<b>6,430,734</b>	<b>—</b>	<b>6,453,637</b>	<b>6,430,734</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	—	6,423,478	6,400,660
Reserves		30,242	30,074	—	30,159	30,074
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>6,251,776</b>	<b>6,430,734</b>	<b>—</b>	<b>6,453,637</b>	<b>6,430,734</b>

5.1.4.1 As at end the end of the sixth month of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.4 billion. It must be mentioned that financial statements were still in the process of being finalized which is why there has been a fluctuation under non-current assets in relation to last month's financial statement.

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

5.1.4.2 The municipality's debtors aging as reflected in table SC3 is a total of R1.2 billion as at the end of the sixth month. The bulk of the debtor's ageing amount (R1.1 billion) was for debt owing for more than 90 days, while R995.7 million of the total debt is owed by households. When one investigates aged debtors less than 30 days there was a decrease due to the easing of COVID-19 lockdown regulations. It must be noted that the total figure of debtors is inclusive of indigent.

5.1.4.3 Property Plant and Equipment (Assets) comprise of R6.3 billion of the total assets of R7.9 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants, and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that the majority of these assets may not be easily converted to cash and cash equivalent.

5.1.4.4 The municipality closed with a balance of cash and cash equivalent of R198.8 million as at the end of the sixth month of the financial year, of which R47.2 million was at the current account and R151.5 million was from was from the call investments. It must be noted that the municipality had an obligation of R29.8 million relating to the HDF. The short-term obligations are sitting at R424.2 million as illustrated on SC4, while unspent conditional grants amount to R121.8 million, representing a cash shortfall of R377 million. Included under creditors is Eskom for R213.8 million which has also decreased by R16.3 million when compared to November report, uThukela Water for R150.9 million, SARS – PAYE for R9.7 million, pension and other employee benefits for R17.7 million and other trade creditors for R31.8 million. 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.

5.1.4.5 The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The **going concern** principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R6.4 billion, while the net current asset is R99.6 million. The net current ratio indicates that the municipality's current will not 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.

5.1.4.6 The **liquidity ratio** of the municipality is currently sitting at 20.5% as reflected in table SC2. As per paragraph 2.4.4 above, however, if one considers the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 46.8%, since the municipality needs R424.2 million in order to pay all its short-term obligations. Again, this is a bad reflecting on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more like to negatively impact the image of the municipality to public, business sector and other spheres of government.

### 5.1.5 Cash flow analysis

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

**KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M06 December**

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		367,177	271,820	–	40,135	180,920	135,910	45,010	33%	271,820
Service charges		682,204	942,901	–	69,198	476,137	471,451	4,686	1%	942,901
Other revenue		32,949	29,045	–	546	10,476	14,522	(4,046)	-28%	29,045
Transfers and Subsidies - Operational		527,884	695,021	–	230,533	522,800	537,256	(14,456)	-3%	695,021
Transfers and Subsidies - Capital		107,531	121,377	–	27,595	99,169	99,169	–		121,377
Interest		6,903	2,296	–	1,070	3,379	1,148	2,232	194%	2,296
Dividends		–	–	–	–	–	–	–		–
<b>Payments</b>										
Suppliers and employees		(1,558,017)	(1,863,263)	–	(156,910)	(976,466)	(931,632)	13,383	-1%	(1,863,263)
Finance charges		(42,721)	(39,754)	–	(3,320)	(19,929)	(19,877)	52	0%	(39,754)
Transfers and Grants		–	–	–	–	–	–	–		–
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>123,911</b>	<b>159,442</b>	<b>–</b>	<b>208,849</b>	<b>296,485</b>	<b>307,947</b>	<b>11,461</b>	<b>4%</b>	<b>159,442</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		1,635	11,000	–	1,596	1,596	5,500	(3,904)	-71%	11,000
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		1,478	–	–	–	–	–	–		–
<b>Payments</b>										
Capital assets		(124,501)	(145,393)	–	(11,152)	(62,041)	(72,697)	(10,656)	15%	(145,393)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(121,388)</b>	<b>(134,393)</b>	<b>–</b>	<b>(9,556)</b>	<b>(60,445)</b>	<b>(67,197)</b>	<b>(6,751)</b>	<b>10%</b>	<b>(134,393)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
<b>Payments</b>										
Repayment of borrowing		(29,291)	(31,884)	–	(27,984)	(46,726)	(15,942)	30,784	-193%	(31,884)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(29,291)</b>	<b>(31,884)</b>	<b>–</b>	<b>(27,984)</b>	<b>(46,726)</b>	<b>(15,942)</b>	<b>30,784</b>	<b>-193%</b>	<b>(31,884)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(26,768)</b>	<b>(6,835)</b>	<b>–</b>	<b>171,309</b>	<b>189,314</b>	<b>224,808</b>			<b>(6,835)</b>
Cash/cash equivalents at beginning:		36,268	15,985			9,500	15,985			9,500
Cash/cash equivalents at month/year end:		9,500	9,150	–		198,814	240,793			2,665

5.1.5.1 The municipality opened with a cash and cash equivalent balance of R9.5 million at the beginning of the financial year and closed with a balance of R230.2 million as at the end of December 2021 which represents a cash increase of R220.7 million since the beginning of the financial year. This is due to receipt of grant allocations.

5.1.5.2 Cash flows from operating activities yielded a net cash inflow of R327.9 million as result of receipts from services charges, property rates, and government grants as well as other sundry



receipts. This net cash inflow was after the municipality paid its suppliers for services rendered, remunerated its employees and councillors, and paid the portion of the outstanding interest on loans.

5.1.5.3 Cash flows from investing activities recorded net cash outflows of R60.4 million this is due to the capital expenditure incurred.

5.1.5.4 Cash flows from financing activities recorded net cash outflows of R46.7 million. This was due to the capital repayment of loans by the municipality during the period.

### **5.1.6 CONCLUSION**

The under-expenditure on operational budget is acceptable if it is due to the introduction of cost-containment. However, it is important to emphasise that the expenditure on maintenance should not be compromised as it seems to be under-performing by 19.3%. The issues that still reflect material variances in the budget performance report must be monitored and managed to ensure that the municipality operates within the approved budget and the funding plan.

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

**Report prepared by:**



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NEWCASTLE MUNICIPALITY

2022-01-14

MAJORS OFFICE



**SM NKOSI**  
STRATEGIC EXECUTIVE DIRECTOR:  
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KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M06 December

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	342,534	362,426	–	28,873	181,212	181,213	(1)	-0%	362,426
Service charges	1,013,748	1,119,128	–	87,603	572,115	559,564	12,551	2%	1,119,128
Investment revenue	3,068	2,296	–	76	1,226	1,148	78	7%	2,296
Transfers and subsidies	549,062	695,021	–	191,888	492,094	492,094	–		695,021
Other own revenue	86,999	35,371	–	4,174	18,836	17,686	1,150	7%	35,371
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,995,412</b>	<b>2,214,242</b>	<b>–</b>	<b>312,613</b>	<b>1,265,483</b>	<b>1,251,705</b>	<b>13,778</b>	<b>1%</b>	<b>2,214,242</b>
Employee costs	546,878	570,234	–	55,053	282,105	285,117	(3,012)	-1%	570,234
Remuneration of Councillors	25,612	28,882	–	1,929	12,175	14,441	(2,266)	-16%	28,882
Depreciation & asset impairment	351,202	378,675	–	29,182	163,044	189,338	(26,294)	-14%	378,675
Finance charges	64,980	39,754	–	3,320	19,929	19,877	52	0%	39,754
Materials and bulk purchases	686,953	693,252	–	47,483	342,027	346,626	(4,599)	-1%	693,252
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	575,969	778,133	–	75,766	322,373	389,066	(66,693)	-17%	778,133
<b>Total Expenditure</b>	<b>2,251,593</b>	<b>2,488,931</b>	<b>–</b>	<b>212,732</b>	<b>1,141,653</b>	<b>1,244,465</b>	<b>(102,812)</b>	<b>-8%</b>	<b>2,488,931</b>
<b>Surplus/(Deficit)</b>	<b>(256,181)</b>	<b>(274,689)</b>	<b>–</b>	<b>99,881</b>	<b>123,830</b>	<b>7,239</b>	<b>116,591</b>	<b>1611%</b>	<b>(274,689)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90,870	121,377	–	9,050	49,263	60,689	(11,425)	-19%	121,377
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)	–	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(165,311)</b>	<b>(153,312)</b>	<b>–</b>	<b>108,931</b>	<b>173,093</b>	<b>67,928</b>	<b>105,165</b>	<b>155%</b>	<b>(153,312)</b>
Share of surplus/ (deficit) of associate	(30,277)	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>(195,588)</b>	<b>(153,312)</b>	<b>–</b>	<b>108,931</b>	<b>173,093</b>	<b>67,928</b>	<b>105,165</b>	<b>155%</b>	<b>(153,312)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>124,501</b>	<b>145,393</b>	<b>–</b>	<b>9,134</b>	<b>61,978</b>	<b>72,697</b>	<b>(10,718)</b>	<b>-15%</b>	<b>145,393</b>
Capital transfers recognised	90,870	121,377	–	9,050	49,259	60,689	(11,429)	-19%	121,377
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	33,631	24,016	–	84	12,719	12,008	711	6%	24,016
<b>Total sources of capital funds</b>	<b>124,501</b>	<b>145,393</b>	<b>–</b>	<b>9,134</b>	<b>61,978</b>	<b>72,697</b>	<b>(10,718)</b>	<b>-15%</b>	<b>145,393</b>
<b>Financial position</b>									
Total current assets	791,572	649,643	–		1,068,819				649,643
Total non current assets	6,967,906	6,982,268	–		6,898,798				6,982,268
Total current liabilities	931,052	653,059	–		969,575				653,059
Total non current liabilities	576,650	548,118	–		544,406				548,118
Community wealth/Equity	<b>6,251,776</b>	<b>6,430,734</b>	<b>–</b>		<b>6,453,637</b>				<b>6,430,734</b>
<b>Cash flows</b>									
Net cash from (used) operating	123,911	159,442	–	208,849	296,485	307,947	11,461	4%	159,442
Net cash from (used) investing	(121,388)	(134,393)	–	(9,556)	(60,445)	(67,197)	(6,751)	10%	(134,393)
Net cash from (used) financing	(29,291)	(31,884)	–	(27,984)	(46,726)	(15,942)	30,784	-193%	(31,884)
<b>Cash/cash equivalents at the month/year end</b>	<b>9,500</b>	<b>9,150</b>	<b>–</b>	<b>–</b>	<b>198,814</b>	<b>240,793</b>	<b>41,979</b>	<b>17%</b>	<b>2,665</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	5,804	50,375	35,361	45,711	38,210	29,586	186,752	808,470	1,200,269
<b>Creditors Age Analysis</b>									
Total Creditors	86,219	16,665	25,882	14,917	17,930	12,378	74,795	175,446	424,230

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>496,601</b>	<b>482,062</b>	<b>-</b>	<b>65,672</b>	<b>268,574</b>	<b>241,031</b>	27,543	11%	<b>482,062</b>
Executive and council		11,774	7,046	-	4,203	10,524	3,523	7,001	199%	7,046
Finance and administration		484,827	475,016	-	61,469	258,049	237,508	20,541	9%	475,016
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>55,462</b>	<b>229,414</b>	<b>-</b>	<b>51,966</b>	<b>164,950</b>	<b>114,707</b>	50,243	44%	<b>229,414</b>
Community and social services		42,193	13,250	-	986	7,569	6,625	944	14%	13,250
Sport and recreation		110	11,724	-	-	3,635	5,862	(2,227)	-38%	11,724
Public safety		5,061	3,214	-	484	2,266	1,607	659	41%	3,214
Housing		8,079	201,163	-	50,494	151,476	100,581	50,895	51%	201,163
Health		19	63	-	2	4	32	(28)	-88%	63
<i><b>Economic and environmental services</b></i>		<b>124,519</b>	<b>130,284</b>	<b>-</b>	<b>8,598</b>	<b>95,296</b>	<b>129,758</b>	(34,461)	-27%	<b>130,284</b>
Planning and development		85,557	11,102	-	7,586	56,706	70,167	(13,461)	-19%	11,102
Road transport		38,962	119,182	-	1,012	38,590	59,591	(21,001)	-35%	119,182
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>1,409,512</b>	<b>1,493,686</b>	<b>-</b>	<b>195,414</b>	<b>785,839</b>	<b>826,811</b>	(40,972)	-5%	<b>1,493,686</b>
Energy sources		710,519	806,767	-	80,553	427,611	418,736	8,875	2%	806,767
Water management		321,457	318,574	-	45,112	183,080	223,903	(40,823)	-18%	318,574
Waste water management		239,452	231,907	-	47,731	95,232	115,954	(20,722)	-18%	231,907
Waste management		138,084	136,438	-	22,019	79,916	68,219	11,697	17%	136,438
<i><b>Other</b></i>	<b>4</b>	<b>187</b>	<b>173</b>	<b>-</b>	<b>14</b>	<b>88</b>	<b>87</b>	<b>1</b>	<b>1%</b>	<b>173</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>2,086,281</b>	<b>2,335,619</b>	<b>-</b>	<b>321,663</b>	<b>1,314,746</b>	<b>1,312,393</b>	<b>2,353</b>	<b>0%</b>	<b>2,335,619</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>595,470</b>	<b>412,892</b>	<b>-</b>	<b>36,086</b>	<b>225,829</b>	<b>206,446</b>	19,383	9%	<b>412,892</b>
Executive and council		172,102	81,428	-	7,810	48,723	40,714	8,009	20%	81,428
Finance and administration		418,192	324,629	-	28,160	176,877	162,314	14,563	9%	324,629
Internal audit		5,176	6,835	-	116	228	3,417	(3,189)	-93%	6,835
<i><b>Community and public safety</b></i>		<b>228,840</b>	<b>363,201</b>	<b>-</b>	<b>68,081</b>	<b>243,407</b>	<b>181,600</b>	61,806	34%	<b>363,201</b>
Community and social services		32,561	39,395	-	3,655	17,186	19,698	(2,512)	-13%	39,395
Sport and recreation		78,913	81,049	-	5,494	33,768	40,524	(6,757)	-17%	81,049
Public safety		59,508	60,864	-	6,079	29,519	30,432	(913)	-3%	60,864
Housing		48,669	172,577	-	52,026	158,443	86,289	72,155	84%	172,577
Health		9,188	9,315	-	827	4,490	4,658	(167)	-4%	9,315
<i><b>Economic and environmental services</b></i>		<b>289,060</b>	<b>290,015</b>	<b>-</b>	<b>38,961</b>	<b>125,580</b>	<b>145,007</b>	(19,427)	-13%	<b>290,015</b>
Planning and development		81,394	85,704	-	7,008	38,467	42,852	(4,385)	-10%	85,704
Road transport		207,656	204,303	-	31,953	87,114	102,151	(15,038)	-15%	204,303
Environmental protection		9	8	-	-	-	4	(4)	-100%	8
<i><b>Trading services</b></i>		<b>1,167,699</b>	<b>1,419,052</b>	<b>-</b>	<b>69,605</b>	<b>545,994</b>	<b>709,526</b>	(163,532)	-23%	<b>1,419,052</b>
Energy sources		567,650	701,055	-	43,239	325,708	350,527	(24,819)	-7%	701,055
Water management		492,183	615,329	-	21,988	167,256	307,664	(140,408)	-46%	615,329
Waste water management		73,246	63,720	-	818	34,014	31,860	2,154	7%	63,720
Waste management		34,619	38,948	-	3,560	19,015	19,474	(459)	-2%	38,948
<i><b>Other</b></i>		<b>801</b>	<b>3,771</b>	<b>-</b>	<b>-</b>	<b>843</b>	<b>1,886</b>	<b>(1,042)</b>	<b>-55%</b>	<b>3,771</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>2,281,870</b>	<b>2,488,931</b>	<b>-</b>	<b>212,732</b>	<b>1,141,653</b>	<b>1,244,465</b>	<b>(102,812)</b>	<b>-8%</b>	<b>2,488,931</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(195,588)</b>	<b>(153,312)</b>	<b>-</b>	<b>108,931</b>	<b>173,093</b>	<b>67,928</b>	<b>105,165</b>	<b>155%</b>	<b>(153,312)</b>

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

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	—	27,208	61,885	39,746	22,139	55.7%	79,492
Vote 2 - COMMUNITY SERVICES		185,559	164,689	—	23,494	93,404	82,345	11,059	13.4%	164,689
Vote 3 - BUDGET AND TREASURY		402,528	402,570	—	38,464	206,689	201,285	5,404	2.7%	402,570
Vote 4 - MUNICIPAL MANAGER		—	—	—	—	—	—	—	—	—
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19,360	209,490	—	50,578	153,860	104,745	49,115	46.9%	209,490
Vote 6 - TECHNICAL SERVICES		674,026	672,611	—	101,367	371,297	465,537	(94,240)	-20.2%	672,611
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		710,519	806,767	—	80,553	427,611	418,736	8,875	2.1%	806,767
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	—	321,663	1,314,746	1,312,393	2,353	0.2%	2,335,619
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		226,837	146,849	—	7,173	56,125	73,424	(17,300)	-23.6%	146,849
Vote 2 - COMMUNITY SERVICES		270,856	252,079	—	25,043	132,604	126,039	6,565	5.2%	252,079
Vote 3 - BUDGET AND TREASURY		218,299	165,010	—	16,019	92,460	82,505	9,955	12.1%	165,010
Vote 4 - MUNICIPAL MANAGER		83,702	75,573	—	6,465	41,295	37,786	3,508	9.3%	75,573
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		76,501	203,132	—	54,041	171,391	101,566	69,825	68.7%	203,132
Vote 6 - TECHNICAL SERVICES		827,582	938,144	—	60,133	314,282	469,072	(154,790)	-33.0%	938,144
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		578,094	708,144	—	43,857	333,497	354,072	(20,575)	-5.8%	708,144
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	—	212,732	1,141,653	1,244,465	(102,812)	-8.3%	2,488,931
Surplus/ (Deficit) for the year	2	(195,589)	(153,312)	—	108,931	173,093	67,928	105,165	154.8%	(153,312)

**KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December**

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	—	28,873	181,212	181,213	(1)	0%	362,426
Service charges - electricity revenue		621,122	710,188	—	54,174	368,259	355,094	13,165	4%	710,188
Service charges - water revenue		188,410	193,910		14,823	94,511	96,955	(2,444)	-3%	193,910
Service charges - sanitation revenue		112,244	119,429		10,176	60,031	59,714	316	1%	119,429
Service charges - refuse revenue		91,973	95,601		8,430	49,315	47,800	1,514	3%	95,601
Rental of facilities and equipment		7,093	7,532		1,435	4,564	3,766	798	21%	7,532
Interest earned - external investments		3,068	2,296		76	1,226	1,148	78	7%	2,296
Interest earned - outstanding debtors		3,835	4,642		607	2,154	2,321	(168)	-7%	4,642
Dividends received		—	—		—	—	—	—		—
Fines, penalties and forfeits		5,402	2,105		494	2,328	1,052	1,275	121%	2,105
Licences and permits		101	105		4	18	52	(35)	-66%	105
Agency services		—	—		—	—	—	—		—
Transfers and subsidies		549,062	695,021		191,888	492,094	492,094	—		695,021
Other revenue		18,409	20,987		546	6,727	10,493	(3,766)	-36%	20,987
Gains		52,158	—	—	1,088	3,045	—	3,045	#DIV/0!	—
		1,995,412	2,214,242	—	312,613	1,265,483	1,251,705	13,778	1%	2,214,242
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		546,878	570,234	—	55,053	282,105	285,117	(3,012)	-1%	570,234
Remuneration of councillors		25,612	28,882		1,929	12,175	14,441	(2,266)	-16%	28,882
Debt impairment		216,003	283,536	—	1,612	10,081	141,768	(131,687)	-93%	283,536
Depreciation & asset impairment		351,202	378,675		29,182	163,044	189,338	(26,294)	-14%	378,675
Finance charges		64,980	39,754	—	3,320	19,929	19,877	52	0%	39,754
Bulk purchases		559,335	557,138	—	36,306	274,003	278,569	(4,566)	-2%	557,138
Other materials		127,618	136,114	—	11,176	68,024	68,057	(33)	0%	136,114
Contracted services		273,799	388,306	—	68,127	256,058	194,153	61,905	32%	388,306
Transfers and subsidies		—	—	—	—	—	—	—		—
Other expenditure		10,155	106,290		5,491	55,576	53,145	2,431	5%	106,290
Losses		76,013	1	—	535	658	1	658	131592%	1
Total Expenditure		2,251,593	2,488,931	—	212,732	1,141,653	1,244,465	(102,812)	-8%	2,488,931
Surplus/(Deficit)		(256,181)	(274,689)	—	99,881	123,830	7,239	116,591	0	(274,689)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		90,870	121,377	—	9,050	49,263	60,689	(11,425)	(0)	121,377
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)	—	108,931	173,093	67,928			(153,312)
Taxation								—		
Surplus/(Deficit) after taxation		(165,311)	(153,312)	—	108,931	173,093	67,928			(153,312)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(165,311)	(153,312)	—	108,931	173,093	67,928			(153,312)
Share of surplus/ (deficit) of associate		(30,277)								
Surplus/ (Deficit) for the year		(195,588)	(153,312)	—	108,931	173,093	67,928			(153,312)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
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]		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		5,301	-	-	3,137	4,040	-	4,040	#DIV/0!	-
Vote 3 - BUDGET AND TREASURY		2,038	1,200	-	63	851	600	251	42%	1,200
Vote 4 - MUNICIPAL MANAGER		-	300	-	-	-	150	(150)	-100%	300
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		21,528	10,651	-	-	3,737	5,326	(1,589)	-30%	10,651
Vote 6 - TECHNICAL SERVICES		95,636	130,342	-	5,934	53,351	65,171	(11,820)	-18%	130,342
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	-	-	-	1,450	(1,450)	-100%	2,900
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	<b>4</b>	124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145,393
<b>Total Capital Expenditure</b>		124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145,393
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		2,038	4,400	-	63	851	2,200	(1,349)	-61%	4,400
Executive and council		-	300	-	-	-	150	(150)	-100%	300
Finance and administration		2,038	4,100	-	63	851	2,050	(1,199)	-59%	4,100
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		6,283	11,035	-	3,137	4,506	5,518	(1,011)	-18%	11,035
Community and social services		3,611	-	-	21	924	-	924	#DIV/0!	-
Sport and recreation		294	11,000	-	3,116	3,116	5,500	(2,384)	-43%	11,000
Public safety		1,683	-	-	-	-	-	-		-
Housing		695	35	-	-	466	18	449	2565%	35
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		74,561	47,143	-	1,356	20,141	23,571	(3,430)	-15%	47,143
Planning and development		20,407	10,731	-	-	3,322	5,366	(2,044)	-38%	10,731
Road transport		54,154	36,412	-	1,356	16,819	18,206	(1,387)	-8%	36,412
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		41,620	82,815	-	4,577	36,480	41,408	(4,927)	-12%	82,815
Energy sources		-	-	-	-	-	-	-		-
Water management		24,536	46,707	-	1,429	26,264	23,353	2,911	12%	46,707
Waste water management		16,946	36,109	-	3,149	10,216	18,054	(7,838)	-43%	36,109
Waste management		138	-	-	-	-	-	-		-
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145,393
<b>Funded by:</b>										
National Government		90,051	110,342	-	5,934	46,112	55,171	(9,059)	-16%	110,342
Provincial Government		819	11,035	-	3,116	3,147	5,518	(2,370)	-43%	11,035
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		90,870	121,377	-	9,050	49,259	60,689	(11,429)	-19%	121,377
<b>Borrowing</b>	<b>6</b>	-	-	-	-	-	-	-		-
<b>Internally generated funds</b>		33,631	24,016	-	84	12,719	12,008	711	6%	24,016
<b>Total Capital Funding</b>		124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145,393



**KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M06 December**

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b><u>ASSETS</u></b>						
<b>Current assets</b>						
Cash		7,834	390	–	47,235	390
Call investment deposits		1,666	8,760	–	151,579	8,760
Consumer debtors		647,406	544,148	–	728,547	544,148
Other debtors		115,423	81,351	–	118,112	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		19,242	14,995	–	23,345	14,995
<b>Total current assets</b>		<b>791,572</b>	<b>649,643</b>	<b>–</b>	<b>1,068,819</b>	<b>649,643</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		327,735	341,874	–	327,785	341,874
Investments in Associate		187,056	217,333	–	187,056	217,333
Property, plant and equipment		6,440,097	6,410,126	–	6,371,348	6,410,126
Biological		–	–	–	–	–
Intangible		1,260	1,224	–	836	1,224
Other non-current assets		11,758	11,711	–	11,774	11,711
<b>Total non current assets</b>		<b>6,967,906</b>	<b>6,982,268</b>	<b>–</b>	<b>6,898,798</b>	<b>6,982,268</b>
<b>TOTAL ASSETS</b>		<b>7,759,478</b>	<b>7,631,911</b>	<b>–</b>	<b>7,967,617</b>	<b>7,631,911</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		31,097	15,118	–	16,616	15,118
Consumer deposits		27,520	27,095	–	28,076	27,095
Trade and other payables		861,029	601,094	–	913,477	601,094
Provisions		11,406	9,752	–	11,406	9,752
<b>Total current liabilities</b>		<b>931,052</b>	<b>653,059</b>	<b>–</b>	<b>969,575</b>	<b>653,059</b>
<b>Non current liabilities</b>						
Borrowing		362,054	345,654	–	329,809	345,654
Provisions		214,597	202,464	–	214,597	202,464
<b>Total non current liabilities</b>		<b>576,650</b>	<b>548,118</b>	<b>–</b>	<b>544,406</b>	<b>548,118</b>
<b>TOTAL LIABILITIES</b>		<b>1,507,703</b>	<b>1,201,177</b>	<b>–</b>	<b>1,513,981</b>	<b>1,201,177</b>
<b>NET ASSETS</b>	<b>2</b>	<b>6,251,776</b>	<b>6,430,734</b>	<b>–</b>	<b>6,453,637</b>	<b>6,430,734</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	–	6,423,478	6,400,660
Reserves		30,242	30,074	–	30,159	30,074
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>6,251,776</b>	<b>6,430,734</b>	<b>–</b>	<b>6,453,637</b>	<b>6,430,734</b>

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		367,177	271,820	—	40,135	180,920	135,910	45,010	33%	271,820
Service charges		682,204	942,901	—	69,198	476,137	471,451	4,686	1%	942,901
Other revenue		32,949	29,045	—	546	10,476	14,522	(4,046)	-28%	29,045
Transfers and Subsidies - Operational		527,884	695,021	—	230,533	522,800	537,256	(14,456)	-3%	695,021
Transfers and Subsidies - Capital		107,531	121,377	—	27,595	99,169	99,169	—		121,377
Interest		6,903	2,296	—	1,070	3,379	1,148	2,232	194%	2,296
Dividends		—	—	—	—	—	—	—		—
<b>Payments</b>										
Suppliers and employees		(1,558,017)	(1,863,263)	—	(156,910)	(976,466)	(931,632)	44,835	-5%	(1,863,263)
Finance charges		(42,721)	(39,754)	—	(3,320)	(19,929)	(19,877)	52	0%	(39,754)
Transfers and Grants		—	—	—	—	—	—	—		—
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>123,911</b>	<b>159,442</b>	<b>—</b>	<b>208,849</b>	<b>296,485</b>	<b>307,947</b>	<b>11,461</b>	<b>4%</b>	<b>159,442</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		1,635	11,000	—	1,596	1,596	5,500	(3,904)	-71%	11,000
Decrease (increase) in non-current receivables		—	—	—	—	—	—	—		—
Decrease (increase) in non-current investments		1,478	—	—	—	—	—	—		—
<b>Payments</b>										
Capital assets		(124,501)	(145,393)	—	(11,152)	(62,041)	(72,697)	(10,656)	15%	(145,393)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(121,388)</b>	<b>(134,393)</b>	<b>—</b>	<b>(9,556)</b>	<b>(60,445)</b>	<b>(67,197)</b>	<b>(6,751)</b>	<b>10%</b>	<b>(134,393)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		—	—	—	—	—	—	—		—
Borrowing long term/refinancing		—	—	—	—	—	—	—		—
Increase (decrease) in consumer deposits		—	—	—	—	—	—	—		—
<b>Payments</b>										
Repayment of borrowing		(29,291)	(31,884)	—	(27,984)	(46,726)	(15,942)	30,784	-193%	(31,884)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(29,291)</b>	<b>(31,884)</b>	<b>—</b>	<b>(27,984)</b>	<b>(46,726)</b>	<b>(15,942)</b>	<b>30,784</b>	<b>-193%</b>	<b>(31,884)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(26,768)</b>	<b>(6,835)</b>	<b>—</b>	<b>171,309</b>	<b>189,314</b>	<b>224,808</b>			<b>(6,835)</b>
Cash/cash equivalents at beginning:		36,268	15,985			9,500	15,985			9,500
Cash/cash equivalents at month/year end:		9,500	9,150	—		198,814	240,793			2,665



KZN252 Newcastle - Supporting Table SC:1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>R thousands</b>			
	<b>Revenue By Source</b>			
	Fines, penalties and forfeits	121%	Dependent on the consumers reaction	This item will be monitored during the course of the year whether an adjustment would be required.
	Other revenue	-38%	Consumer reaction due to the increased number of death.	This item will be monitored during the course of the year whether an adjustment would be required.
	Rental of facilities and equipment	21%	Increase in the rental of council facilities due to the easing of lockdown restrictions	
	Licences and permits	-66%	Dependent on the consumers reaction	
2	<b>Expenditure By Type</b>			
	Debt impairment	-93%	Only debt impairment for indigents is calculated monthly all other debtors is Biannually	This item will be monitored during the course of the year whether an adjustment would be required.
	Remuneration of councillors	-16%	Delay in the inauguration of councillors	
	Depreciation & asset impairment	-14%	Delays in the capitalisation of assets affect this variance	
	Contracted services	34%	High expenditure on housing project.	
3	<b>Capital Expenditure</b>			
	Grant funded projects	-19%	Due to SCM processes being at initial stages	Fast track SCM processes and management of contractors
	Internally funded projects	6%	Due to SCM processes being at initial stages	Fast track SCM processes and management of contractors
	Repairs and maintenance	18%	Due to SCM processes being at initial stages	Fast track SCM processes and management of contractors
4	<b>Financial Position</b>			
5	<b>Cash Flow</b>			
	Net Cash from Operating Activities	4%	Equitable Share and other grants bulk of it received early in the financial year	None
	Net Cash Used from Investing Activities	10%	Slow capital expenditure	None
	Net Cash Used from Financial Activities	-193%	Based on amortisation schedules	None
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

**KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December**

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
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.6%	16.8%	0.0%	1.7%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.1%	15.0%	0.0%	19.5%	15.0%
Gearing	Long Term Borrowing/ Funds & Reserves		1197.2%	1149.3%	0.0%	1093.6%	1149.3%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	85.0%	99.5%	0.0%	110.2%	99.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.0%	1.4%	0.0%	20.5%	1.4%
<b><u>Revenue Management</u></b>							
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%	0.0%	66.9%	28.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
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%	0.0%	22.3%	25.8%
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%	0.0%	1.6%	3.1%
<b><u>IDP regulation financial viability indicators</u></b>							
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 - M06 December

Description		Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to 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	NT Code												
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	22,850	8,567	10,080	11,326	7,635	7,910	46,358	332,707	447,433	405,936	491	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	35,083	1,641	1,445	1,476	822	619	3,342	16,149	60,577	22,408	63	
Receivables from Non-exchange Transactions - Property Rates	1400	33,848	9,534	9,020	12,447	15,884	7,885	44,391	202,542	335,551	283,149	294	
Receivables from Exchange Transactions - Waste Water Management	1500	16,421	6,397	6,301	8,641	6,214	5,794	37,523	319,355	406,646	377,527	430	
Receivables from Exchange Transactions - Waste Management	1600	12,675	4,839	4,681	5,962	4,506	4,199	26,167	160,039	223,069	200,874	297	
Receivables from Exchange Transactions - Property Rental Debtors	1700	1,377	180	155	165	114	104	584	2,844	5,524	3,811	-	
Interest on Arrear Debtor Accounts	1810	562	317	359	673	259	265	3,004	29,951	35,390	34,152	22	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(117,012)	18,899	3,321	5,020	2,777	2,809	25,382	(255,117)	(313,921)	(219,126)	200	
<b>Total By Income Source</b>	<b>2000</b>	<b>5,804</b>	<b>50,375</b>	<b>35,361</b>	<b>45,711</b>	<b>38,210</b>	<b>29,586</b>	<b>186,752</b>	<b>808,470</b>	<b>1,200,269</b>	<b>1,108,729</b>	<b>1,797</b>	
<b>2019/20 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	2,406	1,469	1,207	1,012	8,030	268	7,321	10,025	31,739	26,656	-	
Commercial	2300	22,792	5,195	3,067	4,557	2,813	2,324	14,126	59,046	113,919	82,865	-	
Households	2400	119,772	43,647	31,028	40,110	27,339	26,969	164,093	737,255	1,190,214	995,766	1,797	
Other	2500	(139,165)	63	58	32	29	26	1,212	2,144	(135,602)	3,442	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>5,804</b>	<b>50,375</b>	<b>35,361</b>	<b>45,711</b>	<b>38,210</b>	<b>29,586</b>	<b>186,752</b>	<b>808,470</b>	<b>1,200,269</b>	<b>1,108,729</b>	<b>1,797</b>	

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

R thousands	Description	NT Code	Budget Year 2020/21								Over 1 Year	Total
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year			
Creditors Age Analysis By Customer Type												
	Bulk Electricity	0100	41,744	-	3,100	-	-	-	200	168,764	-	213,808
	Bulk Water	0200	12,512	12,263	18,945	12,616	12,665	12,378	69,590	5	-	150,973
	PAYE deductions	0300	9,794	-	-	-	-	-	-	-	-	9,794
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
	Pensions / Retirement deductions	0500	17,790	-	-	-	-	-	-	-	-	17,790
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
	Trade Creditors	0700	4,379	4,402	3,837	2,301	5,264	-	5,005	6,676	-	31,865
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-
	Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type		1000	86,219	16,665	25,882	14,917	17,930	12,378	74,795	175,446	-	424,230

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
<u>Municipality</u> Nedbank Standard Bank ABSA			Call Account						Call account	515	670	(296,970)	402,980	107,195
			Call Account						Call account	538	483	(86,887)	129,698	43,832
			Call Account						Call account	611	7	(64)	-	553
														-
<u>Municipality sub-total</u>										1,664	1,160	(383,922)	532,677	151,579
<u>Entities</u>														-
<u>Entities sub-total</u>										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									1,664	1,160	(383,922)	532,677	151,579

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		513,354	488,728	-	126,133	310,599	325,055	(14,456)	-4.4%	488,728
Local Government Equitable Share		448,493	417,790	-	124,807	298,886	313,342	(14,456)	-4.6%	417,790
Energy Efficiency and Demand Management			4,000	-	-	1,000	1,000			4,000
Integrated National Electrification Programme		7,000	13,500	-	-	1,000	1,000			13,500
Finance Management		1,700	1,650	-	-	1,650	1,650			1,650
Municipal Systems Improvement			-	-	-	-	-			-
Water Services Infrastructure Grant (WSIG)		18,000	36,000	-	-	6,000	6,000			36,000
Municipal Infrastructure Grant (MIG)	3	35,266	12,840	-	-	-	-	-		12,840
Massification			-	-	-	-	-	-		-
EPWP Incentive		2,895	2,948	-	1,326	2,063	2,063	-		2,948
Other transfers and grants [insert description]			-	-	-	-	-	-		-
<b>Provincial Government:</b>		137,487	206,293	-	105,267	212,718	212,718	-		206,293
Health subsidy			-	-	-	-	-	-		-
Level 2 accreditation			-	-	-	-	-	-		-
Museums Services	42	429	-	-	-	429	429			429
Community Library Services Grant	2,312	2,475	-	-	-	2,475	2,475			2,475
Sport and Recreation			-	-	-	-	-			-
Spatial Development Framework Support			-	-	-	-	-	-		-
Housing	120,903	192,793	-	-	104,718	201,697	201,697			192,793
Title Deeds	1,200	-	-	-	-	-	-			-
COGTA Support Scheme		-	-	-	-	-	-			-
Provincialisation of Libraries	6,729	6,757	-	-	-	6,757	6,757	-		6,757
Neighbourhood Development Partnership		-	-	-	-	-	-	-		-
Accredited municipalities	6,301	3,839	-	-	550	1,361	1,361	-		3,839
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
Tirelo Boshia Grant		-	-	-	-	-	-	-		-
EED Housing Grant		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	650,841	695,021	-	231,400	523,317	537,773	(14,456)	-2.7%	695,021
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		107,166	125,342	-	27,595	96,169	96,169	-		125,342
Neighbourhood Development Partnership		15,000	15,000	-	-	-	-	-		15,000
Municipal Infrastructure Grant (MIG)		75,166	106,342	-	27,595	92,169	92,169			106,342
Integrated National Electrification Programme			-	-	-	-	-			-
Emergency efficiency & demand side management			-	-	-	-	-			-
Water Services Infrastructure Grant (WSIG)		17,000	4,000	-	-	4,000	4,000	-		4,000
Neighbourhood Development Partnership			-	-	-	-	-			-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		365	11,000	-	-	-	-	-		11,000
Level 2 accreditation			-	-	-	-	-	-		-
Recapitalisation of Community Libraries		-	-	-	-	-	-	-		-
Sport and Recreation		-	11,000	-	-	-	-	-		11,000
Museum	365	-	-	-	-	-	-	-		-
Community Library Service		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	107,531	136,342	-	27,595	96,169	96,169	-		136,342
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	758,372	831,363	-	258,995	619,486	633,942	(14,456)	-2.3%	831,363



KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

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										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		513,354	488,728	-	126,133	310,599	325,055	(14,456)	-4.4%	488,728
Local Government Equitable Share		448,493	417,790	-	124,807	298,886	313,342	(14,456)	-4.6%	417,790
Energy Efficiency and Demand Management			4,000	-	-	1,000	1,000			4,000
Integrated National Electrification Programme		7,000	13,500	-	-	1,000	1,000			13,500
Finance Management		1,700	1,650	-	-	1,650	1,650			1,650
Municipal Systems Improvement			-	-	-	-	-			-
Water Services Infrastructure Grant (WSIG)		18,000	36,000	-	-	6,000	6,000			36,000
Municipal Infrastructure Grant (MIG)	3	35,266	12,840	-	-	-	-	-		12,840
Massification			-	-	-	-	-	-		-
EPWP Incentive		2,895	2,948	-	1,326	2,063	2,063	-		2,948
Other transfers and grants [insert description]			-	-	-	-	-	-		-
<b>Provincial Government:</b>		137,487	206,293	-	105,267	212,718	212,718	-		206,293
Health subsidy			-	-	-	-	-	-		-
Level 2 accreditation			-	-	-	-	-	-		-
Museums Services	42	429	-	-	-	429	429			429
Community Library Services Grant	2,312	2,475	-	-	-	2,475	2,475			2,475
Sport and Recreation			-	-	-	-	-			-
Spatial Development Framework Support			-	-	-	-	-	-		-
Housing	120,903	192,793	-	-	104,718	201,697	201,697			192,793
Title Deeds	1,200	-	-	-	-	-	-			-
COGTA Support Scheme			-	-	-	-	-			-
Provincialisation of Libraries	6,729	6,757	-	-	-	6,757	6,757	-		6,757
Neighbourhood Development Partnership			-	-	-	-	-	-		-
Accredited municipalities	6,301	3,839	-	-	550	1,361	1,361	-		3,839
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
Tirelo Basha Grant		-	-	-	-	-	-	-		-
EED Housing Grant		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	650,841	695,021	-	231,400	523,317	537,773	(14,456)	-2.7%	695,021
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		107,166	125,342	-	27,595	96,169	96,169	-		125,342
Neighbourhood Development Partnership		15,000	15,000	-	-	-	-	-		15,000
Municipal Infrastructure Grant (MIG)		75,166	106,342	-	27,595	92,169	92,169			106,342
Integrated National Electrification Programme			-	-	-	-	-			-
Energy efficiency & demand side management			-	-	-	-	-			-
Water Services Infrastructure Grant (WSIG)		17,000	4,000	-	-	4,000	4,000	-		4,000
Neighbourhood Development Partnership			-	-	-	-	-			-
Other capital transfers [insert description]			-	-	-	-	-	-		-
<b>Provincial Government:</b>		365	11,000	-	-	-	-	-		11,000
Level 2 accreditation			-	-	-	-	-	-		-
Recapitalisation of Community Libraries			-	-	-	-	-	-		-
Sport and Recreation			11,000	-	-	-	-			11,000
Museum	365	-	-	-	-	-	-			-
Community Library Service			-	-	-	-	-			-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	107,531	136,342	-	27,595	96,169	96,169	-		136,342
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	758,372	831,363	-	258,995	619,486	633,942	(14,456)	-2.3%	831,363

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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	–	126,425	313,151	348,811	(35,906)	-10.3%	488,728
Local Government Equitable Share		448,493	417,790	–	124,807	298,886	313,342	(14,456)	-4.6%	417,790
Water Services Infrastructure Grant (WSIG)		5,497	36,000	–	368	9,654	18,000	(8,346)	-46.4%	36,000
Municipal Infrastructure Grant (MIG)		712	12,840	–	870	2,690	6,420	(3,730)	-58.1%	12,840
Energy Efficiency and Demand Management			4,000	–	–	–	2,000	(2,000)	-100.0%	4,000
Integrated National Electrification Programme		9,200	13,500	–	–	–	6,750	(6,750)	-100.0%	13,500
Finance Management Grant		35,266	1,650	–	17	201	825	(624)	-75.6%	1,650
Massification				–	–	–				
EPWP Incentive		2,902	2,948	–	362	1,721	1,474			2,948
Municipal Systems Improvement			–	–	–	–	–	–		–
Provincial Government:		133,211	206,293	–	51,111	154,170	103,147	85	0.1%	206,293
Health subsidy			–	–	–	–	–	–		–
Housing		120,903	192,793	–	49,791	146,770	96,397			192,793
Spatial Development Framework Support			–	–	–	–	–	–		–
Title Deeds		520		–	–	–	–			–
Provincialisation of Libraries		5,739	6,757	–	528	2,527	3,379	(851)	-25.2%	6,757
Level 2 Accreditation				–	–	–	–	–		–
Museum Services		40	429	–	–	–	215			429
Community Services		2,312	2,475	–	365	2,017	1,238			2,475
Accredited municipalities		3,697	3,839	–	427	2,856	1,920	936	48.8%	3,839
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Tirelo Boshia Grant								–		
Total operating expenditure of Transfers and Grants:		635,280	695,021	–	177,536	467,321	451,958	(35,821)	-7.9%	695,021
Capital expenditure of Transfers and Grants										
National Government:		94,942	125,342	–	5,934	46,116	62,671	(16,555)	-26.4%	125,342
Neighbourhood Development Partnership		5,605	15,000	–	–	–	7,500	(7,500)	-100.0%	15,000
Municipal Infrastructure Grant(MIG)		72,578	106,342	–	5,934	45,300	53,171	(7,871)	-14.8%	106,342
Water Services Infrastructure Grant (WSIG)		16,759	4,000	–	–	816	2,000	(1,184)	-59.2%	4,000
Emergy efficiency & demand side management				–	–	–	–	–		–
Other capital transfers [insert description]				–	–	–	–	–		–
Provincial Government:		301	11,000	–	3,116	3,116	5,500	(2,384)	-43.3%	11,000
Level 2 accreditation				–	–	–	–	–		–
Museums Services		301	–	–	–	–	–	–		–
Provincialisation of Libraries		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
GOGTA Support Scheme		–	–	–	–	–	–	–		–
Sport and Recreation		–	11,000	–	3,116	3,116	5,500			11,000
Community Library Service		–	–	–	–	–	–	–		–
			–					–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		95,243	136,342	–	9,050	49,232	68,171	(18,939)	-27.8%	136,342
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		730,523	831,363	–	186,586	516,553	520,129	(54,761)	-10.5%	831,363



**KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December**

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b><u>EXPENDITURE</u></b>						
<b><u>Operating expenditure of Approved Roll-overs</u></b>						
<b>National Government:</b>		–	–	–	–	
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]					–	
<b>Provincial Government:</b>		<b>743</b>	<b>16</b>	<b>50</b>	<b>692</b>	<b>93.2%</b>
Museums Services		397	4	38	358	90.3%
Spatial Development Framework Support					–	
Provincialisation of Libraries		346	12	12	334	96.5%
Neighbourhood Development Partnership					–	
Accredited municipalities					–	
<b>District Municipality:</b>		–	–	–	–	
					–	
<b>Other grant providers:</b>		–	–	–	–	
					–	
<i>Tirelo Boshha Grant</i>					–	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>743</b>	<b>16</b>	<b>50</b>	<b>692</b>	<b>93.2%</b>
<b><u>Capital expenditure of Approved Roll-overs</u></b>						
<b>National Government:</b>		–	–	–	–	
Neighbourhood Development Partnership					–	
Water Services Infrastructure Grant (WSIG)					–	
					–	
Other capital transfers [insert description]					–	
<b>Provincial Government:</b>		<b>1,070</b>	<b>–</b>	<b>887</b>	<b>183</b>	<b>17.1%</b>
Provincialisation of Libraries		657		540	117	17.9%
Community Library Service		413		347	65	15.8%
Museums Services		155	21	37		
<b>District Municipality:</b>		–	–	–	–	
					–	
<b>Other grant providers:</b>		–	–	–	–	
					–	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>1,070</b>	<b>–</b>	<b>887</b>	<b>183</b>	<b>17.1%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>1,813</b>	<b>16</b>	<b>938</b>	<b>875</b>	<b>48.3%</b>



Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		572,490	599,116	--	56,983	294,281	299,558	(5,278)	-2%	599,116
% increase	4		4.7%							4.7%
TOTAL MANAGERS AND STAFF		546,878	570,234	--	55,053	282,105	285,117	(3,012)	-1%	570,234

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

R thousands	Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework			
			July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
			Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	2020/21	+1 2021/22	+2 2022/23	
1	Cash Receipts By Source																	
	Property rates		34,099	13,457	24,524	28,694	28,804	28,873							271,820	283,022	321,182	
	Service charges - electricity revenue		52,762	48,594	48,709	58,340	65,430	58,508							695,985	810,822	938,982	
	Service charges - water revenue		14,489	11,241	21,658	2,869	18,426	16,009							116,346	128,271	150,362	
	Service charges - sanitation revenue		10,166	6,065	10,935	5,216	11,680	10,990							72,254	79,002	92,608	
	Service charges - refuse		8,644	4,818	6,085	8,061	9,440	9,105							58,317	63,240	74,131	
	Rental of facilities and equipment		656	602	575	638	658	1,435							7,532	7,909	8,344	
	Interest earned - external investments		314	768	461	153	72	76							2,296	2,410	2,543	
	Interest earned - outstanding debtors		-												-	-	-	
	Dividends received														-	-	-	
	Fines, penalties and forfeits		27	193	243	462	536	494							421	1,879	1,749	
	Licences and permits		2	3	3	4	2	4							105	110	116	
	Agency services														-	-	-	
	Transfers and Subsidies - Operational														-	-	-	
	Other revenue		175,079	18,538	22,980	27,446	48,224	258,128							695,021	633,136	648,973	
	Cash Receipts by Source		314	1,116	-	899	1,613	546							20,987	22,036	23,248	
			296,553	103,395	136,173	132,782	184,885	384,167	-	-	-	-	-	-	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										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										11,000	11,000	11,000	
	Short term loans														-	-	-	
	Borrowing long term/refinancing														-	-	-	
	Increase (decrease) in consumer deposits														-	-	-	
	Decrease (Increase) in non-current receivables														-	-	-	
	Decrease (Increase) in non-current investments														-	2,000	2,000	
	Total Cash Receipts by Source		338,262	103,395	166,041	132,782	184,885	384,167	-	-	-	-	-	-	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							570,234	590,500	622,221	
	Remuneration of councillors		2,170	2,175	1,987	2,038	1,876	1,929							28,882	30,038	31,239	
	Interest paid		3,335	3,360	3,306	3,321	3,287	3,320							16,707	19,825	21,424	
	Bulk purchases - Electricity		65,473	77,755	80,642	50,880	50,713	49,382							39,754	41,424	43,247	
	Bulk purchases - Water & Sewer		11,255	12,350	-	-	-	35,035							182,294	557,138	759,407	
	Other materials														(58,640)			
	Contracted services		4,178	37,530	33,459	44,348	71,989	68,127							136,114	140,003	144,059	
	Grants and subsidies paid - other municipalities														128,276	344,957	352,922	
	Grants and subsidies paid - other														-	-	-	
	General expenses		24,896	18,884	24,991	28,266	8,964	37,129							106,690	94,102	89,554	
	Cash Payments by Type		152,305	195,472	190,406	174,967	185,328	249,976	-	-	-	-	-	-	1,826,718	1,890,090	2,042,649	
	Other Cash Flows/Payments by Type																	
	Capital assets		(2,565)	(5,241)	(12,862)	(15,386)	(16,788)	(9,134)							145,393	145,450	133,442	
	Repayment of borrowing		(7,874)	(18,275)	800	3,320	3,287	(27,984)							78,611	31,884	31,884	
	Other Cash Flows/Payments		134,545	(47,594)											76,299	61,370	33,109	
	Total Cash Payments by Type		276,411	124,361	178,344	162,901	171,827	212,859	-	-	-	-	-	-	2,080,295	2,128,794	2,241,086	
	NET INCREASE/(DECREASE) IN CASH HELD		61,850	(20,966)	(12,303)	(30,118)	13,058	171,309	-	-	-	-	-	-	(6,835)	60,492	156,595	
	Cash/cash equivalents at the month/year beginning:		15,985	77,835	56,869	44,566	14,447	27,505	198,814	198,814	198,814	198,814	198,814	198,814	15,985	9,150	69,642	
	Cash/cash equivalents at the month/year end:		77,835	56,869	44,566	14,447	27,505	198,814	198,814	198,814	198,814	198,814	198,814	198,814	9,150	69,642	226,236	

**KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December**

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
<b>R thousands</b>	<b>1</b>									
<b>Revenue By Source</b>										
Property rates		342,534	362,426	—	28,873	181,212	181,213	(1)	0%	362,426
Service charges - electricity revenue		621,122	710,188	—	54,174	368,259	355,094	13,165	4%	710,188
Service charges - water revenue		188,410	193,910		14,823	94,511	96,955	(2,444)	-3%	193,910
Service charges - sanitation revenue		112,244	119,429		10,176	60,031	59,714	316	1%	119,429
Service charges - refuse revenue		91,973	95,601		8,430	49,315	47,800	1,514	3%	95,601
Rental of facilities and equipment		7,093	7,532		1,435	4,564	3,766	798	21%	7,532
Interest earned - external investments		3,068	2,296		76	1,226	1,148	78	7%	2,296
Interest earned - outstanding debtors		3,835	4,642		607	2,154	2,321	(168)	-7%	4,642
Dividends received		—	—		—	—	—	—		—
Fines, penalties and forfeits		5,402	2,105		494	2,328	1,052	1,275	121%	2,105
Licences and permits		101	105		4	18	52	(35)	-66%	105
Agency services		—	—		—	—	—	—		0.00%
Transfers and subsidies		549,062	695,021		191,888	492,094	492,094	—		695,021
Other revenue		18,409	20,987		546	6,727	10,493	(3,766)	-36%	20,987
Gains		52,158	—	—	1,088	3,045	—	3,045	#DIV/0!	—
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,995,412</b>	<b>2,214,242</b>	<b>—</b>	<b>312,613</b>	<b>1,265,483</b>	<b>1,251,705</b>	<b>13,778</b>	<b>1%</b>	<b>2,214,242</b>
<b>Expenditure By Type</b>										
Employee related costs		546,878	570,234	—	55,053	282,105	285,117	(3,012)	-1%	570,234
Remuneration of councillors		25,612	28,882	—	1,929	12,175	14,441	(2,266)	-16%	28,882
Debt impairment		216,003	283,536	—	1,612	10,081	141,768	(131,687)	-93%	283,536
Depreciation & asset impairment		351,202	378,675		29,182	163,044	189,338	(26,294)	-14%	378,675
Finance charges		64,980	39,754	—	3,320	19,929	19,877	52	0%	39,754
Bulk purchases		559,335	557,138	—	36,306	274,003	278,569	(4,566)	-2%	557,138
Other materials		127,618	136,114	—	11,176	68,024	68,057	(33)	0%	136,114
Contracted services		273,799	388,306		68,127	256,058	194,153	61,905	32%	388,306
Transfers and subsidies		—	—	—	—	—	—	—		—
Other expenditure		10,155	106,290		5,491	55,576	53,145	2,431	5%	106,290
Losses		76,013	1	—	535	658	1	658	131592%	1
<b>Total Expenditure</b>		<b>2,251,593</b>	<b>2,488,931</b>	<b>—</b>	<b>212,732</b>	<b>1,141,653</b>	<b>1,244,465</b>	<b>(102,812)</b>	<b>-8%</b>	<b>2,488,931</b>
<b>Surplus/(Deficit)</b>		<b>(256,181)</b>	<b>(274,689)</b>	<b>—</b>	<b>99,881</b>	<b>123,830</b>	<b>7,239</b>	<b>116,591</b>	<b>1611%</b>	<b>(274,689)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		90,870	121,377	—	9,050	49,263	60,689	(11,425)	-19%	121,377
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)					—	—	—	—		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(165,311)</b>	<b>(153,312)</b>	<b>—</b>	<b>108,931</b>	<b>173,093</b>	<b>67,928</b>	<b>105,165</b>	<b>155%</b>	<b>(153,312)</b>
Taxation								—		
<b>Surplus/(Deficit) after taxation</b>		<b>(165,311)</b>	<b>(153,312)</b>	<b>—</b>	<b>108,931</b>	<b>173,093</b>	<b>67,928</b>	<b>105,165</b>	<b>155%</b>	<b>(153,312)</b>

**KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December**

[illegible]



**KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December**

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
<b>R thousands</b>								%	
<b>Monthly expenditure performance trend</b>									
July	0	12,116	–	2,565	2,565	12,116	9,551	78.8%	2%
August	948	12,116	–	5,241	7,806	24,232	16,426	67.8%	5%
September	5,971	12,116	–	12,856	20,663	36,348	15,686	43.2%	14%
October	2,042	12,116	–	15,392	36,055	48,464	12,410	25.6%	25%
November	14,281	12,116	–	16,790	52,845	60,580	7,736	12.8%	36%
December	10,515	12,116	–	9,134	61,978	72,697	10,718	14.7%	43%
January	2,783	12,116	–	0	61,978	84,813	22,834	26.9%	43%
February	9,482	12,116	–	0	61,978	96,929	34,950	36.1%	43%
March	12,412	12,116	–	0	61,978	109,045	47,066	43.2%	43%
April	8,648	12,116	–	0	61,978	121,161	59,182	48.8%	0
May	10,734	12,116	–	0	61,978	133,277	71,298	53.5%	0
June	30,982	12,116	–	0	61,978	145,393	83,415	57.4%	0
<b>Total Capital expenditure</b>	<b>108,799</b>	<b>145,393</b>	<b>–</b>	<b>61,978</b>					

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	-	2,121	20,574	33,110	12,536	37.9%	66,220
Roads Infrastructure		49,638	23,170	-	1,356	9,580	11,585	2,005	17.3%	23,170
Roads		49,638	23,170	-	1,356	9,580	11,585	2,005	17.3%	23,170
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,184	-	-	-	1,092	1,092	100.0%	2,184
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	2,184	-	-	-	1,092	1,092	100.0%	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	-	765	10,638	2,379	(8,258)	-347.2%	4,758
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	765	9,822	-	(9,822)	#DIV/0!	-
Distribution		17,096	4,758	-	-	816	2,379	1,563	65.7%	4,758
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	36,109	-	-	356	18,054	17,698	98.0%	36,109
Pump Station		-	36,109	-	-	-	18,054	18,054	100.0%	36,109
Reticulation		-	-	-	-	356	-	(356)	#DIV/0!	-
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		-	-	-	-					



Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	3,750	-	-	21	924	-	(924)	#DIV/0!	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	284	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	
Lease Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	2,434	1,350	-	25	543	675	132	19.5%	1,350	
Furniture and Office Equipment	2,434	1,350	-	25	543	675	132	19.5%	1,350	
Machinery and Equipment	857	-	-	37	774	-	(774)	#DIV/0!	-	
Machinery and Equipment	857	-	-	37	774	-	(774)	#DIV/0!	-	
Transport Assets	3,133	3,200	-	-	-	1,600	1,600	100.0%	3,200	
Transport Assets	3,133	3,200	-	-	-	1,600	1,600	100.0%	3,200	
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	-	2,205	22,815	35,385	12,570	35.5%	70,770



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	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	219	-	-	-	-	-	-	-	-	-
Transport Assets	219	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	15,557	9,000	-	-	7,240	4,500	(2,740)	-60.9%	9,000

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									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		28,385	71,033	-	5,073	28,466	35,517	7,050	19.9%	71,033
Roads Infrastructure		910	4,466	-	543	3,035	2,233	(801)	-35.9%	4,466
Roads		910	4,466	-	543	3,035	2,233	(801)	-35.9%	4,466
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		3,598	18,422	-	2,276	10,392	9,211	(1,181)	-12.8%	18,422
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		3,598	18,422	-	2,276	10,392	9,211	(1,181)	-12.8%	18,422
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,661	7,231	-	1,157	3,317	3,616	298	8.3%	7,231
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		2,661	7,231	-	1,157	3,317	3,616	298	8.3%	7,231
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		9,043	11,466	-	-	4,275	5,733	1,458	25.4%	11,466
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		3,325	5,034	-	-	27	2,517	2,490	98.9%	5,034
Water Treatment Works		5,183	5,000	-	-	4,232	2,500	(1,732)	-69.3%	5,000
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		536	1,432	-	-	16	716	700	97.8%	1,432
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		12,173	27,383	-	1,096	7,448	13,691	6,243	45.6%	27,383
Pump Station		-	-	-	-	-	-	-	-	-
Retreatment		2,250	2,463	-	-	201	1,231	1,031	83.7%	2,463
Waste Water Treatment Works		4,970	5,000	-	870	1,926	2,500	574	22.9%	5,000
Cutfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		4,953	19,920	-	226	5,321	9,960	4,639	46.6%	19,920
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2,065	-	-	-	1,033	1,033	100.0%	2,065
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	2,065	-	-	-	1,033	1,033	100.0%	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		-	-	-						

Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	10	8	-	-	-	4	4	100.0%	8
Galleries	2	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	159	29	-	0	10	14	5	34.2%	29
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	495	560	-	44	172	280	108	38.7%	560
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	127	115	-	6	40	57	17	29.7%	115
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	757	681	-	-	202	340	138	40.5%	681
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	230	190	-	8	172	95	(77)	-80.8%	190
Sport and Recreation Facilities	139	298	-	25	35	149	114	76.8%	298
Indoor Facilities	88	183	-	25	25	91	66	72.3%	183
Outdoor Facilities	51	115	-	-	9	57	48	83.8%	115
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	2,954	4,419	-	258	1,120	2,210	1,089	49.3%	4,419
Operational Buildings	1,722	3,367	-	69	538	1,683	1,145	68.0%	3,367
Municipal Offices	1,640	3,260	-	44	478	1,630	1,152	70.7%	3,260
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	17	43	-	-	10	21	12	54.4%	43
Yards	-	-	-	-	-	-	-	-	-
Stores	64	64	-	25	51	32	(19)	-58.1%	64
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	1,232	1,052	-	168	582	526	(56)	-10.6%	1,052
Staff Housing	708	603	-	78	294	302	7	2.4%	603
Social Housing	524	449	-	110	288	225	(63)	-28.1%	449
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	3,109	-	-	1,648	1,555	(94)	-6.0%	3,109
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	3,109	-	-	1,648	1,555	(94)	-6.0%	3,109
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	3,109	-	-	1,648	1,555	(94)	-6.0%	3,109
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	3,991	-	-	333	1,206	-	(1,206)	#DIV/0!	-
Computer Equipment	3,991	-	-	333	1,206	-	(1,206)	#DIV/0!	-
<b>Furniture and Office Equipment</b>	16	38	-	3	9	19	9	49.8%	38
Furniture and Office Equipment	16	38	-	3	9	19	9	49.8%	38
<b>Machinery and Equipment</b>	6,638	5,830	-	812	2,493	2,915	422	14.5%	5,830
Machinery and Equipment	6,638	5,830	-	812	2,493	2,915	422	14.5%	5,830
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	44,151	86,495	-	6,580	35,655	43,247	7.5%	86,495



## KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Revenue Newcases - Supporting Table 6.10 Monthly Budget Statement - Depreciation by Asset Class - 1000 December										
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									
Depreciation by Asset Class/Sub-class										
Infrastructure		323,269	316,673	-	26,078	147,525	158,337	10,811	6.8%	316,673
Roads Infrastructure		207,257	184,538	-	12,266	78,465	92,269	13,805	15.0%	184,538
Roads		207,257	184,538	-	12,266	78,465	92,269	13,805	15.0%	184,538
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		19,951	-	-	1,995	9,976	-	(9,976)	#DIV/0!	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		19,951	-	-	1,995	9,976	-	(9,976)	#DIV/0!	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		46,402	53,855	-	5,156	25,779	26,927	1,149	4.3%	53,855
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		46,402	53,855	-	5,156	25,779	26,927	1,149	4.3%	53,855
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		26,009	48,869	-	2,890	14,450	24,434	9,985	40.9%	48,869
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		26,009	48,869	-	2,890	14,450	24,434	9,985	40.9%	48,869
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		23,650	29,412	-	3,771	18,857	14,706	(4,151)	-28.2%	29,412
Pump Station		-	-	-	-	-	-	-	-	-
Reticaliation		23,650	29,412	-	3,771	18,857	14,706	(4,151)	-28.2%	29,412
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		5,580	6	-	620	3,100	3	(3,097)	#####	6
Community Facilities		5,580	-	-	620	3,100	-	(3,100)	#DIV/0!	-
Halls		85	-	-	9	47	-	(47)	#DIV/0!	-
Centres		-	-	-	-	-	-	-	-	-

Crickets	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	137	-	-	15	76	-	(76)	#DIV/0!	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	133	-	-	15	74	-	(74)	#DIV/0!	-	-
Cemeteries/Crematoria	3,278	-	-	364	1,821	-	(1,821)	#DIV/0!	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	1,400	-	-	156	778	-	(778)	#DIV/0!	-	-
Public Open Space	546	-	-	61	303	-	(303)	#DIV/0!	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	6	-	-	-	3	3	100.0%	6	6
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	6	-	-	-	3	3	100.0%	6	6
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	10,232	61,996	-	1,137	5,684	30,998	25,313	81.7%	61,996	61,996
Operational Buildings	10,232	61,996	-	1,137	5,684	30,998	25,313	81.7%	61,996	61,996
Municipal Offices	10,232	61,996	-	1,137	5,684	30,998	25,313	81.7%	61,996	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	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	1,773	-	-	197	985	-	(985)	#DIV/0!	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	1,773	-	-	197	985	-	(985)	#DIV/0!	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1,773	-	-	197	985	-	(985)	#DIV/0!	-	-
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	963	-	-	107	535	-	(535)	#DIV/0!	-	-
Computer Equipment	963	-	-	107	535	-	(535)	#DIV/0!	-	-
<b>Furniture and Office Equipment</b>	2,008	-	-	223	1,116	-	(1,116)	#DIV/0!	-	-
Furniture and Office Equipment	2,008	-	-	223	1,116	-	(1,116)	#DIV/0!	-	-
<b>Machinery and Equipment</b>	2,720	-	-	302	1,511	-	(1,511)	#DIV/0!	-	-
Machinery and Equipment	2,720	-	-	302	1,511	-	(1,511)	#DIV/0!	-	-
<b>Transport Assets</b>	4,657	-	-	517	2,587	-	(2,587)	#DIV/0!	-	-
Transport Assets	4,657	-	-	517	2,587	-	(2,587)	#DIV/0!	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	351,202	378,675	-	29,182	163,044	189,338	26,294	13.9%	378,675

KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06

Description		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21				
							YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure			26,610	54,623	-	3,813	28,757	27,312	(1,445)	-5.3%	54,623
Roads Infrastructure			2,223	8,762	-	-	-	4,381	4,381	100.0%	8,762
Roads			2,223	8,762	-	-	-	4,381	4,381	100.0%	8,762
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	1,348	-	-	-	674	674	100.0%	1,348
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			-	1,348	-	-	-	674	674	100.0%	1,348
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			24,386	29,109	-	664	18,018	14,554	(3,464)	-23.8%	29,109
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-	-
Water Treatment Works			16,946	-	-	-	-	-	-	-	-
Bulk Mains			3,986	-	-	-	16,045	-	(16,045)	#DIV/0!	-
Distribution			3,475	29,109	-	664	1,873	14,554	12,681	88.4%	28,109
Distribution Points			-	-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	15,404	-	3,149	10,738	7,702	(3,037)	-39.4%	15,404
Pump Station			-	15,404	-	-	-	7,702	7,702	100.0%	15,404
Reticulation			-	-	-	-	-	-	-	-	-
Waste Water Treatment Works			-	-	-	3,149	10,738	-	(10,738)	#DIV/0!	-
Outfall Sewers			-	-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Landfill Sites			-	-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Sand Pumps			-	-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Community Assets			44	11,000	-	3,116	3,116	5,500	2,384	43.3%	11,000
Community Facilities			-	-	-	-	-	-	-	-	-
Halls			-	-	-	-	-	-	-	-	-
Centres			-	-	-	-	-	-	-	-	-
Crèches			-	-	-	-	-	-	-	-	-
Clinics/Care Centres			-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations			-	-	-	-	-	-	-	-	-



Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	2,384	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Pris	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	44	11,000	-	3,116	3,116	5,500	2,384	43.3%	11,000	
Indoor Facilities	44	-	-	3,116	3,116	-	(3,116)	#DIV/0!	-	
Outdoor Facilities	-	11,000	-	-	-	5,500	5,500	100.0%	11,000	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	4,450	-	-	-	51	-	(51)	#DIV/0!	-	
Operational Buildings	4,450	-	-	-	51	-	(51)	#DIV/0!	-	
Municipal Offices	4,450	-	-	-	51	-	(51)	#DIV/0!	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	138	-	-	-	-	-	-	-	-	
Machinery and Equipment	138	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets	1	31,241	65,823	-	6,929	31,924	32,612	888	2.7%	65,823



# **NEWCASTLE MUNICIPALITY**

(Registration number KZ252)

## **ANNUAL FINANCIAL STATEMENTS FOR THE 6 MONTHS ENDED 31 DECEMBER 2021**

# Newcastle Municipality

Annual Financial Statements for the 6 Months ended 31 December 2021

## Statement of Financial Position as at 31 December 2021

Figures in Rand	Note(s)	31 December 2021	30 June 2021
<b>Assets</b>			
<b>Current Assets</b>			
Inventories	8	23 345 094	18 806 337
Receivables from exchange transactions	9	99 949 799	99 418 303
Receivables from non-exchange transactions	10	18 162 623	16 002 938
Consumer debtors from exchange transactions	11	489 689 135	504 404 673
Consumer debtors from non-exchange transactions	11	238 858 034	136 908 187
Cash and cash equivalents	12	198 814 421	9 500 299
		<b>1 068 819 106</b>	<b>785 040 737</b>
<b>Non-Current Assets</b>			
Investment property	3	327 785 318	327 734 618
Property, plant and equipment	4	6 371 347 570	6 470 545 398
Intangible assets	5	835 512	1 257 668
Heritage assets	6	11 773 732	11 757 932
Investments in associates	7	187 056 075	187 056 075
		<b>6 898 798 207</b>	<b>6 998 351 691</b>
<b>Total Assets</b>		<b>7 967 617 313</b>	<b>7 783 392 428</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Financial liabilities	17	16 505 638	30 987 268
Finance lease obligation	15	109 927	109 927
Payables from exchange transactions	20	760 208 460	796 421 953
VAT payable	21	31 425 099	18 539 020
Consumer deposits	22	28 076 484	27 501 909
Unspent conditional grants and receipts	16	121 843 433	41 232 304
Defined benefit plan	18	11 406 000	11 406 000
		<b>969 575 041</b>	<b>926 198 381</b>
<b>Non-Current Liabilities</b>			
Financial liabilities	17	328 252 106	362 011 519
Finance lease obligation	15	1 556 788	42 180
Defined benefit plan	18	155 397 002	155 397 002
Provision for rehabilitation of landfill site	19	59 199 647	59 199 647
		<b>544 405 543</b>	<b>576 650 348</b>
<b>Total Liabilities</b>		<b>1 513 980 584</b>	<b>1 502 848 729</b>
<b>Net Assets</b>		<b>6 453 636 729</b>	<b>6 280 543 699</b>
<b>Reserves</b>			
Housing Development fund	13	29 820 690	29 806 660
Self-insurance reserve	14	338 203	435 241
Accumulated surplus		6 423 477 835	6 250 301 798
<b>Total Net Assets</b>		<b>6 453 636 728</b>	<b>6 280 543 699</b>

# Newcastle Municipality

Annual Financial Statements for the 6 Months ended 31 December 2021

## Statement of Financial Performance

Figures in Rand	Note(s)	31 December 2021	30 June 2021
<b>Revenue</b>			
<b>Revenue from exchange transactions</b>			
Service charges	24	572 115 343	1 013 748 409
Rental of facilities and equipment	25	4 564 184	7 093 441
Other Revenue	27	6 727 399	18 701 443
Interest received	28	3 379 347	6 660 722
<b>Total revenue from exchange transactions</b>		<b>586 786 273</b>	<b>1 046 204 015</b>
<b>Revenue from non-exchange transactions</b>			
<b>Taxation revenue</b>			
Property rates	29	181 212 094	342 533 924
Licences and Permits		17 712	101 472
<b>Transfer revenue</b>			
Government grants & subsidies	30	541 357 478	639 932 157
Fines, Penalties and Forfeits	26	2 327 965	5 401 977
<b>Total revenue from non-exchange transactions</b>		<b>724 915 249</b>	<b>987 969 530</b>
<b>Total revenue</b>	23	<b>1 311 701 522</b>	<b>2 034 173 545</b>
<b>Expenditure</b>			
Employee related costs	31	282 105 183	546 878 068
Remuneration of councillors	32	12 175 408	25 611 680
Depreciation and amortisation	34	163 043 535	351 084 296
Finance costs	36	19 928 970	64 979 614
Debt Impairment	37	10 080 565	217 027 951
Bulk purchases	38	274 002 925	559 335 056
Contracted services	39	256 058 166	273 730 752
General Expenses	40	123 600 000	138 572 698
<b>Total expenditure</b>		<b>1 140 994 752</b>	<b>2 177 220 115</b>
<b>Operating surplus (deficit)</b>		<b>170 706 770</b>	<b>(143 046 570)</b>
Share of deficit in investment in associates		-	(30 277 147)
Actuarial gains/losses		-	12 908 000
Impairment loss	35	-	(25 822 582)
Inventories losses/write-downs		(658 462)	(117 170)
Profit/(Loss) on Sale of Assets		3 044 721	(50 052 096)
Public contributions and donations		-	39 249 962
		<b>2 386 259</b>	<b>(54 111 033)</b>
<b>Surplus (deficit) for the 6 Months</b>		<b>173 093 029</b>	<b>(197 157 603)</b>

# Newcastle Municipality

Annual Financial Statements for the 6 Months ended 31 December 2021

## Statement of Changes in Net Assets

Figures in Rand	Housing Development Fund	Self Insurance Reserves	Total reserves	Accumulated surplus	Total net assets
<b>Balance at 01 July 2020</b>	<b>28 807 981</b>	<b>532 983</b>	<b>29 340 964</b>	<b>6 448 360 338</b>	<b>6 477 701 302</b>
Changes in net assets					
Deficit for the year	-	-	-	(197 157 603)	(197 157 603)
Transfer to Housing Development Fund	998 679	-	998 679	(998 679)	-
Transfer from Self Insurance Reserves	-	(97 742)	(97 742)	97 742	-
Total changes	998 679	(97 742)	900 937	(198 058 540)	(197 157 603)
<b>Balance at 01 July 2021</b>	<b>29 806 660</b>	<b>435 241</b>	<b>30 241 901</b>	<b>6 250 301 798</b>	<b>6 280 543 699</b>
Deficit for the year	-	-	-	173 093 029	173 093 029
Transfer to Housing Development Fund	14 030	-	14 030	(14 030)	-
Transfer from Self Insurance Reserves	-	(97 038)	(97 038)	97 038	-
Other 2	-	-	-	-	-
Total changes	14 030	(97 038)	(83 008)	173 176 037	173 093 029
<b>Balance at 31 December 2021</b>	<b>29 820 690</b>	<b>338 203</b>	<b>30 158 893</b>	<b>6 423 477 835</b>	<b>6 453 636 728</b>

# Newcastle Municipality

Annual Financial Statements for the 6 Months ended 31 December 2021

## Cash Flow Statement

Figures in Rand	Note(s)	31 December 2021	30 June 2021
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Sale of goods and services		667 533 217	1 083 861 952
Grants		621 968 607	635 415 131
Interest income		3 379 347	6 660 722
		<u>1 292 881 171</u>	<u>1 725 937 805</u>
<b>Payments</b>			
Employee costs and Councillors remuneration		(294 280 591)	(568 958 990)
Suppliers		(682 185 724)	(990 347 232)
Finance costs		(19 928 970)	(42 720 784)
		<u>(996 395 285)</u>	<u>(1 602 027 006)</u>
<b>Net cash flows from operating activities</b>	42	<u><b>296 485 886</b></u>	<u><b>123 910 799</b></u>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	4	(61 961 920)	(124 427 766)
Proceeds from sale of property, plant and equipment	4	1 595 636	1 649 005
Proceeds from sale of Investment property	3	-	1 478 261
Purchase of other intangible assets	5	(42 245)	-
Purchases of Heritage Assets	6	(36 800)	(87 700)
		<u>(60 445 329)</u>	<u>(121 388 200)</u>
<b>Net cash flows from investing activities</b>		<u><b>(60 445 329)</b></u>	<u><b>(121 388 200)</b></u>
<b>Cash flows from financing activities</b>			
Net movements in long term loans		(48 241 043)	(28 914 561)
Movement on finance lease		1 514 608	(376 233)
		<u>(46 726 435)</u>	<u>(29 290 794)</u>
<b>Net cash flows from financing activities</b>		<u><b>(46 726 435)</b></u>	<u><b>(29 290 794)</b></u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<u><b>189 314 122</b></u>	<u><b>(26 768 195)</b></u>
Cash and cash equivalents at the beginning of the year		9 500 299	36 268 498
<b>Cash and cash equivalents at the end of the year</b>	12	<u><b>198 814 421</b></u>	<u><b>9 500 303</b></u>



- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 Dec 2021

NEWCASTLE MUNICIPALITY									
Description	2020/21	Current Year 2021/22							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>R thousands</b>								%	
<b>Revenue By Source</b>									
Service charges - water revenue	111,420	131,717		10,880	65,373	65,858	(485)	-0.7%	131,717
Service charges - other									
Rental of facilities and equipment									
Interest earned - external investments									
Interest earned - outstanding debtors									
Agency services									
Transfers recognised - operational									
Other revenue									
Gains on disposal of PPE									
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>111,420</b>	<b>131,717</b>	<b>-</b>	<b>10,880</b>	<b>65,373</b>	<b>65,858</b>	<b>(485)</b>	<b>-0.7%</b>	<b>131,717</b>
<b>Expenditure By Type</b>									
Employee related costs	14,853	15,793		1,296	7,781	7,896	(116)	-1.5%	15,793
Remuneration of Directors	-	-		-	-	-	-	-	-
Debt impairment	-	-		-	-	-	-	-	-
Depreciation & asset impairment	59,410	823		69	412	412	0	0.0%	823
Finance charges	-	-		-	-	-	-	-	-
Bulk purchases	30,245	24,276		2,023	12,138	12,138	0	0.0%	24,276
Materials and Supplies	6,481	6,170		584	2,210	3,085	(875)	-28.4%	6,170
Contracted services	3,468	11,071		107	1,057	5,535	(4,479)	-80.9%	11,071
Transfers and grants	-	-		-	-	-	-	-	-
Other expenditure	32,453	29,586		5,356	19,944	14,793	5,151	34.8%	29,586
Loss on disposal of PPE	-	-		-	-	-	-	-	-
<b>Total Expenditure</b>	<b>146,910</b>	<b>87,718</b>	<b>-</b>	<b>9,435</b>	<b>43,541</b>	<b>43,859</b>	<b>(318)</b>	<b>-0.7%</b>	<b>87,718</b>
<b>Recharge</b>									
Head Office Recharge	51,174	40,430		15,787	15,787	20,215	(4,428)	-21.9%	40,430
<b>Surplus/(Deficit)</b>	<b>(86,664)</b>	<b>3,569</b>	<b>-</b>	<b>(14,342)</b>	<b>6,045</b>	<b>1,785</b>			<b>3,569</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
Transfers and subsidies - capital (in-kind - all)									
<b>Surplus/(Deficit) for the year</b>	<b>(86,664)</b>	<b>3,569</b>	<b>-</b>	<b>(14,342)</b>	<b>6,045</b>	<b>1,785</b>			<b>3,569</b>



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

NEWCASTLE MUNICIPALITY  
PRIVATE BAG X6621  
NEWCASTLE  
2940

EASTERN REGION  
PRIVATE BAG X16 WESTVILLE 3630

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



TEL: 08600 37566  
SMS: 35328

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

EASTERN REGION  
PRIVATE BAG X16 WESTVILLE 3630

#### DIRECT DEPOSIT DETAIL

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

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.42
BILLING DATE	2022-01-03
TAX INVOICE NO	557539170069
ACCOUNT MONTH	DECEMBER 2021
CURRENT DUE DATE	2022-02-02
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	168,066.60
ENERGY CHARGE (STD)	13,837,484.00	R	12,197,742.15
ENERGY CHARGE (PEAK)	5,535,735.00	R	7,090,169.39
ENERGY CHARGE (OFF)	15,640,655.00	R	8,746,254.28
ELECTRIFICATION AND RURAL SUBS (ALL)		R	3,781,498.50
SERVICE CHARGE		R	168,482.83

**TOTAL CHARGES FOR BILLING PERIOD** R **36,306,344.42**

### ACCOUNT SUMMARY FOR DECEMBER 2021

BALANCE BROUGHT FORWARD	(Due Date 2021-12-31)	R	221,503,188.22
PAYMENT(S) RECEIVED	Cash - 2021-12-15	R	-49,382,172.71
TOTAL CHARGES FOR BILLING PERIOD		R	36,306,344.42
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES	R	-56,579.87
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	5,437,464.68

COPY ONLY

### ACCOUNT NO / REFERENCE NO

5578885631

### NAME

NEWCASTLE MUNICIPALITY

### FAX NUMBER

0343129697



**0934 5578885631**

11341 5578885631



11341 5578885631



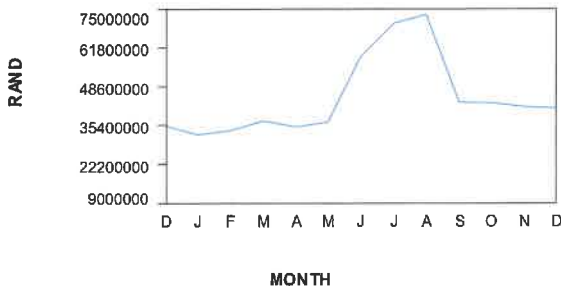
### TOTAL AMOUNT DUE

**213,808,244.70**

### ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE R
86,457,031.8	43,468,564.47	42,138,839.28	0.00	41,743,809.10	213,808,244.74

Account OVERDUE - Subject to Disconnection



### Message

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

### PAYMENT ARRANGEMENT

#### INSTALMENT

0.00

#### ARREARS (Due Immediately)

172,064,435.64

#### DUE DATE (For Current Amount)

2022-02-02

#### 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

<b>YOUR ACCOUNT NO</b>	<b>5578885631</b>
<b>BILLING DATE</b>	2022-01-03
<b>TAX INVOICE NO</b>	557539170069
<b>ACCOUNT MONTH</b>	DECEMBER 2021
<b>CURRENT DUE DATE</b>	2022-02-02
<b>VAT REG NO</b>	4000791824
<b>NOTIFIED MAX DEMAND</b>	125,000.00
<b>UTILISED CAPACITY</b>	125,000.00

### CONSUMPTION DETAILS (2021-12-01 - 2021-12-31)

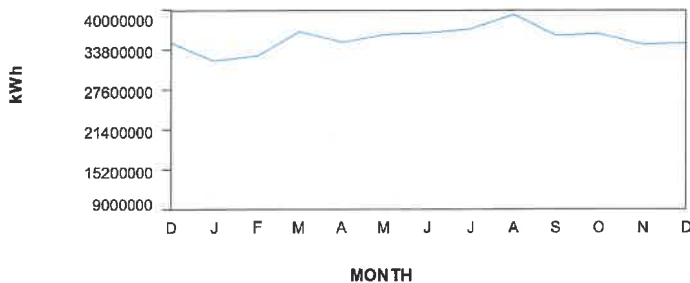
ENERGY CONSUMPTION OFF PEAK kWh	15,640,655.30
ENERGY CONSUMPTION STD kWh	13,837,483.98
ENERGY CONSUMPTION PEAK kWh	5,535,735.48
ENERGY CONSUMPTION ALL kWh	35,013,874.76
DEMAND CONSUMPTION - OFF PEAK	60,634.06
DEMAND CONSUMPTION - STD	67,632.04
DEMAND CONSUMPTION - PEAK	68,271.05
DEMAND READING - KW/KVA	68,271.05
REACTIVE ENERGY - OFF PEAK	5,541,844.00
REACTIVE ENERGY - STD	4,711,982.54
REACTIVE ENERGY - PEAK	1,797,085.60
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 35,013,875 kWh @ R0.0048 /kWh	R	168,066.60
Low Season Standard Energy Charge 13,837,484 kWh @ R0.8815 /kWh	R	12,197,742.15
Low Season Peak Energy Charge 5,535,735 kWh @ R1.2808 /kWh	R	7,090,169.39
Low Season Off Peak Energy Charge 15,640,655 kWh @ R0.5592 /kWh	R	8,746,254.28
Electrification and Rural Subsidy 35,013,875 kWh @ R0.108 /kWh	R	3,781,498.50
<b>SERVICE CHARGE</b>	R	168,482.83

**TOTAL CHARGES** R **36,306,344.42**



<b>PAGE RUN NO</b>	EP 4
<b>BILL GROUP</b>	
<b>BILL PAGE</b>	2 OF 2

# Tax Invoice

Page 1 of 1

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



**uthukela  
water**

Tax Registration	4270212725
Telephone	034 328 5000
Invoice No	INV00002586
Date	2021/12/01

**Bill to:**

N003  
Newcastle Municipality - WSA  
Private Bag X 6621  
Newcastle

VAT No: 4000791824

<u>Item Description</u>	<u>Quantity</u>	<u>Price (Ex)</u>	<u>Tax</u>
DECEMBER 2021 BULK	2 761 355.00	3.94	1 631 960.81

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)	10 879 738.70
Tax	1 631 960.81
<b>Total</b>	<b>12 511 699.51</b>

**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	2021/12/31
Amount Due	150 973 203.41

N003  
Newcastle Municipality - WSA  
Private Bag X 6621  
Newcastle  
2940

Date	Reference	Description	Allocated To	Debit	Credit	Balance
2021/07/01		Balance Brought Forward		116 667 909.30		116 667 909.30
2021/07/01	INV00002555	Invoice		12 378 302.33		129 046 211.63
2021/08/02	INV00002556	Invoice		12 865 069.32		141 711 280.95
2021/08/04	Newcastle Munic	Newcastle Municipality - WSA			12 350 147.53	129 361 133.42
2021/09/01	INV00002563	Invoice		12 815 554.56		141 976 687.98
2021/10/03	INV00002575	Invoice		12 745 671.28		154 722 359.26
2021/11/02	INV00002579	Invoice		10 863 282.98		165 385 642.24
2021/11/03	CRN0066	Invoice			10 663 282.98	154 722 359.26
2021/11/03	INV00002580	Invoice		12 262 775.43		166 985 134.69
2021/10/26	Newcastle Munic	Newcastle Municipality - WSA			6 000 000.00	160 985 134.69
2021/12/06	INV00002585	Invoice		12 511 699.51		173 496 834.20
2021/12/06	CRN0068	Invoice			12 511 699.51	160 985 134.69
2021/12/01	INV00002586	Invoice		12 511 699.51		173 496 834.20
2021/12/07	Newcastle Munic	Newcastle Municipality - WSA			10 852 701.21	162 644 132.99
2021/12/15	Newcastle Munic	Newcastle Municipality - WSA			11 670 929.58	150 973 203.41

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
75 794 130.98	12 378 302.33	12 865 069.32	12 615 554.56	12 745 671.28	12 262 775.43	12 511 699.51	150 973 203.41

## 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
75 794 130.98	12 378 302.33	12 865 069.32	12 615 554.56	12 745 671.28	12 262 775.43	12 511 699.51	150 973 203.41

## Annexure A

## SUMMARY OF INVESTMENTS FOR NEWCASTLE FOR Dec 2021

[illegible]



SUMMARY OF LOAN REGISTER FOR DECEMBER 2021

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	140,557.87	23,680.95	303,998.55	1,562,197.58
Loan Account: 61000654	9.10%	25,993,166.00	7,462,923.97	1,331,702.13	304,213.83	46,107.21	332,939.72	6,102,496.95
Loan Account: 61000826	11.29%	12,750,000.00	4,129,319.58	483,066.85	214,835.31	33,879.07	227,339.64	3,633,748.40
Loan Account: 61000827	11.25%	1,975,000.00	1,397,370.65	49,610.22	75,679.28	12,513.30	76,667.09	1,346,772.62
Loan Account: 61000920	10.69%	7,000,000.00	4,979,491.43	438,484.62	243,218.70	40,977.06	493,896.36	4,290,329.15
Loan Account: 61000921	10.83%	1,850,000.00	1,261,676.09	48,683.74	64,028.62	10,790.80	128,353.37	1,148,667.60
Loan Account: 61007325	5.00%	11,980,174.80	6,423,987.65	920,146.92	146,518.00	24,685.10	301,943.98	5,348,414.75
Loan Account: 61007195	10.40%	122,185,000.00	99,480,056.49	6,773,802.84	4,784,599.74	806,101.04	9,663,431.14	87,827,422.25
Loan Account: 3042598105	11.44%	284,839,959.00	263,293,802.81	15,620,708.04	13,924,669.97	2,320,778.33	28,059,428.40	233,538,336.34

Totals

28,509,788.51      19,898,321.32      3,319,512.86      39,587,998.25      344,798,384.64

BALANCE PER GENERAL LEDGER

344,757,744.78

DIFF - STATEMENT VS GEN LED

40,639.85

VARIANCE

40,639.85

SAVINGS ON LOAN 61000536

39,411.00

LOAN 61000920

982.47

OVERPAYMENT ON LOAN

246.38

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD

BN KHUMALO

MS NDLOVU

SM NKOSI  
STRATEGIC  
EXECUTIVE

ACCOUNTANT: GEN ACCOUNT & ADMIN  
SERVICES

MANAGER

DIRECTOR:  
BUDGET &  
FINANCIAL  
REFORMS

DIRECTOR: BUDGET  
& TREASURY  
OFFICE

DATE:

DATE:

DATE:

DATE:

NEWCASTLE MUNICIPALITY GRANT REGISTER FOR DECEMBER 2021											
Number	Vote number	Description	Opening balance	Receipts	Expenditure for DEC	Adjustments	Total Expenditure before VAT	VAT FOR THE MONTH	Total VAT Amount	Total Expenditure after VAT	Closing balance
1	030952000108	Environmental Management Framework	(502 671.43)				-	-	-	-	(502 671.43)
2	030952000709	Oliveria Town Electrification Grant	(823 975.11)				-	-	-	-	(823 975.11)
3	030952004312	Electrification Grant					107 647.72		7 051.30	174 699.02	(2 542 454.16)
4	030952005912	Title Deeds Restriction Grant	(2 717 183.18)		22 893.40		1 720 846.01		-	1 720 846.01	(2 542 454.16)
5	030952002012	Equipped PWerks Incentive	-	(2 052 000.00)	352 242.68		-		-	-	(2 052 000.00)
6	030952005012	Financial Management Grant (FMG)	-	(1 650 000.00)	17 020.58		201 032.86		9 000.00	210 032.86	(1 439 967.11)
7	030952006512	Grant Skill Development	(1 546 184.61)	(456 489.37)			53 252.60		-	53 252.60	(1 911 412.68)
8	030952013912	Community Library Services Grant	(412 546.81)	(2 477 000.00)	305 181.20		2 364 892.68		4 741.90	2 369 435.68	(516 113.23)
9	030952021001	Integrating Fresh Produce	(11 353.39)				-		-	-	(11 353.39)
10	030952023901	Sports Maintenance Facilities Grant	(10 220.00)				-		-	-	(10 220.00)
11	030952001121	IMG	-	(92 169 000.00)	6 604 305.56		47 689 657.14	1 000 000.00	7 242 720.12	65 232 077.26	(16 939 322.74)
12	030952009209	Children Arts Centre	(36 920.00)				-		-	-	(36 920.00)
13	030952003901	Centric Development	(131 074.64)				-		-	-	(131 074.64)
14	030952002812	Proclamation	(1 893 385.91)		646 133.48		3 079 210.84	1 874.61	97 054.08	3 178 295.50	(4 584 120.45)
15	030952011812	Campana Art Gallery	(350 487.84)	(120 000.00)			-		-	-	(470 487.84)
16	030952029712	Fort Arnel Museum	(201 732.71)	(100 000.00)	4 000.47		38 307.77		-	38 307.77	(463 424.98)
17	030952018912	Council Building (Housing)	(2 102 586.61)	(1 380 738.97)	429 888.77		2 895 946.31		6 469.18	2 862 107.49	(881 218.99)
18	030952019001	Newcastle Airport	(1 816 291.30)				-		-	-	(1 816 291.30)
19	030952019001	Newcastle Airport		(4 023 628.91)			-		-	-	(4 023 628.91)
20	030952019001	Newcastle Airport		(2 000 000.00)			-		-	-	(2 000 000.00)
21	030952002512	Neighbouring Development Partnership Grant	(5 939 833.12)			5 608 933.00	-		-	-	(330 900.12)
22	030952124512	Municipal Water Infra Grant	(8 516 360.69)	(10 010 000.00)	398 125.00	8 516 057.09	10 489 350.47	55 219.75	1 315 368.38	11 764 748.63	(1 761 446.23)
23	030952034612	All Housing Grants	(4 888 812.79)	(201 698 758.25)	46 799 536.58		146 769 762.39		-	146 769 762.39	(89 163 778.65)
24	030952002211	Sports and Recreation	(6 647 064.32)		3 116 064.95		3 116 064.95	487 414.42	487 414.42	3 603 500.37	(2 063 574.65)
25	030952002501	Title Deeds Restoration Grant - Post Energy Efficiency and Demand Side Management Grant	(5 168 326.30)				-		-	-	(5 168 326.30)
26	030952045901	TOTAL	(41 232 315.71)	(322 082 607.40)	61 817 394.00	14 498 000.00	211 895 667.07	1 545 153.78	9 149 809.84	226 015 477.01	(1 000 000.00)
				-17 407 000.00							(1 000 000.00)
				-139 263 000							(1 000 000.00)
				14 456 000							(1 000 000.00)
				(621 966 607.40)							(1 000 000.00)

PREPARED BY:

REVIEWED BY:

(621,966,607.40)

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD

B.N KHUMALO

M.S NDLOVU

S.M NKOSI

ACCOUNTANT

MANAGER

STRATEGIC EXECUTIVE  
DIRECTOR: BUDGET &  
TREASURY OFFICE

DATE:

DATE:

DATE:

DATE:

## MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, **Vishanderan Govender**, the Acting Municipal Manager of **Newcastle Municipality**, hereby certify that the monthly budget statement for the month of December 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** : **VISHANDERAN GOVENDER**

**Acting Municipal Manager** : **NEWCASTLE MUNICIPALITY**

**Signature** : .....

**Date** : 14/01/2022 .....