

SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH TWO:
31 AUGUST 2022

Ref. No	: T 6/1/1 (2022/23)
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1 st Level	: Finance Portfolio Committee
2 nd Level	: Municipal Public Accounts Committee
3 rd Level	: Executive Committee
4 th Level	: Council
5 th Level	: KZN Provincial Treasury

1. PURPOSE

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

2. BACKGROUND

Prior to the enactment of the MFMA, municipalities used to prepare budgets in different formats. Once the budgets were approved, municipalities were also not prescribed by law to report regularly on the performance of their budget to councils. The promulgation of the MFMA prescribed a standardised system to modernise the of local government financial management as well as the reporting framework. National Treasury then prescribed the reporting format to all municipalities in the form of schedules.

National Treasury further introduced a reform (mSCOA) to assist with inconsistencies to ensure that reporting is in compliance with GRAP standards. As a result, municipalities are now required to report on schedule C, which is directly extracted from the financial system. This report presented is on the manually captured schedule C, Version 6.4 and the prescribed format generated from the system which is schedule C; Version 6.5. However, it is important to appraise this council that there's still discrepancies between these two reports which are being challenged by the following:

- System closure before capturing of all transactions of that particular month
- Incorrect use of movements accounts
- Delayed response from phoenix to resolve problems encountered when reports are generated
- Pre-Audit actuals not pulling in most schedules
- No integration between other systems to phoenix system
- Budget module still incomplete, as a result some tables on version 6.5 are not populated

For the purpose of submission to the Finance Portfolio Committee, the MPAC and Council, a manual version of the report will be submitted until the discrepancies between the two reported have been addressed. This is even more so because the manual version presents a more realistic perspective of the finances of the municipality.

3. DISCUSSION

This section will provide details of the actual performance against the approved budget of the municipality for the reporting period. It will cover the operating performance (operating revenue and operating expenditure), capital expenditure, financial position and cash flow position of the municipality.

Newcastle Municipality approved a Special Adjustment Budget on the 8th of August 2022 and approved internal roll overs which have been considered in the Section 71 report (Schedule C). This month's financial analysis comprises of the Section 71 will be reflected version 6.4 which is manually captured. Furthermore, it must be noted that for compliance of schedule C, Version 6.5, Treasury is focusing on C1 (main summary), C2 (operational function), C4 (financial performance), C5 (Capital performance), C6 (statement of financial position), C7 (cash flow statement). It must be further noted that out of all six tables only two is reflecting major inconsistencies that is C6 statement of financial position and C7 cash flow statement. Cognisance must also be taken that the 2021/22 figures presented on this report are preliminary, until the audited Annual Financial Statements are produced.

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 - M02 August

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	352,585	363,413	363,413	30,332	69,715	60,569	9,146	15%	363,413
Service charges	1,110,882	1,176,842	1,176,842	107,020	212,354	196,140	16,213	8%	1,176,842
Investment revenue	4,445	3,131	3,131	653	1,542	522	1,020	195%	3,131
Transfers and subsidies	490,501	1,112,707	1,102,707	6,422	193,243	193,243	—	—	1,102,707
Other own revenue	45,199	37,169	37,169	2,387	4,903	6,195	(1,292)	-21%	37,169
Total Revenue (excluding capital transfers and contributions)	2,003,613	2,693,263	2,683,263	146,815	481,757	456,669	25,087	5%	2,683,263
Employee costs	585,366	601,653	567,833	48,672	92,740	94,639	(1,899)	-2%	567,833
Remuneration of Councillors	23,742	29,060	25,710	1,929	3,859	4,285	(426)	-10%	25,710
Depreciation & asset impairment	348,804	363,160	363,160	—	—	60,527	(60,527)	-100%	363,160
Finance charges	64,353	35,846	35,846	—	6,081	5,974	106	2%	35,846
Materials and bulk purchases	786,545	758,296	758,296	80,391	161,807	126,383	35,424	28%	758,296
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	410,168	1,222,862	1,209,946	24,847	45,973	201,658	(155,684)	-77%	1,209,946
Total Expenditure	2,218,978	3,010,876	2,960,790	155,839	310,460	493,465	(183,005)	-37%	2,960,790
Surplus/(Deficit)	(215,366)	(317,613)	(277,528)	(9,024)	171,297	(36,796)	208,093	-566%	(277,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122,888	191,032	201,032	12,884	24,373	33,505	(9,133)	-27%	201,032
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(92,478)	(126,581)	(76,496)	3,860	195,669	(3,290)	198,960	-6047%	(76,496)
Share of surplus/ (deficit) of associate	(45,141)	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(76,496)	3,860	195,669	(3,290)	198,960	-6047%	(76,496)
Capital expenditure & funds sources									
Capital expenditure	149,637	209,033	221,233	13,050	24,496	36,872	(12,377)	-34%	221,233
Capital transfers recognised	122,888	191,032	201,032	12,884	24,373	33,505	(9,133)	-27%	201,032
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	26,749	18,001	20,201	167	123	3,367	(3,244)	-96%	20,201
Total sources of capital funds	149,637	209,033	221,233	13,050	24,496	36,872	(12,377)	-34%	221,233
Financial position									
Total current assets	1,003,641	676,443	726,529	—	1,136,625	—	—	—	726,529
Total non current assets	6,722,953	7,238,673	7,238,673	—	6,747,448	—	—	—	7,238,673
Total current liabilities	977,242	692,762	732,058	—	952,337	—	—	—	732,058
Total non current liabilities	545,070	351,099	351,099	—	531,785	—	—	—	351,099
Community wealth/Equity	6,204,281	6,871,255	6,882,045	—	6,399,951	—	—	—	6,882,045
Cash flows									
Net cash from (used) operating	236,944	164,505	226,791	(32,782)	125,391	68,989	(56,402)	-82%	226,791
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(13,007)	(24,496)	(36,872)	(12,377)	34%	(221,233)
Net cash from (used) financing	(30,512)	(32,106)	(32,106)	(26,743)	(26,743)	(5,351)	21,392	-400%	(32,106)
Cash/cash equivalents at the month/year end	76,168	(14,037)	36,049	—	150,320	89,362	(60,958)	-68%	49,620
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	133,690	36,317	33,844	29,557	30,381	59,004	221,122	935,227	1,479,141
Creditors Age Analysis									
Total Creditors	119,853	—	4,578	—	—	—	59,847	194,088	378,365

3.1. Operating budget performance-revenue

- The municipality generated a total revenue of R481.7 million of the adjusted budget of R2.6 billion, representing 17.9% percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R25 million. Although the aggregate performance on revenue generated shows a variance of positive 5 percent, it is however necessary to explain reasons which attributed to the variance.
- The municipality generated R16.2 million (8%) more revenue from service charges than the year-to-date budget of R196.1 million for the period under review. Electricity, water, sanitation and refuse all over-performed above target by R14.6 million, R586 thousand, R596 thousand and R398 thousand respectively. Furthermore, it must be noted that the alignment of S71 report figures are net of indigents while the monthly collection rate report reflects gross amounts.
- The municipality generated revenue from property rates which is R9.1 million (15%) more than the year-to-date budget of R60.5 million during the period under review. It must be mentioned that government departments pay a bulk amount for property rates in the month of August,
- The municipality generated R1million (195%) more revenue from interest on investments than the year-to-date budget of R522 thousand for the period under review. This is due to the investments made when the equitable share was received in July.
- The municipality recorded R193.2 million for operational and R24.3 million for capital transfers and subsidies. This is due to the grants received in July and August in line with the grants payment schedule.
- The municipality generated R1.2 million (-21%) less revenue from sundry revenue than a pro-rata budget of R6.1 million for the period under review.

3.2. Operating performance – expenditure

- The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of August 2022, the municipality incurred the total expenditure of R310.4 million of the adjusted budget of R2.9 billion, which represents 10.5 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R183 million, representing under-expenditure of 37 percent.
- Depreciation has under-performed by R60.5 million (-100%) in the second month of the financial year due to the very low capital expenditure and projects still under work in progress (not yet capitalized). Debt impairment under-performed by R44.8 million (-94%) since the municipality is recognizing debt impairment on indigents only during the year, all other impairments are done at the compilation of Annual Financial Statements at year-end.
- The municipality spent R31.8 million (32%) more on the bulk purchases than the year-to-date budget of R100.8 million. This is due to colder month's season and performance is expected to stabilize gradually as it gets warmer.

- Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seems to be performing R3.6million (14%) more than the year-to-date budget of R25.5 million.
- The municipality spent R98.6 million (-73%) less on contracted services than the year-to-date budget of R134.8 million. This is due to some of the housing projects being slower in implementation as the municipality is an agent.
- The municipality spent R1.8 million (-2%) less on employee related costs than a year-to-date budget of R94.6 million. This is due to the compensation of overtime with the leave days, as well as the expiry of the overtime exemptions.

3.2.1 Operational expenditure by function

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

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August										
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								%	
Expenditure - Functional										
<i>Governance and administration</i>		466,817	469,276	445,688	38,586	68,200	74,281	(6,082)	-8%	445,688
Executive and council		93,820	101,198	93,961	12,692	20,159	15,660	4,499	29%	93,961
Finance and administration		372,369	367,328	350,992	25,828	47,902	58,499	(10,596)	-18%	350,992
Internal audit		628	750	735	66	139	122	16	13%	735
<i>Community and public safety</i>		507,769	827,731	819,736	15,812	31,948	136,623	(104,675)	-77%	819,736
Community and social services		37,498	43,629	42,049	3,127	6,044	7,008	(964)	-14%	42,049
Sport and recreation		67,860	73,339	72,478	4,845	9,478	12,080	(2,602)	-22%	72,478
Public safety		65,732	70,215	65,969	5,148	9,331	10,995	(1,664)	-15%	65,969
Housing		327,112	630,591	629,783	1,893	5,636	104,964	(99,328)	-95%	629,783
Health		9,566	9,956	9,458	799	1,459	1,576	(117)	-7%	9,458
<i>Economic and environmental services</i>		220,976	266,056	262,819	7,749	14,827	43,803	(28,976)	-66%	262,819
Planning and development		78,093	85,041	81,804	7,363	14,160	13,634	526	4%	81,804
Road transport		142,876	181,008	181,008	386	668	30,168	(29,500)	-98%	181,008
Environmental protection		7	7	7	-	-	1	(1)	-100%	7
<i>Trading services</i>		1,020,152	1,444,445	1,429,179	93,692	195,478	238,197	(42,718)	-18%	1,429,179
Energy sources		619,934	742,466	740,865	60,501	134,984	123,477	11,507	9%	740,865
Water management		305,744	597,907	586,801	24,004	47,274	97,800	(50,526)	-52%	586,801
Waste water management		53,873	60,542	60,542	6,120	7,903	10,090	(2,188)	-22%	60,542
Waste management		40,601	43,530	40,971	3,067	5,317	6,829	(1,511)	-22%	40,971
<i>Other</i>		3,265	3,369	3,369	-	6	561	(555)	-99%	3,369
Total Expenditure - Functional	3	2,218,978	3,010,876	2,960,790	155,839	310,460	493,465	(183,005)	-37%	2,960,790
Surplus/ (Deficit) for the year		(92,478)	(126,581)	(76,496)	3,860	195,669	(3,290)	198,960	-6047%	(76,496)

- Presentation of the operating performance function is required by National Treasury (NT) to be done by all municipality to achieve standardization and uniformity. The functions are regulated by the constitution and in line with MSCOA requirements.
- The table above reflects that most of the functions seem to be under-spending when compared with the year-to-date budget. Governance and Administration is underspent by R6 million (-8%), Community and Public Safety is underspent by R104.6 million (-77%), Economic and Environmental Services is underspent by R28.9 million (-66%), Trading services are underspent by R42.7 million (-18%) and Other Services are underspent by R555 thousand (-99%)

3.3. Capital expenditure

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

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		5,583	11,345	11,345	-	-	1,891	(1,891)	-100%	11,345
Vote 3 - BUDGET AND TREASURY		1,748	2,900	2,900	167	167	483	(317)	-66%	2,900
Vote 4 - MUNICIPAL MANAGER		243	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25,001	25,001	3,042	3,042	4,167	(1,125)	-27%	25,001
Vote 6 - TECHNICAL SERVICES		126,659	169,788	181,988	9,842	21,287	30,331	(9,044)	-30%	181,988
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	149,637	209,033	221,233	13,050	24,496	36,872	(12,377)	-34%	221,233
Total Capital Expenditure		149,637	209,033	221,233	13,050	24,496	36,872	(12,377)	-34%	221,233
Capital Expenditure - Functional Classification										
Governance and administration		4,199	2,900	2,900	167	167	483	(317)	-66%	2,900
Executive and council		243	-	-	-	-	-	-	-	-
Finance and administration		3,956	2,900	2,900	167	167	483	(317)	-66%	2,900
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,025	11,345	11,345	-	-	1,891	(1,891)	-100%	11,345
Community and social services		1,162	345	345	-	-	57	(57)	-100%	345
Sport and recreation		3,367	11,000	11,000	-	-	1,833	(1,833)	-100%	11,000
Public safety		-	-	-	-	-	-	-	-	-
Housing		496	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		41,959	118,141	130,341	7,064	11,384	21,724	(10,339)	-48%	130,341
Planning and development		12,778	25,101	25,101	3,042	3,042	4,184	(1,141)	-27%	25,101
Road transport		29,181	93,040	105,240	4,022	8,342	17,540	(9,198)	-52%	105,240
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		98,454	76,648	76,648	5,820	12,945	12,775	170	1%	76,648
Energy services		-	-	-	-	-	-	-	-	-
Water management		60,525	49,648	49,648	2,017	4,989	8,275	(3,286)	-40%	49,648
Waste water management		36,874	27,000	27,000	3,803	7,956	4,500	3,456	77%	27,000
Waste management		1,054	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	149,637	209,033	221,233	13,050	24,496	36,872	(12,377)	-34%	221,233
Funded by:										
National Government		112,998	174,688	184,688	12,840	24,329	30,781	(6,452)	-21%	184,688
Provincial Government		9,890	16,345	16,345	43	43	2,724	(2,681)	-98%	16,345
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		122,888	191,032	201,032	12,884	24,373	33,505	(9,133)	-27%	201,032
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		26,749	18,001	20,201	167	123	3,367	(3,244)	-96%	20,201
Total Capital Funding	0	149,637	209,033	221,233	13,050	24,496	36,872	(12,377)	-34%	221,233

- Capital expenditure for the second month of the financial year was R24.4 million which represents 11% of the adjusted capital budget of R221.2 million. Comparison between the year-to-budget of R36.8 million and actual expenditure for the period reflects an under expenditure of R12.3 million, which implies that the municipality spent 34% less than the year-to-date budget for the same period. The Strategic Executive Directors are advised to develop plans to deal with underspending to avoid grants being reverted to National Treasury.

3.3.1 Capital and Operational Grant Reporting

The table below reflects the grant performance when the full year budget and actuals are compared. The grant expenditure reflects adequate spending in some grants on both operational and capital grants while others are delayed, fast tracking of the grants needs to be made to avoid withholding of some of the grants, over all expenditure of the grants is as follows

GRANT RECONCILIATION - AUGUST 2022					
GRANT NAME	TOTAL GRANT BUDGET	ALLOCATIONS RECEIVED	YEAR TO DATE EXPENDITURE(Incl VAT)	% SPENT ON ALLOCATIONS RECEIVED	% SPENT ON GRANT BUDGET
NATIONAL GRANTS					
Expanded Public Works Programme Integrated Grant	3,753,000.00	939,000.00	432,291.67	46%	12%
Financial Management Grant	1,850,000.00	1,850,000.00	300,904.79	16%	16%
Water Service Infrastructure Grant	48,000,000.00	9,600,000.00	-	0%	0%
Neighbourhood Development Partnership Grant	20,000,000.00	10,000,000.00	3,448,367.00	34%	17%
Municipal Infrastructure Grant	129,141,000.00	44,000,000.00	30,982,141.56	70%	24%
PROVINCIAL GRANTS					
Community Library Grant	2,595,000.00	-	436,653.78	0%	17%
Housing Accreditation Grant	21,415,180.00	-	924,047.43	0%	4%
Housing Grant	123,885,000.00	-	2,239,213.00	0%	2%
ISU Patrtneship Grant	478,733,000.00	-	-	0%	0%
Museum Art Gallery Grant	449,000.00	-	-	0%	0%
Provincialisation Grant	7,064,500.00	-	1,173,291.54	0%	17%
EDTEA : Airport Grant	3,000,000.00	-	-	0%	0%
EDTEA: Hawlker Stalls Grant	2,000,000.00	-	50,000.00	0%	3%
Sport, Recreation Grant	11,000,000.00	-	-	0%	0%

3.4. Financial position

Table C6: Monthly budget statements – Financial Position

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

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		29,936	(14,037)	36,049	17,988	36,049
Call investment deposits		46,232		–	132,332	–
Consumer debtors		805,744	594,134	594,134	873,425	594,134
Other debtors		97,185	81,351	81,351	92,030	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		24,544	14,995	14,995	20,849	14,995
Total current assets		1,003,641	676,443	726,529	1,136,625	726,529
Non current assets						
Long-term receivables		–		–	–	–
Investments		–		–	–	–
Investment property		372,224	341,874	341,874	372,224	341,874
Investments in Associate		141,741	217,333	217,333	141,741	217,333
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,221,278	6,666,531
Biological		–	–	–	–	–
Intangible		382	1,224	1,224	382	1,224
Other non-current assets		11,823	11,711	11,711	11,823	11,711
Total non current assets		6,722,953	7,238,673	7,238,673	6,747,448	7,238,673
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,884,073	7,965,202
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		47,260	(32,106)	(32,106)	32,713	(32,106)
Consumer deposits		33,418	27,095	27,095	33,960	27,095
Trade and other payables		885,459	688,021	727,316	874,559	727,316
Provisions		11,105	9,752	9,752	11,105	9,752
Total current liabilities		977,242	692,762	732,058	952,337	732,058
Non current liabilities						
Borrowing		315,490	260,654	260,654	303,295	260,654
Provisions		229,580	90,445	90,445	228,490	90,445
Total non current liabilities		545,070	351,099	351,099	531,785	351,099
TOTAL LIABILITIES		1,522,312	1,043,861	1,083,156	1,484,122	1,083,156
NET ASSETS	2	6,204,281	6,871,255	6,882,045	6,399,951	6,882,045
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,369,104	6,851,803
Reserves		323	30,242	30,242	30,847	30,242
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,882,045	6,399,951	6,882,045

- As at end the end of the second month of the financial year, the municipality showed a favorable equity position, with a net asset effect of R6.3 billion.
- While this picture looks good, it is however important to point out major reasons to such a favorable equity position, being consumer debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:
- The municipality's debtors aging as reflected in table SC3 is a total of R1.4 billion as at the end of the second month. The bulk of the debtor's ageing amount (R1.3 billion) was for debt owing for more than 90 days, while R1.2 billion of the total debt is owed by households. It must be noted that the total figure of debtors is inclusive of indigent.
- Property Plant and Equipment (Assets) comprise of R6.2 billion of the total assets of R7.9 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 most of these assets may not be easily converted to cash and cash equivalent.
- The municipality closed with a balance of cash and cash equivalent of R150.3 million as at the end of the second month of the financial year, of which R17.9 million was at the current account and R132.3 million was from was from the call investments. It must be noted that the municipality had an obligation of R30.8 million relating to the HDF. The short-term obligations are sitting at R378.3 million as illustrated on SC4, while unspent conditional grants amount to R236.1 million, representing a cash shortfall of R494.9 million. Included under creditors is Eskom for R190 million, uThukela Water for R160.9 million, SARS – PAYE for R8.4 million, pension and other employee benefits for R17.5 million and other trade creditors for R1.3 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.
- 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 R184.3 million. The net current ratio indicates that the municipality's current assets will be adequate to cover for the current liabilities over the next twelve months. Due to the standing of the municipality by virtue it of being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.
- The **liquidity ratio** of the municipality is currently sitting at 15.8% as reflected in table SC2. As per paragraph 2.4.4 above, however, if one considers the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 0.39%, since the municipality needs R378.3 million in order to pay all its short-term obligations. Again, this is a bad reflecting on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more like to negatively impact the image of the municipality to public, business sector and other spheres of government.

3.5. Cash flow position

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

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M02 August										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		348,289	272,560	272,560	22,907	49,688	45,427	4,261	9%	272,560
Service charges		870,208	989,000	989,000	97,357	168,984	164,833	4,151	3%	989,000
Other revenue		13,234	315,172	315,172	1,515	2,568	52,529	(49,961)	-95%	315,172
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	2,789	184,880	184,880	-		1,102,707
Transfers and Subsidies - Capital		148,615	191,032	201,032	-	63,600	63,600	-		201,032
Interest		8,308	3,131	3,131	2,248	2,484	522	1,962	376%	3,131
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,620,965)	(156,561)	(340,732)	(436,828)	(96,096)	22%	(2,620,965)
Finance charges		(42,293)	(35,846)	(35,846)	(3,038)	(6,081)	(5,974)	106	-2%	(35,846)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	(32,782)	125,391	68,989	(56,402)	-82%	226,791
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(149,637)	(209,033)	(221,233)	(13,007)	(24,496)	(36,872)	(12,377)	34%	(221,233)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(221,233)	(13,007)	(24,496)	(36,872)	(12,377)	34%	(221,233)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(30,512)	(32,106)	(32,106)	(26,743)	(26,743)	(5,351)	21,392	-400%	(32,106)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(32,106)	(26,743)	(26,743)	(5,351)	21,392	-400%	(32,106)
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(26,547)	(72,531)	74,152	26,766			(26,547)
Cash/cash equivalents at beginning:		9,500	62,596	62,596		76,167	62,596			76,167
Cash/cash equivalents at month/year end:		76,168	(14,037)	36,049		150,320	89,362			49,620

- The municipality opened with a cash and cash equivalent balance of R76.1 million at the beginning of the financial year and closed with a balance of R150.3 million as at the end of August 2022 which represents a cash increase of R74.1 million since the beginning of the financial year. This is due to receipt of grant allocations, some of which have not been spent.
- Cash flows from operating activities yielded a net cash inflow of R125.3 million as a result of receipts from services charges, property rates, and government grants as well as other sundry receipts. This net cash inflow was after the municipality paid its suppliers for services rendered, remunerated its employees and councillors, and paid the portion of the outstanding interest on loans.
- Cash flows from investing activities recorded net cash outflows of R24.4 million this is due to the capital expenditure incurred.

- Cash flows from financing activities recorded net outflows of R26.7 million due to the repayment of borrowings.

4. LEGAL IMPLICATIONS

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

5. POLICY IMPLICATIONS

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

6. FINANCIAL IMPLICATIONS

There are no financial implications associated with the approval of this report. The report is intended to appraise council of the budget implementation to allow the council to monitor and take remedial steps should there be any material variances.

7. RISKS

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

8. MANAGEMENT OF RISKS

All month-end processes must be done in time to allow the Budget and Treasury Office to prepare and submit report timeously.

9. RECOMMENDATIONS

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

9.2 That the management prioritize spending of grant funded projects in order to ensure that the municipality does not revert funds to National Treasury;

SED: BTO

9.3 That the municipality continue to implement the incentive schemes in order improve its collection rate.

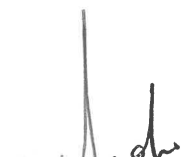
9.4 That municipality prioritises the payment of Eskom and Uthukela Water.

Report prepared by:

Report seen by:



DX DUBE
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE



M.S NDLOVU
ACTING STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M02 August

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	352,585	363,413	363,413	30,332	69,715	60,569	9,146	15%	363,413
Service charges	1,110,882	1,176,842	1,176,842	107,020	212,354	196,140	16,213	8%	1,176,842
Investment revenue	4,445	3,131	3,131	653	1,542	522	1,020	195%	3,131
Transfers and subsidies	490,501	1,112,707	1,102,707	6,422	193,243	193,243	—		1,102,707
Other own revenue	45,199	37,169	37,169	2,387	4,903	6,195	(1,292)	-21%	37,169
Total Revenue (excluding capital transfers and contributions)	2,003,613	2,693,263	2,683,263	146,815	481,757	456,669	25,087	5%	2,683,263
Employee costs	585,366	601,653	567,833	48,672	92,740	94,639	(1,899)	-2%	567,833
Remuneration of Councillors	23,742	29,060	25,710	1,929	3,859	4,285	(426)	-10%	25,710
Depreciation & asset impairment	348,804	363,160	363,160	—	—	60,527	(60,527)	-100%	363,160
Finance charges	64,353	35,846	35,846	—	6,081	5,974	106	2%	35,846
Materials and bulk purchases	786,545	758,296	758,296	80,391	161,807	126,383	35,424	28%	758,296
Transfers and subsidies	—	—	—	—	—	—	—		—
Other expenditure	410,168	1,222,862	1,209,946	24,847	45,973	201,658	(155,684)	-77%	1,209,946
Total Expenditure	2,218,978	3,010,876	2,960,790	155,839	310,460	493,465	(183,005)	-37%	2,960,790
Surplus/(Deficit)	(215,366)	(317,613)	(277,528)	(9,024)	171,297	(36,796)	208,093	-566%	(277,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122,888	191,032	201,032	12,884	24,373	33,505	(9,133)	-27%	201,032
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	(92,478)	(126,581)	(76,496)	3,860	195,669	(3,290)	198,960	-6047%	(76,496)
Share of surplus/ (deficit) of associate	(45,141)	—	—	—	—	—	—		—
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(76,496)	3,860	195,669	(3,290)	198,960	-6047%	(76,496)
Capital expenditure & funds sources									
Capital expenditure	149,637	209,033	221,233	13,050	24,496	36,872	(12,377)	-34%	221,233
Capital transfers recognised	122,888	191,032	201,032	12,884	24,373	33,505	(9,133)	-27%	201,032
Borrowing	—	—	—	—	—	—	—		—
Internally generated funds	26,749	18,001	20,201	167	123	3,367	(3,244)	-96%	20,201
Total sources of capital funds	149,637	209,033	221,233	13,050	24,496	36,872	(12,377)	-34%	221,233
Financial position									
Total current assets	1,003,641	676,443	726,529		1,136,625				726,529
Total non current assets	6,722,953	7,238,673	7,238,673		6,747,448				7,238,673
Total current liabilities	977,242	692,762	732,058		952,337				732,058
Total non current liabilities	545,070	351,099	351,099		531,785				351,099
Community wealth/Equity	6,204,281	6,871,255	6,882,045		6,399,951				6,882,045
Cash flows									
Net cash from (used) operating	236,944	164,505	226,791	(32,782)	125,391	68,989	(56,402)	-82%	226,791
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(13,007)	(24,496)	(36,872)	(12,377)	34%	(221,233)
Net cash from (used) financing	(30,512)	(32,106)	(32,106)	(26,743)	(26,743)	(5,351)	21,392	-400%	(32,106)
Cash/cash equivalents at the month/year end	76,168	(14,037)	36,049	—	150,320	89,362	(60,958)	-68%	49,620
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	133,690	36,317	33,844	29,557	30,381	59,004	221,122	935,227	1,479,141
Creditors Age Analysis									
Total Creditors	119,853	—	4,578	—	—	—	59,847	194,088	378,365

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		469,582	514,453	514,453	32,536	125,346	85,742	39,603	46%	514,453
Executive and council		8,676	12,367	12,367	765	3,423	2,061	1,362	66%	12,367
Finance and administration		460,906	502,086	502,086	31,771	121,922	83,681	38,241	46%	502,086
Internal audit		—	—	—	—	—	—	—		—
<i>Community and public safety</i>		300,140	640,739	640,739	2,219	6,204	106,790	(100,586)	-94%	640,739
Community and social services		14,854	13,877	13,877	1,032	2,054	2,313	(258)	-11%	13,877
Sport and recreation		4,711	11,139	11,139	1	1	1,857	(1,856)	-100%	11,139
Public safety		5,164	4,138	4,138	253	311	690	(378)	-55%	4,138
Housing		275,319	611,581	611,581	927	3,830	101,930	(98,100)	-96%	611,581
Health		91	4	4	6	6	1	6	867%	4
<i>Economic and environmental services</i>		141,205	168,208	168,208	17,905	31,218	37,493	(6,275)	-17%	168,208
Planning and development		102,901	39,067	39,067	4,067	4,248	6,511	(2,264)	-35%	39,067
Road transport		38,305	129,141	129,141	13,838	26,971	30,982	(4,012)	-13%	129,141
Environmental protection		—	—	—	—	—	—	—		—
<i>Trading services</i>		1,215,404	1,560,710	1,560,710	107,024	343,332	260,118	83,214	32%	1,560,710
Energy sources		698,454	835,626	835,626	72,711	172,611	139,271	33,340	24%	835,626
Water management		225,940	337,581	337,581	15,673	68,877	56,263	12,614	22%	337,581
Waste water management		151,972	243,101	243,101	10,031	67,742	40,517	27,225	67%	243,101
Waste management		139,038	144,402	144,402	8,609	34,102	24,067	10,035	42%	144,402
<i>Other</i>	4	169	184	184	15	30	31	(1)	-3%	184
Total Revenue - Functional	2	2,126,501	2,884,295	2,884,295	159,699	506,129	490,175	15,955	3%	2,884,295
Expenditure - Functional										
<i>Governance and administration</i>		466,817	469,276	445,688	38,586	68,200	74,281	(6,082)	-8%	445,688
Executive and council		93,820	101,198	93,961	12,692	20,159	15,660	4,499	29%	93,961
Finance and administration		372,369	367,328	350,992	25,828	47,902	58,499	(10,596)	-18%	350,992
Internal audit		628	750	735	66	139	122	16	13%	735
<i>Community and public safety</i>		507,769	827,731	819,736	15,812	31,948	136,623	(104,675)	-77%	819,736
Community and social services		37,498	43,629	42,049	3,127	6,044	7,008	(964)	-14%	42,049
Sport and recreation		67,860	73,339	72,478	4,845	9,478	12,080	(2,602)	-22%	72,478
Public safety		65,732	70,215	65,969	5,148	9,331	10,995	(1,664)	-15%	65,969
Housing		327,112	630,591	629,783	1,893	5,636	104,964	(99,328)	-95%	629,783
Health		9,566	9,956	9,458	799	1,459	1,576	(117)	-7%	9,458
<i>Economic and environmental services</i>		220,976	266,056	262,819	7,749	14,827	43,803	(28,976)	-66%	262,819
Planning and development		78,093	85,041	81,804	7,363	14,160	13,634	526	4%	81,804
Road transport		142,876	181,008	181,008	386	668	30,168	(29,500)	-98%	181,008
Environmental protection		7	7	7	—	—	1	(1)	-100%	7
<i>Trading services</i>		1,065,293	1,444,445	1,429,179	93,692	195,478	238,197	(42,718)	-18%	1,429,179
Energy sources		619,934	742,466	740,865	60,501	134,984	123,477	11,507	9%	740,865
Water management		350,885	597,907	586,801	24,004	47,274	97,800	(50,526)	-52%	586,801
Waste water management		53,873	60,542	60,542	6,120	7,903	10,090	(2,188)	-22%	60,542
Waste management		40,601	43,530	40,971	3,067	5,317	6,829	(1,511)	-22%	40,971
<i>Other</i>		3,265	3,369	3,369	—	6	561	(555)	-99%	3,369
Total Expenditure - Functional	3	2,264,119	3,010,876	2,960,790	155,839	310,460	493,465	(183,005)	-37%	2,960,790
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	3,860	195,669	(3,290)	198,960	-6047%	(76,496)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

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		88,576	113,447	113,447	789	42,766	18,908	23,858	126.2%	113,447
Vote 2 - COMMUNITY SERVICES		163,905	173,608	173,608	9,905	36,481	28,935	7,547	26.1%	173,608
Vote 3 - BUDGET AND TREASURY		391,006	401,006	401,006	31,747	82,580	66,834	15,746	23.6%	401,006
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		281,341	647,031	647,031	4,676	7,669	107,838	(100,169)	-92.9%	647,031
Vote 6 - TECHNICAL SERVICES		503,219	713,576	713,576	39,872	164,022	128,388	35,634	27.8%	713,576
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		698,454	835,626	835,626	72,711	172,611	139,271	33,340	23.9%	835,626
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	2,126,501	2,884,295	2,884,295	159,699	506,129	490,175	15,955	3.3%	2,884,295
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		98,250	106,832	99,563	12,041	20,901	16,594	4,308	26.0%	99,563
Vote 2 - COMMUNITY SERVICES		289,990	306,664	291,670	23,532	44,415	48,612	(4,196)	-8.6%	291,670
Vote 3 - BUDGET AND TREASURY		194,989	192,074	188,502	13,387	24,723	31,417	(6,694)	-21.3%	188,502
Vote 4 - MUNICIPAL MANAGER		90,316	89,335	81,903	5,363	11,222	13,650	(2,429)	-17.8%	81,903
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		357,987	662,848	661,139	4,373	10,962	110,190	(99,228)	-90.1%	661,139
Vote 6 - TECHNICAL SERVICES		607,199	895,287	881,845	35,390	64,659	146,974	(82,315)	-56.0%	881,845
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		625,388	757,837	756,169	61,752	133,577	126,028	7,549	6.0%	756,169
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	2,264,119	3,010,876	2,960,790	155,839	310,460	493,465	(183,005)	-37.1%	2,960,790
Surplus/ (Deficit) for the year	2	(137,618)	(126,581)	(76,496)	3,860	195,669	(3,290)	198,960	-6046.5%	(76,496)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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		352,585	363,413	363,413	30,332	69,715	60,569	9,146	15%	363,413
Service charges - electricity revenue		705,057	751,862	751,862	72,711	139,943	125,310	14,633	12%	751,862
Service charges - water revenue		188,622	199,933	199,933	15,672	33,909	33,322	586	2%	199,933
Service charges - sanitation revenue		118,993	123,818	123,818	10,035	21,232	20,636	596	3%	123,818
Service charges - refuse revenue		98,211	101,229	101,229	8,602	17,270	16,872	398	2%	101,229
Rental of facilities and equipment		8,372	9,452	9,452	680	1,358	1,575	(217)	-14%	9,452
Interest earned - external investments		4,445	3,131	3,131	653	1,542	522	1,020	195%	3,131
Interest earned - outstanding debtors		3,792	4,001	4,001	488	942	667	275	41%	4,001
Dividends received		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		5,353	4,180	4,180	376	423	697	(274)	-39%	4,180
Licences and permits		46	48	48	4	6	8	(2)	-25%	48
Agency services		—	—	—	—	—	—	—	—	—
Transfers and subsidies		490,501	1,112,707	1,102,707	6,422	193,243	193,243	—	—	1,102,707
Other revenue		15,939	19,487	19,487	839	2,172	3,248	(1,076)	-33%	19,487
Gains		11,698	—	—	1	2	—	2	#DIV/0!	—
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,683,263	146,815	481,757	456,669	25,087	5%	2,683,263
Expenditure By Type										
Employee related costs		585,366	601,653	567,833	48,672	92,740	94,639	(1,899)	-2%	567,833
Remuneration of councillors		23,742	29,060	25,710	1,929	3,859	4,285	(426)	-10%	25,710
Debt impairment		130,120	286,041	286,041	2,405	2,807	47,674	(44,867)	-94%	286,041
Depreciation & asset impairment		348,804	363,160	363,160	—	—	60,527	(60,527)	-100%	363,160
Finance charges		64,353	35,846	35,846	—	6,081	5,974	106	2%	35,846
Bulk purchases		649,750	605,107	605,107	67,209	132,659	100,851	31,808	32%	605,107
Other materials		136,795	153,188	153,188	13,182	29,148	25,531	3,616	14%	153,188
Contracted services		253,442	818,629	809,233	21,153	36,196	134,872	(98,676)	-73%	809,233
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Other expenditure		25,960	118,192	114,672	1,288	6,970	19,112	(12,142)	-64%	114,672
Losses		646	—	—	—	—	—	—	—	—
Total Expenditure		2,218,978	3,010,876	2,960,790	155,839	310,460	493,465	(183,005)	-37%	2,960,790
Surplus/(Deficit)		(215,366)	(317,613)	(277,528)	(9,024)	171,297	(36,796)	208,093	(0)	(277,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	201,032	12,884	24,373	33,505	(9,133)	(0)	201,032
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)										
Transfers and subsidies - capital (in-kind - all)						—	—	—	—	
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(76,496)	3,860	195,669	(3,290)			(76,496)
Taxation								—		
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(76,496)	3,860	195,669	(3,290)			(76,496)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(92,478)	(126,581)	(76,496)	3,860	195,669	(3,290)			(76,496)
Share of surplus/ (deficit) of associate		(45,141)								
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	3,860	195,669	(3,290)			(76,496)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-		-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-		-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		-	-	-	-	-	-	-		-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		5,583	11,345	11,345	-	-	1,891	(1,891)	-100%	11,345
Vote 3 - BUDGET AND TREASURY		1,748	2,900	2,900	167	167	483	(317)	-66%	2,900
Vote 4 - MUNICIPAL MANAGER		243	-	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		13,195	25,001	25,001	3,042	3,042	4,167	(1,125)	-27%	25,001
Vote 6 - TECHNICAL SERVICES		126,659	169,788	181,988	9,842	21,287	30,331	(9,044)	-30%	181,988
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	149,637	209,033	221,233	13,050	24,496	36,872	(12,377)	-34%	221,233
Total Capital Expenditure		149,637	209,033	221,233	13,050	24,496	36,872	(12,377)	-34%	221,233
Capital Expenditure - Functional Classification										
Governance and administration		4,199	2,900	2,900	167	167	483	(317)	-66%	2,900
Executive and council		243	-	-	-	-	-	-		-
Finance and administration		3,956	2,900	2,900	167	167	483	(317)	-66%	2,900
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		5,025	11,345	11,345	-	-	1,891	(1,891)	-100%	11,345
Community and social services		1,162	345	345	-	-	57	(57)	-100%	345
Sport and recreation		3,367	11,000	11,000	-	-	1,833	(1,833)	-100%	11,000
Public safety		-	-	-	-	-	-	-		-
Housing		496	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		41,959	118,141	130,341	7,064	11,384	21,724	(10,339)	-48%	130,341
Planning and development		12,778	25,101	25,101	3,042	3,042	4,184	(1,141)	-27%	25,101
Road transport		29,181	93,040	105,240	4,022	8,342	17,540	(9,198)	-52%	105,240
Environmental protection		-	-	-	-	-	-	-		-
Trading services		98,454	76,648	76,648	5,820	12,945	12,775	170	1%	76,648
Energy sources		-	-	-	-	-	-	-		-
Water management		60,525	49,648	49,648	2,017	4,989	8,275	(3,286)	-40%	49,648
Waste water management		36,874	27,000	27,000	3,803	7,956	4,500	3,456	77%	27,000
Waste management		1,054	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	149,637	209,033	221,233	13,050	24,496	36,872	(12,377)	-34%	221,233
Funded by:										
National Government		112,998	174,688	184,688	12,840	24,329	30,781	(6,452)	-21%	184,688
Provincial Government		9,890	16,345	16,345	43	43	2,724	(2,681)	-98%	16,345
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		122,888	191,032	201,032	12,884	24,373	33,505	(9,133)	-27%	201,032
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		26,749	18,001	20,201	167	123	3,367	(3,244)	-96%	20,201
Total Capital Funding	0	149,637	209,033	221,233	13,050	24,496	36,872	(12,377)	-34%	221,233

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		29,936	(14,037)	36,049	17,988	36,049
Call investment deposits		46,232		–	132,332	–
Consumer debtors		805,744	594,134	594,134	873,425	594,134
Other debtors		97,185	81,351	81,351	92,030	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		24,544	14,995	14,995	20,849	14,995
Total current assets		1,003,641	676,443	726,529	1,136,625	726,529
Non current assets						
Long-term receivables		–		–	–	–
Investments		–		–	–	–
Investment property		372,224	341,874	341,874	372,224	341,874
Investments in Associate		141,741	217,333	217,333	141,741	217,333
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,221,278	6,666,531
Biological		–	–	–	–	–
Intangible		382	1,224	1,224	382	1,224
Other non-current assets		11,823	11,711	11,711	11,823	11,711
Total non current assets		6,722,953	7,238,673	7,238,673	6,747,448	7,238,673
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,884,073	7,965,202
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		47,260	(32,106)	(32,106)	32,713	(32,106)
Consumer deposits		33,418	27,095	27,095	33,960	27,095
Trade and other payables		885,459	688,021	727,316	874,559	727,316
Provisions		11,105	9,752	9,752	11,105	9,752
Total current liabilities		977,242	692,762	732,058	952,337	732,058
Non current liabilities						
Borrowing		315,490	260,654	260,654	303,295	260,654
Provisions		229,580	90,445	90,445	228,490	90,445
Total non current liabilities		545,070	351,099	351,099	531,785	351,099
TOTAL LIABILITIES		1,522,312	1,043,861	1,083,156	1,484,122	1,083,156
NET ASSETS	2	6,204,281	6,871,255	6,882,045	6,399,951	6,882,045
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,369,104	6,851,803
Reserves		323	30,242	30,242	30,847	30,242
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,882,045	6,399,951	6,882,045

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		348,289	272,560	272,560	22,907	49,688	45,427	4,261	9%	272,560
Service charges		870,208	989,000	989,000	97,357	168,984	164,833	4,151	3%	989,000
Other revenue		13,234	315,172	315,172	1,515	2,568	52,529	(49,961)	-95%	315,172
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	2,789	184,880	184,880	-		1,102,707
Transfers and Subsidies - Capital		148,615	191,032	201,032	-	63,600	63,600	-		201,032
Interest		8,308	3,131	3,131	2,248	2,484	522	1,962	376%	3,131
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,620,965)	(156,561)	(340,732)	(436,828)	(96,096)	22%	(2,620,965)
Finance charges		(42,293)	(35,846)	(35,846)	(3,038)	(6,081)	(5,974)	106	-2%	(35,846)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	(32,782)	125,391	68,989	(56,402)	-82%	226,791
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(149,637)	(209,033)	(221,233)	(13,007)	(24,496)	(36,872)	(12,377)	34%	(221,233)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(221,233)	(13,007)	(24,496)	(36,872)	(12,377)	34%	(221,233)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(30,512)	(32,106)	(32,106)	(26,743)	(26,743)	(5,351)	21,392	-400%	(32,106)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(32,106)	(26,743)	(26,743)	(5,351)	21,392	-400%	(32,106)
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(26,547)	(72,531)	74,152	26,766			(26,547)
Cash/cash equivalents at beginning:		9,500	62,596	62,596		76,167	62,596			76,167
Cash/cash equivalents at month/year end:		76,168	(14,037)	36,049		150,320	89,362			49,620

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M02 August

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands Revenue By Source Fines, penalties and forfeits Service charges - electricity revenue Property rates Other revenue Rental of facilities and equipment Interest earned - external investments Interest earned - outstanding debtors Licences and permits	-39% 15% 12% -33% -14% 195% 41% -25%	Dependent on the consumers reaction Government departments are paying in August & new properties have been registered Government departments are paying in & new properties have been registered Consumer reaction due to the increased number of death. Increase in the rental of council facilities due to the easing of lockdown restrictions Interest received from the increase in investments made during the year Dependent on the consumers reaction	
2	Expenditure By Type Debt impairment Depreciation & asset impairment Bulk purchases Other materials Contracted services Other expenditure	-94% -100% 32% 14% -73% -64%	Only debt impairment for indigents is calculated monthly all other debtors is Biannually Delays in the capitalisation of assets affect this variance More electricity was being acquired due to winter season Cost containment procedures placed to curb unnecessary expenditure Delays in the appointment of service providers Cost containment procedures placed to curb unnecessary expenditure	
3	Capital Expenditure Grant funded projects Internally funded projects Repairs and maintenance	-27% -96% 68%	Due to SCM processes being at initial stages Due to SCM processes being at initial stages Due to SCM processes being at initial stages	Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors
4	Financial Position			
5	Cash Flow Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	-82% 34% -400%	Main attributor is property rates due to increased number of new properties & conversion of household to business category Slow capital expenditure Based on amortisation schedules	None None None
6	Measurable performance			
7	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.5%	13.3%	13.5%	2.0%	2.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.1%	13.3%	13.9%	18.9%	13.9%
Gearing	Long Term Borrowing/ Funds & Reserves		97691.6%	861.9%	861.9%	108014.0%	861.9%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	102.7%	97.6%	99.2%	119.4%	99.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		7.8%	-2.0%	4.9%	15.8%	4.9%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		45.1%	25.1%	25.2%	200.4%	25.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.2%	22.3%	21.2%	19.3%	21.2%
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		20.6%	14.8%	14.9%	1.3%	2.3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2020/21								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	26,296	8,741	10,428	7,543	7,726	8,816	46,110	314,496	430,156	384,691	3,412	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	45,169	1,435	840	657	657	1,595	2,670	12,030	65,053	17,610	806	
Receivables from Non-exchange Transactions - Property Rates	1400	45,623	8,854	7,847	7,622	7,355	7,028	37,749	87,088	209,166	146,843	3,399	
Receivables from Exchange Transactions - Waste Water Management	1500	17,269	6,857	6,280	5,923	5,894	5,814	36,215	306,712	390,964	360,557	3,526	
Receivables from Exchange Transactions - Waste Management	1600	12,703	5,136	4,477	4,401	4,322	4,271	26,187	116,133	177,628	155,313	1,698	
Receivables from Exchange Transactions - Property Rental Debtors	1700	555	158	134	136	130	126	1,451	2,322	5,012	4,165	43	
Interest on Arrear Debtor Accounts	1810	943	423	388	346	336	249	1,331	13,513	17,528	15,775	324	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(14,867)	4,713	3,451	2,929	3,962	31,104	69,409	82,933	183,633	190,337	1,895	
Total By Income Source	2000	133,690	36,317	33,844	29,557	30,381	59,004	221,122	935,227	1,479,141	1,275,290	15,104	-
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	11,982	1,336	1,934	329	449	213	1,018	7,345	24,606	9,354	37	
Commercial	2300	48,019	2,839	2,397	2,281	2,183	3,605	13,821	51,411	126,555	73,300	1,817	
Households	2400	90,292	31,873	29,427	26,829	26,555	55,061	205,845	867,901	1,333,783	1,182,190	12,797	
Other	2500	(16,603)	268	86	116	1,195	125	437	8,570	(5,803)	10,445	453	
Total By Customer Group	2600	133,690	36,317	33,844	29,557	30,381	59,004	221,122	935,227	1,479,141	1,275,290	15,104	-

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2020/21									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	77,358	-	4,567	-	-	-	-	-	108,088	190,012
Bulk Water	0200	15,159	-	-	-	-	-	-	59,837	85,999	160,996
PAYE deductions	0300	8,445	-	-	-	-	-	-	-	-	8,445
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	17,579	-	-	-	-	-	-	-	-	17,579
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,312	-	11	-	-	-	-	10	1	1,334
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	119,853	-	4,578	-	-	-	-	59,847	194,088	378,365

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - MUZ August										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		448,972	494,958	494,958	2,789	184,880	184,880	-		494,958
Local Government Equitable Share		403,334	466,902	466,902	-	182,091	182,091	-		466,902
Energy Efficiency and Demand Management		4,000	-	-	-	-	-	-		-
Integrated National Electrification Programme		-	-	-	-	-	-	-		-
Finance Management		1,650	1,850	1,850	1,850	1,850	1,850	-		1,850
Municipal Systems Improvement		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant (WSIG)		29,000	-	-	-	-	-	-		-
Municipal Infrastructure Grant (MIG)	3	8,040	22,453	22,453	-	-	-	-		22,453
Massification		-	-	-	-	-	-	-		-
EPWP Incentive		2,948	3,753	3,753	939	939	939	-		3,753
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		439,867	617,749	617,749	-	-	-	-		617,749
Health subsidy		-	-	-	-	-	-	-		-
Level 2 accreditation		-	5,439	5,439	-	-	-	-		5,439
Museums Services		429	105	105	-	-	-	-		105
Community Library Services Grant		2,475	2,595	2,595	-	-	-	-		2,595
Sport and Recreation		-	-	-	-	-	-	-		-
Spatial Development Framework Support		-	-	-	-	-	-	-		-
Housing		411,185	123,885	123,885	-	-	-	-		123,885
Title Deeds		-	-	-	-	-	-	-		-
COGTA Support Scheme		-	-	-	-	-	-	-		-
Provincialisation of Libraries	4	6,757	6,992	6,992	-	-	-	-		6,992
ISU Partnership Grant		-	478,733	478,733	-	-	-	-		478,733
Accredited municipalities		19,021	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		377	-	-	-	-	-	-		-
LGSETA GRANT		377	-	-	-	-	-	-		-
EED Housing Grant		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	889,216	1,112,707	1,112,707	2,789	184,880	184,880	-		1,112,707
Capital Transfers and Grants										
National Government:		138,282	174,688	184,688	-	63,600	63,600	-		184,688
Neighbourhood Development Partnership		7,440	20,000	20,000	-	10,000	10,000	-		20,000
Municipal Infrastructure Grant (MIG)		111,142	106,688	116,688	-	44,000	44,000	-		116,688
Integrated National Electrification Programme		-	-	-	-	-	-	-		-
Emergy efficiency & demand side management		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant (WSIG)		11,000	48,000	48,000	-	9,600	9,600	-		48,000
Neighbourhood Development Partnership		-	-	-	-	-	-	-		-
Water Intervention Project		8,700	-	-	-	-	-	-		-
Provincial Government:		7,333	11,345	11,345	-	-	-	-		11,345
Housing		-	-	-	-	-	-	-		-
Greenest Town		-	-	-	-	-	-	-		-
Sport and Recreation		7,333	11,000	11,000	-	-	-	-		11,000
Museum		-	345	345	-	-	-	-		345
Community Library Service		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		3,000	5,000	5,000	-	-	-	-		5,000
EDTEA Grant(AIRPORT UPGRADE)		2,000	2,000	2,000	-	-	-	-		2,000
EDTEA Grant(TRADE STALLS)		1,000	3,000	3,000	-	-	-	-		3,000
Total Capital Transfers and Grants	5	148,615	191,032	201,032	-	63,600	63,600	-		201,032
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1,037,831	1,303,739	1,313,739	2,789	248,480	248,480	-		1,313,739

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

KZN252 Newscast - Supporting Table SC7(1) Monthly Budget Statement - MoZ August										
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										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		437,303	494,958	494,958	4,428	188,444	186,767	1,677	0.9%	494,958
Local Government Equitable Share		403,334	466,902	466,902		182,091	182,091	-		466,902
Water Services Infrastructure Grant (WSIG)		21,948	-	-	-	-	-	-		-
Municipal Infrastructure Grant (MIG)		7,420	22,453	22,453	3,881	5,619	3,742	1,877	50.2%	22,453
Energy Efficiency and Demand Management		299	-	-	-	-	-	-		-
Integrated National Electrification Programme		-	-	-	-	-	-	-		-
Finance Management Grant		1,453	1,850	1,850	218	301	308	(7)	-2.4%	1,850
Massification		-	-	-	-	-	-	-		-
EPWP Incentive		2,848	3,753	3,753	329	432	626	(193)	-30.9%	3,753
Municipal Systems Improvement		-	-	-	-	-	-	-		-
Provincial Government:		281,209	617,749	617,749	1,380	4,773	102,958	(98,185)	-95.4%	617,749
Health subsidy			-	-	-	-	-	-		-
Housing		265,998	123,885	123,885	-	2,239	20,648	(18,408)	-89.2%	123,885
ISU Partnership Grant			478,733	478,733	-	-	79,789	(79,789)	-100.0%	478,733
Title Deeds			-	-	-	-	-	-		-
Provincialisation of Libraries		6,698	6,992	6,992	585	1,173	1,165	8	0.7%	6,992
Level 2 Accreditation			5,439	5,439	576	924	907	18	1.9%	5,439
Museum Services		86	105	105	-	-	17	(17)	-100.0%	105
Community Library Services Grant		2,466	2,595	2,595	219	437	433	4	1.0%	2,595
Accredited municipalities		5,961	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		1,381	-	-	-	-	-	-		-
LGSETA GRANT		1,381	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		719,893	1,112,707	1,112,707	5,809	193,217	289,725	(96,508)	-33.3%	1,112,707
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		118,473	174,688	184,688	12,840	24,329	30,781	(6,452)	-21.0%	184,688
Neighbourhood Development Partnership		2,610	20,000	20,000	2,999	2,999	3,333	(335)	-10.0%	20,000
Municipal Infrastructure Grant(MIG)		97,473	106,688	116,688	9,842	21,331	19,448	1,883	9.7%	116,688
Water Services Infrastructure Grant (WSIG)		12,835	48,000	48,000	-	-	8,000	(8,000)	-100.0%	48,000
Emergency efficiency & demand side management		-	-	-	-	-	-	-		-
Water Intervention Project		5,554	-	-	-	-	-	-		-
Provincial Government:		3,116	11,345	11,345	-	-	1,891	(1,891)	-100.0%	11,345
Level 2 accreditation		-	-	-	-	-	-	-		-
Museums Services		-	345	345	-	-	57	-		345
Provincialisation of Libraries		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Greenest Town		-	-	-	-	-	-	-		-
Sport and Recreation		3,116	11,000	11,000	-	-	1,833	(1,833)	-100.0%	11,000
Community Library Service		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	5,000	5,000	43	43	833	(790)	-94.8%	5,000
EDTEA Grant(AIRPORT UPGRADE)			2,000	2,000	43	43	333	(290)	-87.0%	2,000
EDTEA Grant(TRADE STALLS)			3,000	3,000	-	-	500	(500)	-100.0%	3,000
Total capital expenditure of Transfers and Grants		121,589	191,032	201,032	12,884	24,373	33,505	(9,133)	-27.3%	201,032
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		841,482	1,303,739	1,313,739	18,693	217,589	323,231	(105,641)	-32.7%	1,313,739

Summary of Employee and Councillor remuneration		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	A	B	C						D
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			13,538	16,029	12,679	1,105	2,217	2,113	104	5%	12,679
Pension and UIF Contributions			1,766	2,018	2,018	157	308	336	(29)	-9%	2,018
Medical Aid Contributions			37	113	113	-	-	19	(19)	-100%	113
Motor Vehicle Allowance			5,178	6,552	6,552	420	840	1,092	(252)	-23%	6,552
Cellphone Allowance			2,693	3,150	3,150	228	456	525	(69)	-13%	3,150
Housing Allowances			530	1,199	1,199	19	38	200	(162)	-81%	1,199
Other benefits and allowances			-	-	-	-	-	-	-		-
Sub Total - Councillors			23,742	29,060	25,710	1,929	3,859	4,285	(426)	-10%	25,710
% increase		4		22.4%	8.3%						8.3%
Senior Managers of the Municipality		3									
Basic Salaries and Wages			4,716	8,748	8,748	563	1,131	1,458	(327)	-22%	8,748
Pension and UIF Contributions			577	911	911	36	72	152	(80)	-53%	911
Medical Aid Contributions			114	114	114	9	19	19	(0)	-1%	114
Overtime			-	-	-	-	-	-	-		-
Performance Bonus			-	471	471	-	-	79	(79)	-100%	471
Motor Vehicle Allowance			692	1,121	1,121	107	207	187	20	11%	1,121
Cellphone Allowance			-	-	-	-	-	-	-		-
Housing Allowances			-	-	-	-	-	-	-		-
Other benefits and allowances			394	-	-	0	85	-	85	#DIV/0!	-
Payments in lieu of leave			-	-	-	-	-	-	-		-
Long service awards			-	-	-	-	-	-	-		-
Post-retirement benefit obligations			-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality			6,494	11,365	11,365	716	1,514	1,894	(380)	-20%	11,365
% increase		4		75.0%	75.0%						75.0%
Other Municipal Staff											
Basic Salaries and Wages			360,699	374,905	341,085	29,865	58,757	56,847	1,910	3%	341,085
Pension and UIF Contributions			63,899	67,129	67,129	5,314	11,516	11,188	328	3%	67,129
Medical Aid Contributions			26,699	23,990	23,990	2,029	4,054	3,998	56	1%	23,990
Overtime			32,847	33,239	33,239	3,543	3,470	5,540	(2,070)	-37%	33,239
Performance Bonus			-	28,730	28,730	-	-	4,788	(4,788)	-100%	28,730
Motor Vehicle Allowance			21,724	23,227	23,227	1,849	3,503	3,871	(368)	-10%	23,227
Cellphone Allowance			-	-	-	-	-	-	-		-
Housing Allowances			7,076	7,407	7,407	583	1,167	1,234	(68)	-5%	7,407
Other benefits and allowances			53,982	26,623	26,623	4,488	8,140	4,437	3,703	83%	26,623
Payments in lieu of leave			-	-	-	-	-	-	-		-
Long service awards			4,700	5,039	5,039	284	618	840	(222)	-26%	5,039
Post-retirement benefit obligations			-	-	-	-					

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		601,863	630,713	593,543	50,601	96,599	98,924	(2,325)	-2%	593,543
% increase	4		4.8%	-1.4%						-1.4%
TOTAL MANAGERS AND STAFF		578,121	601,653	567,833	48,672	92,740	94,639	(1,899)	-2%	567,833

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

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	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source	1															
Property rates		26,781	26,389											272,560	300,807	308,487
Service charges - electricity revenue		45,718	91,971											727,051	822,647	904,912
Service charges - water revenue		12,401	13,635											121,559	130,432	129,810
Service charges - sanitation revenue		7,614	8,731											69,833	81,016	84,661
Service charges - refuse		5,894	7,484											70,557	66,842	69,850
Rental of facilities and equipment		679	680											9,452	9,868	10,312
Interest earned - external investments		235	663											3,131	2,510	2,623
Interest earned - outstanding debtors														-	-	-
Dividends received														-	-	-
Fines, penalties and forfeits		47	376											836	873	1,266
Licences and permits		2	4											48	46	48
Agency services														-	-	-
Transfers and Subsidies - Operational		182,091	2,789											1,112,707	869,077	945,028
Other revenue		820	839											304,836	265,231	263,943
Cash Receipts by Source		282,281	153,550	-	-	-	-	-	-	-	-	-	-	2,692,570	2,549,347	2,720,939
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		63,600	-											191,032	157,183	104,950
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)														-	-	-
Proceeds on Disposal of Fixed and Intangible Assets														-	-	-
Short term loans														-	-	-
Borrowing long term/refinancing														-	-	-
Increase (decrease) in consumer deposits														-	-	-
Decrease (increase) in non-current receivables														-	-	-
Decrease (increase) in non-current investments														-	-	-
Total Cash Receipts by Source		345,881	153,550	-	-	-	-	-	-	-	-	-	-	2,883,602	2,706,530	2,825,889
Cash Payments by Type																
Employee related costs		44,068	48,672											601,653	628,125	656,536
Remuneration of councillors		1,929	1,929											29,060	30,339	31,704
Interest paid		3,043	3,038											35,846	37,423	39,107
Bulk purchases - Electricity			83,497											605,107	631,732	660,160
Bulk purchases - Water & Sewer														-	-	-
Other materials		1,271	13,182											153,188	159,886	167,079
Contracted services		15,043	21,153											783,629	513,023	538,055
Grants and subsidies paid - other municipalities														-	-	-
Grants and subsidies paid - other														-	-	-
General expenses		89,215	1,288											-	-	-
Cash Payments by Type		134,569	172,760	-	-	-	-	-	-	-	-	-	-	2,326,675	2,123,414	2,221,078
Other Cash Flows/Payments by Type																
Capital assets		11,489	13,007											221,233	170,083	117,850
Repayment of borrowing			26,743											32,106	34,082	35,156
Other Cash Flows/Payments		53,140												330,136	322,277	426,642
Total Cash Payments by Type		199,198	212,509	-	-	-	-	-	-	-	-	-	-	2,910,150	2,649,856	2,800,727
NET INCREASE/DECREASE IN CASH HELD		146,684	(58,960)	-	-	-	-	-	-	-	-	-	-	(26,547)	56,674	25,162
Cash/cash equivalents at the month/year beginning:		62,596	209,280	150,320	150,320	150,320	150,320	150,320	150,320	150,320	150,320	150,320	150,320	62,596	36,049	92,723
Cash/cash equivalents at the month/year end:		209,280	150,320	150,320	150,320	150,320	150,320	150,320	150,320	150,320	150,320	150,320	150,320	36,049	92,723	117,885

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates		352,585	363,413	363,413	30,332	69,715	60,569	9,146	15%	363,413
Service charges - electricity revenue		705,057	751,862	751,862	72,711	139,943	125,310	14,633	12%	751,862
Service charges - water revenue		188,622	199,933	199,933	15,672	33,909	33,322	586	2%	199,933
Service charges - sanitation revenue		118,993	123,818	123,818	10,035	21,232	20,636	596	3%	123,818
Service charges - refuse revenue		98,211	101,229	101,229	8,602	17,270	16,872	398	2%	101,229
Rental of facilities and equipment		8,372	9,452	9,452	680	1,358	1,575	(217)	-14%	9,452
Interest earned - external investments		4,445	3,131	3,131	653	1,542	522	1,020	195%	3,131
Interest earned - outstanding debtors		3,792	4,001	4,001	488	942	667	275	41%	4,001
Dividends received		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		5,353	4,180	4,180	376	423	697	(274)	-39%	4,180
Licences and permits		46	48	48	4	6	8	(2)	-25%	48
Agency services		—	—	—	—	—	—	—	—	0.00%
Transfers and subsidies		490,501	1,112,707	1,102,707	6,422	193,243	193,243	—	—	1,112,707
Other revenue		15,939	19,487	19,487	839	2,172	3,248	(1,076)	-33%	19,487
Gains		11,698	—	—	1	2	—	2	#DIV/0!	—
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,683,263	146,815	481,757	456,669	25,087	5%	2,693,263
Expenditure By Type										
Employee related costs		585,366	601,653	567,833	48,672	92,740	94,639	(1,899)	-2%	567,833
Remuneration of councillors		23,742	29,060	25,710	1,929	3,859	4,285	(426)	-10%	25,710
Debt impairment		130,120	286,041	286,041	2,405	2,807	47,674	(44,867)	-94%	286,041
Depreciation & asset impairment		348,804	363,160	363,160	—	—	60,527	(60,527)	-100%	363,160
Finance charges		64,353	35,846	35,846	—	6,081	5,974	106	2%	35,846
Bulk purchases		649,750	605,107	605,107	67,209	132,659	100,851	31,808	32%	605,107
Other materials		136,795	153,188	153,188	13,182	29,148	25,531	3,616	14%	153,188
Contracted services		253,442	818,629	809,233	21,153	36,196	134,872	(98,676)	-73%	809,233
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Other expenditure		71,100	118,192	114,672	1,288	6,970	19,112	(12,142)	-64%	114,672
Losses		646	—	—	—	—	—	—	—	—
Total Expenditure		2,264,119	3,010,876	2,960,790	155,839	310,460	493,465	(183,005)	-37%	2,960,790
Surplus/(Deficit)		(260,506)	(317,613)	(277,528)	(9,024)	171,297	(36,796)	208,093	-566%	(267,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	201,032	12,884	24,373	33,505	(9,133)	-27%	191,032
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		(137,618)	(126,581)	(76,496)	3,860	195,669	(3,290)	198,960	-6047%	(76,496)
Taxation		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation		(137,618)	(126,581)	(76,496)	3,860	195,669	(3,290)	198,960	-6047%	(76,496)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M02 August

[illegible]

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	2,565	17,419	17,419	11,445	11,445	17,419	5,974	34.3%	5%
August	5,241	17,419	18,529	13,050	24,496	35,948	11,452	31.9%	12%
September	12,777	17,419	18,529	–		54,476	–		
October	15,392	17,419	18,529	–		73,005	–		
November	16,790	17,419	18,529	–		91,533	–		
December	10,498	17,419	18,529	–		110,062	–		
January	4,340	17,419	18,529	–		128,590	–		
February	6,521	17,419	18,529	–		147,119	–		
March	19,569	17,419	18,529	–		165,648	–		
April	18,810	17,419	18,529	–		184,176	–		
May	16,552	17,419	18,529	–		202,705	–		
June	20,580	17,419	18,529	–		221,233	–		
Total Capital expenditure	149,637	209,033	221,233	24,496					

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		55,598	97,941	97,941	4,022	8,342	16,324	7,981	48.9%	97,941
Roads Infrastructure		23,114	77,941	77,941	4,022	8,342	12,990	4,648	35.8%	77,941
Roads		23,114	77,941	77,941	4,022	8,342	12,990	4,648	35.8%	77,941
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		31,310	20,000	20,000	-	-	3,333	3,333	100.0%	20,000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		12,921	20,000	20,000	-	-	3,333	3,333	100.0%	20,000
Distribution		18,389	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,174	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1,174	-	-	-	-	-	-	-	-
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	76	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	2,075	345	345	-	-	57	57	100.0%	345	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Puris	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	54	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	813	2,900	2,900	115	115	483	369	76.2%	2,900	-
Furniture and Office Equipment	813	2,900	2,900	115	115	483	369	76.2%	2,900	-
Machinery and Equipment	2,711	5,200	7,400	52	52	1,233	1,182	95.8%	7,400	-
Machinery and Equipment	2,711	5,200	7,400	52	52	1,233	1,182	95.8%	7,400	-
Transport Assets	243	-	-	-	-	-	-	-	-	-
Transport Assets	243	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	61,569	106,386	108,586	4,188	8,509	18,098	9,589	53.0%	108,586

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

[illegible]

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Purts	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	2,208	-	-	-	-	-	-	-	-	-
Transport Assets	2,208	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	9,794	10,000	10,000	309	1,230	1,667	437	26.2%	10,000

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

ZN252 Newscast - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - mox August										
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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		57,955	58,677	58,677	1,305	1,945	9,780	7,835	80.1%	58,677
Roads Infrastructure		4,266	4,697	4,697	-	-	783	783	100.0%	4,697
Roads		4,266	4,697	4,697	-	-	783	783	100.0%	4,697
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		19,349	16,786	16,786	215	235	2,798	2,562	91.6%	16,786
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		19,349	16,786	16,786	215	235	2,798	2,562	91.6%	16,786
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		7,615	9,433	9,433	1,090	1,709	1,572	(137)	-8.7%	9,433
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		7,615	9,433	9,433	-	3	1,572	1,569	99.8%	9,433
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	62	62	-	(62)	#DIV/0!	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	505	618	-	(618)	#DIV/0!	-
LV Networks		-	-	-	524	1,026	-	(1,026)	#DIV/0!	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7,898	4,750	4,750	-	-	792	792	100.0%	4,750
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		2,914	3,675	3,675	-	-	612	612	100.0%	3,675
Water Treatment Works		4,292	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		692	1,075	1,075	-	-	179	179	100.0%	1,075
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		18,828	23,011	23,011	-	-	3,835	3,835	100.0%	23,011
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1,704	2,561	2,561	-	-	427	427	100.0%	2,561
Waste Water Treatment Works		5,048	10,000	10,000	-	-	1,667	1,667	100.0%	10,000
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		12,077	10,450	10,450	-	-	1,742	1,742	100.0%	10,450
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		1,804	1,733	1,733	(7)	79	289	210	72.7%	1,733
Community Facilities		1,649	1,465	1,465	(7)	79	244	165	67.7%	1,465
Halls		203	171	171	13	46	28	(17)	-60.0%	171
Centres		-	-	-	-	-	-	-	-	-

Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	103	7	7	-	0	1	1	78.3%	7	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	112	117	117	4	8	19	12	60.0%	117	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	517	457	457	-	-	76	76	100.0%	457	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	88	72	72	(23)	19	12	(7)	-58.1%	72	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	293	361	361	-	6	60	54	89.3%	361	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	333	282	282	-	-	47	47	100.0%	282	
Sport and Recreation Facilities	155	268	268	-	-	45	45	100.0%	268	
Indoor Facilities	128	166	166	-	-	28	28	100.0%	166	
Outdoor Facilities	28	102	102	-	-	17	17	100.0%	102	
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	3,355	4,057	4,057	173	265	676	411	60.8%	4,057	
Operational Buildings	2,366	3,378	3,378	86	123	563	440	78.2%	3,378	
Municipal Offices	2,249	3,281	3,281	86	122	547	424	77.6%	3,281	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	42	39	39	-	-	6	6	100.0%	39	
Yards	-	-	-	-	-	-	-	-	-	
Stores	75	59	59	-	0	10	9	95.3%	59	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	989	679	679	87	142	113	(29)	-25.5%	679	
Staff Housing	563	291	291	79	123	48	(75)	-154.0%	291	
Social Housing	426	388	388	8	19	65	46	70.7%	388	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	3,737	3,784	1,784	583	583	297	(286)	-96.1%	1,784	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	3,737	3,784	1,784	583	583	297	(286)	-96.1%	1,784	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	3,737	3,784	1,784	583	583	297	(286)	-96.1%	1,784	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	2,262	2,300	2,300	-	-	383	383	100.0%	2,300	
Computer Equipment	2,262	2,300	2,300	-	-	383	383	100.0%	2,300	
Furniture and Office Equipment	14	33	33	-	-	6	6	100.0%	33	
Furniture and Office Equipment	14	33	33	-	-	6	6	100.0%	33	
Machinery and Equipment	6,927	6,122	6,122	299	1,092	1,020	(71)	-7.0%	6,122	
Machinery and Equipment	6,927	6,122	6,122	299	1,092	1,020	(71)	-7.0%	6,122	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	76,056	76,707	74,707	2,354	3,963	12,451	8,488	68.2%	74,707

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - MUZ August										
Description	Ref	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		321,839	305,403	305,403	-	-	50,901	50,901	100.0%	305,403
Roads Infrastructure		211,342	158,307	158,307	-	-	26,385	26,385	100.0%	158,307
Roads		211,342	25,853	25,853	-	-	4,326	4,326	100.0%	25,953
Road Structures		-	132,354	132,354	-	-	22,059	22,059	100.0%	132,354
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		15,961	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		15,961	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		41,246	57,403	57,403	-	-	9,567	9,567	100.0%	57,403
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	48,747	48,747	-	-	8,124	8,124	100.0%	48,747
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		41,246	1,311	1,311	-	-	219	219	100.0%	1,311
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	7,345	7,345	-	-	1,224	1,224	100.0%	7,345
Water Supply Infrastructure		23,119	47,698	47,698	-	-	7,950	7,950	100.0%	47,698
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	4,909	4,909	-	-	818	818	100.0%	4,909
Water Treatment Works		23,119	-	-	-	-	-	-	-	-
Bulk Mains		-	42,789	42,789	-	-	7,131	7,131	100.0%	42,789
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		30,171	39,766	39,766	-	-	6,628	6,628	100.0%	39,766
Pump Station		-	3,038	3,038	-	-	506	506	100.0%	3,038
Reticulation		30,171	15,333	15,333	-	-	2,555	2,555	100.0%	15,333
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	21,395	21,395	-	-	3,566	3,566	100.0%	21,395
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2,229	2,229	-	-	371	371	100.0%	2,229
Landfill Sites		-	2,229	2,229	-	-	371	371	100.0%	2,229
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		4,960	15,998	15,998	-	-	2,666	2,666	100.0%	15,998
Community Facilities		4,960	10,937	10,937	-	-	1,823	1,823	100.0%	10,937
Halls		76	2,273	2,273	-	-	379	379	100.0%	2,273
Centres		-	-	-	-	-	-	-	-	-

Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	122	725	725	-	-	121	121	100.0%	725
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	118	977	977	-	-	163	163	100.0%	977
Cemeteries/Crematoria	2,914	1,920	1,920	-	-	320	320	100.0%	1,920
Police	-	-	-	-	-	-	-	-	-
Puris	1,245	1,623	1,623	-	-	270	270	100.0%	1,623
Public Open Space	485	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	120	120	-	-	20	20	100.0%	120
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	375	375	-	-	63	63	100.0%	375
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	2,922	2,922	-	-	487	487	100.0%	2,922
Taxi Ranks/Bus Terminals	-	2	2	-	-	0	0	100.0%	2
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	5,061	5,061	-	-	844	844	100.0%	5,061
Indoor Facilities	-	2,728	2,728	-	-	455	455	100.0%	2,728
Outdoor Facilities	-	2,333	2,333	-	-	389	389	100.0%	2,333
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	9,095	16,724	16,724	-	-	2,787	2,787	100.0%	16,724
Operational Buildings	9,095	16,724	16,724	-	-	2,787	2,787	100.0%	16,724
Municipal Offices	9,095	16,724	16,724	-	-	2,787	2,787	100.0%	16,724
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	1,576	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	1,576	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1,576	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	856	2,366	2,366	-	-	394	394	100.0%	2,366
Computer Equipment	856	2,366	2,366	-	-	394	394	100.0%	2,366
Furniture and Office Equipment	1,785	2,422	2,422	-	-	404	404	100.0%	2,422
Furniture and Office Equipment	1,785	2,422	2,422	-	-	404	404	100.0%	2,422
Machinery and Equipment	2,418	15,095	15,095	-	-	2,516	2,516	100.0%	15,095
Machinery and Equipment	2,418	15,095	15,095	-	-	2,516	2,516	100.0%	15,095
Transport Assets	4,139	5,111	5,111	-	-	852	852	100.0%	5,111
Transport Assets	4,139	5,111	5,111	-	-	852	852	100.0%	5,111
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	42	42	-	-	7	7	100.0%	42
Zoo's, Marine and Non-biological Animals	-	42	42	-	-	7	7	100.0%	42
Total Depreciation	1	346,669	363,160	363,160	-	-	60,527	100.0%	363,160

BUDGET YEAR 2020/21	
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KZN2022 Newcastle - Supporting Table to the Main Budget Statement - Capital Expenditure			Budget Year 2020/21								
Description	Ref	2019/20	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
		Audited Outcome									
R thousands	1										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure		70,831	76,648	86,648	8,510	14,713	14,441	(272)	-1.9%	86,648	
Roads Infrastructure		2,610	20,000	30,000	2,999	2,999	5,000	2,001	40.0%	30,000	
Roads		2,610	20,000	30,000	2,999	2,999	5,000	2,001	40.0%	30,000	
Road Structures		-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	
Power Plants		-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		37,367	29,648	29,648	1,708	3,759	4,941	1,182	23.9%	29,648	
Dams and Weirs		-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	
Bulk Mains		27,947	13,000	13,000	-	1,632	2,167	535	24.7%	13,000	
Distribution		9,419	16,648	16,648	1,708	2,127	2,775	647	23.3%	16,648	
Distribution Points		-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		30,854	27,000	27,000	3,803	7,956	4,500	(3,456)	-76.8%	27,000	
Pump Station		-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		30,854	27,000	27,000	3,803	7,956	4,500	(3,456)	-76.8%	27,000	
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		3,116	16,000	16,000	43	43	2,667	2,623	98.4%	16,000	
Community Facilities		-	5,000	5,000	43	43	833	790	94.8%	5,000	
Halls		-	-	-	-	-	-	-	-	-	
Centres		-	-	-	-	-	-	-	-	-	
Crèches		-	-	-	-	-	-	-	-	-	
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	

Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	3,000	3,000	43	43	500	457	91.3%	3,000	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	2,000	2,000	-	-	333	333	100.0%	2,000	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	3,116	11,000	11,000	-	-	1,833	1,833	100.0%	11,000	-
Indoor Facilities	3,116	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	11,000	11,000	-	-	1,833	1,833	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	4,327	-	-	-	-	-	-	-	-	-
Operational Buildings	4,327	-	-	-	-	-	-	-	-	-
Municipal Offices	4,327	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
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	78,274	92,648	102,648	8,554	14,757	17,108	2,351	13.7%	102,648

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 Aug 2022

NEWCASTLE MUNICIPALITY									
Description	2021/22	Current Year 2022/23							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source									
Service charges - water revenue	130,945	146,737	–	15,284	29,296	24,456	4,840	19.8%	146,737
Interest earned - outstanding debtors	3,886	–	–	988	1,983	–	1,983		5,929
Total Revenue (excluding capital transfers and contributions)	134,831	146,737	–	16,272	31,279	24,456	6,823	27.9%	152,666
Expenditure By Type									
Employee related costs	15,759	14,611		1,048	2,362	2,435	(73)	-3.0%	14,611
Debt impairment	–					–	–		–
Depreciation and Amortisation	–	860		72	143	143	0	0.0%	860
Finance charges						–	–		–
Inventory Consumed	28,353	31,996		2,294	5,715	5,333	383	7.2%	31,996
Contracted services	2,412	6,495		184	404	1,082	(678)	-62.7%	6,495
Transfers and grants						–	–		–
Other expenditure	41,763	42,784		4,621	10,063	7,131	2,933	41.1%	42,784
Loss on disposal of PPE	–	–	–	–	–	–	–		–
Total Expenditure	88,287	96,746	–	8,219	18,689	16,124	2,564	15.9%	96,746
Recharge									
Head Office Recharge	33,344	42,670	–	2,731	5,539	3,556	1,983	55.8%	42,670
Surplus/(Deficit)	13,200	7,321	–	5,322	7,051	4,776			13,250
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
Transfers and subsidies - capital (in-kind - all)									
Surplus/(Deficit) for the year	13,200	7,321	–	5,322	7,051	4,776			13,250



NEWCASTLE MUNICIPALITY
(Registration number KZN252)

**ANNUAL FINANCIAL STATEMENTS
FOR THE 2 MONTHS ENDED 31 AUGUST 2022**

Newcastle Municipality

Annual Financial Statements for the 2 Months ended 31 August 2022

Statement of Financial Position as at 31 August 2022

Figures in Rand	Note(s)	2022	30 June 2022 Restated*
Assets			
Current Assets			
Inventories		20 849 320	24 543 871
Receivables from exchange transactions		74 667 006	80 555 339
Receivables from non-exchange transactions		17 362 933	16 630 103
Consumer debtors from exchange transactions		741 110 547	677 873 494
Consumer debtors from non-exchange transactions		132 314 922	127 870 898
Cash and cash equivalents		150 319 793	76 167 306
		1 136 624 521	1 003 641 011
Non-Current Assets			
Investment property		372 224 056	372 224 056
Property, plant and equipment		6 221 278 208	6 196 782 552
Intangible assets		382 212	382 212
Heritage assets		11 822 732	11 822 732
Investments in associates		141 741 017	141 741 017
		6 747 448 225	6 722 952 569
Total Assets		7 884 072 746	7 726 593 580
Liabilities			
Current Liabilities			
Financial liabilities		32 105 578	46 652 953
Finance lease obligation		606 923	606 923
Payables from exchange transactions		632 590 271	677 920 960
VAT payable		5 773 772	2 830 362
Consumer deposits		33 960 301	33 418 184
Unspent conditional grants and receipts		236 194 893	204 707 457
Defined benefit plan		11 105 000	11 105 000
		952 336 738	977 241 839
Non-Current Liabilities			
Financial liabilities		302 172 566	314 367 835
Finance lease obligation		1 122 219	1 122 219
Defined benefit plan		163 038 111	164 128 001
Provision for the rehabilitation of landfill site		65 452 299	65 452 299
		531 785 195	545 070 354
Total Liabilities		1 484 121 933	1 522 312 193
Net Assets		6 399 950 813	6 204 281 387
Reserves			
Housing Development fund		30 566 217	30 563 967
Self-insurance reserve		280 792	322 945
Accumulated surplus		6 369 103 806	6 173 394 475
Total Net Assets		6 399 950 815	6 204 281 387

Newcastle Municipality

Annual Financial Statements for the 2 Months ended 31 August 2022

Statement of Financial Performance

Figures in Rand	Note(s)	2022	30 June 2022 Restated*
Revenue			
Revenue from exchange transactions			
Service charges		212 400 884	1 126 378 933
Rental of facilities and equipment		1 358 245	8 372 974
Other Revenue		-	-
Other income		1 613 752	12 068 195
Interest received		2 483 512	8 308 003
Total revenue from exchange transactions		217 856 393	1 155 128 105
Revenue from non-exchange transactions			
Taxation revenue			
Property rates		69 715 125	352 585 310
Licences and Permits		5 981	45 824
Transfer revenue			
Government grants & subsidies		217 615 849	613 388 689
Fines, Penalties and Forfeits		935 764	5 352 730
Total revenue from non-exchange transactions		288 272 719	971 372 553
Total revenue		506 129 112	2 126 500 658
Expenditure			
Employee related costs		92 739 846	585 365 842
Remuneration of councillors		3 858 927	23 742 260
Depreciation and amortisation		-	348 803 954
Finance costs		6 080 579	64 353 187
Debt Impairment		2 806 555	130 120 386
Bulk purchases		132 659 314	649 750 143
Contracted services		36 162 996	253 441 725
General Expenses		36 151 467	129 939 306
Total expenditure		310 459 684	2 185 516 803
Operating surplus (deficit)		195 669 428	(59 016 145)
Share of deficit in investment in associates		-	(45 140 653)
Actuarial gains/losses		-	3 450 182
Fair value adjustments to investment property		-	49 372 929
Impairment loss		-	(88 752 262)
Inventories losses/write-downs		-	(645 854)
Profit/(Loss) on Sale of Assets		-	3 113 474
		-	(78 602 184)
Surplus (deficit) for the 2 Months		195 669 428	(137 618 329)

Newcastle Municipality

Annual Financial Statements for the 2 Months ended 31 August 2022

Statement of Changes in Net Assets

Figures in Rand	Housing Development Fund	Self Insurance Reserve	Total reserves	Accumulated surplus	Total net assets
Balance at 01 July 2021	29 806 660	435 241	30 241 901	6 311 657 815	6 341 899 716
Changes in net assets					
Deficit for the year	-	-	-	(137 618 329)	(137 618 329)
Transfer to housing development fund	757 307	-	757 307	(757 307)	-
Transfer to self insurance reserve	-	(112 296)	(112 296)	112 296	-
Total changes	757 307	(112 296)	645 011	(138 263 340)	(137 618 329)
Restated* Balance at 01 July 2022	30 563 967	322 945	30 886 912	6 173 394 475	6 204 281 387
Deficit for the year	-	-	-	195 669 428	195 669 428
Transfer to Housing Development fund	2 250	-	2 250	(2 250)	-
Transfer from Self Insurance reserves	-	(42 153)	(42 153)	42 153	-
Total changes	2 250	(42 153)	(39 903)	195 709 331	195 669 428
Balance at 31 August 2022	30 566 217	280 792	30 847 009	6 369 103 806	6 399 950 815

Newcastle Municipality

Annual Financial Statements for the 2 Months ended 31 August 2022

Cash Flow Statement

Figures in Rand	Note(s)	2022	30 June 2022 Restated*
Cash flows from operating activities			
Receipts			
Sale of goods and services		221 239 739	1 231 729 779
Grants		248 480 000	776 863 842
Interest income		2 483 512	8 308 003
		<u>472 203 251</u>	<u>2 016 901 624</u>
Payments			
Employee costs and Councillors remuneration		(97 688 663)	(620 255 921)
Suppliers		(243 043 219)	(1 117 408 861)
Finance costs		(6 080 580)	(42 292 747)
		<u>(346 812 462)</u>	<u>(1 779 957 529)</u>
Net cash flows from operating activities		<u>125 390 789</u>	<u>236 944 095</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		(24 495 656)	(149 529 822)
Proceeds from sale of property, plant and equipment		-	1 086 522
Proceeds from sale of Investment property		-	8 785 652
Purchase of other intangible assets		-	(42 244)
Purchases of Heritage Assets		-	(64 800)
Net cash flows from investing activities		<u>(24 495 656)</u>	<u>(139 764 692)</u>
Cash flows from financing activities			
Net movements in long term loans		(26 742 644)	(31 977 999)
Movement on finance lease		-	1 465 602
Net cash flows from financing activities		<u>(26 742 644)</u>	<u>(30 512 397)</u>
Net increase/(decrease) in cash and cash equivalents		<u>74 152 489</u>	<u>66 667 006</u>
Cash and cash equivalents at the beginning of the year		<u>76 167 306</u>	<u>9 500 299</u>
Cash and cash equivalents at the end of the year		<u>150 319 795</u>	<u>76 167 305</u>

NEWCASTLE MUNICIPALITY GRANT REGISTER FOR AUGUST 2022										
Number	Description	Opening balance	Receipts	Expenditure for AUG	Adjustments	Total Expenditure before VAT	VAT FOR THE MONTH	Total VAT Amount	Total Expenditure after VAT	Closing balance
1	Environmental Management Framework	(502,871.43)						-	-	(502,871.43)
2	Cleanest Town	(833,575.21)				-		-	-	(833,575.21)
3	Electrification Grant	-				-		-	-	-
4	Title Deeds Restoration Grant	(2,270,487.58)		55,815.71		75,877.13			75,877.13	(2,194,610.45)
5	Expanded P/Works Incentive		(939,000.00)	329,471.50		432,291.67			432,291.67	(506,708.33)
6	Financial Management Grant (FMG)	-	(1,850,000.00)	218,344.37		300,904.79			300,904.79	(1,549,095.21)
7	Grant Skill Development	(930,687.71)				-			-	(930,687.71)
8	Community Library Services Grant	(18,925.11)		219,077.34		436,653.78			436,653.78	417 728.67
9	Ingogo Fresh Produce	(11,353.39)				-			-	(11,353.39)
10	Sports Maintenance Facilities Grant	(10,220.00)				-			-	(10,220.00)
11	MIG	0.00	(44,000,000.00)	13,722,383.97		26,949,951.92	2,048,054.45	4,032,189.64	30,982,141.56	(13,017,858.44)
12	Oxizweni Arts Centre	(86,920.00)				-			-	(86,920.00)
13	Corridor Development	(131,074.64)				-			-	(131,074.64)
14	Provincialisation	(46,194.19)		584,964.68		1,173,291.54			1,173,291.54	1,127,097.35
15	Fort Amiel Museum	(539,434.05)				-			-	(539,434.05)
16	Capacity Building Housing	(15,939,707.46)		576,266.41		924,047.43			924,047.43	(15,015,660.03)
17	Newcastle Airport	(1,815,281.36)				-			-	(1,815,281.36)
18	Hawker Stalls	(1,000,000.00)		43,478.26		43,478.26	6,521.74	6,521.74	50,000.00	(950,000.00)
19	Newcastle Airport	(2,000,000.00)				-			-	(2,000,000.00)
20	Neighbouring Development									
20	Partnership Grant	(2,738,677.78)	(10,000,000.00)	2,998,580.00		2,998,580.00	449,787.00	449,787.00	3,448,367.00	(9,290,310.78)
21	Water Services Infrastructure Grant									
21	Grant	(2,746,627.76)	(9,600,000.00)			-			-	(12,346,627.76)
22	All Housing Grants	(152,572,537.34)				2,239,213.00			2,239,213.00	(150,333,324.34)
23	Sport and Recreation	(9,396,908.29)				-			-	(9,396,908.29)
24	Title Deeds Restoration Grant - Post	(5,196,326.30)				-			-	(5,196,326.30)
25	Energy Efficiency and Demand Side Management Grant	(3,656,339.34)				-			-	(3,656,339.34)
26	Water Intervention Grant	(2,313,320.21)				-			-	(2,313,320.21)
TOTAL		(204,707,469.15)	(66,389,000.00)	18,748,382.24	-	35,574,289.52	2,504,361.19	4,488,498.38	40,062,787.90	(231,033,681.25)

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD
ACCOUNTANT

B.N KHUMALO
MANAGER

M.S NDLOVU
& FINANCIAL

S.M NKOSI
DIRECTOR: BUDGET &

DATE:

DATE:

DATE:

DATE:

INVESTMENT REGISTER FOR THE YEAR 2022/2023

NEWCASTLE LOCAL MUNICIPALITY

INVESTMENTS REGISTER FOR Aug 2022

Name Of Investment	Account Number	Opening Balance	Investment Made	Investment Matured	Withdrawals Made	Accrued Interest	Interest Capitalized	Bank Charges Vat & Other	Balance
Self Insurance Reserve Fund	Standard Bank 068450354/015	R 1,168,669.39	R 0.00		R 0.00	R 0.00	R 10,113.96		R 1,178,783.35
Housing Development Fund	Standard Bank 068450354/016	R 30,725,304.02	R 0.00		R 0.00	R 0.00	R 265,904.57		R 30,991,208.59
Provincialisation	Standard Bank 068450354/035	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00		R 0.00
MIG	Standard Bank 068450354/036	R 4,007,289.86	R 0.00		R 0.00	R 0.00	R 26,480.68		R 4,033,770.54
NDPG	Standard Bank 068450354/037	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00		R 0.00
Electrification Grant	Standard Bank 068450354/038	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00		R 0.00
FGM	Standard Bank 068450354/039	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00		R 0.00
Titel deed low cost housing	Standard Bank 068450354/040	R 8,913,659.72	R 0.00		R 0.00	R 0.00	R 77,141.07		R 8,990,800.79
Capacity Building	Absa: 9288456248	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00	R 0.00	R 0.00
Council Funds	Absa Bank : 9956019602	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00	R 0.00	R 0.00
VAT Refund	Absa Bank : 9300506428	R 560,758.77	R 0.00		R 0.00	R 0.00	R 3,848.91		R 564,607.68
Council Funds	Nedbank 037648555441 46	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00		R 0.00
Council Funds	Nedbank 037648555441 47	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00		R 0.00
Council Funds	Nedbank 037648555441 48	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00		R 0.00
Council Funds	Nedbank 037648555441 49	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00		R 0.00
Council Funds	Nedbank 037648555441 52	R 456,212.56	R 100,000,000.00		R 15,000,000.00	R 0.00	R 716,469.72		R 86,172,682.28
Council Funds	Nedbank 037648555441 53	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00		R 0.00
Post Office Guarantee	Nedbank 037648555441 56	R 0.00	R 0.00	R 0.00		R 0.00	R 0.00		R 0.00
Council Funds	Nedbank 037648555441 57	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00		R 0.00
Post Office Guarantee	Nedbank 037648555441 58	R 399,821.39	R 0.00		R 0.00	R 8,116.91	R 0.00		R 399,821.39
Total		R 46,231,715.71	R 100,000,000.00	R 0.00	R 15,000,000.00	R 8,116.91	R 1,099,958.91	R 0.00	R 132,331,674.62
Balance as per Bank Statements at 31 Aug 2022									R 132,331,674.62

(not added to capital)

SUMMARY OF LOAN REGISTER FOR AUGUST

Account number	Interest Rate	LOAN AMOUNT	Opening balance as at 01.08.202	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	1,593,511.36	1,522,756.58	0.00	0.00	70,754.78	-
Loan Account: 61000654	9.10%	25,993,166.00	4,675,435.26	0.00	70,667.42	35,333.71	0.00	4,746,102.68
Loan Account: 61000826	11.29%	12,750,000.00	3,106,754.34	0.00	57,948.76	28,974.38	0.00	3,164,703.10
Loan Account: 61000827	11.25%	1,975,000.00	1,292,075.60	0.00	24,017.40	12,008.70	0.00	1,316,093.00
Loan Account: 61000920	10.69%	7,000,000.00	4,517,762.44	238,757.20	73,569.90	36,784.96	227,433.29	4,125,141.85
Loan Account: 61000921	10.83%	1,850,000.00	1,210,377.79	26,828.37	20,637.92	10,318.97	61,690.19	1,142,497.15
Loan Account: 61007325	5.00%	11,980,174.80	5,481,026.13	478,434.08	41,361.48	20,680.74	132,611.38	4,911,342.15
Loan Account: 61007195	10.40%	122,185,000.00	92,356,911.01	3,689,128.23	1,486,366.35	743,183.17	4,529,488.76	85,624,660.37
Loan Account: 3042598105	11.44%	284,839,959.00	246,786,934.17	8,591,470.39	4,300,737.56	2,150,368.78	13,248,597.83	229,247,603.51

Totals

14,547,374.856,075,306.793,037,653.4118,270,576.23334,278,143.81

BALANCE PER GENERAL LEDGER

331,240,490.39

DIFF - STATEMENT VS GEN LED
due to interest accruals for the month of August 2022:-

3,037,653.41

Loan Account: 61000654	35,333.71
Loan Account: 61000826	28,974.38
Loan Account: 61000827	12,008.70
Loan Account: 61000920	36,784.94
Loan Account: 61000921	10,318.95
Loan Account: 61007325	20,680.74
Loan Account: 61007195	743,183.18
Loan Account: 3042598105	2,150,368.78

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD

BN KHUMALO

MS NDLOVU

SM NKOSI

ACCOUNTANT: GEN ACCOUNT &
ADMIN SERVICES

DIRECTOR:
BUDGET &
FINANCIAL
REFORMS

STRATEGIC
EXECUTIVE
DIRECTOR: BUDGET
& TREASURY OFFICE

DATE:

DATE:

DATE:

DATE:

Tax Invoice

Page 1 of 1

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



uthukela
water

Tax Registration	4270212725
Telephone	034 328 5000
Invoice No	INV00002709
Date	2022/08/01

Bill to:

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

<u>Item Description</u>	<u>Quantity</u>	<u>Price (Ex)</u>	<u>Tax</u>
AUGUST 2022 BULK	2 949 010.00	4.47	1 977 311.21

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)	13 182 074.70
Tax	1 977 311.21
Total	15 159 385.91



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

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

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

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



uthukela
water

Telephone	034 328 5000
Fax	034 326 3388
Date	2022/08/31
Amount Due	160 995 529.52

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
2022/07/01		Balance Brought Forward		156 637 109.31		156 637 109.31
2022/07/01	INV00002686	Invoice		16 114 234.76		172 751 344.07
2022/07/15	Newcastle Munic	Newcastle Municipality - WSA			12 728 100.07	160 023 244.00
2022/07/31	July 2022 Interes	Interest		994 571.67		161 017 815.67
2022/08/01	INV00002709	Invoice		15 159 385.91		176 177 201.58
2022/08/15	Newcastle Munic	Newcastle Municipality - WSA			16 169 807.48	160 007 394.10
2022/08/31	Interest	Interest		988 135.42		160 995 529.52

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
139 967 250.33	972 786.14	964 307.13	976 444.46	972 648.46	994 571.67	16 147 521.33	160 995 529.52

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
139 967 250.33	972 786.14	964 307.13	976 444.46	972 648.46	994 571.67	16 147 521.33	160 995 529.52

UTHUKELA WATER REPORT FOR THE FINANCIAL YEAR 2022/2023

REPORT ON OUTSTANDING DEBT FOR UTHUKELA WATER AS AT 31 AUG 2022

Date	Details	AMOUNT EXCL VAT	VAT AMOUNT	INTEREST ON OVERDUE ACCOUNT	BALANCES
1/Jul/2022	Opening Balance	132,826,889.67	19,924,033.45	3,886,186.19	156,637,109.31
	Invoices raised previous months	14,012,378.05	2,101,856.71	994,571.67	17,108,806.43
	Invoice raised during the month	13,182,074.70	1,977,311.21	988,135.42	16,147,521.33
	Total Invoices for the year	27,194,452.75	4,079,167.92	1,982,707.09	33,256,327.76
	Payments made previous months	(11,067,913.10)	(1,660,186.97)		(12,728,100.07)
15/Aug/2022	Payment made during the month	(14,060,702.16)	(2,109,105.23)		(16,169,807.39)
	Total payments for the year	(25,128,615.26)	(3,769,292.20)		(28,897,907.45)
31/Aug/2022	Closing Balance	134,892,727.17	20,233,909.17	5,868,893.28	160,995,529.52

JUNE RECON

(B)

(C)

Preparer:

Ikho

Junior Accountant : Creditors

Date: 05/09/2022

Reviewer:

CN Kubheka

Manager: Expenditure

Date: 06/09/2022

Reviewer:

S T Blyela

Director :Expenditure and Revenue Enhancement

Date: 06/09/2022

Reviewer:

S M Nkosi

STRATEGIC EXECUTIVE DIRECTOR: BTO

Date: 2022/09/06



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

NEWCASTLE LOCAL 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	1.47
BILLING DATE	2022-09-02
TAX INVOICE NO	557499764144
ACCOUNT MONTH	AUGUST 2022
CURRENT DUE DATE	2022-10-03
VAT REG NO	4000791824

TAX INVOICE

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

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	5,843.81
TRANSMISSION NETWORK CAPACITY		R	1,858,750.00
URBAN LOW VOLTAGE SUBSIDY		R	2,647,500.00
ANCILLARY SERVICE (ALL)		R	192,948.27
ENERGY CHARGE (OFF)	15,347,020.00	R	10,765,934.53
ENERGY CHARGE (PEAK)	6,441,921.00	R	27,472,216.30
ENERGY CHARGE (STD)	15,316,495.00	R	19,787,379.89
ELECTRIFICATION AND RURAL SUBS (ALL)		R	4,352,467.64
REACTIVE ENERGY	47,831.00	R	10,135.39
SERVICE CHARGE		R	182,989.28

TOTAL CHARGES FOR BILLING PERIOD R **67,276,165.11**

ACCOUNT SUMMARY FOR AUGUST 2022

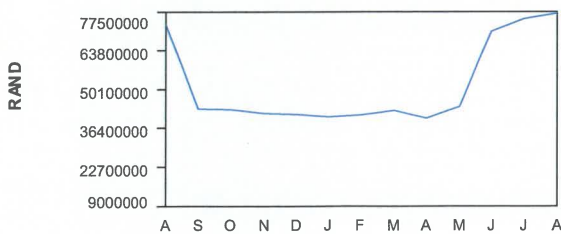
BALANCE BROUGHT FORWARD	(Due Date 2022-09-01)	R	196,218,377.91
PAYMENT(S) RECEIVED	Cash - 2022-08-15	R	-83,497,362.33
TOTAL CHARGES FOR BILLING PERIOD		R	67,276,165.11
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES	R	-66,845.99
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	10,081,397.86

COPY ONLY

ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE R
0.00	37,395,822.91	75,258,346.68	0.00	77,357,562.97	190,011,732.56

Account OVERDUE - Subject to Disconnection



MONTH

ACCOUNT NO / REFERENCE NO

5578885631

NAME

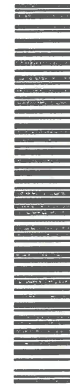
NEWCASTLE LOCAL MUNICIPALITY

FAX NUMBER

0343129697

Post Office **0934 5578885631**

11341 5578885631



>>>>>>> 9207 0557 8885 6313



TOTAL AMOUNT DUE

190,011,732.55

PAYMENT ARRANGEMENT

INSTALMENT

0.00

ARREARS (Due Immediately)

112,654,169.59

DUE DATE (For Current Amount)

2022-10-03

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE
ADDED TO OVERDUE ACCOUNT

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

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	5578885631
BILLING DATE	2022-09-02
TAX INVOICE NO	557499764144
ACCOUNT MONTH	AUGUST 2022
CURRENT DUE DATE	2022-10-03
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

CONSUMPTION DETAILS (2022-08-01 - 2022-08-31)

ENERGY CONSUMPTION OFF PEAK kWh	15,347,020.48
ENERGY CONSUMPTION STD kWh	15,316,495.00
ENERGY CONSUMPTION PEAK kWh	6,441,920.50
ENERGY CONSUMPTION ALL kWh	37,105,435.98
DEMAND CONSUMPTION - OFF PEAK	59,038.90
DEMAND CONSUMPTION - STD	72,092.03
DEMAND CONSUMPTION - PEAK	72,472.12
DEMAND READING - kW/KVA	72,472.12
REACTIVE ENERGY - OFF PEAK	4,107,878.84
REACTIVE ENERGY - STD	4,085,444.84
REACTIVE ENERGY - PEAK	1,553,032.84
EXCESS REACTIVE ENERGY	47,831.38
LOAD FACTOR	70.00

PREMISE ID NUMBER

5578885383

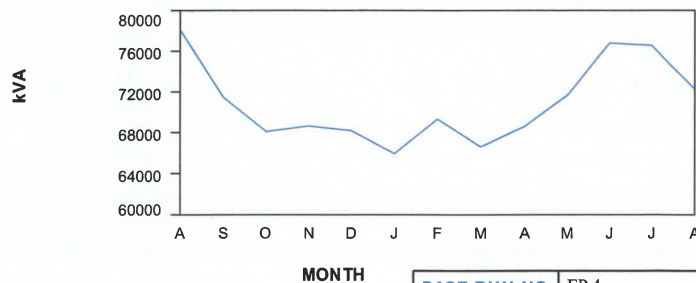
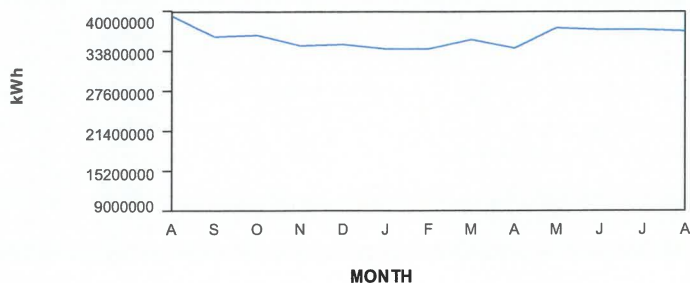
TARIFF NAME: Megaflex

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

Administration Charge @ R188.51 per day for 31 days	R	5,843.81
TX Network Capacity Charge 125,000 kVa @ R14.87 : = R14.87/kVa	R	1,858,750.00
Urban Low Voltage Subsidy 125,000 kVa @ R21.18 : = R21.18/kVa	R	2,647,500.00
Ancillary Service Charge 37,105,436 kWh @ R0.0052 /kWh	R	192,948.27
High Season Off Peak Energy Charge 15,347,020 kWh @ R0.7015 /kWh	R	10,765,934.53
High Season Peak Energy Charge 6,441,921 kWh @ R4.2646 /kWh	R	27,472,216.30
High Season Standard Energy Charge 15,316,495 kWh @ R1.2919 /kWh	R	19,787,379.89
Electrification and Rural Subsidy 37,105,436 kWh @ R0.1173 /kWh	R	4,352,467.64
High Season Reactive energy Charge 47,831 kvarh @ R0.2119 /kvarh	R	10,135.39
SERVICE CHARGE	R	182,989.28

TOTAL CHARGES

R 67,276,165.11



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

ESKOM HOLDING SOC LTD REPORT FOR THE FINANCIAL YEAR 2022/2023

JULY 2022 PAYMENT

ESKOM BALANCE BROUGHT FORWARD-JULY 2022	PAYMENT ON CURRENT ACCOUNT	PAYMENT ON ARREARS ARRANGEMENT	BALANCE
199,377,150.08	(71,117,118.85)	(7,300,000.00)	120,960,031.23

AUG 2022 PAYMENT

ESKOM BALANCE BROUGHT FORWARD-AUG 2022	PAYMENT ON CURRENT ACCOUNT	PAYMENT ON ARREARS ARRANGEMENT	BALANCE
196,218,377.90	(75,197,362.31)	(8,300,000.00)	112,654,169.59

Preparer: Ikho 
Junior Accountant

Date: 05/09/2022

Reviewer: CN Kubheka 
Manager: Expenditure

Date: 05/09/2022

Reviewer: S T Biyela 
Director :Expenditure and Revenue Enhancement

Date: 6/9/2022

Reviewer: S M Nkosi 
STRATEGIC EXECUTIVE DIRECTOR: BTO

Date: 2022/09/06

ESKOM TOTAL BILLING REPORT FOR THE FINANCIAL YEAR 2022/2023									
PERIOD	AMOUNT EXCL VAT	VAT AMOUNT	TOTAL	BILLING	PAYMENT ON CURRENT ACCOUNT	BALANCE	PAYMENT ON ARRANGEMENT	CURRENT ARREARS DEBT	INTEREST REFUND - UNALLOCATED
OPENING BALANCES									
Jul-22	65,449,955.07	9,808,351.61	75,258,346.68	75,197,382.93		196,218,377.81	10,628,022.53	128,252,799.61	19,694,992.67
Aug-22	67,276,168.11	10,081,397.86	77,357,562.57	77,290,714.98	(71,114,359.57)	196,011,732.46	101,934,022.53	120,940,031.15	19,694,992.67
Sep-22					(75,197,352.59)		10,628,022.53	113,694,189.49	19,694,992.67
Oct-22									
Nov-22									
Dec-22									

100-Wheeling Amount

In areas where t In areas where there is no capacity to supply power , Eskom use Newcastle Municipality's distribution network and amount must be subtracted from bulk as wheeling .

Newcastle Local Municipality

37 Murchison Street Newcastle 2940



Bank Reconciliation Statement

Month Recon

Aug 2022

Bank Reconciliation Statement as at 31 August 2022

Closing Bank Balance as per Cash book at 31 August 2022 (2,491,758.43)

Vote no:030996099911	(18,598,332.18)
Vote no:030996099912	3,517,378,671.72
Vote no:030996099913	(3,564,488,466.44)
Vote no:030996099914	1,138,405.07
Vote no:030996099915	(1,459,774.83)
Vote no:030996099921	(3,671,464.12)
Vote no:030996099922	37,389,252.10
Vote no:030996099901	918,725.75
Vote no:030993000101	31,120,200.31
Vote no:030992099301	691,584.49
Vote no:030996199901	(2,910,560.30)

Closing Bank Balance as per Nedbank at 31 August 2022 17,973,333.08

Account No: 1162667338 17,973,333.08

Account No: 1162660066 -

Reconciling Amount 20,465,091.51

Reconciling Items	20,465,091.51
Direct Deposit not Recorded on Cashbook as at 31 July 2022	21,053.93
Bank Charges not Recorded on Cashbook as at 31 Aug 2022	(422,008.11)
EasyPay for Sep 2022 was Recorded in Aug 2022	(843,070.70)
Outstanding Deposit made by Cashiers as at 31 Aug 2022	(219,520.98)
Shortage made by cashiers as at 31 Aug 2022	292.00
Sweep was Recorded twice in Aug 2022	21,928,345.37

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

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

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

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



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

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

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

Computer-generated tax invoice

Some of our fees will change on 1 January 2022.

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



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

Account summary

Account type	Account number
Current account	1162667338
Statement date:	31/08/2022
Statement period:	30/07/2022 – 31/08/2022
Statement frequency:	Month-end
Envelope:	1 of 1
Total pages:	25
Client VAT number:	

Bank charges summary

Other charges
Bank charge(s) (total)
*VAT inclusive @
VAT calculated monthly

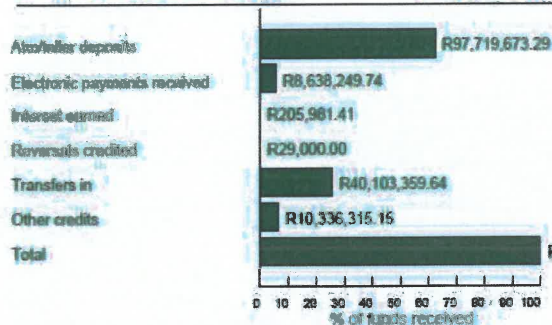
R0.00
R0.00
15.000%
Annual credit interest rate

Cashflow

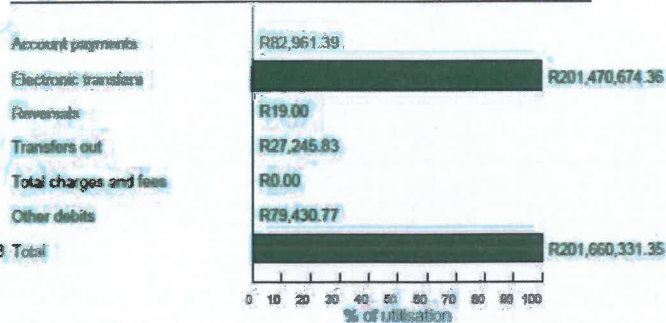
Opening balance
Funds received/Credits
Funds used/Debits
Closing balance
Annual credit interest rate

R62,601,085.20
R157,032,579.23
R201,660,331.35
R17,973,333.08
0.000%

Total funds received/credits R157,032,579.23



Total funds used/debits R201,660,331.35



see money differently

NEDBANK

We subscribe to the Code of Banking Practice of The Banking Association South Africa and, for unresolved disputes, support resolution through the Ombudsman for Banking Services. Authorised financial services and registered credit provider (NCRCP16).
Nedbank Ltd Reg No 1951/00000906.
Page 1 of 25



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

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

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

Computer-generated tax invoice

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

Account summary

Account type	Account number
Current account	1162660066
Statement date:	31/08/2022
Statement period:	30/07/2022 – 31/08/2022
Statement frequency:	Month-end
Envelope:	1 of 1
Total pages:	199
Client VAT number:	

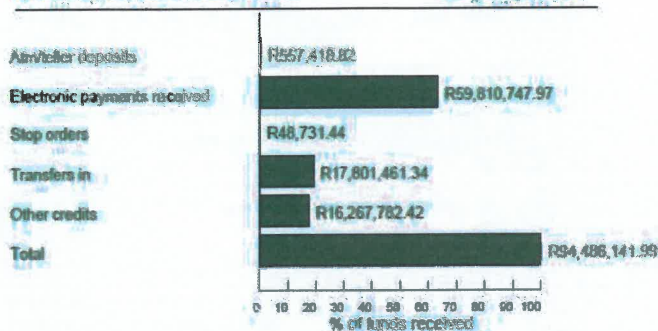
Bank charges summary

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

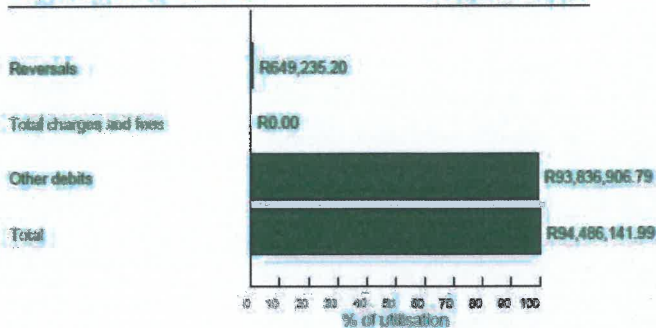
Cashflow

Opening balance	R0.00
Funds received/Credits	R94,486,141.99
Funds used/Debits	R94,486,141.99
Closing balance	R0.00
Annual credit interest rate	0.000%

Total funds received/credits R94,486,141.99



Total funds used/debits R94,486,141.99



see money differently

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MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, **Z W Mcineka**, the Municipal Manager of **Newcastle Municipality**, hereby certify that the monthly budget statement for the month of August 2022/2023 financial year; have been prepared in accordance with the Municipal Finance Management Act, No56 of 2003; and Regulation 27 of the Municipal Budget and Reporting Regulations.

Print Name : **ZAMOKWAKHE WESLEY MCINEKA**

Municipal Manager : **NEWCASTLE MUNICIPALITY**

Signature : 

Date : **06 SEPTEMBER 2022**