

15. **SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH ELEVEN: 31 MAY 2020: (T 6/1/1-2019/2020): BUDGET AND TREASURY OFFICE**



REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL

File Reference:
Report Number:

Author: M S Ndlovu
Designation: Director: Budget and Financial Reporting

FOR CONSIDERATION

1st Level: PORTFOLIO COMMITTEE
2nd Level: EXECUTIVE COMMITTEE
3rd Level: COUNCIL

SUBJECT: MAY 2020 MONTHLY SECTION71 REPORT

PURPOSE

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the monthly financial performance of the municipality as required by Section 71 of the Municipal Finance Management Act 56 of 2003 (MFMA) for the period ended 31 May 2020 which states that; the accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget. This report is submitted to both the National and Provincial Treasuries in C Schedule format and through a series of MFMA returns that were designed for the purpose of uploading into the National Treasury database.

1. ANNEXURES

- 1.1. uThukela Water Financial Performance report
- 1.2. Eskom invoice for bulk
- 1.3. uThukela invoice for bulk
- 1.4. Financial Statements as at 31 May 2020
- 1.5. Investment register
- 1.6. Grant register
- 1.7. Bank recon
- 1.8. Bank statements
- 1.9. Quality Certificate

2. ANALYSIS OF FINANCIAL RESULTS

This month's financial analysis comprise of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows where there are changes between the Financial Statements and S71 report, figure reflected in the S71 tables should be regarded as a true reflection of the state of affairs of the municipality. The differences may be due to timing differences in closing the financial systems. The municipality recently approved an adjusted budget during February 2020.

Table C1: Monthly budget statements summary

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

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

Description	2018/19	Budget Year 2019/20							
	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	287,110	313,499	318,139	27,499	295,420	291,627	3,793	1%	318,139
Service charges	1,003,885	1,192,753	964,564	69,999	888,031	884,184	3,847	0%	964,564
Investment revenue	4,961	4,041	2,356	0	2,511	2,159	352	16%	2,356
Transfers and subsidies	498,547	431,718	588,769	16,455	580,468	580,468	-	-	588,769
Other own revenue	48,384	60,714	58,022	16,903	52,171	53,187	(1,016)	-2%	58,022
Total Revenue (excluding capital transfers and contributions)	1,842,887	2,002,724	1,931,849	130,855	1,818,602	1,811,625	6,976	0%	1,931,849
Employee costs	557,861	591,321	573,066	43,951	501,079	525,310	(24,231)	-5%	573,066
Remuneration of Councillors	24,657	26,845	26,845	2,166	23,775	24,608	(833)	-3%	26,845
Depreciation & asset impairment	361,880	491,982	396,592	56,655	311,010	363,543	(52,532)	-14%	396,592
Finance charges	61,665	45,042	45,042	3,671	48,152	41,288	6,864	17%	45,042
Materials and bulk purchases	530,186	688,384	621,959	33,166	472,603	570,129	(97,526)	-17%	621,959
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	469,721	561,134	691,942	16,526	482,802	634,280	(151,478)	-24%	691,942
Total Expenditure	2,005,971	2,404,708	2,355,445	156,133	1,839,421	2,159,158	(319,737)	-15%	2,355,445
Surplus/(Deficit)	(163,084)	(401,983)	(423,596)	(25,278)	(20,819)	(347,532)	326,713	-94%	(423,596)
Transfers and subsidies - capital (monetary allocation)	127,639	173,189	122,596	5,715	56,772	112,379	(55,608)	-49%	122,596
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(35,445)	(228,795)	(301,000)	(19,563)	35,952	(235,153)	271,106	-115%	(301,000)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(35,445)	(228,795)	(301,000)	(19,563)	35,952	(235,153)	271,106	-115%	(301,000)
Capital expenditure & funds sources									
Capital expenditure	158,893	207,119	165,199	7,252	78,566	151,433	(72,867)	-48%	165,199
Capital transfers recognised	127,639	173,189	122,596	5,715	56,772	112,379	(55,608)	-49%	122,596
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	31,254	33,930	42,604	1,537	21,794	39,054	(17,259)	-44%	42,604
Total sources of capital funds	158,893	207,119	165,199	7,252	78,566	151,433	(72,867)	-48%	165,199
Financial position									
Total current assets	804,211	545,166	414,812	-	917,038	-	-	-	414,812
Total non current assets	7,186,662	7,233,866	7,150,310	-	7,176,388	-	-	-	7,150,310
Total current liabilities	858,485	471,356	428,557	-	863,322	-	-	-	428,557
Total non current liabilities	559,614	493,946	839,498	-	563,196	-	-	-	839,498
Community wealth/Equity	6,572,774	6,813,729	6,297,068	-	6,666,907	-	-	-	6,297,068
Cash flows									
Net cash from (used) operating	120,217	155,153	134,756	(8,929)	156,969	108,618	(48,351)	-45%	134,756
Net cash from (used) investing	463,693	(107,299)	(93,097)	(7,120)	(74,001)	(85,339)	(11,338)	13%	(93,097)
Net cash from (used) financing	(9,064)	(25,242)	(23,598)	2,703	(29,503)	(21,632)	7,872	-36%	(23,598)
Cash/cash equivalents at the month/year end	632,311	32,414	28,060	-	63,463	11,646	(51,817)	-445%	28,060
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	114,239	45,210	33,407	32,306	29,933	29,440	168,948	#####	1,545,363
Creditors Age Analysis									
Total Creditors	63,739	11,327	45,482	16,358	12,050	48,889	166,329	139,611	503,786

2.1 Operating budget performance-revenue

2.1.1 The municipality generated a total revenue of R1.818 billion of the adjusted budget of R1.9 billion, representing 94.13 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R6.9 million. Although the aggregate performance on revenue generated shows a variance of 0.003%, it is however necessary to explain reasons which attributed to the figurative variance.

2.1.2 The municipality generated R3.8 million (1%) more revenue from service charges than the year-to-date budget of R884.1 million for the period under review. Electricity, water, sanitation and refuse are all over-performing above target by R949 thousand, R1.9 million, R387 thousand and R559 thousand respectively.

2.1.3 The municipality generated R3.7 million (1%) more revenue from property rates than the year-to-date budget of R291.6 million during the period under review. The variance is attributable to government properties being billed for the full year. This variance is expected to reduce at year end.

2.1.4 The municipality generated R352 thousand (16%) more revenue from interest on investments than the year-to-date budget of R2.1 million for the period under review. This is due to additional investments made during the month as the municipality was under lockdown.

2.1.5 The municipality recorded R580.4 million for operational and R56.7 million for capital transfers and subsidies. It is noted that capital grant expenditure is under-performing by 49% due to lockdown. The under spending may results to grants being withheld, therefore it will be critical to fast track expenditure on grants in order to comply with conditions.

2.1.6 The municipality generated R1 million (-2%) less revenue from sundry revenue than a pro-rata budget of R53.1 million for the period under review. This is due to the HDF not being recognised due to the delays in the relevant projects.

2.2 Operating performance – expenditure

2.2.1 The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of May 2020, the municipality incurred the total expenditure of R1.839 billion of the adjusted budget of R2.3 billion, which represents 78.09 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R319.7 million, representing under-expenditure of 15 percent.

2.2.2 The main attributing factors to the variance are non-cash items, being debt impairment, depreciation and other expenditure. Depreciation has under-performed by R52.5 million (-14%) in the tenth month of the financial year due to the very low capital expenditure and projects still under work in progress (not yet capitalised). Debt impairment under-performed by R25.2 million (-16%) due to the indigent register having been reviewed.

2.2.3 The municipality spent R96.9 million (-17%) less on the bulk purchases than the year-to-date budget of R567.4 million. This is could be due to over-budgeting for bulk purchases after the demand for some of the major consumers has shrunked.

2.2.4 The municipality spent R616 thousand (-23%) less on materials than the year-to-date budget of R616 thousand. This is mainly due to the culture of cost containment which has been inculcated.

2.2.5 The municipality spent R18.6 million (-9%) less on contracted services than the year-to-date budget of R196.3 million. This is mainly due to the delays in performance of certain projects due to lockdown.

2.2.6 The municipality spent R24.2 million (-5%) less on employee related costs than a pro-rata budget of R525.3 million, mainly due certain positions not yet filled and positions exited during the year. It must be noted that some savings from this item are redirected to EPWP which is funded internally to complement street cleansing unit.

2.3 Capital budget performance

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

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May										
Vote Description	Ref	2018/19		Budget Year 2019/20						
		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		6,858	10,243	7,747	-	1,425	7,101	(5,676)	-80%	7,747
Vote 3 - BUDGET AND TREASURY		1,329	2,730	2,778	8	220	2,547	(2,327)	-91%	2,778
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19,923	32,059	40,408	1,159	13,373	37,040	(23,668)	-64%	40,408
Vote 6 - TECHNICAL SERVICES		127,158	162,087	113,658	6,085	63,125	104,187	(41,062)	-39%	113,658
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		3,625	-	609	-	424	558	(134)	-24%	609
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	156,893	207,119	165,199	7,252	78,566	151,433	(72,867)	-48%	165,199
Total Capital Expenditure		156,893	207,119	165,199	7,252	78,566	151,433	(72,867)	-48%	165,199
Capital Expenditure - Functional Classification										
Governance and administration		1,329	2,730	2,778	8	220	2,547	(2,327)	-91%	2,778
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,329	2,730	2,778	8	220	2,547	(2,327)	-91%	2,778
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6,902	9,743	8,317	-	1,000	7,624	(6,624)	-87%	8,317
Community and social services		4,147	300	4,185	-	322	3,836	(3,514)	-92%	4,185
Sport and recreation		2,711	8,243	428	-	230	393	(163)	-41%	428
Public safety		-	1,200	2,483	-	448	2,276	(1,829)	-80%	2,483
Housing		44	-	1,220	-	-	1,119	(1,119)	-100%	1,220
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		113,238	136,608	136,033	6,443	73,622	124,697	(51,075)	-41%	136,033
Planning and development		19,879	39,559	39,187	1,159	13,373	35,922	(22,549)	-63%	39,187
Road transport		93,360	97,049	96,846	5,284	60,249	88,775	(28,526)	-32%	96,846
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		37,424	58,038	18,071	801	3,724	16,565	(12,841)	-78%	18,071
Energy sources		3,625	-	609	-	424	558	(134)	-24%	609
Water management		33,799	57,538	16,813	801	2,875	15,412	(12,536)	-81%	16,813
Waste water management		-	500	650	-	425	596	(171)	-29%	650
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	156,893	207,119	165,199	7,252	78,566	151,433	(72,867)	-48%	165,199
Funded by:										
National Government		108,854	184,946	122,446	5,715	56,772	112,242	(55,470)	-49%	122,446
Provincial Government		18,785	8,243	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	150	-	-	138	(138)	-100%	150
Transfers recognised - capital		127,639	173,189	122,596	5,715	56,772	112,379	(55,608)	-49%	122,596
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		31,254	33,930	42,604	1,537	21,794	39,054	(17,259)	-44%	42,604
Total Capital Funding		158,893	207,119	165,199	7,252	78,566	151,433	(72,867)	-48%	165,199

2.3.1 Capital expenditure for the eleventh month of the financial year amounted to R78.5 million, which represents 47.56% of the adjusted capital budget of R165.1 million. Comparison between the year-to-budget of R151.4 million and actual expenditure for the period reflects an under expenditure of (R72.8million) which implies that the municipality spent 48% less than the year-to-date budget for the same period. This is due to the challenges in the cash-flow position of the municipality which has a negative impact on the performance of the capital budget.

2.4 Financial position

Table C6: Monthly budget statements – Financial Position

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

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

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		4,688	8,389	28,060	3,638	28,060
Call investment deposits		5,036	24,025	–	59,826	–
Consumer debtors		680,874	463,909	337,909	778,292	337,909
Other debtors		99,348	35,084	35,084	58,965	35,084
Current portion of long-term receivables	2	2	2	2	0	2
Inventory		14,264	13,756	13,756	16,317	13,756
Total current assets		804,211	545,166	414,812	917,038	414,812
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		281,223	379,606	350,780	355,564	350,780
Investments in Associate		275,279	262,171	214,928	234,928	214,928
Property, plant and equipment		6,615,669	6,580,590	6,571,378	6,573,690	6,571,378
Agricultural		–	–	–	–	–
Biological		–	–	–	–	–
Intangible		3,003	3,773	1,736	718	1,736
Other non-current assets		11,488	7,726	11,488	11,488	11,488
Total non current assets		7,186,662	7,233,866	7,150,310	7,176,388	7,150,310
TOTAL ASSETS		7,990,873	7,779,031	7,565,122	8,093,426	7,565,122
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		25,598	25,598	25,598	12,149	25,598
Consumer deposits		23,587	22,883	25,465	17,015	25,465
Trade and other payables		780,456	383,584	367,973	825,491	367,973
Provisions		28,844	39,290	9,521	8,668	9,521
Total current liabilities		858,485	471,356	428,557	863,322	428,557
Non current liabilities						
Borrowing		401,232	348,739	661,906	385,997	661,906
Provisions		158,382	145,207	177,592	177,199	177,592
Total non current liabilities		559,614	493,946	839,498	563,196	839,498
TOTAL LIABILITIES		1,418,099	965,302	1,268,054	1,426,518	1,268,054
NET ASSETS	2	6,572,774	6,813,729	6,297,068	6,666,907	6,297,068
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,544,255	6,808,289	6,281,314	6,637,638	6,281,314
Reserves		28,519	5,440	15,754	29,269	15,754
TOTAL COMMUNITY WEALTH/EQUITY	2	6,572,774	6,813,729	6,297,068	6,666,907	6,297,068

2.4.1 As at end the end of the eleventh month of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.6 billion. While this picture looks good, it is however important to point out major reasons to such a favourable equity position, being consumer debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:

2.4.2 The municipality's debtors aging as reflected in table SC3 is a total of R1.5 billion as at the end of the eleventh month. The bulk of this amount (R1.3 billion) is debt owing for more than 90 days, while R1.3 billion of the total debt is owed by households. When you drill into aged debtors less than 30 days there is an increase of R7 million from R1.538 million in April to R1.545 million in May. This is the result of the outreach programme run by finance urging consumers to pay their current account. It must be noted that the total figure of debtors is inclusive of indigent. Furthermore included in the commercial category is an amount of R54 million owed by SACC. It is recommended that the debts be written-off in line with the debtor's write-off policy, where the company has been declared insolvent.

2.4.3 Property Plant and Equipment (Assets) comprise of R6.57 billion of the total assets of R8.09 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that the majority of these assets may not be easily converted to cash and cash equivalent.

2.4.4 The municipality closed with a balance of cash and cash equivalent of R63.4 million as at the end of the eleventh month of the financial year which was made up of R3.6million for cash and R59.8 million from investments. It must be noted that the municipality had an obligation of R27 million relating to the HDF. The short-term obligations are sitting at R503.7 million as illustrated on SC4, while unspent conditional grants amount to R91.8 million, representing a cash short-fall of R559.1 million. Table SC4 reflects that the municipality was owing creditors to the tune of R503.7 million. Included under creditors is Eskom for R311.3 million, uThukela Water for R74.8 million, SARS – PAYE for R7.3 million, pension and other employee benefits for R14.8 million and other trade creditors for R95.2 million.

It must be mentioned that the liquidity position of the municipality keeps deteriorating, with the cash shortfall increasing over the past few months of the year. Looking at the cash position as mentioned above the municipality is currently not in the position to cover its short-term obligations, including unspent conditional grants.

2.4.5 The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The **going concern** principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R6.6 billion, while the net current asset is R53.7 million. The net current ratio indicates that the municipality's current assets are not enough will not be adequate to cover for the current liabilities over the next twelve months. The municipality may therefore have a challenge to pay for its creditors over the next twelve months. Due to the standing of the municipality by virtue of being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.

2.4.6 The **liquidity ratio** of the municipality is currently sitting at 7.4% as reflected in table SC2. As per paragraph 2.4.4 above, however, if one takes into account the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 0.126%, since the municipality needs R503.7 million in order to pay all its short term obligations. Again this is a bad reflecting on the state of finances of the municipality.

As with the going concern principle, the liquidity state of the municipality is more like to negatively impact the image of the municipality to public, business sector and other spheres of government.

2.5 Cash flow analysis

Table C7: Monthly budget statements – Cash Flow

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

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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		216,436	261,530	282,053	22,753	225,800	258,548	(32,748)	-13%	282,053
Service charges		789,214	1,040,261	839,533	53,628	718,353	769,572	(51,220)	-7%	839,533
Other revenue		114,557	49,183	49,107	2,138	83,013	45,015	37,998	84%	49,107
Government - operating		395,172	431,718	589,161	-	517,794	517,794	-	-	589,161
Government - capital		93,964	173,189	122,596	-	119,740	119,740	-	-	122,596
Interest		12,938	8,931	5,367	687	7,814	4,920	2,893	59%	5,367
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1,458,480)	(1,764,617)	(1,708,019)	(84,465)	(1,467,393)	(1,565,684)	(98,291)	6%	(1,708,019)
Finance charges		(43,582)	(45,042)	(45,042)	(3,671)	(48,152)	(41,288)	6,864	-17%	(45,042)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		120,217	155,153	134,756	(8,929)	156,969	108,618	(48,351)	-45%	134,756
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	2,332	5,034	-	-	4,614	(4,614)	-100%	5,034
Decrease (Increase) in non-current debtors		-	66,420	36,000	-	-	33,000	(33,000)	-100%	36,000
Decrease (increase) other non-current receivables		622,587	31,068	31,068	0	4,565	28,479	(23,914)	-84%	31,068
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(158,893)	(207,119)	(165,199)	(7,120)	(78,566)	(151,433)	(72,867)	48%	(165,199)
NET CASH FROM/(USED) INVESTING ACTIVITIES		463,693	(107,299)	(93,097)	(7,120)	(74,001)	(85,339)	(11,338)	13%	(93,097)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	356	2,000	(968)	-	1,833	(1,833)	-100%	2,000
Payments										
Repayment of borrowing		(9,064)	(25,598)	(25,598)	3,671	(29,503)	(23,465)	6,039	-26%	(25,598)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(9,064)	(25,242)	(23,598)	2,703	(29,503)	(21,632)	7,872	-36%	(23,598)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		57,465	9,802	9,999	-	9,999	9,999	-	-	9,999
Cash/cash equivalents at monthly/year end:		632,311	32,414	28,060	(13,346)	63,463	11,646	-	-	28,060

- 2.5.1 The municipality opened with a cash and cash equivalent balance of R9.9 million at the beginning of the financial year and closed with a balance of R63.4 million as at the end of May 2020 which represents a cash increase of R63.4 million to date since the beginning of the financial year.
- 2.5.2 Cash flows from operating activities yielded a net cash inflow of R108.6 million as result of receipts from services charges, property rates, and government grants as well as other sundry receipts. This net cash inflows 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.
- 2.5.3 Cash flows from investing activities recorded net cash outflows of R85.3 million due to capital expenditure.
- 2.5.4 Cash flows from financing activities recorded net cash outflows of R21.6 million. This was due to the capital repayment of loans by the municipality during the year.

3. CONCLUSION

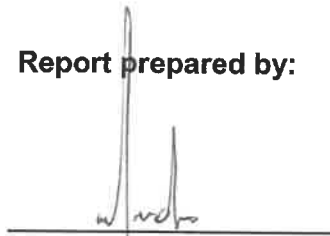
The under-expenditure on operational budget is acceptable if it is due to the introduction of cost-containment. However, it is important to emphasise that the expenditure on maintenance should not be compromised as it seems to be under-performing by 32.4%. The issues that still reflect material variances in the budget performance report must be monitored and managed to ensure that the municipality operates within the approved budget.

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

4. RECOMMENDED

(a) That the MFMA Section 71 report for the month ended 31 May 2020 be noted;

Report prepared by:



Report seen by:



COUNICLLOR DR NNG MAHLABA
PORTFOLIO COUNICLLOR
BUDGET AND TREASURY OFFICE



SM NKOSI
STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE

NEWCASTLE MUNICIPALITY

2020 -06- 1 2

MAYORS OFFICE

MUNICIPAL MANAGER

2020 -06- 1 2

NEWCASTLE MUNICIPALITY

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

Description	2018/19	Budget Year 2019/20							
	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	287,110	313,499	318,139	27,499	295,420	291,627	3,793	1%	318,139
Service charges	1,003,885	1,192,753	964,564	69,999	888,031	884,184	3,847	0%	964,564
Investment revenue	4,961	4,041	2,356	0	2,511	2,159	352	16%	2,356
Transfers and subsidies	498,547	431,718	588,769	16,455	580,468	580,468	-	-	588,769
Other own revenue	48,384	60,714	58,022	16,903	52,171	53,187	(1,016)	-2%	58,022
Total Revenue (excluding capital transfers and contributions)	1,842,887	2,002,724	1,931,849	130,855	1,818,602	1,811,625	6,976	0%	1,931,849
Employee costs	557,861	591,321	573,066	43,951	501,079	525,310	(24,231)	-5%	573,066
Remuneration of Councillors	24,657	26,845	26,845	2,166	23,775	24,608	(833)	-3%	26,845
Depreciation & asset impairment	361,880	491,982	396,592	56,655	311,010	363,543	(52,532)	-14%	396,592
Finance charges	61,665	45,042	45,042	3,671	48,152	41,288	6,864	17%	45,042
Materials and bulk purchases	530,186	688,384	621,959	33,166	472,603	570,129	(97,526)	-17%	621,959
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	469,721	561,134	691,942	16,526	482,802	634,280	(151,478)	-24%	691,942
Total Expenditure	2,005,971	2,404,708	2,355,445	156,133	1,839,421	2,159,158	(319,737)	-15%	2,355,445
Surplus/(Deficit)	(163,084)	(401,983)	(423,596)	(25,278)	(20,819)	(347,532)	326,713	-94%	(423,596)
Transfers and subsidies - capital (monetary allocations)	127,639	173,189	122,596	5,715	56,772	112,379	(56,608)	-49%	122,596
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(35,445)	(228,795)	(301,000)	(19,563)	35,952	(235,153)	271,106	-115%	(301,000)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(35,445)	(228,795)	(301,000)	(19,563)	35,952	(235,153)	271,106	-115%	(301,000)
Capital expenditure & funds sources									
Capital expenditure	158,893	207,119	165,199	7,252	78,566	151,433	(72,867)	-48%	165,199
Capital transfers recognised	127,639	173,189	122,596	5,715	56,772	112,379	(56,608)	-49%	122,596
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	31,254	33,930	42,604	1,537	21,794	39,054	(17,259)	-44%	42,604
Total sources of capital funds	158,893	207,119	165,199	7,252	78,566	151,433	(72,867)	-48%	165,199
Financial position									
Total current assets	804,211	545,166	414,812		917,038				414,812
Total non current assets	7,186,662	7,233,866	7,150,310		7,176,388				7,150,310
Total current liabilities	858,485	471,356	428,557		863,322				428,557
Total non current liabilities	559,614	493,946	839,498		563,196				839,498
Community wealth/Equity	6,572,774	6,813,729	6,297,068		6,666,907				6,297,068
Cash flows									
Net cash from (used) operating	120,217	155,153	134,756	(8,929)	156,969	108,618	(48,351)	-45%	134,756
Net cash from (used) investing	463,693	(107,299)	(93,097)	(7,120)	(74,001)	(85,339)	(11,338)	13%	(93,097)
Net cash from (used) financing	(9,064)	(25,242)	(23,598)	2,703	(29,503)	(21,632)	7,872	-36%	(23,598)
Cash/cash equivalents at the month/year end	632,311	32,414	28,060	-	63,463	11,646	(51,817)	-445%	28,060
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	114,239	45,210	33,407	32,306	29,933	29,440	168,948	1,091,881	1,545,363
Creditors Age Analysis									
Total Creditors	63,739	11,327	45,482	16,358	12,050	48,889	166,329	139,611	503,786

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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		409,524	437,202	429,297	28,508	409,124	393,522	15,602	4%	429,297
Executive and council		14,638	10,474	7,805	247	7,685	7,155	530	7%	7,805
Finance and administration		394,886	426,728	421,492	28,261	401,439	386,367	15,072	4%	421,492
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		56,195	43,430	141,959	4,278	104,087	130,739	(26,652)	-20%	141,959
Community and social services		35,506	8,418	8,835	1,243	11,394	8,647	2,747	32%	8,835
Sport and recreation		1,127	8,991	707	-	410	648	(238)	-37%	707
Public safety		8,524	11,103	13,501	2	9,839	12,376	(2,537)	-21%	13,501
Housing		11,011	14,917	118,857	3,032	82,405	109,014	(26,609)	-24%	118,857
Health		27	1	58	2	38	53	(15)	-28%	58
<i>Economic and environmental services</i>		145,344	198,402	51,678	10,082	137,157	86,262	50,895	59%	51,678
Planning and development		26,161	78,352	8,694	1,871	15,259	9,303	5,956	64%	8,694
Road transport		119,183	120,050	42,984	8,211	121,899	76,959	44,939	58%	42,984
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,359,319	1,496,704	1,431,352	93,690	1,224,859	1,313,336	(88,477)	-7%	1,431,352
Energy sources		708,486	886,803	821,604	39,117	615,295	753,137	(137,842)	-18%	821,604
Water management		328,148	370,423	296,893	36,070	291,348	273,415	17,933	7%	296,893
Waste water management		200,996	119,010	192,705	9,948	204,639	176,646	27,992	16%	192,705
Waste management		121,688	120,468	120,150	8,555	113,577	110,138	3,440	3%	120,150
<i>Other</i>	4	144	174	159	13	146	145	1	0%	159
Total Revenue - Functional	2	1,970,526	2,175,913	2,054,445	136,571	1,875,373	1,924,005	(48,631)	-3%	2,054,445
Expenditure - Functional										
<i>Governance and administration</i>		430,746	422,161	413,485	23,382	347,901	379,028	(31,127)	-8%	413,485
Executive and council		80,413	103,238	81,790	3,117	61,191	74,974	(13,783)	-18%	81,790
Finance and administration		350,334	317,102	329,881	19,864	286,086	302,391	(16,305)	-5%	329,881
Internal audit		-	1,820	1,814	401	624	1,663	(1,039)	-62%	1,814
<i>Community and public safety</i>		226,089	262,541	323,327	19,528	248,037	296,383	(48,347)	-16%	323,327
Community and social services		29,949	85,903	35,106	1,602	24,199	32,181	(7,981)	-25%	35,106
Sport and recreation		74,762	76,224	74,319	4,722	62,573	68,126	(5,553)	-8%	74,319
Public safety		64,540	77,067	76,699	12,149	62,537	70,307	(7,771)	-11%	76,699
Housing		48,638	17,341	131,201	937	93,259	120,268	(27,009)	-22%	131,201
Health		8,201	6,007	6,002	118	5,468	5,502	(34)	-1%	6,002
<i>Economic and environmental services</i>		267,781	256,388	322,509	40,396	251,230	295,633	(44,403)	-15%	322,509
Planning and development		25,563	88,677	96,348	6,437	78,629	88,319	(9,690)	-11%	96,348
Road transport		242,218	167,701	226,151	33,960	172,594	207,305	(34,711)	-17%	226,151
Environmental protection		-	10	10	-	7	9	(2)	-25%	10
<i>Trading services</i>		1,079,524	1,462,293	1,294,401	72,827	990,559	1,186,535	(195,975)	-17%	1,294,401
Energy sources		610,157	796,534	669,365	33,766	505,323	613,585	(108,262)	-18%	669,365
Water management		381,588	531,942	491,067	20,489	372,797	450,145	(77,348)	-17%	491,067
Waste water management		14,306	60,573	62,108	8,235	48,388	56,933	(8,545)	-15%	62,108
Waste management		73,473	73,244	71,861	10,337	64,052	65,872	(1,821)	-3%	71,861
<i>Other</i>		1,831	1,325	1,722	-	1,694	1,579	115	7%	1,722
Total Expenditure - Functional	3	2,005,971	2,404,708	2,355,445	158,133	1,839,421	2,159,158	(319,737)	-15%	2,355,445
Surplus/ (Deficit) for the year		(35,445)	(228,795)	(301,000)	(19,563)	35,952	(235,153)	271,106	-115%	(301,000)

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

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - CORPORATE SERVICES	1	76,913	75,376	72,655	274	72,550	66,601	5,950	8.9%	72,655
Vote 2 - COMMUNITY SERVICES		167,803	140,760	135,009	9,801	135,259	124,306	10,953	8.8%	135,009
Vote 3 - BUDGET AND TREASURY		331,560	360,076	354,892	28,235	336,474	325,317	11,157	3.4%	354,892
Vote 4 - MUNICIPAL MANAGER		1,050	1,750	1,750	-	100	1,604	(1,504)	-93.8%	1,750
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		37,316	59,946	127,710	4,916	97,810	118,463	(20,653)	-17.4%	127,710
Vote 6 - TECHNICAL SERVICES		647,397	573,873	682,090	54,229	617,885	664,070	(46,184)	-7.0%	682,090
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		708,486	964,132	680,338	39,117	615,295	623,643	(8,348)	-1.3%	680,338
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	1,970,526	2,175,913	2,054,444	136,571	1,875,373	1,924,004	(48,631)	-2.5%	2,054,444
Expenditure by Vote										
Vote 1 - CORPORATE SERVICES	1	133,300	158,067	137,654	12,568	109,613	126,183	(16,570)	-13.1%	137,654
Vote 2 - COMMUNITY SERVICES		306,831	318,672	309,130	30,590	260,225	283,369	(23,143)	-8.2%	309,130
Vote 3 - BUDGET AND TREASURY		163,707	168,129	148,229	6,372	131,695	135,877	(4,181)	-3.1%	148,229
Vote 4 - MUNICIPAL MANAGER		77,983	95,890	82,614	2,792	65,302	75,729	(10,428)	-13.8%	82,614
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		76,031	51,450	162,965	3,423	117,926	149,385	(31,459)	-21.1%	162,965
Vote 6 - TECHNICAL SERVICES		637,961	815,966	845,489	66,623	649,337	775,031	(125,694)	-16.2%	845,489
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		610,157	796,534	669,365	33,766	505,323	613,585	(108,262)	-17.6%	669,365
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	2,005,971	2,404,708	2,355,445	156,133	1,839,421	2,159,158	(319,737)	-14.8%	2,355,445
Surplus/ (Deficit) for the year	2	(35,445)	(228,795)	(301,001)	(19,563)	35,952	(235,154)	271,106	-115.3%	(301,001)

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

Description	Ref	2018/19	Budget Year 2019/20							
		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		287,110	313,499	318,139	27,499	295,420	291,627	3,793	1%	318,139
Service charges - electricity revenue		630,194	811,903	589,558	35,978	541,378	540,428	949	0%	589,558
Service charges - water revenue		176,507	186,097	179,642	15,526	166,624	164,672	1,952	1%	179,642
Service charges - sanitation revenue		108,894	110,794	111,918	9,948	102,979	102,592	387	0%	111,918
Service charges - refuse revenue		88,291	83,960	83,446	8,548	77,051	76,492	559	1%	83,446
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		8,141	8,661	8,091	597	7,224	7,416	(192)	-3%	8,091
Interest earned - external investments		4,961	4,041	2,356	0	2,511	2,159	352	16%	2,356
Interest earned - outstanding debtors		8,015	9,780	6,024	480	5,303	5,522	(219)	-4%	6,024
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8,589	8,117	12,490	(3)	9,373	11,449	(2,076)	-18%	12,490
Licences and permits		12	14	14	-	7	13	(7)	-50%	14
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		498,547	431,718	588,769	16,455	580,468	580,468	-	-	588,769
Other revenue		23,627	31,810	31,404	15,828	30,265	28,787	1,478	5%	31,404
Gains on disposal of PPE		-	2,332	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,842,887	2,002,724	1,931,849	130,855	1,818,602	1,811,625	6,976	0%	1,931,849
Expenditure By Type										
Employee related costs		557,861	591,321	573,066	43,951	501,079	525,310	(24,231)	-5%	573,066
Remuneration of councillors		24,657	26,845	26,845	2,166	23,775	24,608	(833)	-3%	26,845
Debt impairment		89,608	174,245	174,245	-	134,492	159,725	(25,233)	-16%	174,245
Depreciation & asset impairment		361,880	491,982	396,592	56,655	311,010	363,543	(52,532)	-14%	396,592
Finance charges		61,665	45,042	45,042	3,671	48,152	41,288	6,864	17%	45,042
Bulk purchases		524,211	684,074	619,030	33,082	470,534	567,444	(96,910)	-17%	619,030
Other materials		5,975	4,310	2,929	84	2,069	2,685	(616)	-23%	2,929
Contracted services		74,012	54,249	214,189	5,498	177,690	196,340	(18,650)	-9%	214,189
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		306,101	332,640	303,508	11,028	170,521	278,215	(107,695)	-39%	303,508
Loss on disposal of PPE		-	-	-	-	100	100	100	#DIV/0!	-
Total Expenditure		2,005,971	2,404,708	2,355,445	156,133	1,839,421	2,159,158	(319,737)	-15%	2,355,445
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(163,084)	(401,983)	(423,596)	(25,278)	(20,819)	(347,532)	326,713	(0)	(423,596)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		127,639	173,189	122,596	5,715	56,772	112,379	(55,608)	(0)	122,596
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(35,445)	(228,795)	(301,000)	(19,563)	35,952	(235,153)			(301,000)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(35,445)	(228,795)	(301,000)	(19,563)	35,952	(235,153)			(301,000)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(35,445)	(228,795)	(301,000)	(19,563)	35,952	(235,153)			(301,000)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(35,445)	(228,795)	(301,000)	(19,563)	35,952	(235,153)			(301,000)

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

Vote Description	Ref	2018/19	Budget Year 2019/20							
		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		6,858	10,243	7,747	-	1,425	7,101	(5,676)	-80%	7,747
Vote 3 - BUDGET AND TREASURY		1,329	2,730	2,778	8	220	2,547	(2,327)	-91%	2,778
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19,923	32,059	40,408	1,159	13,373	37,040	(23,668)	-64%	40,408
Vote 6 - TECHNICAL SERVICES		127,158	162,087	113,658	6,085	63,125	104,187	(41,062)	-39%	113,658
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		3,625	-	609	-	424	558	(134)	-24%	609
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	158,893	207,119	165,199	7,252	78,566	151,433	(72,867)	-48%	165,199
Total Capital Expenditure		158,893	207,119	165,199	7,252	78,566	151,433	(72,867)	-48%	165,199
Capital Expenditure - Functional Classification										
Governance and administration		1,329	2,730	2,778	8	220	2,547	(2,327)	-91%	2,778
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,329	2,730	2,778	8	220	2,547	(2,327)	-91%	2,778
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6,902	9,743	8,317	-	1,000	7,624	(6,624)	-87%	8,317
Community and social services		4,147	300	4,185	-	322	3,836	(3,514)	-92%	4,185
Sport and recreation		2,711	8,243	428	-	230	393	(163)	-41%	428
Public safety		-	1,200	2,483	-	448	2,276	(1,829)	-80%	2,483
Housing		44	-	1,220	-	-	1,119	(1,119)	-100%	1,220
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		113,238	136,608	136,033	6,443	73,622	124,697	(51,075)	-41%	136,033
Planning and development		19,879	39,559	39,187	1,159	13,373	35,922	(22,549)	-63%	39,187
Road transport		93,360	97,049	96,846	5,284	60,249	88,775	(28,526)	-32%	96,846
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		37,424	58,038	18,071	801	3,724	16,565	(12,841)	-78%	18,071
Energy sources		3,625	-	609	-	424	558	(134)	-24%	609
Water management		33,799	57,538	16,813	801	2,875	15,412	(12,536)	-81%	16,813
Waste water management		-	500	650	-	425	596	(171)	-29%	650
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	158,893	207,119	165,199	7,252	78,566	151,433	(72,867)	-48%	165,199
Funded by:										
National Government		108,854	164,946	122,446	5,715	56,772	112,242	(55,470)	-49%	122,446
Provincial Government		18,785	8,243	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	150	-	-	138	(138)	-100%	150
Transfers recognised - capital		127,639	173,189	122,596	5,715	56,772	112,379	(55,608)	-49%	122,596
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		31,254	33,930	42,604	1,537	21,794	39,054	(17,259)	-44%	42,604
Total Capital Funding		158,893	207,119	165,199	7,252	78,566	151,433	(72,867)	-48%	165,199

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

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		4,688	8,389	28,060	3,638	28,060
Call investment deposits		5,036	24,025	-	59,826	-
Consumer debtors		680,874	463,909	337,909	778,292	337,909
Other debtors		99,348	35,084	35,084	58,965	35,084
Current portion of long-term receivables		2	2	2	0	2
Inventory		14,264	13,756	13,756	16,317	13,756
Total current assets		804,211	545,166	414,812	917,038	414,812
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		281,223	379,606	350,780	355,564	350,780
Investments in Associate		275,279	262,171	214,928	234,928	214,928
Property, plant and equipment		6,615,669	6,580,590	6,571,378	6,573,690	6,571,378
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		3,003	3,773	1,736	718	1,736
Other non-current assets		11,488	7,726	11,488	11,488	11,488
Total non current assets		7,186,662	7,233,866	7,150,310	7,176,388	7,150,310
TOTAL ASSETS		7,990,873	7,779,031	7,565,122	8,093,426	7,565,122
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		25,598	25,598	25,598	12,149	25,598
Consumer deposits		23,587	22,883	25,465	17,015	25,465
Trade and other payables		780,456	383,584	367,973	825,491	367,973
Provisions		28,844	39,290	9,521	8,668	9,521
Total current liabilities		858,485	471,356	428,557	863,322	428,557
Non current liabilities						
Borrowing		401,232	348,739	661,906	385,997	661,906
Provisions		158,382	145,207	177,592	177,199	177,592
Total non current liabilities		559,614	493,946	839,498	563,196	839,498
TOTAL LIABILITIES		1,418,099	965,302	1,268,054	1,426,518	1,268,054
NET ASSETS	2	6,572,774	6,813,729	6,297,068	6,666,907	6,297,068
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,544,255	6,808,289	6,281,314	6,637,638	6,281,314
Reserves		28,519	5,440	15,754	29,269	15,754
TOTAL COMMUNITY WEALTH/EQUITY	2	6,572,774	6,813,729	6,297,068	6,666,907	6,297,068

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

Description	Ref	2018/19	Budget Year 2019/20							
		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		216,435	261,530	282,053	22,753	225,800	258,548	(32,748)	-13%	282,053
Service charges		789,214	1,040,261	839,533	53,628	718,353	769,572	(51,220)	-7%	839,533
Other revenue		114,557	49,183	49,107	2,138	83,013	45,015	37,998	84%	49,107
Government - operating		395,172	431,718	589,161	-	517,794	517,794	-		589,161
Government - capital		93,964	173,189	122,596	-	119,740	119,740	-		122,596
Interest		12,938	8,931	5,367	687	7,814	4,920	2,893	59%	5,367
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,458,480)	(1,764,617)	(1,708,019)	(84,465)	(1,467,393)	(1,565,684)	(98,291)	6%	(1,708,019)
Finance charges		(43,582)	(45,042)	(45,042)	(3,671)	(48,152)	(41,288)	6,864	-17%	(45,042)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		120,217	155,153	134,756	(8,929)	156,969	108,618	(48,351)	-45%	134,756
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	2,332	5,034	-	-	4,614	(4,614)	-100%	5,034
Decrease (Increase) in non-current debtors		-	66,420	36,000	-	-	33,000	(33,000)	-100%	36,000
Decrease (Increase) other non-current receivables		622,587	31,068	31,068	0	4,565	28,479	(23,914)	-84%	31,068
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(158,893)	(207,119)	(165,199)	(7,120)	(78,566)	(151,433)	(72,867)	48%	(165,199)
NET CASH FROM/(USED) INVESTING ACTIVITIES		463,693	(107,299)	(93,097)	(7,120)	(74,001)	(85,339)	(11,338)	13%	(93,097)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	356	2,000	(968)	-	1,833	(1,833)	-100%	2,000
Payments										
Repayment of borrowing		(9,064)	(25,598)	(25,598)	3,671	(29,503)	(23,465)	6,039	-26%	(25,598)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(9,064)	(25,242)	(23,598)	2,703	(29,503)	(21,632)	7,872	-36%	(23,598)
NET INCREASE/ (DECREASE) IN CASH HELD		574,846	22,612	18,061	(13,346)	53,464	1,647			18,061
Cash/cash equivalents at beginning:		57,465	9,802	9,999		9,999	9,999			9,999
Cash/cash equivalents at month/year end:		632,311	32,414	28,060		63,463	11,646			28,060

KZN252 Newcastle - Supporting Table SC.1 Material variance explanations - M11 May

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands Revenue By Source Licences and permits Fines, penalties and forfeits Interest earned - external investments	-50% -18% 16%	Dependent on the consumers reaction	There is a need to adjust this item downwards during the adjustments budget.
2	Expenditure By Type Depreciation & asset impairment Debt impairment Bulk purchases Other materials Finance charges Other expenditure Capital Expenditure	-14% -16% -17% -23% 17% -39%	The variance is attributable to the slow capital expenditure as well as over-budgeting for depreciation of assets here already reached its useful life	This item will be adjusted downwards during the adjustments budget.
3	Grant funded projects Internally funded projects Repairs and maintenance	-46% -44% 32%	Cross cut measures are implemented to reduce the expenditure for other expenditure Delays in the SCM process, particularly on appointment consultants, incapacity of contractors Most of projects rolled over from 2018/19, with no need for new SCM processes Under-budgeting due to cash-flow challenges	Adjustment will be necessary for department to use savings to votes which are more critical Fast track SCM processes and management of contractors None None
4	Financial Position Property Plant and Equipment Investment property Investment in Associate Consumer Debtors Trade and other payables		Slow capital expenditure and depreciation Revaluation, which was finalised after financial budget was approved Decrease in Net Asset Value of the Entity, which was confirmed after annual budget was approved Change in bad debt provision due to cleaning up of debtors and indigent books Error during annual budgeting	
5	Cash Flow Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	-45% 13% -36%	Equitable Share and other grants bulk of it received early in the financial year Slow capital expenditure Based on amortisation schedules	None
6	Measurable performance			
7	Municipal Entities			

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

Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			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		2.6%	22.3%	18.7%	2.6%	3.1%
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		18.4%	11.1%	16.8%	18.4%	16.8%
Gearing	Long Term Borrowing/ Funds & Reserves		1406.9%	6410.8%	4201.4%	1318.8%	4201.4%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	93.7%	115.7%	96.8%	106.2%	96.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.1%	6.9%	6.5%	7.4%	6.5%
<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		42.3%	24.9%	19.3%	46.0%	19.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	4.2%	3.3%	3.3%		
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	44.2%	50.0%	50.0%		
Employee costs	Employee costs/Total Revenue - capital revenue		30.3%	29.5%	29.7%	27.6%	29.7%
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		23.0%	26.8%	22.9%	2.6%	3.7%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

R thousands	Description	NT Code	Budget Year 2019/20										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							
Debtors Age Analysis By Income Source																	
	Trade and Other Receivables from Exchange Transactions - Water	1200	25,209	9,512	9,016	9,129	7,868	7,799	42,275	295,394	406,204	362,466	915				
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	43,104	3,422	1,429	747	693	655	6,692	46,571	103,314	55,358	9				
	Receivables from Non-exchange Transactions - Property Rates	1400	38,132	10,722	8,988	8,341	7,744	7,261	40,816	167,203	289,207	231,365	410				
	Receivables from Exchange Transactions - Waste Water Management	1500	15,259	6,236	5,640	5,809	5,744	5,757	32,927	230,112	307,485	280,350	508				
	Receivables from Exchange Transactions - Waste Management	1600	12,188	4,730	4,307	4,292	4,216	4,231	23,379	111,779	169,122	147,897	264				
	Receivables from Exchange Transactions - Property Rental Debtors	1700	654	188	321	165	128	128	701	3,086	5,371	4,208	-				
	Interest on Arrear Debtor Accounts	1810	980	503	478	509	489	480	3,037	36,434	42,910	40,949	10				
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-				
	Other	1900	(21,287)	9,897	3,227	3,314	3,051	3,128	19,122	201,301	221,752	229,915	271				
	Total By Income Source	2000	114,239	45,210	33,407	32,306	29,933	29,440	166,948	1,091,881	1,545,363	1,352,508	2,387				
	2018/19 - totals only																
Debtors Age Analysis By Customer Group																	
	Organs of State	2200	(4,227)	7,738	634	478	532	516	5,577	15,110	26,359	22,214	-				
	Commercial	2300	37,442	7,688	4,269	2,978	2,631	2,283	15,995	100,070	173,355	123,956	-				
	Households	2400	80,991	29,653	28,468	28,830	26,754	26,620	147,223	976,110	1,344,650	1,205,538	2,387				
	Other	2500	32	130	35	20	17	20	153	591	999	801	-				
	Total By Customer Group	2600	114,239	45,210	33,407	32,306	29,933	29,440	166,948	1,091,881	1,545,363	1,352,508	2,387				

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

R thousands	Description	NT Code	Budget Year 2019/20										Total	Prior year totals for chart (same period)		
			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						
	Creditors Age Analysis By Customer Type															
	Bulk Electricity	0100	25,653	-	30,000	-	-	-	-	-	36,199	147,811	71,669	311,331		
	Bulk Water	0200	10,933	11,221	10,231	11,174	10,498	-	-	10,735	10,050	-	-	74,842		
	PAYE deductions	0300	7,313	-	-	-	-	-	-	-	-	-	-	7,313		
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	-		
	Pensions / Retirement deductions	0500	14,925	-	-	-	-	-	-	-	-	-	-	14,925		
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-		
	Trade Creditors	0700	4,806	106	5,251	5,184	1,552	-	-	1,954	8,468	67,942	95,264			
	Auditor General	0800	111	-	-	-	-	-	-	-	-	-	-	111		
	Other	0900	-	-	-	-	-	-	-	-	-	-	-	-		
	Total By Customer Type	1000	63,739	11,327	45,482	16,358	12,050	48,889	166,329	139,611	503,786	-	-			

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
Nedbank		12 months	Call Account	Call account	483	0	368	22,423	22,792
Standard Bank		12 months	Call Account	Call account	1,341	0	4,101	32,341	36,442
ABSA		12 months	Call Account	Call account	354	0	567	26	592
								-	
Municipality sub-total					2,178		5,036	54,790	59,826
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				2,178		5,036	54,790	59,826

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

Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		378,539	427,996	463,996	-	436,953	445,246	(8,293)	-1.9%	463,996
Local Government Equitable Share		341,408	373,648	373,648	-	365,355	373,648	(8,293)	-2.2%	373,648
Water Services Operating Subsidy		-	-	-	-	-	-	-	-	-
EPWP Incentive		3,199	3,098	3,098	-	3,098	3,098	-	-	3,098
Integrated National Electrification Programme		-	14,000	14,000	-	7,000	7,000	-	-	14,000
Finance Management		1,700	1,700	1,700	-	1,700	1,700	-	-	1,700
Municipal Systems Improvement	3	-	1,750	1,750	-	-	-	-	-	1,750
Water Services Infrastructure Grant (WSIG)		-	10,800	20,800	-	10,800	10,800	-	-	20,800
Municipal Infrastructure Grant (MIG)		17,232	23,000	23,000	-	23,000	23,000	-	-	23,000
Energy Efficiency and Demand Management		15,000	-	6,000	-	6,000	6,000	-	-	6,000
Massification		-	-	20,000	-	20,000	20,000	-	-	20,000
Provincial Government:		3,757	99,379	105,944	-	73,349	68,309	5,039	7.4%	105,944
Level 2 accreditation		3,539	7,620	7,620	-	-	-	-	-	7,620
Museums Services		218	386	386	-	386	386	-	-	386
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Housing		-	84,577	91,392	-	66,417	61,377	5,039	-	91,392
COGTA Support Scheme		-	250	-	-	-	-	-	-	-
Provincialisation of Libraries		-	6,546	6,546	-	6,546	6,546	-	-	6,546
Health subsidy		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		6,343	-	-	-	-	-	-	-	-
COGTA Grant		-	-	-	-	-	-	-	-	-
Tirelo Boshha Grant		1,150	-	-	-	-	-	-	-	-
EED Housing Grant		5,193	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	388,639	527,375	569,940	-	510,302	513,555	(3,254)	-0.6%	569,940
Capital Transfers and Grants										
National Government:		79,000	149,039	139,039	-	116,780	116,780	-	-	139,039
Neighbourhood Development Partnership		-	30,259	30,259	-	8,000	8,000	-	-	30,259
Municipal Infrastructure Grant (MIG)		39,000	89,580	89,580	-	89,580	89,580	-	-	89,580
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Emergency efficiency & demand side management		-	-	-	-	-	-	-	-	-
Municipal water infrastructure		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		40,000	29,200	19,200	-	19,200	19,200	-	-	19,200
Other capital transfers <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Provincial Government:		14,964	9,471	1,228	-	2,160	1,228	932	75.9%	1,228
Level 2 accreditation		-	-	-	-	-	-	-	-	-
Recapitalisation of Community Libraries		-	-	-	-	-	-	-	-	-
Sport and Recreation		2,667	8,243	-	-	-	-	-	-	-
Community Library Service		12,297	1,228	1,228	-	2,160	1,228	932	-	1,228
Museum		-	-	-	-	-	-	-	-	-
Corridor Development		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	93,964	158,510	140,267	-	118,940	118,008	932	0.8%	140,267
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	482,602	685,885	710,207	-	629,242	631,563	(2,322)	-0.4%	710,207

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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		376,793	427,996	463,996	1,412	417,075	456,467	(39,392)	-8.6%	463,996
Local Government Equitable Share		341,408	373,648	373,648	-	365,355	373,648	(8,293)	-2.2%	373,648
Water Services Operating Subsidy		-	-	-	-	-	-	-	-	-
EPWP Incentive		3,127	3,098	3,098	0	3,091	2,840	251	8.9%	3,098
Integrated National Electrification Programme		-	14,000	14,000	-	12,833	12,833	(1,267)	-100.0%	14,000
Finance Management		1,700	1,700	1,700	149	1,453	1,558	(105)	-6.7%	1,700
Water Services Infrastructure Grant (WSIG)		-	10,800	20,800	1,263	10,538	19,067	(8,529)	-44.7%	20,800
Energy Efficiency and Demand side Management Grant		15,000	-	6,000	-	3,140	5,500	(2,361)	-42.9%	6,000
Municipal Systems Improvement		-	1,750	1,750	-	1,335	1,604	(269)	-16.8%	1,750
Massification		-	-	20,000	-	18,256	18,333	(77)	-0.4%	20,000
Municipal Infrastructure Grant (MIG)		15,557	23,000	23,000	-	13,907	21,083	(7,176)	-34.0%	23,000
Provincial Government:		13,316	99,379	105,944	62	77,548	97,115	(19,567)	-20.1%	105,944
Level 2 accreditation		7,073	7,620	7,620	62	4,844	6,985	(2,141)	-30.6%	7,620
Recapitalisation of Community Libraries		6,234	-	-	-	-	-	-	-	-
Museums Services		-	386	386	-	14	354	(34)	-96.1%	386
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Sport and Recreation		9	-	-	-	-	-	-	-	-
Housing		-	84,577	91,392	-	66,417	83,776	(17,359)	-20.7%	91,392
COGTA Support Scheme		-	250	-	-	-	-	-	-	-
Provincialisation of Libraries		-	6,546	6,546	-	6,273	6,001	273	4.5%	6,546
Health subsidy		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		1,050	-	-	-	-	-	-	-	-
COGTA Grant		-	-	-	-	-	-	-	-	-
<i>Tirelo Boshia Grant</i>		1,050	-	-	-	-	-	-	-	-
<i>EED Housing Grant</i>		27,393	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		391,158	527,375	569,940	1,474	494,623	553,582	(58,959)	-10.7%	569,940
Capital expenditure of Transfers and Grants										
National Government:		88,878	149,039	139,039	12,034	67,881	127,452	(59,571)	-46.7%	139,039
Neighbourhood Development Partnership		-	30,259	30,259	1,333	8,064	27,737	(19,674)	-70.9%	30,259
Municipal Infrastructure Grant (MIG)		53,648	89,580	89,580	10,701	58,016	82,115	(24,099)	-29.3%	89,580
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Energy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		35,230	29,200	19,200	-	1,802	17,600	(15,798)	-89.8%	19,200
MWIG		-	-	-	-	-	-	-	-	-
Provincial Government:		12,138	9,471	1,228	203	2,211	1,126	1,086	96.4%	1,228
Level 2 accreditation		-	-	-	-	-	-	-	-	-
Recapitalisation of Community Libraries		-	-	-	-	-	-	-	-	-
Sport and Recreation		636	8,243	-	-	-	-	-	-	-
Community Library		11,502	1,228	1,228	203	2,211	1,126	1,086	96.4%	1,228
Museum		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		101,016	158,510	140,267	12,237	70,093	128,578	(58,485)	-45.5%	140,267
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		492,174	685,885	710,207	13,711	564,716	682,160	(117,444)	-17.2%	710,207

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

Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		2,772	-	2,772	-	
Local Government Equitable Share						
Water Services Operating Subsidy						
EPWP Incentive						
Integrated National Electrification Programme						
Finance Management						
Museums Services						
Massification		2,772	-	2,772	-	
Provincial Government:		3,524	898	3,390	135	3.8%
Provincialisation of Libraries		2,181	880	2,046	135	6.2%
Museums Services		-	-	-	-	
Community Library Services Grant		1,344	18	1,344	-	
Sport and Recreation						
Health subsidy						
District Municipality:		-	-	-	-	
<i>[insert description]</i>						
Other grant providers:		-	-	-	-	
Grant skill development		-	-	-	-	
COGTA Grant		-	-	-	-	
Total operating expenditure of Approved Roll-overs		6,296	898	6,162	135	2.1%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Neighbourhood Development Partnership		-	-	-	-	
Water Services Infrastructure Grant (WSIG)		-	-	-	-	
Massification		-	-	-	-	
Other capital transfers <i>[insert description]</i>						
Provincial Government:		-	-	-	-	
Corridor Development						
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		6,296	898	6,162	135	2.1%

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		562,519	618,166	599,911	46,117	524,854	549,918	(25,064)	-5%	599,911
% Increase	4		6.1%	3.0%						3.0%
TOTAL MANAGERS AND STAFF		557,861	581,321	573,066	43,951	501,079	525,310	(24,231)	-5%	573,066

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

Ref	Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget				
1	Cash Receipts By Source																
	Property rates	17,776	22,304	22,617	26,490	26,490	23,354	25,409	22,229	18,428	22,753	12,131	261,530	277,623	288,728		
	Service charges - electricity revenue	49,316	52,844	69,379	61,864	49,334	56,836	47,043	48,860	38,118	36,638	225,287	790,177	817,730	834,085		
	Service charges - water revenue	8,956	8,648	8,921	10,374	15,683	9,490	15,778	8,615	8,236	7,992	13,594	127,342	132,034	138,636		
	Service charges - sanitation revenue	5,702	5,650	5,626	5,917	8,984	5,651	8,907	5,644	5,201	5,174	(6,526)	62,486	64,206	67,416		
	Service charges - refuse	5,099	5,511	5,492	5,661	2,690	3,804	6,559	5,359	4,588	4,949	4,736	60,256	62,824	65,965		
	Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Rental of facilities and equipment	677	651	580	679	685	696	604	807	598	597	1,450	8,661	9,094	9,549		
	Interest earned - external investments	84	207	257	129	218	141	513	209	0	0	2,032	4,041	4,243	4,455		
	Interest earned - outstanding debtors	929	1,338	378	507	326	513	427	17,957	467	480	(18,890)	4,890	10,269	10,782		
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Fines, penalties and forfeits	717	776	529	1,873	1,866	1,287	876	861	4	(3)	(5,446)	4,383	4,602	4,833		
	Licences and permits	1	0	0	1	1	1	1	1	-	-	8	14	15	16		
	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Transfer receipts - operating	-	165,182	-	2,000	19,594	8,327	168,385	928	16,324	-	50,998	431,718	453,304	477,846		
	Other revenue	5,057	1,325	1,621	17,507	315	7,000	701	2,999	3,760	2,138	(17,661)	36,124	37,498	39,964		
	Cash Receipts by Source	94,313	264,415	115,401	133,002	126,185	117,100	275,204	120,589	79,413	80,719	261,712	1,791,623	1,873,442	1,941,264		
	Other Cash Flows by Source																
	Transfer receipts - capital	-	64,000	-	-	-	2,160	70,032	3,881	-	-	33,115	173,189	5,431	-		
	Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	(2,230)	2,332	2,472	2,620		
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	356	356	1,236	1,302		
	Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	66,420	70,406	71,110		
	Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	31,068	1,040	-		
	Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Total Cash Receipts by Source	94,313	328,415	115,401	133,002	126,185	119,260	345,236	124,470	79,413	80,719	390,441	2,064,988	1,954,026	2,016,296		
	Cash Payments by Type																
	Employee related costs	50,648	53,544	46,851	44,269	53,857	39,407	42,978	42,224	40,804	43,951	-	591,321	639,687	697,259		
	Remuneration of councillors	1,982	2,021	2,179	2,188	2,185	1,991	2,178	2,163	2,175	2,166	3,368	26,845	28,453	30,161		
	Interest paid	-	9,691	3,802	3,843	5,405	3,836	3,627	5,346	3,633	3,671	(1,495)	45,042	47,474	50,038		
	Bulk purchases - Electricity	-	64,958	-	41,500	40,631	-	-	-	-	-	449,905	596,993	638,782	683,497		
	Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	87,081	87,081	92,306	98,768		
	Other materials	42	167	141	150	89	153	813	-	84	84	2,671	4,310	4,470	4,783		
	Contracted services	1,508	15,548	6,723	16,511	13,811	29,317	15,724	64,693	8,426	5,498	(107,141)	102,838	46,163	49,394		
	Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	General expenses	1,549	35,193	49,346	14,947	1,015	15,864	97,732	7,002	9,006	51,228	(62,330)	263,229	334,876	354,969		
	Cash Payments by Type	56,739	181,122	109,042	123,408	116,992	90,568	163,052	87,314	64,044	106,597	462,825	1,717,659	1,892,211	1,968,868		
	Other Cash Flows/Payments by Type																
	Capital assets	3,493	14,718	7,840	5,798	6,110	11,129	15,605	9,896	3,101	7,252	128,553	207,119	6,931	-		
	Repayment of borrowing	-	10,821	10,689	(1,273)	(3,371)	(5,183)	26,945	(3,608)	-	(7,517)	(3,905)	25,598	28,757	31,884		
	Other Cash Flows/Payments	-	141,923	-	-	-	116,256	-	-	-	-	(166,179)	92,000	83,000	-		
	Total Cash Payments by Type	59,231	348,563	127,572	127,933	119,731	96,514	323,858	163,243	67,146	106,332	421,294	2,042,376	1,950,900	2,000,752		
	NET INCREASE/(DECREASE) IN CASH HELD	35,081	(20,168)	(12,171)	5,070	6,454	22,745	21,378	(35,112)	12,267	(25,613)	(30,852)	22,612	3,127	15,544		
	Cash/cash equivalents at the month/year beginning:	9,999	45,081	24,913	12,742	17,811	24,265	47,011	68,389	33,277	76,810	89,077	63,464	9,999	32,611	35,738	
	Cash/cash equivalents at the month/year end:	45,081	24,913	12,742	17,811	24,265	47,011	68,389	33,277	76,810	89,077	63,464	9,999	32,611	35,738	51,282	

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

Description	Ref	2018/19	Budget Year 2019/20							
		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		287,110	313,499	318,139	27,499	295,420	291,627	3,793	1%	318,139
Service charges - electricity revenue		630,194	811,903	589,558	35,978	541,378	540,428	949	0%	589,558
Service charges - water revenue		176,507	186,097	179,642	15,526	166,624	164,672	1,952	1%	179,642
Service charges - sanitation revenue		108,894	110,794	111,918	9,948	102,979	102,592	387	0%	111,918
Service charges - refuse revenue		88,291	83,960	83,446	8,548	77,051	76,492	559	1%	83,446
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		8,141	8,661	8,091	597	7,224	7,416	(192)	-3%	8,091
Interest earned - external investments		4,961	4,041	2,356	0	2,511	2,159	352	16%	2,356
Interest earned - outstanding debtors		8,015	9,780	6,024	480	5,303	5,522	(219)	-4%	6,024
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8,589	8,117	12,490	(3)	9,373	11,449	(2,076)	-18%	12,490
Licences and permits		12	14	14	-	7	13	(7)	-50%	14
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		498,547	431,718	588,769	16,455	580,468	580,468	-	-	588,769
Other revenue		23,627	31,810	31,404	15,828	30,265	28,787	1,478	5%	31,404
Gains on disposal of PPE		-	2,332	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,842,887	2,002,724	1,931,849	130,855	1,818,602	1,811,625	6,976	0%	1,931,849
Expenditure By Type										
Employee related costs		557,861	591,321	573,066	43,951	501,079	525,310	(24,231)	-5%	573,066
Remuneration of councillors		24,657	26,845	26,845	2,166	23,775	24,608	(833)	-3%	26,845
Debt impairment		89,608	174,245	174,245	-	134,492	159,725	(25,233)	-16%	174,245
Depreciation & asset impairment		361,880	491,982	396,592	56,655	311,010	363,543	(52,532)	-14%	396,592
Finance charges		61,665	45,042	45,042	3,671	48,152	41,288	6,864	17%	45,042
Bulk purchases		524,211	684,074	619,030	33,082	470,534	567,444	(96,910)	-17%	619,030
Other materials		5,975	4,310	2,929	84	2,069	2,685	(616)	-23%	2,929
Contracted services		74,012	54,249	214,189	5,498	177,690	196,340	(18,650)	-9%	214,189
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		306,101	332,640	303,508	11,028	170,521	278,215	(107,695)	-39%	303,508
Loss on disposal of PPE		-	-	-	-	100	100	100	#DIV/0!	-
Total Expenditure		2,005,971	2,404,708	2,355,445	156,133	1,839,421	2,159,158	(319,737)	-15%	2,355,445
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(163,084)	(401,983)	(423,596)	(25,278)	(20,819)	(347,532)	326,713	-94%	(423,596)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		127,639	173,189	122,596	5,715	56,772	112,379	(55,608)	-49%	122,596
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(35,445)	(228,795)	(301,000)	(19,563)	35,952	(235,153)	271,106	-115%	(301,000)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(35,445)	(228,795)	(301,000)	(19,563)	35,952	(235,153)	271,106	-115%	(301,000)

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

Month	2018/19	Budget Year 2019/20							
	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	3,436	17,260	15,677	3,493	3,493	15,677	12,184	77.7%	2%
August	10,348	17,260	15,677	12,343	15,835	31,353	15,518	49.5%	8%
September	2,174	17,260	15,677	6,817	22,652	47,030	24,378	51.8%	11%
October	12,590	17,260	15,677	9,161	31,813	62,706	30,893	49.3%	15%
November	15,784	17,260	15,677	9,742	41,555	78,383	36,828	47.0%	20%
December	18,715	17,260	15,677	7,532	49,087	94,059	44,972	47.8%	24%
January	13,575	17,260	15,677	3,516	52,604	109,736	57,132	52.1%	25%
February	5,177	17,260	15,677	9,896	62,499	125,412	62,913	50.2%	30%
March	14,177	17,260	10,759	5,713	68,213	136,172	67,959	49.9%	33%
April	7,248	17,260	10,759	3,101	71,314	146,931	75,617	51.5%	0
May	14,835	17,260	10,759	7,252	78,566	157,690	79,124	50.2%	0
June	40,833	17,260	7,509	-	-	165,199	-	-	-
Total Capital expenditure	158,893	207,119	165,199	78,566					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure	1	60,975	137,886	73,697	4,040	41,972	67,556	25,584	37.9%	73,697
Roads Infrastructure		37,699	115,966	71,403	4,040	41,189	65,453	24,264	37.1%	71,403
Roads		37,699	115,966	71,403	4,040	41,189	65,453	24,264	37.1%	71,403
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,625	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		3,625	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		13,707	21,420	-	-	783	-	(783)	#DIV/0!	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		13,707	5,420	-	-	783	-	(783)	#DIV/0!	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	16,000	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5,943	500	2,294	-	-	2,103	2,103	100.0%	2,294
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		5,943	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	500	2,294	-	-	2,103	2,103	100.0%	2,294
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		23,948	11,442	13,317	-	322	12,207	11,885	97.4%	13,317
Community Facilities		23,948	11,442	13,317	-	322	12,207	11,885	97.4%	13,317
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		52	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		17,040	11,442	13,317	-	322	12,207	11,885	97.4%	13,317

Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	6,855	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	150	-	-	138	138	100.0%	150	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	100	-	-	92	92	100.0%	100	
Works of Art	-	-	50	-	-	46	46	100.0%	50	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	4,500	409	-	-	375	375	100.0%	409	
Revenue Generating	-	4,500	409	-	-	375	375	100.0%	409	
Improved Property	-	4,500	409	-	-	375	375	100.0%	409	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	-	500	600	-	-	550	550	100.0%	600	
Operational Buildings	-	500	600	-	-	550	550	100.0%	600	
Municipal Offices	-	500	600	-	-	550	550	100.0%	600	
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	-	-	1,759	-	-	1,613	1,613	100.0%	1,759	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	1,759	-	-	1,613	1,613	100.0%	1,759	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	1,759	-	-	1,613	1,613	100.0%	1,759	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	1,256	2,280	2,777	8	220	2,546	2,326	91.4%	2,777	
Furniture and Office Equipment	1,256	2,280	2,777	8	220	2,546	2,326	91.4%	2,777	
Machinery and Equipment	132	5,450	4,164	-	1,502	3,817	2,315	60.7%	4,164	
Machinery and Equipment	132	5,450	4,164	-	1,502	3,817	2,315	60.7%	4,164	
Transport Assets	-	700	250	-	-	229	229	100.0%	250	
Transport Assets	-	700	250	-	-	229	229	100.0%	250	
Land	-	2,000	1,500	-	1,302	1,375	73	5.3%	1,500	
Land	-	2,000	1,500	-	1,302	1,375	73	5.3%	1,500	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	86,310	164,758	98,624	4,048	45,318	90,405	45,087	49.9%	98,624

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	-	-	966	-	-	886	886	100.0%	966	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	966	-	-	886	886	100.0%	966	-
Staff Housing	-	-	966	-	-	886	886	100.0%	966	-
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	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
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	46,912	21,400	17,309	881	11,172	15,867	4,694	29.6%	17,309

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	85,873	118,817	84,469	5,044	52,363	77,430	25,066	32.4%	84,469

Zoo's Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	361,880	491,982	396,592	56,655	311,010	363,543	52,532	14.5%	396,592

Crèches	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	3,335	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	561	8,243	-	-	-	-	-	-	-	-
Indoor Facilities	561	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	8,243	-	-	-	-	-	-	-	-
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	27	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	27	-	-	-	-	-	-	-	-	-
Staff Housing	27	-	-	-	-	-	-	-	-	-
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	25,671	20,961	49,266	2,323	22,075	45,161	23,085	51.1%	49,266