17. <u>SECTION 52(d): QUARTERLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: FOURTH QUARTER: 30 JUNE 2020: (T 6/1/1-2019/2020): BUDGET AND TREASURY OFFICE</u>



REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL

File Reference:

Author: M S Ndlovu

Report Number:

Designation: Director: Budget and Financial Reporting

FOR CONSIDERATION

1st Level:

PORTFOLIO COMMITTEE

2nd Level:

EXECUTIVE COMMITTEE

3rd Level:

COUNCIL

SUBJECT: FOURTH QUARTER SECTION52 (d) REPORT

PURPOSE

The purpose of the report is to apprise the council of the Section 52(d) of the Municipal Finance Management Act 56 of 2003 (MFMA) which states that; the mayor must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality. This report is submitted to both the National and Provincial Treasuries through a series of MFMA returns that were designed by the National Treasury

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 30 June 2020
- 1.5. Investment register
- 1.6. Grant register
- 1.7. Bank statements
- 1.8. Quality Certificate

2. ANALYSIS OF FINANCIAL RESULTS

The financial analysis comprise of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows. Differences will be noted between the financial statement and the Section 52(d) tables due to the transitional period between the year-end. The figures reflected in the Section 52 (d) report reflect more realistic picture of the state of finances of the municipality for the reporting period. The municipality recently approved an adjusted budget during June 2020. It should also be noted that the figures presented on this report are preliminary, until the audited Annual Financial Statements are produced. Major variances and those items with an impact on these categories are discussed in the analysis below.

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.

	2018/19				Budget Year	2019/20			
Description	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands Financial Performance								%	
Property rates	287,110	313,499	316,957	24,236	319,656	316,957	2,700	40/	316,95
Service charges	1.003.885	1,192,753	967,858	63.086	950,968	967.858		1% -2%	967.85
Investment revenue	4,961		2,356	906			(16,890)	14%	
Transfers and subsidies	·	4,041			2,690	2,356	335	14%	2,35
	498,547	431,718	589,526	34,419	611,725	589,526	22,199		589,52
Other own revenue Total Revenue (excluding capital transfers	48,384	60,714	54,369	1,347	53,667	54,369	(702)	-1%	54,36
and contributions)	1,842,887	2,002,724	1,931,065	123,994	1,938,707	1,931,065	7,642	0%	1,931,06
Employ ee costs	557,861	591,321	574,940	45,636	540,376	574,940	(34,564)	-6%	574,94
Remuneration of Councillors	24,657	26,845	26,845	1,319	25,106	26,845	(1,739)	-6%	26,84
Depreciation & asset impairment	361,880	491,982	395,230	27,875	338,886		, , ,	-14%	-
· ·						395,230	(56,344)	-13%	395,23
Finance charges Materials and bulk purchases	61,665 530,186	45,042 688,384	59,542 601,839	1,894	51,592	59,542	(7,950)	-13%	59,54
	530,186	500,304	601,639	88,914	526,370	601,839	(75,470)	-13%	601,83
Transfers and subsidies	-	-							
Other ex penditure	469,721	561,134	696,342	87,294	567,261	696,342	(129,081)	-19%	696,34
Total Expenditure	2,005,971	2,404,708	2,354,739	252,932	2,049,591	2,354,739	(305,148)	-13%	2,354,73
Surplus/(Deficit)	(163,084)	(401,983)	(423,674)	(128,938)	(110,884)	(423,674)		-74%	(423,67
Transfers and subsidies - capital (monetary allog	127,639	173,189	122,596	19,805	76,576	122,596	(46,019)	-38%	122,59
Contributions & Contributed assets				-			_		
Surplus/(Deficit) after capital transfers &	(35,445)	(228,795)	(301,078)	(109,134)	(34,308)	(301,078)	266,770	-89%	(301,07
contributions									
Share of surplus/ (deficit) of associate		~		-	-	-	-		_
Surplus/ (Deficit) for the year	(35,445)	(228,795)	(301,078)	(109,134)	(34,308)	(301,078)	266,770	-89%	(301,07
Capital expenditure & funds sources									
Capital expenditure	158,893	207,119	165,199	27,331	105,605	165,199	(59,595)	-36%	165,19
Capital transfers recognised	127,639	173,189	122,596	19,805	76,576	122,596	(46,019)	-38%	122,59
Public contributions & donations	-	_	- 1	- 1	-	-	275	1 1	_
Borrow ing	_	=	-		-	-	_		_
Internally generated funds	31,254	33,930	42,604	7,526	29,029	42,604	(13,575)	-32%	42,60
Total sources of capital funds	158,893	207,119	165,199	27,331	105,605	165,199	(59,595)	-36%	165,19
Financial position						11 -1 -52		_	
Total current assets	804,211	545,166	415,506		908,359	1200			415,50
Total non current assets	7,186,662	7,233,866	7,150,310		7,175,844		-		7,150,31
Total current liabilities	858,485	471,356	428.557		978,251				428,55
Total non current liabilities	559,614	493,946	839,498		566,829	1000		1 139	839,49
Community wealth/Equity	6,572,774	6,813,729	6,297,762	,	6,539,123	200	THE TW		6,297,76
	0,572,774	0,010,728	0,251,102		0,335,123		14.00 4.00	10000	0,257,70
Cash flows									
Net cash from (used) operating	120,217	155,153	134,756	(328,393)	152,459	78,291	(74,167)	-95%	136,27
Net cash from (used) investing	463,693	(107,299)	(93,097)	(27,040)	(101,042)	(93,097)	7,944	-9%	(93,09
Net cash from (used) financing	(9,064)	(24,486)	(23,598)	3,633	(25,871)	(23,598)	2,272	-10%	(23,59
Cash/cash equivalents at the month/year end	632,311	33,171	28,060	-	35,546	(28,405)	(63,950)	225%	29,57
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	61,568	38,022	41,441	32,426	31,715	29,394	167,365		1,519,66
	01,000	00,022	71,771	52,720	01,710	20,004	107,000		1,010,00
Creditors Ade Analysis									
Creditors Age Analysis Total Creditors	32,022	27,461	28,551	44,285	11,256	10,592	86,093	257,672	497,93

2.1 Operating budget performance-revenue

2.1.1 The municipality generated a total revenue of R1.938 billion of the adjusted budget of R1.9 billion, representing 100.03 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R7.6 million. Although the aggregate performance on revenue generated shows a variance of 0.003 percent, it is however necessary to explain reasons which attributed to the figurative variance.

- 2.1.2 The municipality generated R16.8 million (-2%) less revenue from service charges than the year-to-date budget of R967.8 million for the period under review. Electricity, water, sanitation and refuse are all under-performed below target by R11.8 million, R1 million, R3.1 million and R836 thousand respectively.
- 2.1.3 The municipality generated R2.7 million (1%) more revenue from property rates than the year-to-date budget of R316.9 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 R335 thousand (14%) 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 period while the municipality was under lockdown.
- 2.1.5 The municipality recorded R611.7 million for operational and R76.5 million for capital transfers and subsidies. It is noted that capital grant expenditure is under-performing by 38%. The under spending may result 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 R702 thousand (-1%) less revenue from sundry revenue than a prorata budget of R54.3 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 the last quarter, the municipality incurred the total expenditure of R2 billion of the adjusted budget of R2.3 billion, which represents 87 percent. The variance between the pro-rate expenditure budget and the actual expenditure incurred for the same period amounts to R305.1 million, representing under-expenditure of 13 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 R56.3 million (-14%) in the fourth quarter 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 R37.7 million (-21%) due to the indigent register having been reviewed.
- 2.2.3 The municipality spent R75 million (-13%) less on the bulk purchases than the year-to-date budget of R599.2 million. This could be due to the over-budgeting as a result of the lower demand associated with the lockdown.
- 2.2.4 The municipality spent R454 thousand (-18%) less on materials that the year-to-date budget of R2.5 million. This is mainly due to the culture of cost containment which has been inculcated.
- 2.2.5 The municipality spent R197.2 million (-48%) less on contracted services than the year-to-date budget of R412.3 million. This is mainly due to the delays in performance of certain projects due to the impact of the lockdown.
- 2.2.6 The municipality spent R34.5 million (-6%) less on employee related costs than a pro-rata budget of R574.9 million, mainly due certain positions not yet filled and positions and low overtime cost due to the lockdown. It must be noted that some of the savings from this item were redirected to EPWP which is funded internally to complement street cleansing unit.

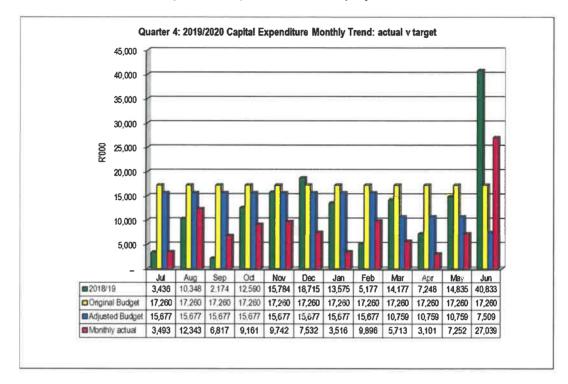
2.3 Capital budget performance

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) - Q4 Fourth Quarter

		2018/19				Budget Year	2019/20			
Vote Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-		-	-		_
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-		-
Vote 3 - BUDGET AND TREASURY		- 1	-	-	-	- 1	-	-		-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	- 1	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SE	TTLE		-	-	-	-	-	-		-
Vote 6 - TECHNICAL SERVICES		- 1	- 1	-	-	-	-	-		-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		- 1	-	_	-	- 1	-	-		-
Vote 9 - [NAME OF VOTE 9]		- 1	- 1	_	- 1	-	-	-		-
Vote 10 - [NAME OF VOTE 10]	1	-	-	-	-		-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	_	- 1			-
Vote 12 - [NAME OF VOTE 12]		-	_		-	_	- 1	-		-
Vote 13 - [NAME OF VOTE 13]		_	_	_	-	- 1	_	-		_
Vote 14 - [NAME OF VOTE 14]			_	_	_	_	_	- 1		-
Vote 15 - [NAME OF VOTE 15]			_	_		_	_			_
otal Capital Multi-year expenditure	4,7	_	_			_	_	_		-
	1									
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES			40.040			4 004	7 747	/F 700	750	
Vote 2 - COMMUNITY SERVICES		6,858	10,243	7,747	539	1,964	7,747	(5,783)	-75%	7,74
Vote 3 - BUDGET AND TREASURY Vote 4 - MUNICIPAL MANAGER		1,329	2,730	2,778	140	360	2,778	(2,418)	-87%	2,77
	1	l .	20.050	40 400		40.020		(24 200)	520/	40.4/
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SE	I		32,059	40,408	5,666	19,038	40,408	(21,369)	-53%	40,40
Vote 6 - TECHNICAL SERVICES		127,158	162,087	113,658	20,986	83,819	113,658	(29,840)	-26%	113,6
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		3,625	_	609	-	424	609	(184)	-30%	60
Vote 8 - [NAME OF VOTE 8]		- 1	-	-	-	-	-	-		
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]		-	-	-	-	- 1	-	-		-
Vote 14 - [NAME OF VOTE 14]		- 1	-	-	-	- 1	-	-		-
Vote 15 - [NAME OF VOTE 15]	l . l		_	_						
Total Capital single-year expenditure	4	158,893	207,119	165,199	27,331	105,605	165,199	(59,595)	-36%	165,19
Total Capital Expenditure	\vdash	158,893	207,119	165,199	27,331	105,605	165,199	(59,595)	-36%	165,19
Capital Expenditure - Functional Classification										
Governance and administration		1,329	2,730	2,778	140	360	2,778	(2,418)	-87%	2,77
Executive and council		=	-	38	-	-		-		-
Finance and administration		1,329	2,730	2,778	140	360	2,778	(2,418)	-87%	2,77
Internal audit	1 1	-	12	-	-	-		-		2.2
Community and public safety		6,902	9,743	8,317	719	1,719	8,317	(6,598)	-79%	8,31
Community and social services		4,147	300	4,185	539	861	4,185	(3,324)	-79%	4, 18
Sport and recreation		2,711	8,243	428	-	230	428	(198)	-46%	42
Public safety		-	1,200	2,483	-	448	2,483	(2,036)	-82%	2,48
Housing		44	_	1,220	180	180	1,220	(1,040)	-85%	1,22
Health		-	199	-	-	-		-		
Economic and environmental services		113,238	136,608	136,033	23,810	97,564	136,033	(38,470)	-28%	136,03
Planning and development		19,879	39,559	39,187	5,485	18,858	39,187	(20, 329)	-52%	39,18
Road transport		93,360	97,049	96,846	18,324	78,706	96,846	(18, 140)	-19%	96,84
Environmental protection		#	-	-	-	-		-		-
Trading services		37,424	58,038	18,071	2,662	5,962	18,071	(12,109)	-67%	18,07
Energy sources		3,625	-	609	-	424	609	(184)	-30%	60
Water management		33,799	57,538	16,813	2,662	5,113	16,813	(11,700)	-70%	16,81
Waste water management		*	500	650	-	425	650	(225)	-35%	68
Waste management		=	72	546	**	_		-		-
Other		2				2				
otal Capital Expenditure - Functional Classification	3	158,893	207,119	165,199	27,331	105,605	165,199	(59,595)	-36%	165,1
unded by:										
National Government		108,854	164,946	122,446	19,805	76,576	122,446	(45,869)	-37%	122,44
		18,785	8,243	-	-	- 10,010	,0		/	
Provincial Government	1	,						_ [
Provincial Government District Municipality				2000	200	= =	150	(150)	-100%	15
District Municipality		_	_	150						
District Municipality Other transfers and grants		127 630	173 189	122 596		76 578				
District Municipality Other transfers and grants Transfers recognised - capital	5	127,639	173,189	150 122,596	19,805	76,576	122,596	(46,019)	-38%	122,5
District Municipality Other transfers and grants Transfers recognised - capital Public contributions & donations	5	127,639	173,189	20000		76,576		(46,019) —		
District Municipality Other transfers and grants Transfers recognised - capital	5 6	127,639	173,189 33,930	20000		76,576 - 29,029		(46,019)		

2.3.1 Capital expenditure for the fourth quarter of the financial year amounted to R105.6 million, which represents 63.92% of the adjusted capital budget of R165.1 million. Comparison between the year-to-budget of R165.1 million and actual expenditure for the period reflects an under expenditure of (R59.5 million) which implies that the municipality spent 36% less than the year-to-date budget for the same period. This is due to the challenges in the cash-flow position as well as the National lock down which has also influence the delay in the implementation of projects.



2.4 Financial position

Table C6: Monthly budget statements - Financial Position

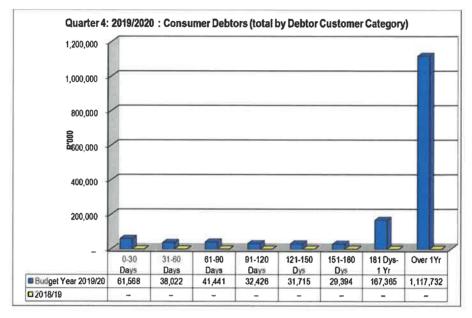
Table C6 below reflects the performance to date in relation to the financial position of the municipality.

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

		2018/19		Budget Ye	ar 2019/20	
Description	Ref	Audited	Original	Adjusted	YearTD	Full Year
		Outcome	Budget	Budget	actual	Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		4,688	8,389	28,754	=	28,75
Call investment deposits		5,036	24,025	-	35,545	_
Consumer debtors		680,874	463,909	337,909	617,310	337,90
Other debtors		99,348	35,084	35,084	241,621	35,08
Current portion of long-term receivables		2	2	2	0	
Inv entory		14,264	13,756	13,756	13,883	13,75
Total current assets		804,211	545,166	415,506	908,359	415,50
Non current assets			il			
Long-term receiv ables		-	- 1	-	-	-
Investments		=	_	_	_	_
Investment property		281,223	379,606	350,780	355,564	350,78
Investments in Associate		275,279	262,171	214,928	234,928	214,92
Property, plant and equipment		6,615,669	6,580,590	6,571,378	6,573,347	6,571,37
Agricultural		:=	:-		+	
Biological		12	12	_0	20	100
Intangible		3,003	3,773	1,736	517	1,73
Other non-current assets		11,488	7,726	11,488	11,488	11,48
Total non current assets		7,186,662	7,233,866	7,150,310	7,175,844	7,150,31
TOTAL ASSETS		7,990,873	7,779,031	7,565,816	8,084,203	7,565,81
LIABILITIES						
Current liabilities						
Bank overdraft			37	=2	578	=
Borrowing		25,598	25,598	25,598	12,149	25,59
Consumer deposits		23,587	22,883	25,465	24,493	25,46
Trade and other pay ables		780,456	383,584	367,973	932,941	367,97
Provisions		28,844	39,290	9,521	8,668	9,52
Total current liabilities		858,485	471,356	428,557	978,251	428,55
Non current liabilities						
Borrowing		401,232	348,739	661,906	389,630	661,90
Provisions		158,382	145,207	177,592	177,199	177,59
Total non current liabilities		559,614	493,946	839,498	566,829	839,49
TOTAL LIABILITIES		1,418,099	965,302	1,268,054	1,545,080	1,268,05
NET ASSETS	2	6,572,774	6,813,729	6,297,762	6,539,123	6,297,76
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,544,255	6,808,289	6,282,007	6,510,091	6,282,00
Reserves		28,519	5,440	15,755	29,032	15,75
TOTAL COMMUNITY WEALTH/EQUITY	2	6,572,774	6,813,729	6,297,762	6,539,123	6,297,76

2.4.1 As at end the end of the fourth quarter of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.5 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 fourth quarter. 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 a decrease of R52 million from R114.2 million in May to R61.5 million in June. 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 R6.5 billion of the total assets of R8 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that the majority of these assets may not be easily converted to cash and cash equivalent.

2.4.4 The municipality closed with a balance of cash and cash equivalent of R35.5 million as at the end of the fourth quarter of the financial year which was from the call investments. It must be noted that the municipality had an obligation of R28 million relating to the HDF. The short-term obligations are sitting at R497.9 million as illustrated on SC4, while unspent conditional grants amount to R41.7 million, representing a cash short-fall of R532.1 million. Table SC4 reflects that the municipality was owing creditors to the tune of R497.9 million. Included under creditors is Eskom for R335 million, uThukela Water for R85.4 million, SARS – PAYE for R6.9 million, pension and other employee benefits for R14.3 million and other trade creditors for R38.8 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 it 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 R6.5 billion, while the net current asset is R69.8 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 3.6% 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 0.071%, since the municipality needs R497.9 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

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 - Q4 Fourth Quarter

		2018/19				Budget Year	2019/20			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES	T									
Receipts										
Property rates		216,435	261,530	282,053	21,308	247,108	282,053	(34,944)	-12%	282,053
Service charges		789,214	1,040,261	839,533	54,029	1,096,265	839,533	256,731	31%	839,533
Other revenue		114,557	49,183	49,107	1,377	84,390	49,107	35,283	72%	49,107
Gov ernment - operating		395,172	431,718	589,161	17,757	535,551	535,551	_		589,918
Government - capital		93,964	173,189	122,596	-	119,740	119,740	_		122,596
Interest		12,938	8,931	5,367	631	8,444	5,367	3,077	57%	5,367
Dividends		-	-	_	- 1	-		_		=
Payments										
Suppliers and employees		(1,458,480)	(1,764,617)	(1,708,019)	(420,055)	(1,887,448)	(1,708,019)	179,429	-11%	(1,707,262
Finance charges		(43,582)	(45,042)	(45,042)	(3,440)	(51,592)	(45,042)	6,550	-15%	(45,042
Transfers and Grants		_	-	-	_	_		_		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		120,217	155,153	134,756	(328,393)	152,459	78,291	(74,167)	-95%	136,270
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts	1									
Proceeds on disposal of PPE	П		2,332	5,034	- 26	9	5,034	(5,034)	-100%	5,034
Decrease (Increase) in non-current debtors		24	66,420	36,000	-	-	36,000	(36,000)	-100%	36,000
Decrease (increase) other non-current receivables		622,587	31,068	31,068	(1)	4,563	31,068	(26,505)	-85%	31,068
Decrease (increase) in non-current investments	1	.=	-	_	1.7	.=	.,,,,,,,,,			-
Payments		201								
Capital assets		(158,893)	(207,119)	(165,199)	(27,039)	(105,605)	(165, 199)	(59,595)	36%	(165,199
NET CASH FROM/(USED) INVESTING ACTIVITIES	1	463,693	(107,299)	(93,097)	(27,040)	(101,042)	(93,097)	7,944	-9%	(93,097
CASH FLOWS FROM FINANCING ACTIVITIES	T		```							
Receipts										
Short term loans			757) -	-				
Borrowing long term/refinancing			101	=1	72					102
Increase (decrease) in consumer deposits		-	356	2,000	7.02	-	2,000	(2,000)	-100%	2,000
Payments	1		330	2,000			2,000	(2,000)	-100%	2,000
Repayment of borrowing		(9,064)	(25,598)	(25,598)	3,633	(25,871)	(25,598)	272	-1%	(25,598
NET CASH FROM/(USED) FINANCING ACTIVITIES	1	(9,064)	(24,486)	(23,598)	3,633	(25,871)	(23,598)	2,272	-10%	(23,598
	\vdash							2,2,2	10,0	
NET INCREASE/ (DECREASE) IN CASH HELD		574,846 67.466	23,369 9,802	18,061 9,999	(351,800)	25,547	(38,404)	L	ECT.	19,575
Cash/cash equivalents at beginning:		57,465				9,999	9,999	En los	1,111	9,999
Cash/cash equivalents at month/year end:	1	632,311	33,171	28,060		35,546	(28,405)			29,574

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 R35.5 million as at the end of the fourth quarter which represents a cash increase of R25.5 million to date since the beginning of the financial year.

- 2.5.2 Cash flows from operating activities yielded a net cash inflow of R152.4million 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 R101 million due to capital expenditure.
- 2.5.4 Cash flows from financing activities recorded net cash outflows of R25.8 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 is it due to the introduction of cost-containment. However, it is important to emphasise that the expenditure on maintenance should not be compromised as it seem to be under-performing by 13.2%. 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 52d report of the fourth guarter be noted:

Report prepared by:

Report seen by:

NEWCASTLE MUNICIPALITY

2020 -07- 2 2

MAYORS OFFICE

MUNICIPAL MANAGER 2020 -07- 2 2

NEWCASTLE MUNICIPALITY

COUNICLLOR DR NNG MAHLABA

PORTFOLIO COUNCILLOR

BUDGET AND TREASURY OFFICE

SM NKOSI

STRATEGIC EXECUTIVE DIRECTOR:

BUDGET AND TREASURY OFFICE

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

Daniel C	2018/19	-			Budget Year	2019/20			
Description	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	207 440	242.400	040.057	04.000	242.22				
Service charges	287,110	313,499	316,957	24,236	319,656	316,957			316,95
-	1,003,885	1,192,753	967,858	63,086	950,968	967,858		-2%	967,85
investment revenue	4,961	4,041	2,356	906	2,690	2,356		14%	2,35
Transfers and subsidies	498,547	431,718	589,526	34,419	611,725	589,526	22,199	4%	589,52
Other own revenue Total Revenue (excluding capital transfers and	48,384	60,714	54,369	1,347	53,667	54,369	(702)	-1%	54,36
contributions)	1,842,887	2,002,724	1,931,065	123,994	1,938,707	1,931,065	7,642	0%	1,931,06
Employee costs	EE7 064	E04 204	F74.040	45.000	540.000				
Remuneration of Councillors	557,861	591,321	574,940	45,636	540,376	574,940	(34,564)		574,94
	24,657	26,845	26,845	1,319	25,106	26,845	(1,739)	-6%	26,84
Depreciation & asset impairment	361,880	491,982	395,230	27,875	338,886	395,230	(56,344)	-14%	395,23
Finance charges	61,665	45,042	59,542	1,894	51,592	59,542	(7,950)	-13%	59,54
Materials and bulk purchases	530,186	688,384	601,839	88,914	526,370	601,839	(75,470)	-13%	601,83
Transfers and subsidies	-	-	-	-	-	_	-		-
Other expenditure	469,721	561,134	696,342	87,294	567,261	696,342	(129,081)	-19%	696,342
Expenditure	2,005,971	2,404,708	2,354,739	252,932	2,049,591	2,354,739	(305,148)	-13%	2,354,739
Surplus/(Deficit)	(163,084)	(401,983)	(423,674)	(128,938)	(110,884)	(423,674)	312,790	-74%	(423,674
Transfers and subsidies - capital (monetary allocations	127,639	173,189	122,596	19,805	76,576	122,596	(46,019)	-38%	122,596
Contributions & Contributed assets	-	_	-	_	_	_	-		_
Surplus/(Deficit) after capital transfers & contributions	(35,445)	(228,795)	(301,078)	(109,134)	(34,308)	(301,078)	266,770	-89%	(301,078
Share of surplus/ (deficit) of associate	_	_	_	_	_	_	_		
Surplus/ (Deficit) for the year	(35,445)	(228,795)	(301,078)	(109,134)	(34,308)	(301,078)	266,770	-89%	(301,078
Capital expenditure & funds sources									
Capital expenditure	158,893	207,119	165,199	27,331	105,605	165,199	(59,595)	-36%	165,199
Capital transfers recognised	127,639	173,189	122,596	19,805	76,576	122,596	(46,019)	-38%	122,596
Public contributions & donations	_	-	-	10,000	10,010	122,000	(40,013)	-3070	122,090
Borrowing	_	_	_	_	_	_	_		_
Internally generated funds	31,254	33,930	42,604	7,526	29,029	42.004	(42 676)	000/	40.00
Total sources of capital funds	158,893	207,119	165,199	27,331	105,605	42,604 165,199	(13,575) (59,595)	-32% -36%	42,604 165,199
-inancial position					,		(00,000)	0070	100,100
Total current assets	804,211	545,166	415,506		908,359				115 500
Total non current assets	7,186,662	7,233,866							415,506
Total current liabilities	858,485	471,356	7,150,310 428,557		7,175,844				7,150,310
non current liabilities					978,251				428,557
Community wealth/Equity	559,614	493,946	839,498		566,829				839,498
	6,572,774	6,813,729	6,297,762		6,539,123				6,297,762
Cash flows									
Net cash from (used) operating	120,217	155,153	134,756	(328,393)	152,459	78,291	(74,167)	-95%	136,270
Net cash from (used) investing	463,693	(107,299)	(93,097)	(27,040)	(101,042)	(93,097)	7,944	-9%	(93,097
Net cash from (used) financing	(9,064)	(24,486)	(23,598)	3,633	(25,871)	(23,598)	2,272	-10%	(23,598)
Cash/cash equivalents at the month/year end	632,311	33,171	28,060	-	35,546	(28,405)	(63,950)	225%	29,574
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1	Over 1Yr	Total
Debtors Age Analysis				-	_		Yr		
otal By Income Source	61,568	38,022	41,441	20.406	24 745	00 303	407.005	4 447 700	4 8/6 65-
reditors Age Analysis	01,000	30,022	41,441	32,426	31,715	29,394	167,365	1,117,732	1,519,662
otal Creditors	20,000	07 101	00 == 1	44.65=					
Viai Organiora	32,022	27,461	28,551	44,285	11,256	10,592	86,093	257,672	497,932

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

		2018/19				Budget Year 20	019/20			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		409,524	437,202	428,873	25,980	435,104	428,873	6,232	1%	428,87
Executive and council		14,638	10,474	7,805	1,173	8,859	7,805	1,053	13%	7,80
Finance and administration		394,886	426,728	421,067	24,807	426,246	421,067	5,178	1%	421,06
Internal audit		-	-	-	-	-	-	_		-
Community and public safety		56,195	43,430	141,959	2,851	106,328	141,959	(35,631)	-25%	141,95
Community and social services		35,506	8,418	8,835	1,857	12,704	8,835	3,869	44%	8,83
Sport and recreation		1,127	8,991	707	-	410	707	(297)	-42%	70
Public safety		8,524	11,103	13,501	757	10,596	13,501	(2,906)	-22%	13,50
Housing		11,011	14,917	118,857	236	82,579	118,857	(36,278)	-31%	118,85
Health		27	1	58	1	39	58	(19)	-33%	5
Economic and environmental services		145,344	198,402	171,394	44,888	180,902	171,394	9,508	6%	171,39
Planning and development		26,161	78,352	8,694	4,721	18,647	8,694	9,952	114%	8,69
Road transport		119,183	120,050	162,700	40,167	162,256	162,700	(444)	0%	162,70
Environmental protection		-	-	-	-	- 1	_	_		
Trading services		1,359,319	1,496,704	1,311,277	70,072	1,292,795	1,311,277	(18,482)	-1%	1,311,27
inergy sources		708,486	886,803	680,338	39,829	655,124	680,338	(25,214)	-4%	680,33
Water management		328,148	370,423	278,592	18,952	309,037	278,592	30,445	11%	278,59
Waste water management		200,996	119,010	232,705	6,085	209,851	232,705	(22,854)	-10%	232,70
Waste management		121,688	120,468	119,641	5,205	118,782	119,641	(859)	-1%	119,64
Other	4	144	174	159	8	154	159	(4)	-3%	15
otal Revenue - Functional	2	1,970,526	2,175,913	2,053,661	143,798	2,015,283	2,053,661	(38,378)	-2%	2,053,66
xpenditure - Functional										
Governance and administration		430,746	422,161	460,078	44,248	392,249	460 070	(67 000)	450/	400.07
Executive and council		80,413	103,238	76,409	4,469	65,659	460,078	(67,829)	-15%	460,078
Finance and administration		350,334	317,102	381,855	39,671	325,857	76,409 381,855	(10,750)	-14%	76,40
Internal audit		- 000,000	1,820	1,814	108	733		(55,997)	-15%	381,85
Community and public safety		226,089	262,541	313,426	18,843	266,880	1,814	(1,082)	-60%	1,814
Community and social services		29,949	85,903	35,212	2,870	27,069	313,426	(46,546)	-15%	313,420
Sport and recreation		74,762	76,224	73,147	4,499	67,072	35,212 73,147	(8,143)	-23%	35,21;
Public safety		64,540	77,067	72,449	5,797	68,334	73,147	(6,075)	-8%	73,147
Housing		48,638	17,341	132,508	5,105	98,365	132,508	(4,115)	-6%	72,449
Health		8,201	6,007	110	572	6,040	110	(34,143)	-26%	132,508
Economic and environmental services		267,781	256,388	334,720	25,502	304,847		5,930	5414%	110
Planning and development		25,563	88,677	94,964	7,760		334,720	(29,873)	-9%	334,720
Road transport		242,218	167,701	239,746	17,740	86,389 218,450	94,964 239,746	(8,575)	-9%	94,964
Invironmental protection			107,701	10	17,740	210,450		(21,296)	-9%	239,746
ng services		1,079,524	1,462,293	1,244,715			10	(2)	-18%	10
Energy sources		610,157	796,534	622,056	164,339	1,083,921	1,244,715	(160,794)	-13%	1,244,715
Water management		381,588	531,942	488,062	100,157	552,417	622,056	(69,639)	-11%	622,056
Waste water management		14,306	60,573		53,490	408,372	488,062	(79,690)	-16%	488,062
Waste management		73,473	73,244	62,064	8,270	56,658	62,064	(5,406)	-9%	62,064
Other		1,831		72,532	2,423	66,474	72,532	(6,058)	-8%	72,532
otal Expenditure - Functional	3	2,005,971	1,325	1,800 2,354,739	252 022	1,694	1,800	(106)	-6%	1,800
urplus/ (Deficit) for the year		(35,445)	2,404,708 (228,795)	(301,078)	252,932 (109,134)	2,049,591 (34,308)	2,354,739 (301,078)	(305,148)	-13% -89%	2,354,739 (301,078

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth Quarter

Vote Description		2018/19				Budget Year 20	19/20			
	Ref	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	1	76,913	75,376	73,412	1,199	73,749	73,412	337	0.5%	73,412
Vote 2 - COMMUNITY SERVICES		167,803	140,760	142,743	7,819	142,531	142,743	(213)	-0.1%	142,743
Vote 3 - BUDGET AND TREASURY		331,560	360,076	353,710	24,881	361,355	353,710	7,644	2.2%	353,710
Vote 4 - MUNICIPAL MANAGER		1,050	1,750	1,750	(100)	_	1,750	(1,750)	-100.0%	1,750
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLE	MEN	37,316	59,946	127,710	4,965	101,380	127,710	(26,330)	-20.6%	127,710
Vote 6 - TECHNICAL SERVICES	- 1	647,397	573,873	673,997	65,204	681,144	673,997	7,147	1.1%	673,997
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES	- 1	708,486	964,132	680.338	39,829	655,124	680,338	(25,214)	-3.7%	680,338
Vote 8 - [NAME OF VOTE 8]		_	- 1	_	-	-	-	(20,214)	-3.7 70	000,000
Vote 9 - [NAME OF VOTE 9]	- 1	-	-	-	_	_	_	_]		_
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	_	_	_		_
Vote 11 - [NAME OF VOTE 11]	- 1	-	-	-	-	-	-	- 1		_
Vote 12 - [NAME OF VOTE 12]	- 1	-	-	-	-	-	-	-		_
Vote 13 - [NAME OF VOTE 13]	- 1	-	-	-	-	-	-	-		_
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]	_		-		-	-	_	-		_
Total Revenue by Vote	2	1,970,526	2,175,913	2,053,661	143,798	2,015,283	2,053,661	(38,378)	-1.9%	2,053,661
diture by Vote	1									
Vote 1 - CORPORATE SERVICES		133,300	158,067	137,565	11,593	121,205	137,565	(16,360)	-11.9%	137,565
Vote 2 - COMMUNITY SERVICES	- 1	306,831	318,672	314,365	27,230	287,455	314,365	(26,910)	-8.6%	314,365
Vote 3 - BUDGET AND TREASURY	- 1	163,707	168,129	164,933	8,172	139,996	164,933	(24,937)	-15.1%	164,933
Vote 4 - MUNICIPAL MANAGER		77,983	95,890	78,954	13,438	78,740	78,954	(215)	-0.3%	
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLE	MEN	76,031	51,450	163,660	7.815	125,741	163,660	• '		78,954
Vote 6 - TECHNICAL SERVICES		637,961	815,966	848.875	84,528	744.037		(37,919)	-23.2%	163,660
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		610,157	796,534	646,385	100,157	552,417	848,875 646,385	(104,838) (93,968)	-12.4%	848,875
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	332,417	040,300	(90,900)	-14.5%	646,385
Vote 9 - [NAME OF VOTE 9]		-	_	_	_	_	_			_
Vote 10 - [NAME OF VOTE 10]		-	-	_	-	_	_	_		_
Vote 11 - [NAME OF VOTE 11]		-	- 1	_	_	_	_	_		_
Vote 12 - [NAME OF VOTE 12]		_	-	-	-	_	_			_
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	_	_		_
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		_
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	_		_
otal Expenditure by Vote	2	2,005,971	2,404,708	2,354,739	252,932	2,049,591	2,354,739	(305,148)	-13.0%	2,354,739
Surplus/ (Deficit) for the year	2	(35,445)	(228,795)	(301,078)	(109,134)	(34,308)	(301,078)	266,770	-88.6%	(301,078)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

_		2018/19				Budget Year 20	019/20			
Description	Ref	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	316,957	24,236	319,656	316,957	2,700	1%	316,95
Service charges - electricity revenue		630,194	811,903	593,096	39,829	581,207	593,096	(11,889)	-2%	593,09
Service charges - water revenue		176,507	186,097	179,642	11,971	178,594	179,642	(1,048)	-1%	179,64
Service charges - sanitation revenue		108,894	110,794	112,033	6,085	108,915	112,033	(3,117)	-3%	112,03
Service charges - refuse revenue		88,291	83,960	83,087	5,200	82,251	83,087	(836)	-1%	83,08
Service charges - other					=	-		- 1		
Rental of facilities and equipment		8,141	8,661	8,069	592	7,817	8,069	(252)	-3%	8,069
Interest earned - external investments		4,961	4,041	2,356	906	2,690	2,356	335	14%	2,350
Interest earned - outstanding debtors Dividends received		8,015	9,780	6,024	451	5,754	6,024	(270)	-4%	6,024
Fines, penalties and forfeits		0.500	- 0.447	10.100	7.			- 1		-
Licences and permits		8,589	8,117	12,490	12	9,054	12,490	(3,436)	-28%	12,490
Agency services		12	14	36	2	8	36	(28)	-77%	36
Transfers and subsidies		400 547	424 740	500 500		244 705				-
Other revenue		498,547 23,627	431,718	589,526	34,419	611,725	589,526	22,199	4%	589,526
Gains on disposal of PPE		20,021	31,810 2,332	27,751	290	31,034	27,751	3,282	12%	27,751
Tallia di Gioppe di Griff E	-	1,842,887	2,002,724	1,931,065	123,994	1,938,707	1,931,065	7,642	0%	1,931,065
T Revenue (excluding capital transfers and contributions)					,	1,000,00	1,201,200	7,0-12	0,0	1,501,000
Expenditure By Type										
Employee related costs		557,861	591,321	574,940	45,636	540,376	574,940	(34,564)	-6%	574,940
Remuneration of councillors		24,657	26,845	26,845	1,319	25,106				
Debt impairment		89,608	174,245				26,845	(1,739)	-6%	26,845
Depreciation & asset impairment				175,607	3,401	137,893	175,607	(37,714)	-21%	175,607
Finance charges		361,880	491,982	395,230	27,875	338,886	395,230	(56,344)	-14%	395,230
-		61,665	45,042	59,542	1,894	51,592	59,542	(7,950)	-13%	59,542
Bulk purchases		524,211	684,074	599,269	88,867	524,253	599,269	(75,016)	-13%	599,269
Other materials		5,975	4,310	2,571	47	2,117	2,571	(454)	-18%	2,571
Contracted services		74,012	54,249	412,363	21,831	215,154	412,363	(197,209)	-48%	412,363
Transfers and subsidies	- 1	-	-	- 1	- E	-		_		
Other expenditure		306,101	332,640	108,172	62,061	214,115	108,172	105,943	98%	108,172
Loss on disposal of PPE		-	:=:	201	·	100	201	(101)	-50%	201
Total Expenditure		2,005,971	2,404,708	2,354,739	252,932	2,049,591	2,354,739	(305,148)	-13%	2,354,739
Surplus/(Deficit)		(163,084)	(401,983)	(423,674)	(128,938)	(110,884)	(423,674)	312,790	(0)	(423,674
i ransiers and subsides - capital (monetary allocations) (National / Provincial and District)		407.000	470.400						1	, .mejer 4
паноно ана варышов - варка (топошту аковають)		127,639	173,189	122,596	19,805	76,576	122,596	(46,019)	(0)	122,596
(National / Provincial Departmental Agencies, Households,										
Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)										
Transfers and subsidies - capital (in-kind - all)								-		
Surning/(Deficit) after capital transfers & contributions		(35,445)	(228,795)	(301.078)	(109,134)	(34,308)	(204 070)	_		(204 0==
, , , , , , , , , , , , , , , , , , , ,		(55,445)	(220,130)	(001,070)	(105,154)	(34,300)	(301,078)	1 3		(301,078)
Taxation										
		(OF 115)	1005					-		
Surplus/(Deficit) after taxation		(35,445)	(228,795)	(301,078)	(109,134)	(34,308)	(301,078)	y u figo		(301,078)
Attributable to minorities								- 14		
Surplus/(Deficit) attributable to municipality		(35,445)	(228,795)	(301,078)	(109,134)	(34,308)	(301,078)		Heek I	(301,078)
Share of surplus/ (deficit) of associate								11,17		
Surplus/ (Deficit) for the year		(35,445)	(228,795)	(301,078)	(109,134)	(34,308)	(301,078)			(301,078)

KZN252 Newcastle - Table C5 Monthly Budget		2018/19				Budget Year 2				
Vote Description	Ref	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		-	-	- 1	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-		-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	n - I	-	-		-
Vote 4 - MUNICIPAL MANAGER		- 1	-	- 1	-	- 1	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETT	LEMEN	- 1	-	-	-	- 1	-	-		-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	- T	-	-		-
Vote 8 - [NAME OF VOTE 8]		_	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	- 1	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11]		-	-	-	-	- 1	-	-		-
Vote 12 - [NAME OF VOTE 12]		- 1	-	-	-	-	-	-		-
-		- 1	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		- 1	-	-	_	- 1	-	-		-
Vote 15 - [NAME OF VOTE 15] Total Capital Multi-year expenditure					_					
Total Capital Mulu-year expenditure	4,7	-	-	-	-	- 1	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		6,858	10,243	7,747	539	1,964	7,747	(5,783)	-75%	7,747
Vote 3 - BUDGET AND TREASURY		1,329	2,730	2,778	140	360	2,778	(2,418)	-87%	2,778
Vote 4 - MUNICIPAL MANAGER	1	-			-	- 1	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTI Vote 6 - TECHNICAL SERVICES	LEMEN		32,059	40,408	5,666	19,038	40,408	(21,369)	-53%	40,408
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		127,158	162,087	113,658	20,986	83,819	113,658	(29,840)	-26%	113,658
Vote 8 - [NAME OF VOTE 8]		3,625	-	609	_	424	609	(184)	-30%	609
Vote 9 - [NAME OF VOTE 9]		_ [_	_ [_	- 1	-	-		-
Vote 10 - [NAME OF VOTE 10]		_ [-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]	100	_ [-	-	-	_		_
Vote 12 - [NAME OF VOTE 12]		_				_ [-	_		_
Vote 13 - [NAME OF VOTE 13]		_	_	_	_	[_	_		_
Vote 14 - [NAME OF VOTE 14]		- 1	_	_	_	_	_	_		
Vote 15 - [NAME OF VOTE 15]				_	_	_	_	_		
otal Capital single-year expenditure	4	158,893	207,119	165,199	27,331	105,605	165,199	(59,595)	-36%	165,199
otal Capital Expenditure		158,893	207,119	165,199	27,331	105,605	165,199	(59,595)	-36%	165,199
Capital Expenditure - Functional Classification										
Governance and administration		1,329	2,730	2,778	140	360	2,778	(2,418)	-87%	2,778
Executive and council		- 2	-		141	-	2,110	(2,+10)	-07 70	2,710
Finance and administration		1,329	2,730	2,778	140	360	2,778	(2,418)	-87%	2,778
Internal audit		2	- 1	-		Sent				-
Community and public safety	1 1	6,902	9,743	8,317	719	1,719	8,317	(6,598)	-79%	8,317
Community and social services		4,147	300	4,185	539	861	4,185	(3,324)	-79%	4,185
Sport and recreation		2,711	8,243	428	-	230	428	(198)	-46%	428
Public safety		-	1,200	2,483	-	448	2,483	(2,036)	-82%	2,483
Housing		44	-	1,220	180	180	1,220	(1,040)	-85%	1,220
Health				-	-			-	J	
Economic and environmental services		113,238	136,608	136,033	23,810	97,564	136,033	(38,470)	-28%	136,033
Planning and development	- 1	19,879	39,559	39,187	5,485	18,858	39,187	(20,329)	-52%	39,187
Road transport Environmental protection		93,360	97,049	96,846	18,324	78,706	96,846	(18,140)	-19%	96,846
Trading services		97.404		40.074	-			-		-
Energy sources		37,424 3,625	58,038	18,071	2,662	5,962	18,071	(12,109)	-67%	18,071
Water management	1 1		57 520	609	2.000	424	609	(184)	-30%	609
Waste water management		33,799	57,538 500	16,813 650	2,662	5,113 425	16,813	(11,700)	-70%	16,813
Waste management		-	500	030	=	420	650	(225)	-35%	650
Other		-		100	9			<u> </u>		-
otal Capital Expenditure - Functional Classification	3	158,893	207,119	165,199	27,331	105,605	165,199	(59,595)	-36%	165,199
unded by:					.,,		,	(,000)	0070	100,123
National Government		108,854	164,946	122,446	10 905	76 676	100 440	(4E 000)	2701	400.410
Provincial Government		18,785	8,243	122,440	19,805	76,576	122,446	(45,869)	-37%	122,446
District Municipality		10,700	0,243			-		-	4	8
Other transfers and grants			=	150	= =		150	(150)	-100%	150
Transfers recognised - capital		127,639	173,189	122,596	19,805	76,576	122,596	(150) (46,019)	-100%	122,596
Public contributions & donations	5	.,		,	.5,000	. Sjør u	125,000	(40,010)	-20/0	122,330
Borrowing	6				_	_		_ [N.	
1 4 11 11 11 11 11	1 1	31,254	33,930	42,604	7,526	29,029	42,604	(13,575)	200/	42,604
internally generated funds		01,204 [00,000	TE,007	7,020	25,025	42,004		-32%	

References

1. Municipalities may choose to eppropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment

3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations

4. Include expenditure on investment property, intangible and biological assets

5. Must reconcile to Monthly Dudget Statement Financial Performance (revenue and expenditure)

6. Include finance leases and PPP cepital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

		2018/19		Budget Ye	ear 2019/20	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS Current assets						
Cash		4.000	0.000	00.754		
Call investment deposits		4,688 5,036	8,389	28,754	05.545	28,75
Consumer debtors		680,874	24,025	227.000	35,545	007.00
Other debtors		99,348	463,909	337,909	617,310	337,909
Current portion of long-term receivables		2 2	35,084	35,084	241,621	35,084
Inventory		14,264	13,756	12.750	42.002	40.75
Total current assets		804,211	545,166	13,756 415,506	13,883 908,359	13,756 415,506
Non current assets			010,100	410,000	300,003	410,000
Long-term receivables						
Investments			: 		-	
Investment property		281,223	379,606	350,780	255 564	250 700
Investments in Associate		275,279	262,171	214,928	355,564 234,928	350,780
Property, plant and equipment		6,615,669	6,580,590	6,571,378	6,573,347	214,928
Agricultural		0,010,000	0,000,000	0,371,370	0,573,347	6,571,378
Biological		-				
Intangible		3,003	3,773	1,736	517	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	7,175,844	7,150,310
TOTAL ASSETS		7,990,873	7,779,031	7,565,816	8,084,203	7,565,816
LIABILITIES						.,,
Current liabilities						
Bank overdraft				7±1		造
Borrowing		25,598	25,598	25,598	12,149	25,598
Consumer deposits		23,587	22,883	25,465	24,493	25,465
Trade and other payables		780,456	383,584	367,973	932,941	367,973
Provisions		28,844	39,290	9,521	8,668	9,521
Total current liabilities		858,485	471,356	428,557	978,251	428,557
Non current liabilities						
Borrowing	1 1	401,232	348,739	661,906	389,630	661,906
Provisions		158,382	145,207	177,592	177,199	177,592
Total non current liabilities		559,614	493,946	839,498	566,829	839,498
TOTAL LIABILITIES		1,418,099	965,302	1,268,054	1,545,080	1,268,054
NET ASSETS	2	6,572,774	6,813,729	6,297,762	6,539,123	6,297,762
COMMUNITY WEALTH/EQUITY			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,,,,,,,	-,,	-,,,,,,,
Accumulated Surplus/(Deficit)		6,544,255	6,808,289	6,282,007	6,510,091	6,282,007
Reserves		28,519	5,440	15,755	29,032	
TOTAL COMMUNITY WEALTH/EQUITY	2	6,572,774	6,813,729	6,297,762	6,539,123	15,755 6,297,762

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

		2018/19				Budget Year 20	019/20			
Description	Ref	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	- 1 - 1									
Property rates		216,435	261,530	282,053	21,308	247,108	282,053	(34,944)	-12%	282,05
Service charges		789,214	1,040,261	839,533	54,029	1,096,265	839,533	256,731	31%	839,53
Other revenue		114,557	49,183	49,107	1,377	84,390	49,107	35,283	72%	49,10
Government - operating		395,172	431,718	589,161	17,757	535,551	535,551	_	. = 11	589,918
Government - capital		93,964	173,189	122,596	=	119,740	119,740	_		122,596
Interest		12,938	8,931	5,367	631	8,444	5,367	3,077	57%	5,367
Dividends	- 1 1	-			-	_	-,	-	0.70	0,000
Payments	1 1									
Suppliers and employees	- 1 1	(1,458,480)	(1,764,617)	(1,708,019)	(420,055)	(1,887,448)	(1,708,019)	179,429	-11%	(1,707,262
Finance charges	- 1 1	(43,582)	(45,042)	(45,042)	(3,440)	(51,592)	(45,042)	6,550	-15%	(45,042
Transfers and Grants		-	5	-	(0)	(01,002)	(10,012)	-	-10%	(40,042
NET CASH FROM/(USED) OPERATING ACTIVITIES		120,217	155,153	134,756	(328,393)	152,459	78,291	(74,167)	-95%	136,270
CASH FLOWS FROM INVESTING ACTIVITIES						,	,	(,,	50%	100,210
Receipts	- 1 - 1									
reeds on disposal of PPE			2,332	5,034			5.004	45.004	4000	
Corease (Increase) in non-current debtors		100	66,420	36,000	37	100	5,034	(5,034)	-100%	5,034
Decrease (increase) other non-current receivables		622,587	31,068	31,068	-	4 500	36,000	(36,000)	-100%	36,000
Decrease (increase) in non-current investments		022,307	31,000	31,000	(1)	4,563	31,068	(26,505)	-85%	31,068
Payments			_	-		(5)		-	J) lie
Capital assets		(158,893)	(207,119)	(165,199)	(07.000)	(405.005)	(405 400)	(EQ EQE)		
NET CASH FROM/(USED) INVESTING ACTIVITIES		463,693	(107,299)	(93,097)	(27,039)	(105,605)	(165,199)	(59,595)	36%	(165,199
	-1	403,033	(101,299)	(93,097)	(27,040)	(101,042)	(93,097)	7,944	-9%	(93,097
CASH FLOWS FROM FINANCING ACTIVITIES	1 1									
Receipts	- 1 1		120000							
Short term loans	1 1	#1	757		+	:=:		- 1	1	-
Borrowing long term/refinancing		30	1-	5.	77	-		-		(*
Increase (decrease) in consumer deposits		2	356	2,000	=	-	2,000	(2,000)	-100%	2,000
Payments										
Repayment of borrowing		(9,064)	(25,598)	(25,598)	3,633	(25,871)	(25,598)	272	-1%	(25,598
NET CASH FROM/(USED) FINANCING ACTIVITIES		(9,064)	(24,486)	(23,598)	3,633	(25,871)	(23,598)	2,272	-10%	(23,598
NET INCREASE/ (DECREASE) IN CASH HELD		574,846	23,369	18,061	(351,800)	25,547	(38,404)	3.0		19,575
Cash/cash equivalents at beginning:		57,465	9,802	9,999	(52.,530)	9,999	9,999			9,999
Cash/cash equivalents at month/year end:		632,311	33,171	28,060	- 11	35,546	(28,405)		- TE	29,574

References
1. Material variances to be explained in Table SC1

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

		2018/19				Budget Year 2	019/20			
Description	Ref	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	1 1									
Property rates	- 1	216,435	261,530	282,053	21,308	247,108	282,053	(34,944)	-12%	282,053
Service charges		789,214	1,040,261	839,533	54,029	1,096,265	839,533	256,731	31%	839,533
Other revenue		114,557	49,183	49,107	1,377	84,390	49,107	35,283	72%	49,107
Government - operating	- 1 - 1	395,172	431,718	589,161	17,757	535,551	535,551	_		589,918
Government - capital	- 1 1	93,964	173,189	122,596	-	119,740	119,740	_		122,596
Interest		12,938	8,931	5,367	631	8,444	5,367	3,077	57%	5,367
Dividends	- 1 - 1	1=1	25		-	:=	0,00.	-	01 70	0,001
Payments	- 1 1									
Suppliers and employees		(1,458,480)	(1,764,617)	(1,708,019)	(420,055)	(1,887,448)	(1,708,019)	179,429	-11%	(1,707,262
Finance charges	- 1 - 1	(43,582)	(45,042)	(45,042)	(3,440)	(51,592)	(45,042)	6,550	-15%	(45,042
Transfers and Grants			_	(,,	(-,	(01,002)	(40,042)	0,000	-1076	(40,042
NET CASH FROM/(USED) OPERATING ACTIVITIES		120,217	155,153	134,756	(328,393)	152,459	78,291	(74,167)	-95%	136,270
CASH FLOWS FROM INVESTING ACTIVITIES				·		, ,		(,/	50%	100,210
Receipts	- 1 1									
eeds on disposal of PPE			2.332	5,034	3		E 004	(F 004)	40004	F 40.4
Decrease (Increase) in non-current debtors		_	66,420	36,000	_		5,034	(5,034)	-100%	5,034
Decrease (increase) other non-current receivables	- 1 - 1	622,587	31,068	31,068		4 500	36,000	(36,000)	-100%	36,000
Decrease (increase) in non-current investments		022,001	31,000	31,000	(1)	4,563	31,068	(26,505)	-85%	31,068
Payments	- 1 1		-					-	- 1	(E
Capital assets	1 1	(158,893)	(207,119)	(1CE 100)	(27,020)	(405 005)	(400,400)	(50.505)		
NET CASH FROM/(USED) INVESTING ACTIVITIES		463,693	(107,299)	(165,199)	(27,039)	(105,605)	(165,199)	(59,595)	36%	(165,199
	-	403,053	(101,299)	(93,097)	(27,040)	(101,042)	(93,097)	7,944	-9%	(93,097
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		51	757			*		-		-
Borrowing long term/refinancing		-	-		78.1	3		-		-
Increase (decrease) in consumer deposits		-	356	2,000	14	-	2,000	(2,000)	-100%	2,000
Payments										
Repayment of borrowing		(9,064)	(25,598)	(25,598)	3,633	(25,871)	(25,598)	272	-1%	(25,598)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(9,064)	(24,486)	(23,598)	3,633	(25,871)	(23,598)	2,272	-10%	(23,598)
NET INCREASE/ (DECREASE) IN CASH HELD		574,846	23,369	18,061	(351,800)	25,547	(38,404)		Carry -	19,575
Cash/cash equivalents at beginning:		57,465	9,802	9,999		9,999	9,999	3.7		9,999
Cash/cash equivalents at month/year end:		632,311	33,171	28,060		35,546	(28,405)			29,574

References

1. Material variances to be explained in Table SC1

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KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q4 Fourth Quarter

- 10 - 10			2018/19		Budget \	fear 2019/20	
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management		\vdash					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.6%	22.3%	19.3%	2.5%	3.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		18.4%	11.1%	16.8%	20.4%	16.8%
Gearing	Long Term Borrowing/ Funds & Reserves		1406.9%	6410.8%	4201.3%	1342.1%	4201.3%
<u>Liquidity</u>		H					
Current Ratio	Current assets/current liabilities	1 1	93.7%	115.7%	97.0%	92.9%	97.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.1%	6.9%	6.7%	3.6%	6.7%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
'standing Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		42.3%	24.9%	19.3%	44.3%	19.3%
gstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	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%	29.8%	27.9%	29.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		23.0%	26.8%	23.6%	2.7%	4.5%
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 - Q4 Fourth Quarter

Description							Budge	Budget Year 2019/20					
	Code	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	Total over 90 days	Actual Bad Debts Written Off	Actual Bad Debts Impairment - Bad Written Off Debts i.c.
R thousands												against Deprois	council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	24,667	8,816	8,638	8,880	9,056	7,805	43.119	301.688	412.668	370 548		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	40,320	3,714	2,437	1,245	869	929	4,822	48,783	102,674	56,203		
Receivables from Non-exchange Transactions - Property Rates	1400	36,828	10,760	9,904	8,559	8,028	7,406	41,350	170,880	293,713	236,222		
Receivables from Exchange Transactions - Waste Water Management	1500	15,148	6,027	2,867	5,580	5,768	5,710	33,485	235,008	312,594	285,552		
Receivables from Exchange Transactions - Waste Management	1600	12,075	4,605	4,423	4,241	4,251	4,189	23,966	115,187	172,937	151.834		
Receivables from Exchange Transactions - Property Rental Debtors	1700	999	188	171	304	145	128	716	3,192	5,510	4,485		
Interest on Arrear Debtor Accounts	1810	932	435	493	471	503	483	2,686	37,217	43,221	41.360		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	1	177	1	i,	1	1	1	. 1	. 1	1		
Other	1900	(89,068)	3,477	805'6	3,146	3,266	3,017	17,221	205,778	176.346	232.428		
Total By Income Source	2000	61,568	38,022	41,441	32,426	31,715	29,394	167.365	1.117.732	1.519.662	1.378.632	•	
2018/19 - totals only										1			
Debtors Age Analysis By Customer Group													
Organs of State	2200	(3,295)	1,286	6,794	205	469	509	5,589	15,478	27.332	22.547		
Commercial	2300	(16,222)	7,236	5,803	3,849	2,706	2,427	12,921	104,774	123,494	126,677		
Households	2400	81,046	29,439	28,729	28,042	28,521	26,441	148,733	698'966	1,367,821	1,228,606		
Other	2500	36	09	115	33	18	17	121	612	1,015	801		
Total By Customer Group	2600	61,568	38,022	41,441	32,426	31,715	29,394	167.365	1.117.732	1.519.662	1.378.632	•	1

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

Description NrT Budget Year 2019/20	5				Bu	Budget Year 2019/20	20			
R thousands	Code	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	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	1	25,653	1	30,000	Î	1	36,199	243,177	335,029
Bulk Water	0200	2,811	1,426	11,221	10,231	11,174	10,498	28,060	10,050	85,470
PAYE deductions	0300	6,942	7,0	I	ķ	Ė	J	È		6,942
VAT (output less input)	0400	F	1)/	17,324	1.	£		Î	*	17.324
Pensions / Retirement deductions	0200	14,325	Ť			ì	3(ä	_(i)	14,325
Loan repayments	0090	ı	ij		0	ī	1	ä	(3)	ı
Trade Creditors	0040	7,944	382	ဖ	4,054	82	95	21.835	4,444	38.842
Auditor General	0800	1	(0)	111	. '	1	1	ı	- 8	ı
Other	0060	t	0	F	1	1	1	1	#	1
Fotal By Customer Type	1000	32,022	27,461	28,551	44,285	11,256	10,592	86,093	257,672	497,932

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Explry date of investment		Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Nedbank		12 months	Call Account	Call account	523	0	368	964	1,332
Standard Bank	1	12 months	Call Account	Call account	1,445	0	4,101	29,517	33,618
ABSA		12 months	Call Account	Call account	32	2	567	28 -	595
Municipality sub-total <u>Entities</u>					2,000		5,036	30,509	35,545
Entities sub-total					-		_	_	_
TOTAL INVESTMENTS AND INTEREST	2				2,000		5,036	30,509	35,545

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter

Description	Ref	2018/19				Budget Year 2				
	Ker	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:		378,539	427,996	463,996	17,000	453,953	462,246	(8,293)	-1.8%	463,99
Local Government Equitable Share		341,408	373,648	373,648		365,355	373,648	(8,293)	-2.2%	373,64
Water Services Operating Subsidy			-	÷	: **	-	=	-		-
EPWP Incentive		3,199	3,098	3,098	~	3,098	3,098	-		3,09
Integrated National Electrification Programme			14,000	14,000	7,000	14,000	14,000	-		14,00
Finance Management Municipal Systems Improvement		1,700	1,700	1,700		1,700	1,700	-		1,70
Water Services Infrastructure Grant (WSIG)	3		1,750	1,750	40.000	-	-	-		1,75
Municipal Infrastructure Grant (MIG)		17,232	10,800 23,000	20,800 23,000	10,000	20,800	20,800	-		20,80
Energy Efficiency and Demand Management		15,000	20,000	6,000	*	23,000 6,000	23,000 6,000	-		23,00
Massification		,		20,000		20,000	20,000			6,00 20,00
Disaster Refief				25,500	757	757	757	_		75
Provincial Government:		3,757	99,379	105,944	1:70.	73,349	73,349			105,94
Level 2 accreditation		3,539	7,620	7,620	=		12	1	1	7,62
Museums Services		218	386	386	-	386	386	-	- 1	38
Community Library Services Grant	4	***	-	-		=	-	-		- 2
Sport and Recreation		-	皇	15	77	= 1	-	-	1	-
Housing		-	84,577	91,392		66,417	66,417	-	- 1	91,39
COGTA Support Scheme Provincialisation of Libraries		-	250		-			-	- 1	-
Health subsidy			6,546	6,546		6,546	6,546	-		6,546
District Municipality:		-	-	-	-		(=			=
[insert description]		_			-	-	-	-		
Other grant providers:		6,343				-	_			
COGTA Grant		-	-	-		-	-			= =
Tirelo Bosha Grant		1,150	-	-	-	=	121			_
EED Housing Grant		5,193	=	-		-			- 4	
otal Operating Transfers and Grants	5	388,639	527,375	569,940	17,000	527,302	535,595	(8,293)	-1.5%	569,940
apital Transfers and Grants							111,111	(0,000)		000,010
	1.1									
National Government: Neighbourhood Development Partnership		79,000	149,039	139,039	-	116,780	116,780	-		139,039
Municipal Infrastructure Grant (MIG)		20,000	30,259	30,259	3	8,000	8,000	-	- 1	30,259
Integrated National Electrification Programme		39,000	89,580	89,580	2	89,580	89,580	-	- 1	89,580
Ernergy efficiency & demand side management						- 1		-		5
Municipal water infrastructure				-						_
Water Services Infrastructure Grant (WSIG)		40,000	29,200	19,200	_	19,200	19,200		1	19,200
				,200		.0,200	10,200		1	10,200
					- 1			_		
								- 1		
Other capital transfers [insert description]								-		
Provincial Government:		14,964	9,471	1,228	-	2,160	1,228	932	75.9%	1,228
Level 2 accreditation			-	3	=	-	≅ <u>.</u>	-		-
Recapitalisation of Community Libraries Sport and Recreation		0.007	0.040	-		=	-	-		-
Community Library Service		2,667 12,297	8,243	4 220	-			-		
Museum		12,231	1,228	1,228	-	2,160	1,228	932		1,228
orridor Development		_				= 1		-		-
District Municipality:		1	-		-	_	-			_
[insert description]										
				_	-	-	-	-		
Other grant providers:		-	-	_						
		-	-	*	-	=0	-	-		-
Other grant providers:			-				É			
Other grant providers:	5		158,510		-	118,940	118,008	- 932	0.8%	140,267

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter

B		2018/19				Budget Year 20	19/20			
Description	Ref	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	28,898	445,395	464,753	(19,358)	-4.2%	464,75
Local Government Equitable Share	1 4	341,408	373,648	373,648	-	365,355	373,648	(8,293)	-2.2%	373,64
Water Services Operating Subsidy			100	=		=	_	-		-
EPWP Incentive		3,127	3,098	3,098	_	3,091	3,098	(7)	-0.2%	3,09
Integrated National Electrification Programme			14,000	14,000	9,000	9,000	14,000	(5,000)		14,00
Finance Management		1,700	1,700	1,700	43	1,496	1,700	(204)	-12.0%	1,70
Water Services Infrastructure Grant (WSIG)			10,800	20,800	4,271	14,809	20,800	(5,991)	-28.8%	20,80
Energy Efficience and Demand side Management Grant		15,000		6,000	2,861	6,000	6,000	(0,001)	20.070	6,00
Municipal Systems Improvement			1,750	1,750	-,	-	1,750	(1,750)	-100.0%	1,75
Massification			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	20,000	3,631	21,887	20,000	1,887	9.4%	20,00
Municipal Infrastructure Grant (MIG)		15,557	23,000	23,000	9,093	23,000	23,000	- 1,007	0.470	
Disaster Refief	- 1 - 1		,	20,000	0,000	757	757			23,00 75
Provincial Government:		13,316	99,379	105,944	851	79,279	105,944		-25.2%	
Level 2 accreditation	- 1 1	7,073	7,620	7,620	(138)	4,706	7,620	(26,664)	-38.2%	105,94
Recapitalisation of Community Libraries		6,234	- 1,020	-	(100)	4,700		(2,914)	-30.2%	7,62
Museums Services		0,204	386	386	182		-	- (400)	40.00/	-
Community Library Services Grant	- 1 - 1	-	300	300	102	196	386	(190)	-49.3%	38
Sport and Recreation		9		-		-	-	-		3
Housing			04 F77	04 200		20.145	-	-		-
COGTA Support Scheme		-	84,577	91,392	340	66,417	91,392	(24,975)	-27.3%	91,39
Provincialisation of Libraries			250	0.540			-			=
Health subsidy		-	6,546	6,546	808	7,961	6,546	1,415	21.6%	6,54
District Municipality:		*			-		-	-		
Statist municipality.		-			-	-	-	-		
[insert description]	- 1 1							-		
Other grant providers:		4.050						-		
COGTA Grant	- 1 1	1,050	-	-	-	-	-	-		-
Tirelo Bosha Grant		4.050	80	= 2/	31	-30	-	-		~
EED Housing Grant	- 1 - 1	1,050	-	20	-	-	=	-		1,75
Fotal operating expenditure of Transfers and Grants:		27,393 391,158	E97 976	500.040	00.740	504.054	-			
	+	351,130	527,375	569,940	29,749	524,674	570,697	(46,022)	-8.1%	570,697
Capital expenditure of Transfers and Grants				1						
National Government:		88,878	149,039	139,039	16,511	84,393	139,039	(54,646)	-39.3%	139,039
Neighbourhood Development Partnership		-	30,259	30,259	(64)	8,000	30,259	(22,259)	-73.6%	30,259
Municipal Infrastructure Grant (MIG)		53,648	89,580	89,580	16,575	74,591	89,580	(14,989)	-16.7%	89,580
Integrated National Electrification Programme		=	#	=		21	-	_		-
Emergy efficiency & demand side management		=	=	-		-	_	-		-
Water Services Infrastructure Grant (WSIG)		35,230	29,200	19,200	9	1,802	19,200	(17,398)	-90.6%	19,200
MWIG								` _ '		,
ncial Government:		12,138	9,471	1,228	221	2,450	1,228	1,222	99.5%	1,228
Lad 2 accreditation		~	+	+	2		2			-
Recapitalisation of Community Libraries	1 1	_	- 1	-	-	_				-
Sport and Recreation	- 1 - 1	636	8,243	<u>_</u>	_	_	_	_		
Community Library		11,502	1,228	1,228	221	2,450	1,228	1,222	99.5%	1,228
Museum		-	E	-	= -	2,100	- 1,020	-	00.070	1,220
port and Recreation				_	_	2	-	_		
District Municipality:		-	_	_	-			_		=
-								_		
								_		
Other grant providers:					_		_	-		
European Union		-	1.5.		100	-	_			
			194	1.59		55	7.5	_		
otal capital expenditure of Transfers and Grants		101,016	158,510	140,267	16,732	86,843	140,267	(53,424)	-38.1%	140,267
OTAL EXPENDITURE OF TRANSFERS AND GRANTS	\pm									
VIAL EAFERDITURE OF TRANSPERS AND GRANTS		492,174	685,885	710,207	46,481·	611,517	710,964	(99,446)	-14.0%	710,964

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q4 Fourth Quarter

				Budget Year 2019/20		
Description	Ref	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		0.770		
Local Government Equitable Share		2,112	-	2,772	-	
Water Services Operating Subsidy		1			-	
EPWP Incentive					_	
Integrated National Electrification Programme		1			-	
Finance Management					_	
Museums Services					_	
		7_	_		_	
Massification		2,772	_	2,772	_	
/ovincial Government:		3,524	898	3,390	135	3.8%
Provincialisation of Libraries		2,181	880	2,046	135	6.2%
Museums Services			_	2,010	-	0,270
Community Library Services Grant		1,344	18	1,344	_	
Sport and Recreation			***	.,,	_	
Health subsidy					_	
District Municipality:		_	_	_	_	
					_	
[insert description]					-	
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		-	-	20	_	
Water Services Infrastructure Grant (WSIG)	1 1				_	
Massification		141	2		_	
					_	
					_	
Other capital transfers [insert description]					_	
Provincial Government:		_	_	_	_	
					-	
Corridor Development					_	
District Municipality:		_	_	-	-	
					-	
					_	
Other grant providers:		-	-	-	_	
					-	
					-	
otal capital expenditure of Approved Roil-overs		_	-	-	-	
OTAL EXPENDITURE OF APPROVED ROLL-OVERS		6,296	898	6,162	135	2.1%

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

		2018/19				Budget Year 20	19/20			
Summary of Employee and Councillor remuneration R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Yea
i urvuodilus	1	A	В	С					%	Đ
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	1	13,938	15,302	15,974	430	14,262	15,974	(1,712)	-11%	15,9
Pension and UIF Contributions		1,717	1,839	1,715	145	1,737	1,715	22	1%	1,7
Medical Aid Contributions	1 1	84	103	102	7	513	102	411	403%	1,1
Motor Vehicle Allowance	7 1	5,488	5,525	5,271	433	4,979	5,271	(293)	-6%	5,2
Celiphone Allowance		2,329	2,870	2,646	218	2,481	2,646	' '	-6%	
Housing Allowances		1,012	1,092	1,023	87	957		(165)		2,6
Other benefits and allowances		89	114	114	67	177	1,023	(66)	-6%	1,0
Sub Total - Councillors	1 1	24,657	26,845	26,845	4 240		114	64	56%	1
% increase	4	24,037	8.9%	8.9%	1,319	25,106	26,845	(1,739)	-6%	26,8
	1 1		0.370	0.574						8.9%
Senior Managers of the Municipality	3					l .				
Basic Salaries and Wages	1 1	10,006	7,349	7,349	483	6,010	7,349	(1,339)	-18%	7,3
Pension and UIF Contributions	1 1	-	1,673	1,673	58	700	1,673	(973)	-58%	1,6
Medical Aid Contributions	1 1	5	150	150	9	206	150	56	38%	1
Overtime	1 1	=	-	-	-	8		_		
Performance Bonus	1 1	= 1	-	-	-			-		
Motor Vehicle Allowance	1 1	-1	840	840	80	842	840	2	0%	
Cellphone Allowance		-	-	=	=	-	0.10	_		
Housing Allowances		-	1	1		21	1	(1)	-100%	
Other benefits and allowances		-	241	241	-	568	241	326	135%	
Payments in lieu of leave		-	-	241	201		241	320	10070	
Long service awards		(42)		25				_		- 3
Post-retirement benefit obligations	2	385	550		155			-		
ub Total - Senior Managers of Municipality	'	10.000	40.000	40.000		4.000	44.000	-		
% increase	4	10,006	10,253 2.5%	10,253 2,5%	630	8,325	10,253	(1,928)	-19%	10,2
76 IIIVICESC	"	- 1	2.3%	2.3%						2.5%
ther Municipal Staff										
Basic Salaries and Wages	1 1	336,067	349,105	316,911	26,704	332,153	316,911	15,243	5%	316,9
Pension and UIF Contributions	1 1	58,845	64,726	65,829	4,493	60,923	65,829	(4,906)	-7%	65,8
Medical Aid Contributions	1 1	19,550	27,690	28,790	13	24,634	28,790	(4,155)	-14%	
Overtime	1 1	59,375	21,791	31,791	7,197	37,082			17%	28,7
Performance Bonus	1 1	- 00,070	21,101	01,751	7,107	37,002	31,791	5,291	1776	31,7
Motor Vehicle Allowance	1 1	23,462	24,197	24 942	1 015	20.400	04.040		4000	
Cellphone Allowance	1 1	20,402	24,137	24,843	1,615	20,108	24,843	(4,735)	-19%	24,8
Housing Allowances	1 1	0.000	0.400					- 1		
Other benefits and allowances		8,228	9,422	9,976	516	7,719	9,976	(2,257)	-23%	9,9
Payments in lieu of leave	1 1	42,329	50,328	49,343	4,130	44,434	49,343	(4,909)	-10%	49,3
		(0)	29,258	32,141	=	690	32,141	(31,451)	-98%	32,1
Long service awards	1.1	- 3	4,552	5,066	337	4,309	5,066	(756)	-15%	5,0
Post-retirement benefit obligations	2		(10)		-	-		-		5-174
ub Total - Other Municipal Staff	1 (547,856	581,069	564,688	45,006	532,052	564,688	(32,636)	-6%	564,6
% Increase	4	-	6.1%	3.1%						3.1%
otal Parent Municipality	Ħ	582,519	618,166	601,785	46,955	565,482	601,785	(36,303)	-6%	601,7
			6.1%	3.3%	·			(,)		3.3%
paid salary, allowances & benefits in arrears:	+									
ard Members of Entities	1 1									
Basic Salaries and Wages	1 1	-		-	-	190		-		
Pension and UIF Contributions	1 1							- 1		
Medical Aid Contributions	1 1							_		
Overtime	1 1							_		
Performance Bonus	1 1		- 1	574,940	0	(6,381)		(6,381)	#DIV/0!	
Motor Vehicle Allowance	1 1		- 1							
Celiphone Allowance			1	26,845	(0)	812		812	#DIV/0!	
Housing Allowances	1 1							-		
Other benefits and allowances								-		
Board Fees								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
b Total - Board Members of Entities	I . F							-		
	2	-	-	601,785	(0)	(5,569)	-	(5,569)	#DIV/0!	-
% increase	4			#DIV/0!						
nior Managers of Entitles	1 1	- 1								
Basic Salaries and Wages	1 1							_		
Pension and UIF Contributions								_		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								- 1		
Motor Vehicle Allowance								- [
Cellphone Allowance								-		
Housing Allowances								-		
								-		
Other benefits and allowances								-		
Payments in lieu of leave						11		-		
Long service awards				19				-		
Post-retirement benefit obligations	2							-		
Total - Senior Managers of Entities		-	-	-	-	-	-	-		-
% increase	4					11.				
er Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions								-		
Medical Aid Contributions								-		

TOTAL MANAGERS AND STAFF		557,861	591,321	574,940	45,636	540,376	574,940	(34,564)	-6%	574,940
% increase	4		6.1%	106.6%						3.3%
TOTAL SALARY, ALLOWANCES & BENEFITS		582,519	618,166	1,203,571	46,955	559,913	601,785	(41,872)	-7%	601,785
Total Municipal Entities		-	-	601,785	(0)	(5,569)	-	(5,569)	#DIV/01	-
% increase	4						1			
Sub Total - Other Staff of Entities	1 1	-	-	-	-		-	-		-
Post-retirement benefit obligations	1 1							_		
Long service awards	1.1							-		
Payments in lieu of leave	- 1 1							- 1		
Other benefits and allowances	1 1			-				-		
Housing Allowances	1 1	- 1						-		
Cellphone Allowance	1 1					1		_		
Motor Vehicle Allowance	1 1									
Performance Bonus	1 1							-		
Overtime	1 1				1			_		

uals and revised targets for cash receipts - Q4 Fourth Quarter KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statemen

4,455 834,085 138,636 67,416 10,782 Budget Year Budget Year +1 2020/21 +2 2021/22 65,965 9,549 4,833 477,846 38,954 1,941,264 71,110 2,016,296 4,783 354,969 2,620 1,302 30,161 50,038 683,497 98,768 35,738 51,282 49,394 1,968,868 31,884 2,000,752 15,544 2019/20 Medium Term Revenue & Expenditure Framework 64,206 4,243 10,269 132,034 62.824 4,602 900'6 453,304 37,498 70,406 1,873,442 28,453 47,474 334,876 28,757 5,431 2,472 1,236 1,040 1,954,026 638,782 92,306 4,470 83,000 32,611 3,127 1,832,211 950,900 Budget Year 2019/20 127,342 62,486 60,256 36,124 3,661 1,041 1.890 1,383 173,189 66,420 431,718 2,332 356 31,068 2,064,988 26,845 45,042 596,993 4,310 263,229 6666 1,791,623 87,081 22,612 1,717,659 32,611 (6,526)2,032 18,890) (5,445) 1,450 (17,661) 13,594 50,998 33,115 (2,230)66,420 261,712 (107,141) (62,330) (28,458) 326 390,441 90,745 3,388 (1,495) 449,905 462,825 (3,905) 61,069 87,081 (168,573) Budget 2,671 32,611 80,719 7,992 5,174 4 949 284 2,138 2,166 Outcome 80,719 43,951 51,228 106,597 (7,517) 2,395 (28,008) 89,077 84 108,727 61,069 5,498 May 8,236 5,201 1.588 598 457 79,413 79,413 2,175 3,633 3,780 40,804 900'6 64,044 76,810 8,426 3,101 12,267 720,68 48,860 8,615 9,644 5,359 635 251 467 16,324 11,342 861 120,589 124,470 3.881 42,224 2,183 7,002 87,314 (6,376) 33,277 3,684 32,221 80,938 43,532 76,810 March 54,659 11,054 6,555 5,809 807 209 17.957 1,042 928 2,999 123,570 4,562 128,132 2,198 (35,112)64,693 (3.608) 42,677 68,389 12,041 156,956 968'6 33,277 Peb 47,043 15,778 8,907 3,559 604 513 876 70,032 January 427 275,204 707 345,236 42,978 2,178 97,732 Outcome 3.627 813 15,724 163,052 28,945 323,858 21,378 47,011 Budget Year 2019/20 9.490 5,651 3,804 969 2,160 (5,183) Outcome 141 1,287 7,000 119,260 39,407 1,991 153 29.317 15,864 11,129 24,265 90,568 47,011 Dec 15,683 0697 19,594 Outcome 8,984 685 326 998 126,185 2,185 (3,371) 126,185 13,811 5,405 40,631 8 1,015 116,992 119,731 17,811 24.265 6,454 ş 10,374 5,917 5,661 129 1,873 2,000 17,507 Outcome 133,002 133,002 2,188 (1,273) 3,843 41,500 14,947 123,408 12,742 35 16,511 127,933 5,070 17,811 5,626 5,492 280 8,921 257 378 529 Outcome 1,621 115,401 115,401 2,179 49,346 109,042 10,689 (12,171) 24,913 3.802 4 3,723 127,572 12,742 Sept 52,844 8,648 5,650 264,415 64,000 5,511 651 207 ,338 165,162 1,325 53,544 64,958 15,548 35,193 (20,168) Outcome 167 181,122 141,923 348,583 24,913 328,415 9,691 10,821 45,081 8,956 5,702 5.099 229 \$ 929 1,992 Outcome - 42 55,739 1,508 1,549 3,493 59,231 35,081 6666 45,081 July Ref Ţ Cash/cash equivalents at the month/year beginning: Grants and subsidies paid - other municipalities Cash/cash equivalents at the month/year end: NET INCREASE/(DECREASE) IN CASH HELD Interest earned - external investments Description Interest earned - outstanding debtors Service charges - electricity revenue Service charges - sanitation revenue Other Cash Flows/Payments by Type Contributions & Contributed assets Change in non-current investments Rental of facilities and equipment Receipt of non-current receivables Service charges - water revenue Grants and subsidies paid - other Borrowing long term/refinancing Bulk purchases - Water & Sewer Receipt of non-current debtors Increase in consumer deposits Proceeds on disposal of PPE otal Cash Receipts by Source Transfer receipts - operating Fines, penalties and forfeits Other Cash Flows/Payments Remuneration of councillors fotal Cash Payments by Type Other Cash Flows by Source Bulk purchases - Electricity Transfer receipts - capital Cash Receipts By Source Service charges - refuse Sash Receipts by Source Service charges - other Repayment of borrowing Employee related costs Licences and permits Cash Payments by Type Cash Payments by Type Contracted services Dividends received General expenses Agency services Short term loans Other revenue Other materials Property rates Interest paid

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q4 Fourth Quarter

_		2018/19				Budget Year 20	19/20			
Description	Ref	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	316,957	24,236	319,656	316,957	2,700	1%	316,957
Service charges - electricity revenue		630,194	811,903	593,096	39,829	581,207	593,096	(11,889)	-2%	593,096
Service charges - water revenue		176,507	186,097	179,642	11,971	178,594	179,642	(1,048)	-1%	179,642
Service charges - sanitation revenue		108,894	110,794	112,033	6,085	108,915	112,033	(3,117)	-3%	112,033
Service charges - refuse revenue	ı	88,291	83,960	83,087	5,200	82,251	83,087	(836)	-1%	83,083
Service charges - other				1	7.5	_	,	'		55,55
Rental of facilities and equipment		8,141	8,661	8,069	592	7,817	8,069	(252)	-3%	8,069
Interest earned - external investments		4,961	4,041	2,356	906	2,690	2,356	335	14%	2,356
Interest earned - outstanding debtors	Ш	8,015	9,780	6,024	451	5,754	6,024	(270)	-4%	6,024
Dividends received		-	_	90	(=	_	0,021	_	, ,,,	0,02
Fines, penalties and forfeits		8,589	8,117	12,490	12	9,054	12,490	(3,436)	-28%	12,490
Licences and permits		12	14	36	2	8	36	(28)	-77%	36
Agency services		-	_		72		00	-	-7170	50
Transfers and subsidies		498,547	431,718	589,526	34,419	611,725	589,526	22,199	4%	589,526
Other revenue		23,627	31,810	27,751	290	31,034	27,751	3,282	12%	27,751
s on disposal of PPE			2,332	4		-	21,701	- 0,202	12 /0	21,131
To kevenue (excluding capital transfers and contributions)		1,842,887	2,002,724	1,931,065	123,994	1,938,707	1,931,065	7,642	0%	1,931,065
		, , , , ,	_,,,_,	1,551,550	120,001	1,000,107	1,001,000	1,042	0 /6	1,331,003
Expenditure By Type										
Employee related costs		557,861	591,321	574,940	45,636	540,376	574,940	(34,564)	-6%	574,940
Remuneration of councillors		24,657	26,845	26,845	1,319	25,106	26,845	(1,739)	-6%	26,845
Debt impairment		89,608	174,245	175,607	3,401	137,893	175,607	(37,714)	-21%	175,607
Depreciation & asset impairment		361,880	491,982	395,230	27,875	338,886	395,230	(56,344)	-14%	395,230
Finance charges		61,665	45,042	59,542	1,894	51,592	59,542	(7,950)	-13%	59,542
Bulk purchases		524,211	684,074	599,269	88,867	524,253	599,269	(75,016)	-13%	599,269
Other materials		5,975	4,310	2,571	47	2,117	2,571	(454)	-18%	2,571
Contracted services	1	74,012	54,249	412,363	21,831	215,154	412,363	(197,209)	-48%	412,363
Transfers and subsidies		-	- 1	= 1	=	-		-		-
Other expenditure		306,101	332,640	108,172	62,061	214,115	108,172	105,943	98%	108,172
Loss on disposal of PPE			-	201	- 1	100	201	(101)	-50%	201
Total Expenditure		2,005,971	2,404,708	2,354,739	252,932	2,049,591	2,354,739	(305,148)	-13%	2,354,739
Surplus/(Deficit) Iransfers and subsidies - capital (monetary allocations)		(163,084)	(401,983)	(423,674)	(128,938)	(110,884)	(423,674)	312,790	-74%	(423,674)
(National / Provincial and District) I ransters and subsidies - capital (monetary allocations)		127,639	173,189	122,596	19,805	76,576	122,596	(46,019)	-38%	122,596
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								_		
'ers and subsidies - capital (in-kind - all)	-							-		
Surplus/(Deficit) after capital transfers & contributions Taxation		(35,445)	(228,795)	(301,078)	(109,134)	(34,308)	(301,078)	266,770	-89%	(301,078)
Surplus/(Deficit) after taxation		(35,445)	(228,795)	(301,078)	(109,134)	(34,308)	(301,078)	266,770	-89%	(301,078)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q4 Fourth Quarter

		2018/19				Budget Year 20	19/20			
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Municipal Entity									%	
Service charges - water revenue		95,286	114,940	440.004	0.700					
Service charges - sanitation revenue		95,200	114,940	119,081	9,507	92,683	95,783	(3,100)	-3%	119,08
Service charges - other								-		
Rental of facilities and equipment								-		
Interest earned - external investments								_		
Interest earned - outstanding debtors								-		
Agency services								-		
Transfers recognised - operational		1		- 4						
Other revenue								_		
Gains on disposal of PPE	1 1					1		-		
Total Operating Revenue	1	95,286	114,940	119,081	9,507	92,683	95,783	(3,100)	-3%	119,081
Expenditure By Municipal Entity							,	(17,112)		110,00
Employee Related Cost		12,269	12,907		1,067	13,643	12,907	736	6%	40.00
Debt Impairment		-	-		1,007	13,043	12,907		0%	12,907
Collection Costs		===	-		_		_	-		-
F ciation		681	896		61	729	896	(166)	-19%	000
Le Charges		===	_			723	- 090	(100)	-1976	896
Bulk Purchases	1 1	24,261	24,557		=	24,507	24,557	(50)	0%	
Other Material		5,550	5,465		581	5,248	5,465	(50)	076	24,557 5,465
Contracted services		3,628	9,849		831	3,203	9,849	0	1	
Repairs & Maintenance		=:	_		4	0,200	9,049		1	9,849
Other Expenditure		30,760	28,552		3,039	35,830	28,552	7,278	25%	28,552
Total Operating Expenditure	2	77,149	82,227	-	5,579	83,160	82,227	933	1%	82,227
Surplus/ (Deficit) for the yr/period		18,137	32,713	119,081	3,928	9,523	13,556	(2,166)	-16%	
Capital Expenditure By Municipal Entity	_ _	,	0=,1.10	110,001	0,020	3,023	10,000	(2,100)	-10%	36,854
Service charges - water revenue								_	-	
Service charges - sanitation revenue	- 1				- 1			_		
Service charges - other								_		
Rental of facilities and equipment								_		
Interest earned - external investments					1			_		
Interest earned - outstanding debtors								_		
Other revenue								_		
Gains on disposal of PPE								_		
#REF!								-		
Total Capital Expenditure	3	_	_			_		_		

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter

	2018/19				Budget Year 20	019/20			
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	Ů
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	27,039	105,605	165,199	59,595	36.1%	0
Total Capital expenditure	158,893	207,119	165,199	105,605			V 19 LS		

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q4 Fourth Quarter

Description	Ref	Audited	Original	Adjusted	Monthly	Budget Year 2	YearTD	YTD	YTD	Full Yea
		Outcome	Budget	Budget	ectual	YearTD actual	budget	variance	variance	Full Yea Forecas
R thousands Capital expenditure on new assets by Asset Class/Sub-	1								%	
	-CIMBB	50.075	407.000	70.007	40.040				00 F9/	
nfrastructure Roads Infrastructure		60,975	137,886	73,697	12,616	54,164	73,697	19,534	26.5%	73,6
Roads		37,699 37,699	115,966 115,966	71,403 71,403	11,930	52,695	71,403	18,708	26.2% 26.2%	71,4
Road Structures		37,055	110,000	71,403	11,930	52,695	71,403	18,708	20.270	71,4
Road Furniture		9	-		120					
Capital Spares		=			-	41		_		
Storm water Infrastructure		-	-	-	-	-	_	-		
Drainage Collection		= =	2	(a)	2.0	27		-		
Storm water Conveyance		2	=	2	127	20		- 1		
Attenuation		-	2	- 4	- 2	-		-		
Electrical Infrastructure		3,625	-	-	-	-	-	-		
Power Plants		3		7.		· ·		-		
HV Substations		3		= 1	=	#		-		
HV Switching Station HV Transmission Conductors		-	=	= 1	-	=		- 1		
MV Substations		5	-	-	=	-		-		
MV Switching Stations			=					-		
MV Networks								-		
LV Networks		3,625	-					_		
Cepital Spares				-				<u> </u>		
Water Supply Infrastructure		13,707	21,420	_	. 685	1,469	-	(1,469)	#DIV/0!	
Dams and Weirs		2	2	-	=	1,150		- 1.1.50		
Boreholes		+	=	=	=	=		_		
Reservoirs		=	2	2	=	2		_		
Pump Stations		2		-	2	1		_		
Water Treatment Works		13,707	5,420	2	685	1,469		(1,469)	#DIV/0!	
Bulk Mains	11 1	2	-	-	-	-		- 1		
Distribution	- 1 - 1	=	16,000	=	-	-		-		
Distribution Points		=		=	ā			-		
PRV Stations		-				-		-		
Capital Spares	1 1	- 5	=	-	*			- 1		
Sanitation Infrastructure	11 1	5,943	500	2,294	-	-	2,294	2,294	100.0%	2,
Pump Station	1 1	-	*	*	*	*		-		
Reticulation	1 1		= 1	=	+	-		-		
Waste Water Treatment Works	1 1	5,943	-	8	=	*		-		
Outfall Sewers	- 11 - 1	=	=	=	÷	-		-		
Tollet Facilities	1 1	=	=	*	Ψ.	=		-		
Capital Spares	-1-1	-	500	2,294	¥	-	2,294	2,294	100.0%	2,
Solid Waste Infrastructure	1 1	-			-	-	-	-		
Landfill Sites	1 1	=		*	Ψ.	-		-		
Waste Transfer Stations	1 1		=	-	= =			-		
Waste Processing Facilities	1 1		- 1			5.0		-		
Waste Drop-off Points	1 1	1	-		31	= 1		-		
Waste Separation Facilities	1 1	1		8.1	= 1	3 (-		
Electricity Generation Facilities Capital Spares	1 1	- 1	=	8.1	7.	-		-		
Rail Infrastructure		-	7/	= 3/4	30	3		-		
Rail Lines	1 1	-	-	-		-	-	- 1		
Rail Structures		- 1		3		=		-		
Rail Furniture		1 =			5			-		
Drainage Collection		-	5					_ [
Storm water Conveyance		78		3	3			1 <u>- </u>		
Attenuation		-								
MV Substations		-	2							
LV Networks		-	-		=			_		
Capital Spares		-	2	2	2	_				
Coastal Infrastructure		-	-	-	-	_	-			
Sand Pumps		-	14	1 20)	- 21	-				
Piers		-	14	-	27	5		_		
Revetments		15	121	- 62	=			_		
Promenades		72	14	72		= =		-		
Capital Spares		- 2	- 8		=	-		-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		
Date Centres		55	1/2	1=	-			-		
Core Layers		-		1.5	-	17		-		
Distribution Layers		2.7	-	3-	-	35		-		
Capital Speres		273	1.00	1.00		(%)		-		
mmunity Assets		23,948	11,442	13,317	539	861	13,317	12,456	93.5%	13,
Community Facilities	1	23,948	11,442	13,317	539	861	13,317	12,456	93.5%	13,3
Halls		20,040	11,442	10,017	038	ab i	10,017	.2,400		13,
Centres		-	(*)	796	000	-		<u> </u>		
Crèches		-	1=	-		-				
Clinics/Care Centres		-) in:	1 ==	-		_		
Fire/Ambulance Stations		-	-	-	:=:	-		_		
Testing Stations		-	-	1.00	25	580		_		
Museums		-	741	(%)	12	78		-		
Galleries		52	=	100	140	14.		_		
Theatres		=	- 2	121	-	14		-		
		17,040	11,442	13,317	539	861	13,317	12,456	93.5%	13,3

Total Capital Expenditure on new assets	1 86,310	164,758	98,624	13,675	58,569	98,624	40,055	40.6%	98,624
Zoo's, Marine and Non-biological Animals	(*)	-	-	-	2		-		
Zoo's, Marine and Non-biological Animals	-	-	_	_	-		-		-1,000
Land Land	- -	2,000	1,500	-	1,302	1,500	198 198	13.2%	1,500 1,500
-and		700	250		2	250	250	100.0%	250
Transport Assets Transport Assets		700	250	-	-	250	250	100.0%	250
Machinery and Equipment	132	5,450	4,164	214	1,716	4,164	2,448	58.8%	4,164
Machinery and Equipment	132	5,450	4,164	214	1,716	4,164	2,448	58.8%	4,164
Furniture and Office Equipment	1,256	2,280	2,777	251	471	2,777	2,306	83.0%	2,777 2,777
urniture and Office Equipment	1,258	2,280	2,777	251	471	2,777	2,306	83,0%	2 777
Computer Equipment Computer Equipment	-	-	-	- 3	-	-	-		-
,		-		=	7.		-		
Load Settlement Software Applications Unspecified		=	-	8	-		-		:5
Computer Software and Applications	= 1	=	1,759	8	9	1,759	1,759	100.0%	1,755
Effluent Licenses Solid Waste Licenses		= =	2	2	-				-
Water Rights	-	*	=	-	8		-		=
Licences and Rights	-	-	1,759	-	-	1,759	1,759	100.0%	1,759
Servitudes	-	-	1,759		-	1,759	1,759	100.0%	1,75
ntangible Assets		#	-	=	-		-		
Biological or Cultivated Assets Biological or Cultivated Assets	-	-	-	-	-		-		-
Capital Spares	-,	2	=	=	8		-		
Social Housing	-	-	=	<u> </u>	-		_		
Housing Staff Housing		-	-		-	-	-		-
Capital Spares	-	-	=	-	-		-		
Depots	8	5					_		
I raining Centres Manufacturing Plant	=		51	-			-		
Laboratories Training Centres	5		## (##)	33 ()	## E		-		
Stores		7	27	-			_		
Yards		-	-	30	100		-		
Building Plan Offices Workshops	2	20		-	17		-		-
Pay/Enquiry Points	100			-	150	(1)	-		(9)
Municipal Offices	=	500	600	529	_	600 600	600 600	100.0%	60
Other assets Operational Buildings	-	500 500	600	-	-	600 600	600	100.0%	60
Unimproved Property Other assets	-	500	500	-	3		-		
Improved Property	E=0		:#:	55	55		(55)	#DIV/0!	
Non-revenue Generating	-	-	- 5.	55	55	-	(55)	#DIV/01	
Improved Property Unimproved Property	100	4,500	409		9	409	409	100.0%	40
Revenue Generating	-	4,500	409	-	-	409	409	100.0%	40
Investment properties	_	4,500	409	55	55	409	354	86.5%	40
Other Heritage	===	-	•	-	-		_		
Conservation Areas			50	100	-	50	50	100.0%	
Historic Buildings Works of Art		120	100	Se.	(e)	100	100	100.0%	10
Monuments	-	-	-		15	.50	-		10
Haritage assets	_	(-)	150	15	\E	150	- 150	100.0%	15
Outdoor Facilities Capital Spares	-	-	-	漂			-		
Indoor Facilities	7.4	140	(2)	往	-		-		
Sport and Recreation Facilities	_	-	_	_	_	_	_	1	
Capital Spares	7.0	-		12 12	-		-		
Airports Taxi Ranks/Bus Terminals	-	-	-	=	2		-		
Abattoirs	-	100	-	_			_		
Stells	6,855	-				1	-		-
Public Ablution Facilities Markets	573	P.	-	=	#		-		=
Nature Reserves		-	=		=		-		-
Public Open Space	50 -			T	E .		_		
Police Parks	=	=	-		=		-		9
							_		

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q4 Fourth

	Pot 1	2018/19				Budget Year 20				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD	YTD	YTD	Full Year
thousands	1	Outonille	Dauget	pander	aculai		budget	Variance	variance %	Forecast
pital expenditure on renewal of existing assets by Asset C		Sub-class								
rastructure		46,912	21,400	16,343	2,719	14,023	16,343	2,320	14.2%	16,3
Roads Infrastructure	- 1	23,015	18,000	16,343	2,719	14,023	16,343	2,320	14.2%	16,3
Roads		23,015	18,000	16,343	2,719	14,023	16,343	2,320	14.2%	16,3
Road Structures		_	-	-		-	1919-26		11	10,0
Road Furniture					-	-		_		
Capital Spares	- 1		-		-	-		_		
Storm water Infrastructure		-	-	-	_	-	_	_		
Drainage Collection		-	(e)) 🕳		- 1		_	11	
Storm water Conveyance		: =	(e:	>=	744	-		_		
Attenuation	- 1		100	1 1	(46)	-		-		
Electrical Infrastructure		-	-	- 1	-	-	-	-		
Power Plants		-	-	7.51	7.63	-		-		
HV Substations	- 1	196	28	16	-	=		-		
HV Switching Station		7.0	· ·	1941		-		-		
HV Transmission Conductors	- 1	743	141	72	S41	548		-		
MV Substations	- 1	(e)	-	100	-	=		-		
MV Switching Stations		(4)	12	-	-	227		-		
MV Networks		7 E	124	-	-	727		- 1		
LV Networks		100	12	-		120		-		
Capital Spares		12	12	(2)	-	-		_	L.	
Water Supply Infrastructure		23,897	3,400	-	-	_	_	- 2		
Dams and Weirs			121		-	-		_		
Boreholes		72	-	-				_		
Reservoirs		12	- 1	-	-	(-)		_		
Pump Stations		~	-	=				_	I	
Water Treatment Works		23,897						_		
Bulk Mains					-	-			1	
Distribution			3,400		-			_ [1	
Distribution Points			100.00					_ [1	
PRV Stations			-	-	-	-				
Capital Spares				-	100					
anitation Infrastructure	- 1	-	_	-	- 130	-	_	-		
Pump Station		-	-	-	:01			-		
Reticulation		-		-				-		
Waste Water Treatment Works	- 1	-			=70			-		
Outfall Sewers	- 1		100	3		-		-		
Toilet Facilities		-			-			-		
Capital Spares		-						-		
colid Waste Infrastructure		250	12/4	-	:9/			- 1		
Landfill Sites				_				-		
Waste Transfer Stations			-70					-		
Waste Processing Facilities			-	-	-	-		-		
Waste Drop-off Points			= (-	-		-		
Waste Separation Facilities			-	20	-	-		-		
Electricity Generation Facilities	- 1				-	-		-		
		-		æ?!	*			-		
Capital Spares Rail Infrastructure		-	140		-			-	1	
Rail Lines		-		-	-	-	-	-		
		-	-	= =	=	-		-		
Rail Structures		-		-	-	2		-		
Rail Furniture			=	-	*	9		-		
Drainage Collection		-	-	-		-		-		
Storm water Conveyance		~	-	-	-	-		-		
Attenuation		-	-	-	-	2		-		
MV Substations		-	-	-	-	-		-		
LV Networks		-	-	-	-	-		-		
Capital Spares		-	-	-	-	-		-		
coastal Infrastructure		-	-	-	-	-	-	- 1		
Sand Pumps		-	2	2	3	9		-		
Piers		-	-	8	3	- 1		-		
Revetments		~ ~	2	- 1	=	5		-		
Promenades		= =	3	-	3	7		- 1		
Capital Spares		=	9		7			-		
formation and Communication Infrastructure		-	-	-	-	-	-	-		
Data Centres		9	8	-	-	-		-		
Core Layers		3	= 1	-	-			-		
Distribution Layers		=	-	-	-	-		_		
Capital Spares		-	-		-			_		
					-2-1					
nunity Assets							-	-		
ommunity Facilities		-	-		-	-	-	-		
Halls		-		=	7	-		-		
			-	-	-	-		-	l III	
Centres Crèches		3		176	120					

Similarhulasa Olaffara	ÿ.	î							LII	
Fire/Ambulance Stations Testing Stations	1	-		1 =	-	-		-		
Museums		-	-							
Galleries		-	-							
Theatres		-	-	-		-		<u> </u>		
Libraries	1		-			-		_		
Cemeteries/Crematoria		-	==		8	-		-		
Police Purts		==	=	-	9	-		-		
Public Open Space		- 2	-		-	-		-		
Nature Reserves			*	-	-	*		-		
Public Ablution Facilities		-		-	8	-		-		
Markets								_	1	
Stalls		-	-	-	P			I -		
Abattoirs		-	-	2	9			_		
Airports		9	14	-	#	1		_		
Taxi Ranks/Bus Terminals		-	12	9	=	-		_		
Capital Spares		-	-	-	-	-		-		
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities		-	-	-	-	-		-		
Outdoor Facilities		-	-	=	-	-		-		
Capital Spares Heritage assets		-	- 2	-	-	-		-		
Monuments		-	-	-	-	_		-	-	-
Historic Buildings		-	1	1	1	.5		-		
Works of Art				1 3	2	15		_		
Conservation Areas		9			1 5			_		
Other Heritage		2			- 5			_		
Investment properties					19.				1	
Revenue Generating			-	-	_	_	_	-	-	-
Improved Property		-	-	- 3	T-	_	-	-		-
Unimproved Property			3		- 5	57		-		
Non-revenue Generating		_	_	-	1,54	_	_	_		
Improved Property		2	- 2	-	-	-	_	_	1	_
Unimproved Property		2			1	_		_		
Other assets	4.4	_	-	966	69	69	966	897	92.8%	966
Operational Buildings		-	-	-	_	-	_	_		_
Municipal Offices		7.5	7.	1 11				-		
Pay/Enquiry Points		7.0	-		9	=		-		
Building Plan Offices		71	120	1.50	(m)	- 3	1	-		
Workshops		=	1 =	1.5	=	-		-		
Yards	1 1			(5)	*	*		-		
Stores Laboratories		= 1	1.5	- 55	-			-		
Training Centres		15		(E)	:=:	=		-		
Manufacturing Plant			3.53	7.51	-			-		
Depots						-		-		
Capital Spares	1 1		200			-		-		
Housing	1 1	(AEI)	-	966	69	69	966	- 897	92.8%	000
Staff Housing	1.1	196	(6	966	69	69	966	897	92.8%	966 966
Social Housing	1 1	-		-	-	-	300	-	32.0 A	300
Capital Spares			-	-	-	- 52		_		
Biological or Cultivated Assets		_	_	_						
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
						-		-		
Intangible Assets Servitudes	1		-	-		-		_		-
Licences and Rights		-	-	(2)	20			-		
Water Rights		-		-	_	_	_	_		-
Effluent Licenses				:57	(#1) (#1)			-		
Solid Weste Licenses				-				_		
Computer Software and Applications			-	-				_		
Load Settlement Software Applications		-		:=1		-				
Unspecified			-	-		-	1	_		
Computer Equipment		_	_		-	_				
Computer Equipment			-	-	-	_		-		
Furniture and Office Equipment Furniture and Office Equipment	1 1	-			-	-				-
Furniture and Office Equipment			27		=	*		-		
Machinery and Equipment			-			-	-	-		-
Machinery and Equipment		20	-	- 6				-		
Transport Assets		-	_	_		_	_	_		
Transport Assets		-	-		= =	-		-		_
Land		_	_	_	_		_			
Land		12	12	2			_			
Zoo's Marine and Non-biological Animals								-		
		-	-		-	-	-	-		
				100		100				
Zoo's, Marine and Non-biological Animals Total Capital Expenditure on renewal of existing assets	1	46,912	21,400	17,309	2,788	2		-		

(

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q4 Fourth Quarter

Budget Year 2019/20

Budget Year 2019/20

Ref Audited Original Budget Budget Budget Monthly Budget Budget Pear 2019/20

R thousands 1

Reseirs and maintenance by asset class - Q4 Fourth Quarter

Budget Year 2019/20

YearTD actual YearTD budget Year and waintenance with the process of the process

Dagarpaon	1.01	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Rthousands	1						3**		%	T GICGESE
Repairs and maintenance expenditure by Asset Class/Sul	o-class								- 1	
nfrastructure		61,632	95,904	73,467	19,427	62,496	73,467	10,971	14.9%	73,4
Roads Infrastructure		752	21,686	4,073	595	822	4,073	3,251	79.8%	4,0
Roads		752	21,336	4,073	595	822	4,073	3,251	79.8%	4,07
Road Structures	1 1	143	350	1955	100		18000	-		175.0
Road Furniture		-	- 1	720	- 2	-		_		
Capital Spares	1 1	12/1	-		_	-		_		
Storm water Infrastructure		-	18,704	-	-	-	-	-		
Drainage Collection		E/	-	-	5	= 1		_		
Storm water Conveyance		3	18,704	100	-	-		- 1		
Attenuation			-	-		+		-		
Electrical Infrastructure		12,436	12,295	8,292	3,707	8,807	8,292	(516)	-6.2%	8,29
Power Plants		=	-	-	-			-		-
HV Substations	1 1	=	140.5	8,292	3,707	8,807	8,292	(516)	-6.2%	8,2
HV Switching Station	1 1	-	3,100	-	-	-		-		125
HV Transmission Conductors	1 1	12,436	6,195	-	-	= 1		-		
MV Substations	1 1	-	-	-		7/1		-		
MV Switching Stations	1 1	-	-		0.75	181		-		
MV Networks	1 1	3	-	121		1 1		-		- 19
LV Networks		.7.	3,000	183	351	(+)		- 1	- 1	(6
Cepital Spares			0.400	*	-			-		
Water Supply Infrastructure	1	16,429	9,460	11,203	464	10,966	11,203	237	2.1%	11,20
Dams and Weirs Boreholes		-	=		-	100		-	1	7.
Borenoles Reservoirs		=	-	(4)	3	~		-		
		40.444				/ E	17 Maria	-		
Pump Stations Water Treatment Works		16,429	9,460	2,903	464	2,714	2,903	189	6.5%	2,90
Bulk Mains	1 1		-	8,300	-	8,252	8,300	48	0.6%	8,30
Distribution	1 1	-	-	-	(F)	V5.		-		
	1 1	-		= 4		-		-		1.0
Distribution Points	1 1		2	3	-	-		-		1 3
PRV Stations	1 1	-	ā		300	-		-		2.0
Capital Spares	1 1	- B	*	- 4	200	-		-		-
Sanitation Infrastructure		32,014	33,758	49,899	14,661	41,901	49,899	7,999	16.0%	49,89
Pump Station Reticulation			=	3	-	-		-		12
		20.044	- TEO		340		representation of the second	-		-
Waste Water Treatment Works Outfall Sewers	1 1	32,014	33,758	2,800	1,036	2,977	2,800	(177)	-6.3%	2,80
Toilet Facilities	1 1	-		AMPARA I		-		-	h	10.00
Capital Spares	1 1	-	= 1	47,099	13,625	38,923	47,099	8,176	17.4%	47,09
Solid Waste Infrastructure	1	-		9	2.	(7)		- "		
Landfill Sites	1 1		-	-	-	-	-	-11		_
Waste Transfer Stations	1 1		3	3	= =	37.		-		
Waste Processing Facilities			- 3	R	=	-		-		
Waste Drop-off Points	1 1		-	-	-	-		-		
Waste Separation Facilities	1 1	*	7.	-	-	-		-		
Electricity Generation Facilities				1	-	-		-		
Capital Spares		-			-	-		- 1		
Rail Infrastructure		-		_	-	-		-		
Rail Lines		201	1250	-	2	-	-	- 1		-
Rail Structures			720	- E				-	- 1	
Rail Furniture		100	725		3	77		-		
Drainage Collection		100		3		=		-		
Storm water Conveyance					- E	=		-		
Attenuation					Ti.	=		-		
MV Substations		-		==		3		-		
LV Networks		-	200		=	*		-		
Capital Spares		-	-		- 1	-		-		
Coastal Infrastructure		-		1 62		-		-		
Sand Pumps			=	-	-	-	-	-		-
Piers		2		-		-		-		
Revetments		-	== 1			-		-		
Promenades		2	-	-	-	S .		-		
Capital Spares		- 2	- 3		7	-		-		
Information and Communication Infrastructure		-	-	55	=	5 1		-		
Data Centres		-		-	-	-	-	-		-
Core Layers		-	12.	100	-	=		-		
Distribution Layers			= 2	-	(*			-		
Capital Spares			-	•	-	- 1		- [
		-	-	· ·	(#E	-		-		
mmunity Assets		2,814	237	1,343	15	996	1,343	347	25.8%	1,343
Community Facilities		2,605	237	1,062	-	830	1,062	232	21.8%	1,062
Hails		848			12	- /		-		(6)
Centres										

	17									
Crèches		5	1.53	-		-		-		
Clinics/Care Centres Fire/Ambulance Stations		=				=	1	-		
Testing Stations		=	1.00	-		=		-		
Museums			-	-	-	-		_		
Galleries			-	(-	-			-		
Theatres		-			\ \ <u>-</u>			-		
Libraries		75	1447 1447		-	1		-		3
Cemeteries/Crematoria		75		-		1 -		-		(3)
Police				-	-	1		-		10
Purts		_		-				-		
Public Open Space		100	- 10	100		-	100	_	400.004	
Nature Reserves		232	10	100	75	1.5	100	100	100.0%	
Public Ablution Facilities		5	_	137		-				25
Markets		8	-			1 =		-		18
Stells -	- 10.7	×	-		-	-		-		-
Abattoirs	- 1	*	127	=	-	-		-		
Airports			-	040	~	-		T.		
Taxi Ranks/Bus Terminels		¥	-	812		800				8
		- Olives	100	100	1	1 .	100			1
Capital Spares	10.9	1,451	~	50		30				
Sport and Recreation Facilities		208	-	281	15	166	281	115	41.0%	
Indoor Facilities		208	- 5	-	5.	85		-		
Outdoor Fecilities		-		173	15	163	11000	į.	5.3%	1
Capital Spares		Ŧ.,	-	108	-	2			98.1%	1
Heritage assets		43	138	-	-	-	-	_		
Monuments		=	-	=	-			-		
Historic Buildings		=	136	-	-	-		_		
Works of Art		43	2	=	-	7		-		
Conservation Areas		=	-	=	541	-		-		
Other Heritage		= =	-	2	-			-		
nvestment properties		_	_	_	_	_	_	_		
Revenue Generating		_	_	_	_	_	_	_		
Improved Property		-	- 2	- 1	125			_		
Unimproved Property		-	2	2	-			_		
Non-revenue Generating		_	_		700	- 30	_	_		
Improved Property			-	-	-	-		_		
Unimproved Property		7.00	=		-	-		_		
Other assets		9,519	7,075	220	48	177	220	43	19.4%	2
Operational Buildings		9,519	7,075	-	-		-	7-	10.476	
Municipal Offices		9,519	5,605	-	-		_	_		
Pay/Enquiry Points		300	-		12	==0		_		
Building Plan Offices		-			- 12			_		
Workshops		144		8	- 4	20		-		
Yards		- 2	-	-	-			-		
Stores	- 1 1	100				- 3		-		
Laboratories		- 2				37.		-1		
Training Centres					- 7	- 1		-		
		1,000	-7	- 5	=	-		-		
Menufacturing Plant Depots		-	4.470	77	=			-		
Capital Spares			1,470	=	-	:=:		-		
Capital Spares Housing		340	#		=	477		-	40	
				220	48	177	220	43	19.4%	2
Staff Housing		(+)	-	220	48	177	220	43	19.4%	
Social Housing		-	-	-	-	-		-		
Capital Spares		=	-	=		- 2		-		
iological or Cultivated Assets		-	_	_	_	_		_		
Biological or Cultivated Assets		(3)	141	2	2	1 4		-		
ntangible Assets	- 1 1	3,033	2 0 40	2 770	P.44	0.000			2.00	
Servitudes		3,033	3,840	3,778	548	3,899	3,778	(121)	-3.2%	3,7
Licences and Rights		2 022	2 040		E40	0.000		-	9 400	
Water Rights		3,033	3,840	3,778	548	3,899	3,778	(121)	-3.2%	3,7
water riights Effluent Licenses		-		-	=	- 5		-		
Enluent Licenses Solid Waste Licenses		-	.5	15				-		
		2 000	0.040	-	-	_	100.00	-		
Computer Software and Applications		3,033	3,840	3,778	548	3,899	3,778	(121)	-3.2%	3,7
Load Settlement Software Applications		124	S#		=	*		- 1		
Unspecified			*	(4)	#	-		-		
omputer Equipment		-	-	-	_	_	_	-		
Computer Equipment		.77		100	-			-		
									4D0 400	
Imiture and Office Equipment		-	-	-	-	0		(0)	#DIV/0!	
Furniture and Office Equipment		-		-	-	0		(0)	#DIV/0!	
achinery and Equipment		8,832	11,624	5,662	895	5,728	5,662	(66)	-1.2%	5,6
Machinery and Equipment		8,832	11,624	5,662	896	5,728	5,662	(66)	-1.2%	5,6
Transport Assets			-	-		-		-		
Transport Assets		-	2	-	-	*		-		
	1 1									
and	1111	-	-	-	-	-	-			

Zoo's, Marine and Non-biological Animals	
Zoo's, Marine and Non-biological Animals	

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - degreciation by asset class - Q4 Fourth Quarter

Description	Ref	2018/19	04-1	Admir		Budget Year 20				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands epreciation by Asset Class/Sub-class	1								%	
frastructure	- 1 1	299,385	417,376	202 524	04.770	*****				
Roads Infrastructure		144,074	156,466	320,624 59,714	24,772 10,959	310,953 158,294	320,624 59,714	9,671 (98,580)	3.0% -165.1%	320,6
Roads		144,074	156,466	59,714	10,959	158,294	59,714	(98,580)	-165.1%	59,7 59,7
Road Structures		-	-	-	-	-	40,114	(50,000)	100.110	00,1
Road Furniture		-	-	-	_	_		_		
Capital Spares		-	-	_	-			_		
Storm water Infrastructure	- 1 1	22,279	1,640	1,640	1,995	17,956	1,640	(16,316)	-995.1%	1,6
Drainage Collection		-	_	-	_			` '- '		.,
Storm water Conveyance	- 1 1	22,279	1,640	1,640	1,995	17,956	1,640	(16,316)	-995.1%	1,6
Attenuation		-	-	-	-	-		` - '	- 1	
Electrical Infrastructure		58,627	73,607	73,607	5,156	46,402	73,607	27,205	37.0%	73,6
Power Plents	- 1 1	-	-	-	-	-		-		
HV Substations	- 1 1	-	-	-	-	-		-		
HV Switching Station	- 1 1	-	-	-	-	-		-		
HV Transmission Conductors	- 1 1	-	-	- 1	-	-		- 1		
MV Substations	- 1. 1	-	-	-	-	_		i - I	. 1	
MV Switching Stations	- 1 1	-	-	-	-	-		-		
MV Networks		58,627	73,607	73,607	5,156	46,402	73,607	27,205	37.0%	73,6
LV Networks		- [-	-	-	-		-	1	
Capital Spares		-	-	-	-	-		-		
Water Supply Infrastructure		32,291	132,618	132,618	2,890	54,359	132,618	78,259	59.0%	132,6
Dams and Weirs		- 1	-	-	-	-		-		
Boreholes		-	-		-	-		=		
Reservoirs	- 1 1	-	-	- 1	-	-		- [
Pump Stations	11.1	- 1	-	-	-	-		-	1	
Water Treatment Works		32,291	132,618	132,618	2,890	54,359	132,618	78,259	59.0%	132,6
Bulk Mains		-	-	-	-	-		-		
Distribution	- 1 1	-	-	-	-	-		-		
Distribution Points	- 1 1	-	-	-	-	-		-		
PRV Stations		-	-	-	-	-		-		
Cepital Spares		-	-	-	-	-		-		
Sanitation Infrastructure		42,113	53,045	53,045	3,771	33,942	53,045	19,103	36.0%	53,0
Pump Station		-	-	-	-	- 1		-		
Reticulation		42,113	53,045	53,045	3,771	33,942	53,045	19,103	36.0%	53,0
Waste Water Treatment Works	- 1 1	- 1	-	-	-	-		-		
Outfall Sewers	1.1	-	-	-	-	-		-		
Toilet Facilities	1.1	-	-	-	-	-		-		
Capital Spares		-	-	-	-	-		-		
Solid Waste Infrastructure	- 1 1	-	-	-	-	-	-	-		
Landfill Sites	1.1	-	-	-	-	-		-		
Waste Transfer Stations	1 1	-	-	-	-	-		- 1		
Waste Processing Facilities		- 1	-	-	-	-		-		
Waste Drop-off Points		-	-11	-	-	- 1		-		
Waste Separation Facilities	1.1	-	-	-	-	-		-		
Electricity Generation Facilities	- 1 1	-	-	-	-	-		-		
Capital Spares		-	-	-	-	-		-1		
Rail Infrastructure		-	- 1	-	-	-	-	-		-
Rail Lines		-	-	-	-	-		-		
Rail Structures		-	-	-	-	-		-		
Rail Furniture		-	-	-	-	-		-		
Drainage Collection		-	-	- 1	-	-		-		
Storm water Conveyance		-	-	-	-	-		-		
Attenuation		-	-	-	-	-		-		
MV Substations		-	-	-	-	-		-		
LV Networks		-	-	-	-	-		-		
Capital Spares		-	-	-	-	-		-		
Coastal Infrastructure		-	-	-	-	-	-	-		
Send Pumps		-	-	-	-	-		- [
Piers Pourtments		-	-	-	-	-		-		
Revetments		-	-	-		-		-		
Promenades		-	-	-	-	-		-		
Capital Spares		-	-	-	-	-		-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-	-	-	-	-		-		
Core Layers		-	-	-	-	-		-		
Distribution Layers		-	-	-	-	-		-		
Capital Spares		-	-	-	-	-		- [
mmunity Assets		3,441	4,138	4,138	620	5,580	4,138	(1,441)	-34.6%	4,13
Community Facilities		1,864	4,138	4,138	620	5,580	4,138	(1,441)	-34.8%	4,13
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		70,468	1,137	10,232	70,468	60,236	85.5%	70,468
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154	216	216	15	137	216	79	36.7%	216
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	1,577	154	154	154	154	154	154	154

Zoo's, Marine and Non-biological Animals	01 27	1		1		1				
	1 1	-	(1,362)	-	-	-	-	-		_
Zoo's, Marine and Non-biological Animals	1.1		(1,362)	-	-	-		-		
Total Depreciation	11	361,880	885,850	395,230	27,875	338,886	395,230	56,344	14,3%	395,230

KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q4 Fourth 2018/19 Description Full Year Forecast Original Adjusted YearTD YTD YTD YearTD actual Budget actual R thousands

Capital expenditure on upgrading of existing assets by As % 21,748 12,718 49,266 10,868 49.266 33.1% 32,943 16.323 49 266 15,442 15,442 3,000 Roads Infrastructure 31,253 7,167 31,253 4,886 31.253 31,253 7.167 26,367 31,253 4.886 15.6% 31,253 Road Structures Road Furniture Capital Spares Storm water Infrastructure Drainage Collection Storm water Conveyance Flectrical Infractructure Power Plants HV Substations HV Switching Station HV Transmission Conductors MV Substations MV Switching Stations MV Networks LV Networks Capital Spares Water Supply Infrastructure 6.307 9,718 18,013 3,701 6,576 18,013 11,437 63.5% 18,013 Dams and Weirs Boreholes Pump Stations Water Treatment Works 4,718 6.307 1,200 1,039 1,039 1,200 161 13.4% 1,200 Bulk Mains Distribution 5,000 16,813 2.662 5,537 16,813 11,276 67.1% 16,813 Distribution Points PRV Stations Sanitation Infrastructure Pump Station Reticulation Waste Water Treatment Works Outfall Sewers Toilet Fecilities Solid Waste Infrastructure Landfill Sites Waste Transfer Stations Waste Processing Facilities Waste Drop-off Points Waste Separation Facilities Electricity Generation Facilities Capital Spares Reil Lines Reil Structures Rail Furniture Drainage Collection Storm water Conveyance Attenuation MV Substations LV Networks Capital Spares Coastal Infrastructure Send Pumps Piers Revetments Capital Spares Data Centres Core Layers Distribution Layers Capital Spares mmunity Assets 3,896 8,243 Community Facilities 3.335

Centres

Crèches	1	-	=	-	-	-		í -	1	
Clinics/Care Centres		*	-	-	-	=		-		
Fire/Ambulance Stations		=	75		-	-		-		
Testing Stations Museums		3	- 3	-	3.5	1 5		-		
Galleries		3	9	1 1	-	1		-		
Theatres		-	1 1		1 5			1 :		
Libraries		3,335	-	-						
Cemeteries/Crematoria				1 12	1 10					7
Police		-		-	74			_		
Puris		=	-	:-				_		
Public Open Space		=		-		-		-		
Nature Reserves		7.	7.	-		-		-		
Public Ablution Facilities			-	-				-		
Markets		161	-	10	-	1 5		_		
Stalls		194	-	-	-	-		-		
Abettoirs Airports		-	5	1	-	-		-		
Taxi Ranks/Bus Terminals		-	#	=	-	=		h -		
Cepital Spares		100	=	=	-	-				
Sport and Recreation Facilities		561	8,243		-	-				
Indoor Facilities		561	0,210	-	-		_			
Outdoor Facilities			8,243	1						
Capital Spares		76	240	-	-	1 2				
Heritage assets		-	-	-	_	_	_			_
Monuments		-	-		-	Ref.		-		
Historic Buildings		2=3	-		-)=		_	1	
Works of Art			75	=		: *:		_		
Conservation Areas			=		-			_		
Other Heritage		-	- 5	- 5				-		
Investment properties		-	_	_	_	_		_		
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		3.		=	-	-		-		
Unimproved Property		- 3		5				-	1	
Non-revenue Generating	1 1	-	-	-	-	-	-	-		-
Improved Property		-	2					-		
Unimproved Property		27	15	-	-			-	1	
Other assets Operational Buildings		27	-	-		-	-			
Municipal Offices		340	-	-	_	-	-	-		_
Pay/Enquiry Points		340	-	-	-	-		-		
Building Plan Offices		. #50 #60	- 2					_		
Workshops		133						_		
Yards					-					
Stores	11	191			2			_		
Laboratories	11	343	-	-	-	- 5		_		
Training Centres	11	94	·	=	2	:=0		_		
Manufacturing Plant	11	(8)	· ·	-	-	(4)		_		
Depots		8.1	-	-	-	-		_		
Capital Spares		-		-	=	(=)		-		
Housing		27	-	-	-	-	-	-		-
Staff Housing		27			-	17/		-		
Social Housing Capital Spares		9	-		-			-		
		-	-	-	-	(4)		-		
Biological or Cultivated Assets		-			-	-	-	_		_
Biological or Cultivated Assets			-	-	-			-		
Intangible Assets			_	_	_	_	_	_		_
Servitudes		* .	130	7-	-	- 4		-		
Licences and Rights		-	-	-	-	-	-	-		_
Water Rights		3	≔ () m	-	14		-		
Effluent Licenses		= =	130	(=	-	=		-		
Solid Waste Licenses		-	5	=	-			-		
Computer Software and Applications			- 5	- 5		=		-		
Load Settlement Software Applications		-	-	-		3		-		
Unspecified		-	-	(-1)	-	-		-		
Computer Equipment		-	-		-	-				_
Computer Equipment	1 1		*		=	*		-		
Furniture and Office Equipment		-		-	_			_		
Furniture and Office Equipment		-	-	751	=	- 2		_		
Machinery and Equipment	1 1	-	_	_	_	_				
Machinery and Equipment	1 1	-	-	-		-	-	-	-	
								-		
Transport Assets		-	-	_				-		
Transport Assets		-	-		-	-		-		
		-	-	-	-	-	-	_		_
Land		*		- 3	- 12	*		-		
Zoo's Marine and Non-biological Animals		-		_	_					-
Zoo's, Marine and Non-biological Animals		-	12	- 23	74			-		
Total Capital Expenditure on upgrading of existing second	1	25 674	20.081	AD SEE	40.000	22.049	An ner	46 550	22 40/	49,266
Zoo's Marine and Non-biological Animals	s 1	2	a -	-		-			33.1%	

check balance - 0 - 0 0 1

References
1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrating of existing assets (SC13e) must reconcile to total capital expenditure on the capital exp

MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, MJ Mayisela, the Acting Municipal Manager of Newcastle Municipality, hereby certify that the quarterly report on the implementation of budget and financial state of affairs for the forth quarter of 2019/2020 have been prepared in accordance with Section 52(d) of the Municipal Finance Management Act, No56 of 2003; and Regulation 31-32 of the Municipal Budget and Reporting Regulations.

Print Name : MUZI JUSTICE MAYISELA

Municipal Manager : NEWCASTLE MUNICIPALITY

Signature

Date : 21/01/2020