

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



REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL

File Reference:
Report Number:

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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.

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

Description	2018/19		Budget Year 2019/20						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	287,110	313,499	316,957	24,236	319,656	316,957	2,700	1%	316,957
Service charges	1,003,885	1,192,753	967,858	63,086	950,968	967,858	(16,890)	-2%	967,858
Investment revenue	4,961	4,041	2,356	906	2,690	2,356	335	14%	2,356
Transfers and subsidies	498,547	431,718	589,526	34,419	611,725	589,526	22,199	4%	589,526
Other own revenue	48,384	60,714	54,369	1,347	53,667	54,369	(702)	-1%	54,369
Total Revenue (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
Employee 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
Depreciation & asset impairment	361,880	491,982	395,230	27,875	338,866	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
Materials and bulk purchases	530,186	688,384	601,839	88,914	526,370	601,839	(75,470)	-13%	601,839
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	469,721	561,134	696,342	87,294	567,261	696,342	(129,081)	-19%	696,342
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	-74%	(423,674)
Transfers and subsidies - capital (monetary alloc	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	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	31,254	33,930	42,604	7,526	29,029	42,604	(13,575)	-32%	42,604
Total sources of capital funds	158,893	207,119	165,199	27,331	105,605	165,199	(59,595)	-36%	165,199
Financial position									
Total current assets	804,211	545,166	415,506	-	906,359	-	-	-	415,506
Total non current assets	7,186,662	7,233,866	7,150,310	-	7,175,844	-	-	-	7,150,310
Total current liabilities	858,485	471,356	428,557	-	978,251	-	-	-	428,557
Total non current liabilities	559,614	493,946	839,498	-	566,829	-	-	-	839,498
Community wealth/Equity	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 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	#####	1,519,662
Creditors Age Analysis									
Total Creditors	32,022	27,461	28,551	44,285	11,256	10,592	86,093	257,672	497,932

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 pro-rata 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-rata 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 than 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.

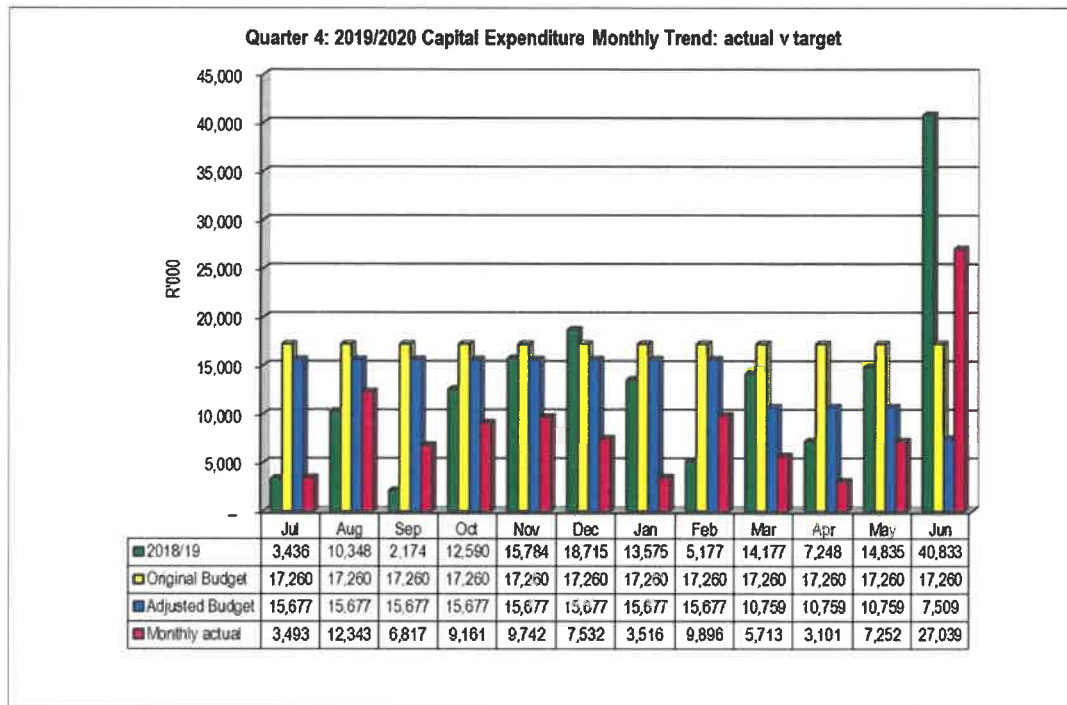
2.3 Capital budget performance

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

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		6,858	10,243	7,747	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		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19,923	32,059	40,408	5,666	19,038	40,408	(21,369)	-53%	40,408
Vote 6 - TECHNICAL SERVICES		127,158	162,087	113,658	20,986	83,819	113,658	(29,840)	-26%	113,658
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		3,625	-	609	-	424	609	(184)	-30%	609
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	158,893	207,119	165,199	27,331	105,605	165,199	(59,595)	-36%	165,199
Total 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		-	-	-	-	-	-	-	-	-
Finance and administration		1,329	2,730	2,778	140	360	2,778	(2,418)	-87%	2,778
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		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	(2,038)	-82%	2,483
Housing		44	-	1,220	180	180	1,220	(1,040)	-85%	1,220
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		113,238	136,608	136,033	23,810	97,564	136,033	(38,470)	-28%	136,033
Planning and development		19,879	39,559	39,187	5,485	18,858	39,187	(20,329)	-52%	39,187
Road transport		93,360	97,049	96,846	18,324	78,706	96,846	(18,140)	-19%	96,846
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		37,424	58,038	18,071	2,662	5,962	18,071	(12,109)	-67%	18,071
Energy sources		3,625	-	609	-	424	609	(184)	-30%	609
Water management		33,799	57,538	16,813	2,662	5,113	16,813	(11,700)	-70%	16,813
Waste water management		-	500	650	-	425	650	(225)	-35%	650
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	158,893	207,119	165,199	27,331	105,605	165,199	(59,595)	-36%	165,199
Funded by:										
National Government		108,854	164,946	122,446	19,805	76,576	122,446	(45,869)	-37%	122,446
Provincial Government		18,785	8,243	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	150	-	-	150	(150)	-100%	150
Transfers recognised - capital		127,639	173,189	122,596	19,805	76,576	122,596	(46,019)	-38%	122,596
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing	5	-	-	-	-	-	-	-	-	-
Internally generated funds	6	31,254	33,930	42,604	7,526	29,029	42,604	(13,575)	-32%	42,604
Total Capital Funding		158,893	207,119	165,199	27,331	105,605	165,199	(59,595)	-36%	165,199

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 (R59.5million) 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

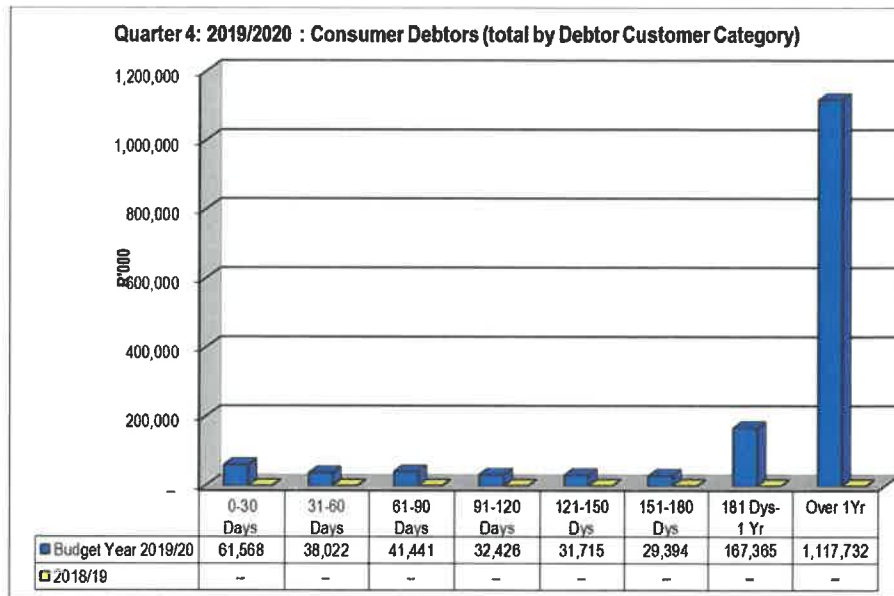
Table C6 below reflects the performance to date in relation to the financial position of the municipality.

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

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		4,688	8,389	28,754	–	28,754
Call investment deposits		5,036	24,025	–	35,545	–
Consumer debtors		680,874	463,909	337,909	617,310	337,909
Other debtors		99,348	35,084	35,084	241,621	35,084
Current portion of long-term receivables	2	2	2	2	0	2
Inventory		14,264	13,756	13,756	13,883	13,756
Total current assets		804,211	545,166	415,506	908,359	415,506
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		281,223	379,606	350,780	355,564	350,780
Investments in Associate		275,279	262,171	214,928	234,928	214,928
Property, plant and equipment		6,615,669	6,580,590	6,571,378	6,573,347	6,571,378
Agricultural		–	–	–	–	–
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		–	–	–	–	–
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		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	15,755
TOTAL COMMUNITY WEALTH/EQUITY	2	6,572,774	6,813,729	6,297,762	6,539,123	6,297,762

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 its short-term obligations, including unspent conditional grants.

2.4.5 The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The **going concern** principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R6.5 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

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
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
Government - 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		-	-	-	-	-	-	-	-	-
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										
Proceeds on disposal of PPE		-	2,332	5,034	-	-	5,034	(5,034)	-100%	5,034
Decrease (Increase) in non-current debtors		-	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		-	-	-	-	-	-	-	-	-
Payments										
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		463,693	(107,299)	(93,097)	(27,040)	(101,042)	(93,097)	7,944	-9%	(93,097)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	757	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	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)			19,575
Cash/cash equivalents at beginning:		57,465	9,802	9,999		9,999	9,999			9,999
Cash/cash equivalents at monthly year end:		632,311	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

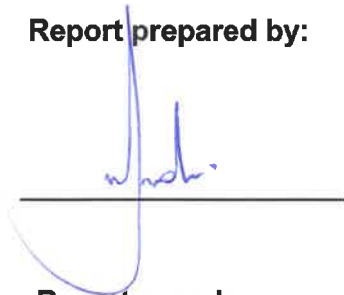
The under-expenditure on operational budget is acceptable if is it due to the introduction of cost-containment. However, it is important to emphasise that the expenditure on maintenance should not be compromised as it seem to be under-performing by 13.2%. The issues that still reflect material variances 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 quarter be noted;


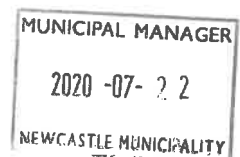
Report prepared by:



Report seen by:



COUNICLLOR DR NNG MAHLABA
PORTFOLIO COUNICLLOR
BUDGET AND TREASURY OFFICE



SM NKOSI
STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE

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

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	287,110	313,499	316,957	24,236	319,656	316,957	2,700	1%	316,957
Service charges	1,003,885	1,192,753	967,858	63,086	950,968	967,858	(16,890)	-2%	967,858
Investment revenue	4,961	4,041	2,356	906	2,690	2,356	335	14%	2,356
Transfers and subsidies	498,547	431,718	589,526	34,419	611,725	589,526	22,199	4%	589,526
Other own revenue	48,384	60,714	54,369	1,347	53,667	54,369	(702)	-1%	54,369
Total Revenue (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
Employee 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
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
Materials and bulk purchases	530,186	688,384	601,839	88,914	526,370	601,839	(75,470)	-13%	601,839
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	469,721	561,134	696,342	87,294	567,261	696,342	(129,081)	-19%	696,342
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	-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	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	31,254	33,930	42,604	7,526	29,029	42,604	(13,575)	-32%	42,604
Total sources of capital funds	158,893	207,119	165,199	27,331	105,605	165,199	(59,595)	-36%	165,199
Financial position									
Total current assets	804,211	545,166	415,506		908,359				415,506
Total non current assets	7,186,662	7,233,866	7,150,310		7,175,844				7,150,310
Total current liabilities	858,485	471,356	428,557		978,251				428,557
Total non current liabilities	559,614	493,946	839,498		566,829				839,498
Community wealth/Equity	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 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	1,117,732	1,519,662
Creditors Age Analysis									
Total Creditors	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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		409,524	437,202	428,873	25,980	435,104	428,873	6,232	1%	428,873
Executive and council		14,638	10,474	7,805	1,173	8,859	7,805	1,053	13%	7,805
Finance and administration		394,886	426,728	421,067	24,807	426,246	421,067	5,178	1%	421,067
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		56,195	43,430	141,959	2,851	106,328	141,959	(35,631)	-25%	141,959
Community and social services		35,506	8,418	8,835	1,857	12,704	8,835	3,869	44%	8,835
Sport and recreation		1,127	8,991	707	-	410	707	(297)	-42%	707
Public safety		8,524	11,103	13,501	757	10,596	13,501	(2,906)	-22%	13,501
Housing		11,011	14,917	118,857	236	82,579	118,857	(36,278)	-31%	118,857
Health		27	1	58	1	39	58	(19)	-33%	58
<i>Economic and environmental services</i>		145,344	198,402	171,394	44,888	180,902	171,394	9,508	6%	171,394
Planning and development		26,161	78,352	8,694	4,721	18,647	8,694	9,952	114%	8,694
Road transport		119,183	120,050	162,700	40,167	162,256	162,700	(444)	0%	162,700
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,359,319	1,496,704	1,311,277	70,072	1,292,795	1,311,277	(18,482)	-1%	1,311,277
Energy sources		708,486	886,803	680,338	39,829	655,124	680,338	(25,214)	-4%	680,338
Water management		328,148	370,423	278,592	18,952	309,037	278,592	30,445	11%	278,592
Waste water management		200,996	119,010	232,705	6,085	209,851	232,705	(22,854)	-10%	232,705
Waste management		121,688	120,468	119,641	5,205	118,782	119,641	(859)	-1%	119,641
<i>Other</i>	4	144	174	159	8	154	159	(4)	-3%	159
Total Revenue - Functional	2	1,970,526	2,175,913	2,053,661	143,798	2,015,283	2,053,661	(38,378)	-2%	2,053,661
Expenditure - Functional										
<i>Governance and administration</i>		430,746	422,161	460,078	44,248	392,249	460,078	(67,829)	-15%	460,078
Executive and council		80,413	103,238	76,409	4,469	65,659	76,409	(10,750)	-14%	76,409
Finance and administration		350,334	317,102	381,855	39,671	325,857	381,855	(55,997)	-15%	381,855
Internal audit		-	1,820	1,814	108	733	1,814	(1,082)	-60%	1,814
<i>Community and public safety</i>		226,089	262,541	313,426	18,843	266,880	313,426	(46,546)	-15%	313,426
Community and social services		29,949	85,903	35,212	2,870	27,069	35,212	(8,143)	-23%	35,212
Sport and recreation		74,762	76,224	73,147	4,499	67,072	73,147	(6,075)	-8%	73,147
Public safety		64,540	77,067	72,449	5,797	68,334	72,449	(4,115)	-6%	72,449
Housing		48,638	17,341	132,508	5,105	98,365	132,508	(34,143)	-26%	132,508
Health		8,201	6,007	110	572	6,040	110	5,930	5414%	110
<i>Economic and environmental services</i>		267,781	256,388	334,720	25,502	304,847	334,720	(29,873)	-9%	334,720
Planning and development		25,563	88,677	94,964	7,760	86,389	94,964	(8,575)	-9%	94,964
Road transport		242,218	167,701	239,746	17,740	218,450	239,746	(21,296)	-9%	239,746
Environmental protection		-	10	10	1	8	10	(2)	-18%	10
<i>Trading services</i>		1,079,524	1,462,293	1,244,715	164,339	1,083,921	1,244,715	(160,794)	-13%	1,244,715
Energy sources		610,157	796,534	622,056	100,157	552,417	622,056	(69,639)	-11%	622,056
Water management		381,588	531,942	488,062	53,490	408,372	488,062	(79,690)	-16%	488,062
Waste water management		14,306	60,573	62,064	8,270	56,658	62,064	(5,406)	-9%	62,064
Waste management		73,473	73,244	72,532	2,423	66,474	72,532	(6,058)	-8%	72,532
<i>Other</i>		1,831	1,325	1,800	-	1,694	1,800	(106)	-6%	1,800
Total Expenditure - Functional	3	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) for the year		(35,445)	(228,795)	(301,078)	(109,134)	(34,308)	(301,078)	266,770	-89%	(301,078)

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

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		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 SETTLEMEN		37,316	59,946	127,710	4,965	101,380	127,710	(26,330)	-20.6%	127,710
Vote 6 - TECHNICAL SERVICES		647,397	573,873	673,997	65,204	681,144	673,997	7,147	1.1%	673,997
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		708,486	964,132	680,338	39,829	655,124	680,338	(25,214)	-3.7%	680,338
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,970,526	2,175,913	2,053,661	143,798	2,015,283	2,053,661	(38,378)	-1.9%	2,053,661
Expenditure 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		306,831	318,672	314,365	27,230	287,455	314,365	(26,910)	-8.6%	314,365
Vote 3 - BUDGET AND TREASURY		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%	78,954
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		76,031	51,450	163,660	7,815	125,741	163,660	(37,919)	-23.2%	163,660
Vote 6 - TECHNICAL SERVICES		637,961	815,966	848,875	84,528	744,037	848,875	(104,838)	-12.4%	848,875
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		610,157	796,534	646,385	100,157	552,417	646,385	(93,968)	-14.5%	646,385
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2,005,971	2,404,708	2,354,739	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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		287,110	313,499	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		88,291	83,960	83,087	5,200	82,251	83,087	(836)	-1%	83,087
Service charges - other		-	-	-	-	-	-	-	-	-
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		8,015	9,780	6,024	451	5,754	6,024	(270)	-4%	6,024
Dividends received		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
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
Gains on disposal of PPE		-	2,332	-	-	-	-	-	-	-
		1,842,887	2,002,724	1,931,065	123,994	1,938,707	1,931,065	7,642	0%	1,931,065
Revenue (excluding capital transfers and contributions)										
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		74,012	54,249	412,363	21,831	215,154	412,363	(197,209)	-48%	412,363
Transfers and subsidies		-	-	-	-	-	-	-	-	-
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
		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)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(163,084)	(401,983)	(423,674)	(128,938)	(110,884)	(423,674)	312,790	(0)	(423,674)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		127,639	173,189	122,596	19,805	76,576	122,596	(46,019)	(0)	122,596
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(35,445)	(228,795)	(301,078)	(109,134)	(34,308)	(301,078)			(301,078)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(35,445)	(228,795)	(301,078)	(109,134)	(34,308)	(301,078)			(301,078)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(35,445)	(228,795)	(301,078)	(109,134)	(34,308)	(301,078)			(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)			(301,078)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth Quarter

Vote Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		6,858	10,243	7,747	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		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		19,923	32,059	40,408	5,666	19,038	40,408	(21,369)	-53%	40,408
Vote 6 - TECHNICAL SERVICES		127,158	162,087	113,658	20,986	83,819	113,658	(29,840)	-26%	113,658
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		3,625	-	609	-	424	609	(184)	-30%	609
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	158,893	207,119	165,199	27,331	105,605	165,199	(59,595)	-36%	165,199
Total 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		-	-	-	-	-	-	-	-	-
Finance and administration		1,329	2,730	2,778	140	360	2,778	(2,418)	-87%	2,778
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		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		-	-	-	-	-	-	-	-	-
Economic and environmental services		113,238	136,608	136,033	23,610	97,564	136,033	(38,470)	-28%	136,033
Planning and development		19,879	39,569	39,187	5,485	18,858	39,187	(20,329)	-52%	39,187
Road transport		93,360	97,049	96,846	18,324	78,706	96,846	(18,140)	-19%	96,846
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		37,424	58,038	18,071	2,662	5,962	18,071	(12,109)	-67%	18,071
Energy sources		3,625	-	609	-	424	609	(184)	-30%	609
Water management		33,799	57,538	16,813	2,662	5,113	16,813	(11,700)	-70%	16,813
Waste water management		-	500	650	-	425	650	(225)	-35%	650
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	158,893	207,119	165,199	27,331	105,605	165,199	(59,595)	-36%	165,199
Funded by:										
National Government		108,854	164,946	122,446	19,805	76,576	122,446	(45,869)	-37%	122,446
Provincial Government		18,785	8,243	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	150	-	-	150	(150)	-100%	150
Transfers recognised - capital		127,639	173,189	122,596	19,805	76,576	122,596	(46,019)	-38%	122,596
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		31,254	33,930	42,604	7,526	29,029	42,604	(13,575)	-32%	42,604
Total Capital Funding		158,893	207,119	165,199	27,331	105,605	165,199	(59,595)	-36%	165,199

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital 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

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		4,688	8,389	28,754	–	28,754
Call investment deposits		5,036	24,025	–	35,545	–
Consumer debtors		680,874	463,909	337,909	617,310	337,909
Other debtors		99,348	35,084	35,084	241,621	35,084
Current portion of long-term receivables		2	2	2	0	2
Inventory		14,264	13,756	13,756	13,883	13,756
Total current assets		804,211	545,166	415,506	908,359	415,506
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		281,223	379,606	350,780	355,564	350,780
Investments in Associate		275,279	262,171	214,928	234,928	214,928
Property, plant and equipment		6,615,669	6,580,590	6,571,378	6,573,347	6,571,378
Agricultural		–	–	–	–	–
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		–	–	–	–	–
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		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	15,755
TOTAL COMMUNITY WEALTH/EQUITY	2	6,572,774	6,813,729	6,297,762	6,539,123	6,297,762

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

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
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
Government - 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		-	-	-	-	-	-	-		-
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										
Proceeds on disposal of PPE		-	2,332	5,034	-	-	5,034	(5,034)	-100%	5,034
Increase (decrease) in non-current debtors		-	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		-	-	-	-	-	-	-		-
Payments										
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		463,693	(107,299)	(93,097)	(27,040)	(101,042)	(93,097)	7,944	-9%	(93,097)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	757	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	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)			19,575
Cash/cash equivalents at beginning:		57,465	9,802	9,999		9,999	9,999			9,999
Cash/cash equivalents at month/year end:		632,311	33,171	28,060		35,546	(28,405)			29,574

References

1. Material variances to be explained in Table SC1

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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		216,435	261,530	282,053	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		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		-	-	-	-	-	-	-		-
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										
Proceeds on disposal of PPE		-	2,332	5,034	-	-	5,034	(5,034)	-100%	5,034
Decrease (Increase) in non-current debtors		-	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		-	-	-	-	-	-	-		-
Payments										
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		463,693	(107,299)	(93,097)	(27,040)	(101,042)	(93,097)	7,944	-9%	(93,097)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	757	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	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)			19,575
Cash/cash equivalents at beginning:		57,465	9,802	9,999		9,999	9,999			9,999
Cash/cash equivalents at month/year end:		632,311	33,171	28,060		35,546	(28,405)			29,574

References

1. Material variances to be explained in Table SC1

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - Q4 Fourth Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands Revenue By Source Licences and permits Fines, penalties and forfeits Other revenue Interest earned - external investments Expenditure By Type Depreciation & asset impairment Debt impairment Bulk purchases Other materials Finance charges Contracted services Other expenditure Capital Expenditure Grant funded projects Internally funded projects Repairs and maintenance	-77% -28% 12% 14% -14% -21% -13% -18% -13% -48% 98% -36% -31% 32%	Dependent on the consumers reaction The impact of lockdown The impact of lockdown Additional interest earned due to funds not utilised during the lockdown period The variance is attributable to the slow capital expenditure as well as over-budgeting for depreciation of assets have already reached its useful life The impact of the review of the Indigents Reduction in energy demand due to the lockdown Cost containment implementation Delays in performance of projects due to the lockdown Cross cut measures are implemented to reduce the expenditure for other expenditure Delays in the SCM process, particularly on appointment consultants, delays in finalising projects due to lockdown. Delays in project implementation due to lockdown and the impact of the cashflow. Under-budgeting due to cash-flow challenges	There is a need to adjust this item downwards during the adjustments budget. This item will be adjusted downwards during the adjustments budget. Adjustment will be necessary for department to use savings to votes which are more critical Fast track SCM processes and management of contractors None None
4	Financial Position Property Plant and Equipment Investment property Investment in Associate Consumer Debtors Trade and other payables	None None None None None	Slow capital expenditure, capitalisation of WIP and the depreciation of assets Revaluation, which was finalised after financial budget was approved Decrease in Net Asset Value of the Entity, which was confirmed after annual budget was approved Change in bad debt provision due to clearing up of debtors and indigent books Impact of the Eskom arrear debt, which was budgeted for appropriately	None None None None None
5	Cash Flow Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	-65% -6% -10%	Improvement in the collection rates than initially anticipated. Slow capital expenditure as well as the impact of the lockdown for fast-track projects Impact of consumer deposits very minimal due to lockdown which limited closures of consumer accounts	None None None
6	Measurable performance			
7	Municipal Entities			

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

Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.6%	22.3%	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%
<u>Safety of Capital</u>							
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>							
Current Ratio	Current assets/current liabilities	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%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		42.3%	24.9%	19.3%	44.3%	19.3%
Outstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	4.2%	3.3%	3.3%		
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	44.2%	50.0%	50.0%		
Employee costs	Employee costs/Total Revenue - capital revenue		30.3%	29.5%	29.8%	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%
<u>Additional financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2019/20										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr	Total						
R thousands																
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	698	655	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	5,867	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	666	188	171	304	145	128	716	3,192	5,510	4,485					
Interest on Arrear Debtor Accounts	1810	932	435	493	471	503	483	2,886	37,217	43,221	41,360					
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-					
Other	1900	(69,068)	3,477	9,508	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																
Debtors Age Analysis By Customer Group																
Organs of State	2200	(3,295)	1,286	6,794	502	469	509	5,889	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	126,877					
Households	2400	81,046	29,439	28,729	28,042	28,521	26,441	148,733	996,869	1,367,821	1,228,006					
Other	2500	39	60	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					

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

R thousands	Description	NT Code	Budget Year 2019/20											Total	
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year					
	Creditors Age Analysis By Customer Type														
	Bulk Electricity	0100	-	25,653	-	30,000	-	-	-	-	-	36,199	243,177	335,029	
	Bulk Water	0200	2,811	1,426	11,174	10,231	11,174	10,498	-	-	-	28,060	10,050	85,470	
	PAYE deductions	0300	6,942	-	-	-	-	-	-	-	-	-	-	6,942	
	VAT (output less input)	0400	-	-	17,324	-	-	-	-	-	-	-	-	17,324	
	Pensions / Retirement deductions	0500	14,325	-	-	-	-	-	-	-	-	-	-	14,325	
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-	
	Trade Creditors	0700	7,944	382	6	4,054	82	95	21,835	4,444	-	-	-	38,842	
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	-	
	Other	0900	-	-	-	-	-	-	-	-	-	-	-	-	
	Total 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	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
Nedbank		12 months	Call Account	Call account	523	0	368	964	1,332
Standard Bank		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					2,000		5,036	30,509	35,545
Entities									
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 2019/20							
		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%	463,996
Local Government Equitable Share		341,408	373,648	373,648	-	365,355	373,648	(8,293)	-2.2%	373,648
Water Services Operating Subsidy		-	-	-	-	-	-	-	-	-
EPWP Incentive		3,199	3,098	3,098	-	3,098	3,098	-	-	3,098
Integrated National Electrification Programme		-	14,000	14,000	7,000	14,000	14,000	-	-	14,000
Finance Management		1,700	1,700	1,700	-	1,700	1,700	-	-	1,700
Municipal Systems Improvement	3	-	1,750	1,750	-	-	-	-	-	1,750
Water Services Infrastructure Grant (WSIG)		-	10,800	20,800	10,000	20,800	20,800	-	-	20,800
Municipal Infrastructure Grant (MIG)		17,232	23,000	23,000	-	23,000	23,000	-	-	23,000
Energy Efficiency and Demand Management		15,000	-	6,000	-	6,000	6,000	-	-	6,000
Massification		-	-	20,000	-	20,000	20,000	-	-	20,000
Disaster Relief		-	-	-	757	757	757	-	-	757
Provincial Government:		3,757	99,379	105,944	-	73,349	73,349	-	-	105,944
Level 2 accreditation		3,539	7,620	7,620	-	-	-	-	-	7,620
Museums Services		218	386	386	-	386	386	-	-	386
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Housing		-	84,577	91,392	-	66,417	66,417	-	-	91,392
COGTA Support Scheme		-	250	-	-	-	-	-	-	-
Provincialisation of Libraries		-	6,546	6,546	-	6,546	6,546	-	-	6,546
Health subsidy		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		6,343	-	-	-	-	-	-	-	-
COGTA Grant		-	-	-	-	-	-	-	-	-
Tirelo Basha Grant		1,150	-	-	-	-	-	-	-	-
EED Housing Grant		5,193	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	388,638	527,375	569,940	17,000	527,302	535,595	(8,293)	-1.5%	569,940
Capital Transfers and Grants										
National Government:		79,000	149,039	139,039	-	116,780	116,780	-	-	139,039
Neighbourhood Development Partnership		-	30,259	30,259	-	8,000	8,000	-	-	30,259
Municipal Infrastructure Grant (MIG)		39,000	89,580	89,580	-	89,580	89,580	-	-	89,580
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Energy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Municipal water infrastructure		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		40,000	29,200	19,200	-	19,200	19,200	-	-	19,200
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		14,964	9,471	1,228	-	2,160	1,228	932	75.9%	1,228
Level 2 accreditation		-	-	-	-	-	-	-	-	-
Recapitalisation of Community Libraries		-	-	-	-	-	-	-	-	-
Sport and Recreation		2,667	8,243	-	-	-	-	-	-	-
Community Library Service		12,297	1,228	1,228	-	2,160	1,228	932	-	1,228
Museum		-	-	-	-	-	-	-	-	-
Corridor Development		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	93,964	158,510	140,267	-	118,940	118,008	932	0.8%	140,267
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	482,602	685,885	710,207	17,000	646,242	653,603	(7,361)	-1.1%	710,207

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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		376,793	427,996	463,996	28,898	445,395	464,753	(19,358)	-4.2%	464,753
Local Government Equitable Share		341,408	373,648	373,648	-	365,355	373,648	(8,293)	-2.2%	373,648
Water Services Operating Subsidy		-	-	-	-	-	-	-	-	-
EPWP Incentive		3,127	3,098	3,098	-	3,091	3,098	(7)	-0.2%	3,098
Integrated National Electrification Programme		-	14,000	14,000	9,000	9,000	14,000	(5,000)	-35.7%	14,000
Finance Management		1,700	1,700	1,700	43	1,496	1,700	(204)	-12.0%	1,700
Water Services Infrastructure Grant (WSIG)		-	10,800	20,800	4,271	14,809	20,800	(5,991)	-28.8%	20,800
Energy Efficiency and Demand side Management Grant		15,000	-	6,000	2,861	6,000	6,000	-	-	6,000
Municipal Systems Improvement		-	1,750	1,750	-	-	1,750	(1,750)	-100.0%	1,750
Massification		-	-	20,000	3,631	21,887	20,000	1,887	9.4%	20,000
Municipal Infrastructure Grant (MIG)		15,557	23,000	23,000	9,093	23,000	23,000	-	-	23,000
Disaster Relief		-	-	-	-	757	757	-	-	757
Provincial Government:		13,316	99,379	105,944	851	79,279	105,944	(26,664)	-25.2%	105,944
Level 2 accreditation		7,073	7,620	7,620	(138)	4,705	7,620	(2,914)	-38.2%	7,620
Recapitalisation of Community Libraries		6,234	-	-	-	-	-	-	-	-
Museums Services		-	386	386	182	196	386	(190)	-49.3%	386
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Sport and Recreation		9	-	-	-	-	-	-	-	-
Housing		-	84,577	91,392	-	66,417	91,392	(24,975)	-27.3%	91,392
COGTA Support Scheme		-	250	-	-	-	-	-	-	-
Provincialisation of Libraries		-	6,546	6,546	808	7,961	6,546	1,415	21.6%	6,546
Health subsidy		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		1,050	-	-	-	-	-	-	-	-
COGTA Grant		-	-	-	-	-	-	-	-	-
Tirelo Boshia Grant		1,050	-	-	-	-	-	-	-	-
EED Housing Grant		27,393	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		391,158	527,375	569,940	29,749	524,674	570,697	(46,022)	-8.1%	570,697
Capital expenditure of Transfers and Grants										
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		-	-	-	-	-	-	-	-	-
Energy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		35,230	29,200	19,200	-	1,802	19,200	(17,398)	-90.6%	19,200
MWIG		-	-	-	-	-	-	-	-	-
Provincial Government:		12,138	9,471	1,228	221	2,450	1,228	1,222	99.5%	1,228
Level 2 accreditation		-	-	-	-	-	-	-	-	-
Recapitalisation of Community Libraries		-	-	-	-	-	-	-	-	-
Sport and Recreation		636	8,243	-	-	-	-	-	-	-
Community Library		11,502	1,228	1,228	221	2,450	1,228	1,222	99.5%	1,228
Museum		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		101,016	158,510	140,267	16,732	86,843	140,267	(53,424)	-38.1%	140,267
TOTAL EXPENDITURE OF TRANSFERS 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

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

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

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

Description	Ref	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget			
Cash Receipts By Source	1															
Property rates		17,776	22,304	22,617	26,490	26,490	23,354	25,409	21,548	22,229	18,428	22,753	12,131	261,530	277,623	288,728
Service charges - electricity revenue		49,316	52,844	69,379	61,864	49,334	56,836	47,043	54,659	48,860	38,118	36,638	225,287	790,177	817,730	834,085
Service charges - water revenue		8,956	8,648	8,921	10,374	15,683	9,490	15,778	11,054	8,615	8,236	7,992	13,594	127,342	132,034	138,636
Service charges - sanitation revenue		5,702	5,650	5,626	5,917	8,984	5,651	8,907	6,555	5,644	5,201	5,174	(6,526)	62,486	64,206	67,416
Service charges - refuse		5,099	5,511	5,492	5,661	2,690	3,804	6,559	5,809	5,359	4,588	4,949	4,736	60,256	62,824	65,965
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		677	651	580	679	685	696	604	807	635	598	597	1,450	8,661	9,094	9,549
Interest earned - external investments		84	207	257	129	218	141	513	209	251	0	0	2,032	4,041	4,243	4,455
Interest earned - outstanding debtors		929	1,338	378	507	326	513	427	17,957	467	457	480	(18,890)	4,890	10,269	10,782
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		717	776	529	1,873	1,866	1,287	876	1,042	861	4	(3)	(5,445)	4,383	4,602	4,833
Licences and permits		1	0	0	1	1	1	1	0	1	-	-	8	14	15	16
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		-	165,162	-	2,000	19,594	8,327	168,385	928	16,324	50,998	453,304	477,846	431,718	453,304	477,846
Other revenue		5,057	1,325	1,621	17,507	315	7,000	701	2,999	11,342	3,760	2,138	(17,661)	36,124	37,498	38,954
Cash Receipts by Source		94,313	264,415	115,401	133,002	126,185	117,100	275,204	123,570	120,589	79,413	80,719	261,712	1,791,623	1,873,442	1,941,264
Other Cash Flows by Source																
Transfer receipts - capital		-	64,000	-	-	-	2,160	70,032	-	3,881	-	-	33,115	173,189	5,431	-
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	4,562	-	-	-	(2,230)	2,332	2,472	2,620
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		94,313	328,415	115,401	133,002	126,185	119,260	345,236	128,132	124,470	79,413	80,719	390,441	2,064,988	1,954,026	2,016,286
Cash Payments by Type																
Employee related costs		50,648	53,544	46,851	44,269	53,857	39,407	42,978	42,041	42,224	40,804	43,951	90,745	591,321	639,687	687,259
Remuneration of councillors		1,992	2,021	2,179	2,188	2,185	1,991	2,178	2,198	2,183	2,175	2,166	3,388	26,845	28,453	30,161
Interest paid		-	9,691	3,802	3,843	5,405	3,836	3,627	5,346	3,684	3,633	3,671	(1,495)	45,042	47,474	50,038
Bulk purchases - Electricity		-	64,958	-	41,500	40,631	-	-	-	-	-	-	449,905	596,993	638,782	683,497
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	87,081	87,081	92,306	98,768
Other materials		42	167	141	150	89	153	813	-	-	84	84	2,671	4,310	4,470	4,783
Contracted services		1,508	15,548	6,723	16,511	13,811	29,317	15,724	64,693	32,221	8,426	5,498	(107,141)	102,838	46,163	49,394
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		1,549	35,193	49,346	14,947	1,015	15,864	97,732	42,677	7,002	9,006	51,228	(62,330)	263,229	334,876	354,969
Cash Payments by Type		55,739	181,122	109,042	123,408	116,992	90,568	163,052	156,956	87,314	64,044	106,597	462,825	1,717,659	1,832,211	1,968,868
Other Cash Flows/Payments by Type																
Capital assets		3,493	14,718	7,840	5,798	6,110	11,129	15,605	9,896	(6,376)	3,101	7,252	128,563	207,119	6,981	31,884
Repayment of borrowing		-	10,821	10,689	(1,273)	(3,371)	(5,183)	28,945	(3,608)	-	-	(7,517)	(3,905)	25,598	28,757	31,884
Other Cash Flows/Payments		-	141,923	-	-	-	-	116,256	-	-	-	2,395	(188,573)	92,000	83,000	-
Total Cash Payments by Type		59,231	348,583	127,572	127,933	119,731	96,514	323,858	163,243	80,938	67,146	108,727	418,899	2,042,376	1,950,900	2,000,752
NET INCREASE/(DECREASE) IN CASH HELD		35,081	(20,168)	(12,171)	5,070	6,454	22,746	21,378	(35,112)	43,532	12,267	(28,008)	(28,458)	22,612	3,127	15,544
Cash/cash equivalents at the month/year beginning:		9,999	45,081	24,913	12,742	17,811	24,265	47,011	68,389	33,277	76,810	89,077	61,069	9,999	32,611	35,738
Cash/cash equivalents at the month/year end:		45,081	24,913	12,742	17,811	24,265	47,011	68,389	33,277	76,810	89,077	61,069	32,611	32,611	35,738	51,282

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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates		287,110	313,499	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		88,291	83,960	83,087	5,200	82,251	83,087	(836)	-1%	83,087
Service charges - other		-	-	-	-	-	-	-	-	-
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		8,015	9,780	6,024	451	5,754	6,024	(270)	-4%	6,024
Dividends received		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
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
Losses on disposal of PPE		-	2,332	-	-	-	-	-	-	-
Total revenue (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
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		74,012	54,249	412,363	21,831	215,154	412,363	(197,209)	-48%	412,363
Transfers and subsidies		-	-	-	-	-	-	-	-	-
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)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(163,084)	(401,983)	(423,674)	(128,938)	(110,884)	(423,674)	312,790	-74%	(423,674)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		127,639	173,189	122,596	19,805	76,576	122,596	(46,019)	-38%	122,596
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(35,445)	(228,795)	(301,078)	(109,134)	(34,308)	(301,078)	266,770	-89%	(301,078)
Taxation		-	-	-	-	-	-	-	-	-
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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
Service charges - water revenue		95,286	114,940	119,081	9,507	92,683	95,783	(3,100)	-3%	119,081
Service charges - sanitation revenue								-		
Service charges - other								-		
Rental of facilities and equipment								-		
Interest earned - external investments								-		
Interest earned - outstanding debtors								-		
Agency services								-		
Transfers recognised - operational								-		
Other revenue								-		
Gains on disposal of PPE								-		
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										
Employee Related Cost		12,269	12,907		1,067	13,643	12,907	736	6%	12,907
Debt Impairment		-	-		-	-	-	-		-
Collection Costs		-	-		-	-	-	-		-
Provision		681	896		61	729	896	(166)	-19%	896
Lease Charges		-	-		-	-	-	-		-
Bulk Purchases		24,261	24,557		-	24,507	24,557	(50)	0%	24,557
Other Material		5,550	5,465		581	5,248	5,465			5,465
Contracted services		3,628	9,849		831	3,203	9,849			9,849
Repairs & Maintenance		-	-		-	-	-	-		-
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%	36,854
Capital Expenditure By Municipal Entity										
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - other								-		
Rental of facilities and equipment								-		
Interest earned - external investments								-		
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

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	3,436	17,260	15,677	3,493	3,493	15,677	12,184	77.7%	2%
August	10,348	17,260	15,677	12,343	15,835	31,353	15,518	49.5%	8%
September	2,174	17,260	15,677	6,817	22,652	47,030	24,378	51.8%	11%
October	12,590	17,260	15,677	9,161	31,813	62,706	30,893	49.3%	15%
November	15,784	17,260	15,677	9,742	41,555	78,383	36,828	47.0%	20%
December	18,715	17,260	15,677	7,532	49,087	94,059	44,972	47.8%	24%
January	13,575	17,260	15,677	3,516	52,604	109,736	57,132	52.1%	25%
February	5,177	17,260	15,677	9,896	62,499	125,412	62,913	50.2%	30%
March	14,177	17,260	10,759	5,713	68,213	136,172	67,959	49.9%	33%
April	7,248	17,260	10,759	3,101	71,314	146,931	75,617	51.5%	0
May	14,835	17,260	10,759	7,252	78,566	157,690	79,124	50.2%	0
June	40,833	17,260	7,509	27,039	105,605	165,199	59,595	36.1%	0
Total Capital expenditure	158,893	207,119	165,199	105,605					

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

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		60,975	137,886	73,697	12,616	54,164	73,697	19,534	26.5%	73,697
Roads Infrastructure		37,699	115,966	71,403	11,930	52,695	71,403	18,708	26.2%	71,403
Roads		37,699	115,966	71,403	11,930	52,695	71,403	18,708	26.2%	71,403
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,625	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		3,625	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		13,707	21,420	-	685	1,469	-	(1,469)	#DIV/0!	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		13,707	5,420	-	685	1,469	-	(1,469)	#DIV/0!	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	16,000	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5,943	500	2,294	-	-	2,294	2,294	100.0%	2,294
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		5,943	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	500	2,294	-	-	2,294	2,294	100.0%	2,294
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		23,948	11,442	13,317	539	861	13,317	12,456	93.5%	13,317
Community Facilities		23,948	11,442	13,317	539	861	13,317	12,456	93.5%	13,317
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		52	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		17,040	11,442	13,317	539	861	13,317	12,456	93.5%	13,317

Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	6,855	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	150	-	-	150	150	100.0%	150
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	100	-	-	100	100	100.0%	100
Works of Art	-	-	50	-	-	50	50	100.0%	50
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	4,500	409	55	55	409	354	86.5%	409
Revenue Generating	-	4,500	409	-	-	409	409	100.0%	409
Improved Property	-	4,500	409	-	-	409	409	100.0%	409
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	55	55	-	(55)	#DIV/0!	-
Improved Property	-	-	-	55	55	-	(55)	#DIV/0!	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	500	600	-	-	600	600	100.0%	600
Operational Buildings	-	500	600	-	-	600	600	100.0%	600
Municipal Offices	-	500	600	-	-	600	600	100.0%	600
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	1,759	-	-	1,759	1,759	100.0%	1,759
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	1,759	-	-	1,759	1,759	100.0%	1,759
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	1,759	-	-	1,759	1,759	100.0%	1,759
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	1,258	2,280	2,777	251	471	2,777	2,306	83.0%	2,777
Furniture and Office Equipment	1,258	2,280	2,777	251	471	2,777	2,306	83.0%	2,777
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
Transport Assets	-	700	250	-	-	250	250	100.0%	250
Transport Assets	-	700	250	-	-	250	250	100.0%	250
Land	-	2,000	1,500	-	1,302	1,500	198	13.2%	1,500
Land	-	2,000	1,500	-	1,302	1,500	198	13.2%	1,500
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	86,310	164,758	98,624	13,675	58,569	98,624	40.6%	98,624

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	966	69	69	966	897	92.8%	966	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	966	69	69	966	897	92.8%	966	-
Staff Housing	-	-	966	69	69	966	897	92.8%	966	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	46,912	21,400	17,309	2,788	14,092	17,309	3,217	18.6%	17,309

Zoo's Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	85,873	118,817	84,469	20,933	73,296	84,469	11,173	13.2%	84,469

Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	154	216	216	15	137	216	79	36.7%	216
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	150	210	210	15	133	210	77	36.7%	210
Cemeteries/Crematoria	658	649	649	364	3,278	649	(2,630)	-405.5%	649
Police	-	-	-	-	-	-	-	-	-
Parks	-	2,929	2,929	156	1,400	2,929	1,528	52.2%	2,929
Public Open Space	607	-	-	61	546	-	(546)	#DIV/0!	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1,577	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1,577	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	41,764	70,468	70,468	1,137	10,232	70,468	60,236	85.5%	70,468
Operational Buildings	41,764	70,468	70,468	1,137	10,232	70,468	60,236	85.5%	70,468
Municipal Offices	41,764	70,468	70,468	1,137	10,232	70,468	60,236	85.5%	70,468
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	2,240	-	-	197	1,773	-	(1,773)	#DIV/0!	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	2,240	-	-	197	1,773	-	(1,773)	#DIV/0!	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	2,240	-	-	197	1,773	-	(1,773)	#DIV/0!	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	1,240	-	-	107	963	-	(963)	#DIV/0!	-
Computer Equipment	1,240	-	-	107	963	-	(963)	#DIV/0!	-
Furniture and Office Equipment	2,195	-	-	223	2,008	-	(2,008)	#DIV/0!	-
Furniture and Office Equipment	2,195	-	-	223	2,008	-	(2,008)	#DIV/0!	-
Machinery and Equipment	6,770	-	-	302	2,720	-	(2,720)	#DIV/0!	-
Machinery and Equipment	6,770	-	-	302	2,720	-	(2,720)	#DIV/0!	-
Transport Assets	4,845	-	-	517	4,657	-	(4,657)	#DIV/0!	-
Transport Assets	4,845	-	-	517	4,657	-	(4,657)	#DIV/0!	-
Land	-	395,230	-	-	-	-	-	-	-
Land	-	395,230	-	-	-	-	-	-	-

Zoo's, Marine and Non-biological Animals		-	(1,362)	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			(1,362)	-	-	-	-	-	-	-
Total Depreciation	1	361,680	885,850	395,230	27,875	338,886	395,230	56,344	14.3%	395,230

Crèches	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	3,335	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	561	8,243	-	-	-	-	-	-	-	-
Indoor Facilities	561	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	8,243	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	27	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	27	-	-	-	-	-	-	-	-	-
Staff Housing	27	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	25,671	20,961	49,266	10,868	32,943	49,266	16,323	33.1%	49,266

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13c) must reconcile to total capital ex

check balance 0 - 0 - 0 - 0

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 : 