

SECTION 52 (d): QUARTERLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: FIRST QUARTER: 30 SEPTEMBER 2021

1. EXECUTIVE SUMMARY

According to Section 52 (d) of the Municipal Finance Management Act 56 of 2003 it is stated 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

2. RECOMMENDATIONS

- 2.1 That the municipality implements the costs containment strategies in line with its regulations and the policies of Council;
- 2.2 That municipality prioritise the payment of Eskom, Uthukela Water, SARS and external loans in order reduce its debts and not incur fruitless and wasteful expenditure;
- 2.3 That the municipality prioritise the payment of grant related invoices in order not to revert funds to National Treasury;
- 2.4 That the municipality resuscitate its debt collection strategies in order to improve its collection rate.

SED: Budget
& Treasury

3. PURPOSE

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the quarterly financial affairs in terms of the legislative requirements and regulations of Section 52(d) of the MFMA for the period ended 30 September 2021. This report is submitted to both the National and Provincial Treasuries in C Schedule format and through a series of data strings for which were designed for the purpose of uniform reporting for all municipalities.

4. BACKGROUND

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

5. REPORT:

ANNEXURES

- 5.1. Analysis of financial results
- 5.2. uThukela Water Financial Performance report
- 5.3. Eskom invoice for bulk
- 5.4. uThukela invoice for bulk

- 5.5. Investment register
- 5.6. Loan Register
- 5.7. Grant register
- 5.8. Bank Statements
- 5.9. Quality Certificate

5.1 ANALYSIS OF FINANCIAL RESULTS

The financial analysis comprise of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows. 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. Major variances and those items with an impact on these categories are discussed in the analysis below.

Table C1: Quarterly 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 - Q1 First Quarter

Description	2019/20		Budget Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	342,534	362,426	-	27,861	94,841	90,607	4,235	5%	362,426
Service charges	1,013,748	1,119,128	-	120,402	318,744	279,782	38,962	14%	1,119,128
Investment revenue	3,068	2,296	-	461	550	574	(24)	-4%	2,296
Transfers and subsidies	549,062	695,021	-	32,899	212,264	212,264	-	-	695,021
Other own revenue	86,999	35,371	-	3,664	8,150	8,843	(693)	-8%	35,371
Total Revenue (excluding capital transfers and contributions)	1,995,412	2,214,242	-	185,287	634,550	582,069	42,480	7%	2,214,242
Employee costs	546,878	570,234	-	46,021	132,438	142,558	(10,121)	-7%	570,234
Remuneration of Councillors	25,612	28,882	-	1,987	6,332	7,221	(889)	-12%	28,882
Depreciation & asset impairment	351,202	378,675	-	27,167	83,360	94,669	(11,308)	-12%	378,675
Finance charges	64,980	39,754	-	3,306	10,001	9,939	62	1%	39,754
Materials and bulk purchases	686,953	693,252	-	49,273	197,234	173,313	23,921	14%	693,252
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	575,969	778,133	-	44,862	107,610	194,533	(86,923)	-45%	778,133
Total Expenditure	2,251,593	2,488,931	-	172,616	536,975	622,233	(85,258)	-14%	2,488,931
Surplus/(Deficit)	(256,181)	(274,689)	-	12,671	97,575	(30,163)	127,738	-423%	(274,689)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90,870	121,377	-	12,570	20,377	30,344	(9,968)	-33%	121,377
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(165,311)	(153,312)	-	25,242	117,951	181	117,771	65135%	(153,312)
Share of surplus/ (deficit) of associate	(30,277)	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(195,588)	(153,312)	-	25,242	117,951	181	117,771	65135%	(153,312)
Capital expenditure & funds sources									
Capital expenditure	124,501	145,393	-	12,862	20,669	36,348	(15,680)	-43%	145,393
Capital transfers recognised	90,870	121,377	-	12,570	20,377	30,344	(9,968)	-33%	121,377
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	33,631	24,016	-	292	292	6,004	(5,712)	-95%	24,016
Total sources of capital funds	124,501	145,393	-	12,862	20,669	36,348	(15,680)	-43%	145,393
Financial position									
Total current assets	791,572	649,643	-	-	928,953	-	-	-	649,643
Total non current assets	6,967,906	6,982,268	-	-	6,905,211	-	-	-	6,982,268
Total current liabilities	931,052	853,059	-	-	912,169	-	-	-	853,059
Total non current liabilities	576,650	548,118	-	-	552,268	-	-	-	548,118
Community wealth/Equity	6,251,776	6,430,734	-	-	6,369,727	-	-	-	6,430,734
Cash flows									
Net cash from (used) operating	123,911	159,442	-	(250)	81,074	123,932	42,857	35%	159,442
Net cash from (used) investing	(121,388)	(134,393)	-	(12,854)	(20,660)	(33,598)	(12,938)	39%	(134,393)
Net cash from (used) financing	(29,291)	(31,884)	-	(800)	(25,349)	(7,971)	17,378	-218%	(31,884)
Cash/cash equivalents at the month/year end	9,500	9,150	-	-	44,565	98,347	53,782	55%	2,665
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	(474,284)	47,062	32,980	52,245	32,340	30,870	176,037	1,332,324	1,229,573
Creditors Age Analysis									
Total Creditors	91,333	20,083	12,401	28,354	4,505	11,057	70,411	205,717	443,860

5.1.1 Operating budget performance-revenue

5.1.1.1 The municipality generated a total revenue of R634.5 million of the original budget of R2.2 billion, representing 28.6 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R42.4 million. Although the aggregate performance on revenue generated shows a variance of 7 percent, it is however necessary to explain reasons which attributed to the variance.

5.1.1.2 The municipality generated R38.9 million (14%) more revenue from service charges than the year-to-date budget of R279.7 million for the period under review. Electricity, Water, Sanitation and Refuse all over-performed a target above by R21.3 million, R12.3 million, R4.6 million and R715 thousand respectively. Furthermore, it must be noted that the alignment of S71 report figures are net of indigents while the monthly collection rate report reflects gross amounts.

5.1.1.3 The municipality generated R4.2 million (5%) more revenue from property rates than the year-to-date budget of R94.8 million during the period under review. This is due to government departments billed in July for the full year.

5.1.1.4 The municipality generated R24 thousand (-4%) less revenue from interest on investments than the year-to-date budget of R574 thousand for the period under review.

5.1.1.5 The municipality recorded R212.2 million for operational and R20.3 million for capital transfers and subsidies

5.1.1.6 The municipality generated R693 thousand (-8%) less revenue from sundry revenue than a pro-rata budget of R8.8 million for the period under review.

5.1.2 Operating performance – expenditure

5.1.2.1 The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of the first quarter, the municipality incurred the total expenditure of R536.9 million of the original budget of R2.4 billion, which represents 21.5 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R85.2 million, representing under-expenditure of 14 percent.

5.1.2.2 Depreciation has under-performed by R11.3 million (-12%) in the first 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 R65.1 million (-92%) since the municipality is recognising debt impairment on indigents only during the year, all other impairments are done at year-end.

5.1.2.3 The municipality spent R23.9 million (17%) more on the bulk purchases than the year-to-date budget of R139.2 million. This is due to more electricity being acquired in winter.

5.1.2.4 Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seems to be under-spending by R32 thousand (0.01%) more when compared to the year-to-date budget

of R22.6 million. This is mainly due to volumes of water supplied by uThukela water and the cost containment mechanisms out in place.

5.1.2.5 The municipality spent R21.9 million (-23%) less on contracted services than the year-to-date budget of R97 million. It must be noted that this category comprises of projects which are mainly funded from grants.

5.1.2.6 The municipality spent R10.1 million (-7%) less on employee related costs than a year-to-date budget of R142.5 million. It must be noted that the municipality have cancelled all acting appointments as of 30 June 2021 in order to reduce employee costs and curbing of overtime is also attributing to this variance.

5.1.3 Capital budget performance

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

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter										
Vote Description	Ref	2019/20			Budget Year 2020/21					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		5,301	-	-	268	268	-	268	#DIV/0!	-
Vote 3 - BUDGET AND TREASURY		2,038	1,200	-	24	24	300	(276)	-92%	1,200
Vote 4 - MUNICIPAL MANAGER		-	300	-	-	-	75	(75)	-100%	300
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		21,528	10,651	-	-	-	2,663	(2,663)	-100%	10,651
Vote 6 - TECHNICAL SERVICES		95,636	130,342	-	12,570	20,377	32,586	(12,209)	-37%	130,342
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	-	-	-	725	(725)	-100%	2,900
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	124,501	145,393	-	12,862	20,669	36,348	(15,680)	-43%	145,393
Total Capital Expenditure		124,501	145,393	-	12,862	20,669	36,348	(15,680)	-43%	145,393
Capital Expenditure - Functional Classification										
Governance and administration		2,038	4,400	-	24	24	1,100	(1,076)	-98%	4,400
Executive and council		-	300	-	-	-	75	(75)	-100%	300
Finance and administration		2,038	4,100	-	24	24	1,025	(1,001)	-98%	4,100
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6,283	11,035	-	268	268	2,759	(2,491)	-90%	11,035
Community and social services		3,611	-	-	268	268	-	268	#DIV/0!	-
Sport and recreation		294	11,000	-	-	-	2,750	(2,750)	-100%	11,000
Public safety		1,663	-	-	-	-	-	-	-	-
Housing		695	35	-	-	-	9	(9)	-100%	35
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		74,561	47,143	-	5,011	6,491	11,788	(5,296)	-45%	47,143
Planning and development		20,407	10,731	-	-	-	2,683	(2,683)	-100%	10,731
Road transport		54,154	36,412	-	5,011	6,491	9,103	(2,612)	-29%	36,412
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		41,620	82,815	-	7,560	13,886	20,704	(6,818)	-33%	82,815
Energy sources		24,538	46,707	-	-	-	11,677	(11,677)	-100%	46,707
Water management		16,946	36,109	-	608	1,535	9,027	(7,492)	-83%	36,109
Waste to water management		138	-	-	6,952	12,351	-	12,351	#DIV/0!	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	124,501	145,393	-	12,862	20,669	36,348	(15,680)	-43%	145,393
Funded by:										
National Government		90,051	110,342	-	12,570	20,377	27,586	(7,209)	-26%	110,342
Provincial Government		819	11,035	-	-	-	2,759	(2,759)	-100%	11,035
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Companies, Public Companies, Higher Education)		-	-	-	-	-	-	-	-	-
Borrowing recognised - capital	6	90,870	121,377	-	12,570	20,377	30,344	(9,968)	-33%	121,377
Internally generated funds		33,631	24,016	-	292	292	6,004	(5,712)	-95%	24,016
Total Capital Funding		124,501	145,393	-	12,862	20,669	36,348	(15,680)	-43%	145,393

5.1.3.1 Capital expenditure for the first quarter of the financial year was R20.6 million which represents 14.2% of the original capital budget of R145.3 million. Comparison between the year-to-budget of R36.3 million and actual expenditure for the period reflects an under expenditure of (R15.6 million) which implies that the municipality spent 43% less than the year-to-date budget for the same period. The Strategic Executive Directors are advised to develop plans to deal with underspending to avoid grants being reverted to National Treasury.

5.1.4 Financial position

Table C6: Monthly budget statements – Financial Position

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

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		7,834	390	–	7,646	390
Call investment deposits		1,666	8,760	–	36,919	8,760
Consumer debtors		647,406	544,148	–	753,505	544,148
Other debtors		115,423	81,351	–	105,479	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		19,242	14,995	–	25,403	14,995
Total current assets		791,572	649,643	–	928,953	649,643
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		327,735	341,874	–	327,735	341,874
Investments in Associate		187,056	217,333	–	187,056	217,333
Property, plant and equipment		6,440,097	6,410,126	–	6,377,642	6,410,126
Biological		–	–	–	–	–
Intangible		1,260	1,224	–	1,021	1,224
Other non-current assets		11,758	11,711	–	11,758	11,711
Total non current assets		6,967,906	6,982,268	–	6,905,211	6,982,268
TOTAL ASSETS		7,759,478	7,631,911	–	7,834,165	7,631,911
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		31,097	15,118	–	30,130	15,118
Consumer deposits		27,520	27,095	–	28,008	27,095
Trade and other payables		861,029	601,094	–	842,625	601,094
Provisions		11,406	9,752	–	11,406	9,752
Total current liabilities		931,052	653,059	–	912,169	653,059
Non current liabilities						
Borrowing		362,054	345,654	–	337,672	345,654
Provisions		214,597	202,464	–	214,597	202,464
Total non current liabilities		576,650	548,118	–	552,268	548,118
TOTAL LIABILITIES		1,507,703	1,201,177	–	1,464,437	1,201,177
NET ASSETS	2	6,251,776	6,430,734	–	6,369,727	6,430,734
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	–	6,339,511	6,400,660
Reserves		30,242	30,074	–	30,216	30,074
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734	–	6,369,727	6,430,734

5.1.4.1 As at end the end of the first quarter of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.3 billion. It must be mentioned that financial statements were still in the process of being finalized which is why there has been a fluctuation under non-current assets in relation to last month's financial statement.

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

5.1.4.2 The municipality's debtors aging as reflected in table SC3 is a total of R1.2 billion as at the end of the first quarter. The bulk of the debtor's ageing amount (R1.6 billion) was for debt owing for more than 90 days, while R1.4 billion of the total debt is owed by households. When one investigates aged debtors less than 30 days there was a increase of R11 million from -R485 million in August to -R474.2 million in September due to the easing of COVID-19 lockdown regulations. It must be noted that the total figure of debtors is inclusive of indigent.

5.1.4.3 Property Plant and Equipment (Assets) comprise of R6.3 billion of the total assets of R7.8 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants, and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that the majority of these assets may not be easily converted to cash and cash equivalent.

5.1.4.4 The municipality closed with a balance of cash and cash equivalent of R44.5 million as at the end of the first quarter of the financial year, of which R7.6 million was at the current account and R36.9 million was from was from the call investments. It must be noted that the municipality had an obligation of R29.8 million relating to the HDF. The short-term obligations are sitting at R443.8 million as illustrated on SC4, while unspent conditional grants amount to R96.7 million, representing a cash shortfall of R525.8 million. Included under creditors is Eskom for R237.6 million which has also decreased by R37 million when compared to August report, uThukela Water for R141.9 million, SARS – PAYE for R7.7 million, pension and other employee benefits for R15.5 million and other trade creditors for R40.9 million. Looking at the cash position as mentioned above the municipality is currently not in the position to cover it short-term obligations, including unspent conditional grants.

5.1.4.5 The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The **going concern** principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R6.3 billion, while the net current asset is R16.7 million. The net current ratio indicates that the municipality's current will be adequate to cover for the current liabilities over the next twelve months. Due to the standing of the municipality by virtue it of being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.

5.1.4.6 The **liquidity ratio** of the municipality is currently sitting at 4.9% as reflected in table SC2. As per paragraph 2.4.4 above, however, if one considers the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 0.10%, since the municipality needs R443.8 million in order

to pay all its short-term obligations. Again, this is a bad reflecting on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more like to negatively impact the image of the municipality to public, business sector and other spheres of government.

5.1.5 Cash flow analysis

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

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		367,177	271,820	–	24,524	72,080	67,955	4,125	6%	271,820
Service charges		682,204	942,901	–	87,387	242,167	235,725	6,442	3%	942,901
Other revenue		32,949	29,045	–	2,573	5,174	7,261	(2,087)	-29%	29,045
Transfers and Subsidies - Operational		527,884	695,021	–	22,980	216,597	216,597	–		695,021
Transfers and Subsidies - Capital		107,531	121,377	–	29,865	71,574	71,574	–		121,377
Interest		6,903	2,296	–	374	1,456	574	882	154%	2,296
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(1,558,017)	(1,863,263)	–	(164,646)	(517,972)	(465,816)	52,156	-11%	(1,863,263)
Finance charges		(42,721)	(39,754)	–	(3,306)	(10,001)	(9,939)	62	-1%	(39,754)
Transfers and Grants		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		123,911	158,442	–	(250)	81,074	123,932	42,857	35%	159,442
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,635	11,000	–	2	2	2,750	(2,748)	-100%	11,000
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		1,478	–	–	–	–	–	–		–
Payments										
Capital assets		(124,501)	(145,393)	–	(12,856)	(20,663)	(36,348)	(15,686)	43%	(145,393)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121,388)	(134,393)	–	(12,854)	(20,660)	(33,598)	(12,938)	39%	(134,393)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		(29,291)	(31,884)	–	(800)	(25,349)	(7,971)	17,378	-218%	(31,884)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29,291)	(31,884)	–	(800)	(25,349)	(7,971)	17,378	-218%	(31,884)
NET INCREASE/ (DECREASE) IN CASH HELD		(26,768)	(6,835)	–	(13,904)	35,065	82,362			(6,835)
Cash/cash equivalents at beginning:		36,268	15,985	–	–	9,500	15,985			9,500
Cash/cash equivalents at monthly year end:		9,500	9,150	–	–	44,565	98,347			2,665

5.1.5.1 The municipality opened with a cash and cash equivalent balance of R9.5 million at the beginning of the financial year and closed with a balance of R44.5 million as at the end of the first quarter which represents a cash increase of R35 million since the beginning of the financial year. This is due to receipt of grant allocations.

5.1.5.2 Cash flows from operating activities yielded a net cash inflow of R81 million as result of receipts from services charges, property rates, and government grants as well as other sundry

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

5.1.5.3 Cash flows from investing activities recorded net cash outflows of R20.6 million this is due to the capital expenditure incurred.

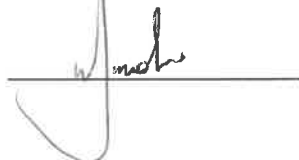
5.1.5.4 Cash flows from financing activities recorded net cash outflows of R25.3 million. This was due to the capital repayment of loans by the municipality during the period.

5.1.6 CONCLUSION

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

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

Report prepared by:



Report seen by:

COUNCILLOR DR NNG MAHLABA
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE



SM NKOSI
STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	342,534	362,426	-	27,861	94,841	90,607	4,235	5%	362,426
Service charges	1,013,748	1,119,128	-	120,402	318,744	279,782	38,962	14%	1,119,128
Investment revenue	3,068	2,296	-	461	550	574	(24)	-4%	2,296
Transfers and subsidies	549,062	695,021	-	32,899	212,264	212,264	-		695,021
Other own revenue	86,999	35,371	-	3,664	8,150	8,843	(693)	-8%	35,371
Total Revenue (excluding capital transfers and contributions)	1,995,412	2,214,242	-	185,287	634,550	592,069	42,480	7%	2,214,242
Employee costs	546,878	570,234	-	46,021	132,438	142,558	(10,121)	-7%	570,234
Remuneration of Councillors	25,612	28,882	-	1,987	6,332	7,221	(889)	-12%	28,882
Depreciation & asset impairment	351,202	378,675	-	27,167	83,360	94,669	(11,308)	-12%	378,675
Finance charges	64,980	39,754	-	3,306	10,001	9,939	62	1%	39,754
Materials and bulk purchases	686,953	693,252	-	49,273	197,234	173,313	23,921	14%	693,252
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	575,969	778,133	-	44,862	107,610	194,533	(86,923)	-45%	778,133
Total Expenditure	2,251,593	2,488,931	-	172,616	536,975	622,233	(85,258)	-14%	2,488,931
Surplus/(Deficit)	(256,181)	(274,689)	-	12,671	97,575	(30,163)	127,738	-423%	(274,689)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90,870	121,377	-	12,570	20,377	30,344	(9,968)	-33%	121,377
Transfers and subsidies - capital (monetary allocations) (National / Provincial/ Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(165,311)	(153,312)	-	25,242	117,951	181	117,771	65135%	(153,312)
Share of surplus/ (deficit) of associate	(30,277)	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(195,588)	(153,312)	-	25,242	117,951	181	117,771	65135%	(153,312)
Capital expenditure & funds sources									
Capital expenditure	124,501	145,393	-	12,862	20,669	36,348	(15,680)	-43%	145,393
Capital transfers recognised	90,870	121,377	-	12,570	20,377	30,344	(9,968)	-33%	121,377
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	33,631	24,016	-	292	292	6,004	(5,712)	-95%	24,016
Total sources of capital funds	124,501	145,393	-	12,862	20,669	36,348	(15,680)	-43%	145,393
Financial position									
Total current assets	791,572	649,643	-	-	928,953	-	-		649,643
Total non current assets	6,967,906	6,982,268	-	-	6,905,211	-	-		6,982,268
Total current liabilities	931,052	653,059	-	-	912,169	-	-		653,059
Total non current liabilities	576,650	548,118	-	-	552,268	-	-		548,118
Community wealth/Equity	6,251,776	6,430,734	-	-	6,369,727	-	-	-	6,430,734
Cash flows									
Net cash from (used) operating	123,911	159,442	-	(250)	81,074	123,932	42,857	35%	159,442
Net cash from (used) investing	(121,388)	(134,393)	-	(12,854)	(20,660)	(33,598)	(12,938)	39%	(134,393)
Net cash from (used) financing	(29,291)	(31,884)	-	(800)	(25,349)	(7,971)	17,378	-218%	(31,884)
Cash/cash equivalents at the month/year end	9,500	9,150	-	-	44,565	98,347	53,782	55%	2,665
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	(474,284)	47,062	32,980	52,245	32,340	30,870	176,037	1,332,324	1,229,573
Creditors Age Analysis									
Total Creditors	91,333	20,083	12,401	28,354	4,505	11,057	70,411	205,717	443,860

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

Description	Ref	Budget Year 2020/21								
		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										
Governance and administration		496,601	482,062	-	29,449	140,200	120,515	19,684	16%	482,062
Executive and council		11,774	7,046	-	684	3,029	1,761	1,268	72%	7,046
Finance and administration		484,827	475,016	-	28,765	137,170	118,754	18,416	16%	475,016
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		55,462	229,414	-	28,722	32,799	57,354	(24,555)	-43%	229,414
Community and social services		42,193	13,250	-	1,245	3,786	3,313	474	14%	13,250
Sport and recreation		110	11,724	-	10	10	2,931	(2,921)	-100%	11,724
Public safety		5,061	3,214	-	254	458	804	(345)	-43%	3,214
Housing		8,079	201,163	-	27,212	28,543	50,291	(21,747)	-43%	201,163
Health		19	63	-	-	0	16	(15)	-98%	63
Economic and environmental services		124,519	130,284	-	21,430	23,095	32,571	(9,476)	-29%	130,284
Planning and development		85,557	11,102	-	16,419	16,604	2,775	13,829	498%	11,102
Road transport		38,962	119,182	-	5,011	6,491	29,796	(23,305)	-78%	119,182
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		1,409,512	1,493,686	-	118,244	458,788	411,930	46,857	11%	1,493,686
Energy sources		710,519	806,767	-	69,510	231,824	214,528	17,296	8%	806,767
Water management		321,457	318,574	-	26,348	103,941	92,480	11,461	12%	318,574
Waste water management		239,452	231,907	-	14,375	81,410	70,813	10,597	15%	231,907
Waste management		138,084	136,438	-	8,011	41,613	34,109	7,503	22%	136,438
Other	4	187	173	-	13	45	43	2	4%	173
Total Revenue - Functional	2	2,086,281	2,335,619	-	197,858	654,926	622,413	32,513	5%	2,335,619
Expenditure - Functional										
Governance and administration		595,470	412,892	-	47,414	111,751	103,223	8,528	8%	412,892
Executive and council		172,102	81,428	-	6,711	19,655	20,357	(702)	-3%	81,428
Finance and administration		418,192	324,629	-	40,703	92,064	81,157	10,907	13%	324,629
Internal audit		5,176	6,835	-	-	32	1,709	(1,677)	-98%	6,835
Community and public safety		228,840	363,201	-	26,400	71,895	90,800	(18,906)	-21%	363,201
Community and social services		32,561	39,395	-	2,878	8,265	9,849	(1,583)	-16%	39,395
Sport and recreation		78,913	81,049	-	5,667	16,461	20,262	(3,801)	-19%	81,049
Public safety		59,508	60,864	-	5,028	13,690	15,216	(1,526)	-10%	60,864
Housing		48,669	172,577	-	12,086	31,460	43,144	(11,685)	-27%	172,577
Health		9,188	9,315	-	741	2,018	2,329	(311)	-13%	9,315
Economic and environmental services		289,060	290,015	-	32,498	45,615	72,504	(26,888)	-37%	290,015
Planning and development		81,394	85,704	-	7,141	18,903	21,426	(2,523)	-12%	85,704
Road transport		207,656	204,303	-	25,357	26,713	51,076	(24,363)	-48%	204,303
Environmental protection		9	8	-	-	-	2	(2)	-100%	8
Trading services		1,167,699	1,419,052	-	66,097	307,506	354,763	(47,257)	-13%	1,419,052
Energy sources		567,650	701,055	-	37,884	187,960	175,264	12,696	7%	701,055
Water management		492,183	615,329	-	15,776	87,209	153,832	(66,624)	-43%	615,329
Waste water management		73,246	63,720	-	9,527	23,798	15,930	7,868	49%	63,720
Waste management		34,619	38,948	-	2,910	8,540	9,737	(1,197)	-12%	38,948
Other		801	3,771	-	208	208	943	(735)	-78%	3,771
Total Expenditure - Functional	3	2,281,870	2,488,931	-	172,616	536,975	622,233	(85,258)	-14%	2,488,931
Surplus/ (Deficit) for the year		(195,588)	(153,312)	-	25,242	117,951	181	117,771	65135%	(153,312)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	Ref	Budget Year 2020/21								
		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		94,290	79,492	–	812	33,284	19,873	13,411	67.5%	79,492
Vote 2 - COMMUNITY SERVICES		185,559	164,689	–	9,522	45,873	41,172	4,701	11.4%	164,689
Vote 3 - BUDGET AND TREASURY		402,528	402,570	–	28,637	106,915	100,643	6,273	6.2%	402,570
Vote 4 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19,360	209,490	–	29,028	30,573	52,372	(21,800)	-41.6%	209,490
Vote 6 - TECHNICAL SERVICES		674,026	672,611	–	60,348	206,457	193,825	12,632	6.5%	672,611
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		710,519	806,767	–	69,510	231,824	214,528	17,296	8.1%	806,767
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	2,086,281	2,335,619	–	197,858	654,926	622,413	32,513	5.2%	2,335,619
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		226,837	146,849	–	14,574	27,625	36,712	(9,088)	-24.8%	146,849
Vote 2 - COMMUNITY SERVICES		270,856	252,079	–	24,771	65,294	63,020	2,274	3.6%	252,079
Vote 3 - BUDGET AND TREASURY		218,299	165,010	–	15,751	45,903	41,253	4,650	11.3%	165,010
Vote 4 - MUNICIPAL MANAGER		83,702	75,573	–	7,189	18,840	18,893	(53)	-0.3%	75,573
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		76,501	203,132	–	14,482	37,781	50,783	(13,002)	-25.6%	203,132
Vote 6 - TECHNICAL SERVICES		827,582	938,144	–	54,848	150,485	234,536	(84,051)	-35.8%	938,144
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		578,094	708,144	–	41,002	191,047	177,036	14,011	7.9%	708,144
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	2,281,870	2,488,931	–	172,616	536,975	622,233	(85,258)	-13.7%	2,488,931
Surplus/ (Deficit) for the year	2	(195,589)	(153,312)	–	25,242	117,951	181	117,771	65134.6%	(153,312)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	Budget Year 2020/21								
		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		342,534	362,426	-	27,861	94,841	90,607	4,235	5%	362,426
Service charges - electricity revenue		621,122	710,188	-	69,510	198,850	177,547	21,303	12%	710,188
Service charges - water revenue		188,410	193,910	-	28,498	60,795	48,477	12,318	25%	193,910
Service charges - sanitation revenue		112,244	119,429	-	14,388	34,483	29,857	4,626	15%	119,429
Service charges - refuse revenue		91,973	95,601	-	8,006	24,615	23,900	715	3%	95,601
Rental of facilities and equipment		7,093	7,532	-	575	1,833	1,883	(50)	-3%	7,532
Interest earned - external investments		3,068	2,296	-	461	550	574	(24)	-4%	2,296
Interest earned - outstanding debtors		3,835	4,642	-	310	906	1,161	(255)	-22%	4,642
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,402	2,105	-	243	900	526	374	71%	2,105
Licences and permits		101	105	-	3	8	26	(18)	-70%	105
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		549,062	695,021	-	32,899	212,264	212,264	-	-	695,021
Other revenue		18,409	20,987	-	2,532	4,503	5,247	(744)	-14%	20,987
Gains		52,158	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,995,412	2,214,242	-	185,287	634,550	592,069	42,480	7%	2,214,242
Expenditure By Type										
Employee related costs		546,878	570,234	-	46,021	132,438	142,558	(10,121)	-7%	570,234
Remuneration of councillors		25,612	28,882	-	1,987	6,332	7,221	(889)	-12%	28,882
Debt impairment		216,003	283,536	-	2,767	5,742	70,884	(65,142)	-92%	283,536
Depreciation & asset impairment		351,202	378,675	-	27,167	83,360	94,669	(11,308)	-12%	378,675
Finance charges		64,980	39,754	-	3,306	10,001	9,939	62	1%	39,754
Bulk purchases		559,335	557,138	-	37,895	163,238	139,284	23,953	17%	557,138
Other materials		127,618	136,114	-	11,378	33,996	34,029	(32)	0%	136,114
Contracted services		273,799	388,306	-	33,459	75,166	97,076	(21,910)	-23%	388,306
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		10,155	106,290	-	8,626	26,585	26,572	12	0%	106,290
Losses		76,013	1	-	10	117	0	117	46806%	1
Total Expenditure		2,251,593	2,488,931	-	172,616	536,975	622,233	(85,258)	-14%	2,488,931
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(256,181)	(274,689)	-	12,671	97,575	(30,163)	127,738	(0)	(274,689)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		90,870	121,377	-	12,570	20,377	30,344	(9,968)	(0)	121,377
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(165,311)	(153,312)	-	25,242	117,951	181			(153,312)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(165,311)	(153,312)	-	25,242	117,951	181			(153,312)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(165,311)	(153,312)	-	25,242	117,951	181			(153,312)
Share of surplus/ (deficit) of associate		(30,277)	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(195,588)	(153,312)	-	25,242	117,951	181			(153,312)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		5,301	-	-	268	268	-	268	#DIV/0!	-
Vote 3 - BUDGET AND TREASURY		2,038	1,200	-	24	24	300	(276)	-92%	1,200
Vote 4 - MUNICIPAL MANAGER		-	300	-	-	-	75	(75)	-100%	300
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		21,528	10,651	-	-	-	2,663	(2,663)	-100%	10,651
Vote 6 - TECHNICAL SERVICES		95,636	130,342	-	12,570	20,377	32,586	(12,209)	-37%	130,342
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	-	-	-	725	(725)	-100%	2,900
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	124,501	145,393	-	12,862	20,669	36,348	(15,680)	-43%	145,393
Total Capital Expenditure		124,501	145,393	-	12,862	20,669	36,348	(15,680)	-43%	145,393
Capital Expenditure - Functional Classification										
Governance and administration		2,038	4,400	-	24	24	1,100	(1,076)	-98%	4,400
Executive and council		-	300	-	-	-	75	(75)	-100%	300
Finance and administration		2,038	4,100	-	24	24	1,025	(1,001)	-98%	4,100
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6,283	11,035	-	268	268	2,759	(2,491)	-90%	11,035
Community and social services		3,611	-	-	268	268	-	268	#DIV/0!	-
Sport and recreation		294	11,000	-	-	-	2,750	(2,750)	-100%	11,000
Public safety		1,683	-	-	-	-	-	-	-	-
Housing		695	35	-	-	-	9	(9)	-100%	35
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		74,561	47,143	-	5,011	6,491	11,786	(5,295)	-45%	47,143
Planning and development		20,407	10,731	-	-	-	2,683	(2,683)	-100%	10,731
Road transport		54,154	36,412	-	5,011	6,491	9,103	(2,812)	-29%	36,412
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		41,620	82,815	-	7,560	13,886	20,704	(6,818)	-33%	82,815
Energy sources		-	-	-	-	-	-	-	-	-
Water management		24,536	46,707	-	-	-	11,677	(11,677)	-100%	46,707
Waste water management		16,946	36,109	-	608	1,535	9,027	(7,492)	-83%	36,109
Waste management		138	-	-	6,952	12,351	-	12,351	#DIV/0!	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	124,501	145,393	-	12,862	20,669	36,348	(15,680)	-43%	145,393
Funded by:										
National Government		90,051	110,342	-	12,570	20,377	27,586	(7,209)	-26%	110,342
Provincial Government		819	11,035	-	-	-	2,759	(2,759)	-100%	11,035
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		90,870	121,377	-	12,570	20,377	30,344	(9,968)	-33%	121,377
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		33,631	24,016	-	292	292	6,004	(5,712)	-95%	24,016
Total Capital Funding		124,501	145,393	-	12,862	20,669	36,348	(15,680)	-43%	145,393

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		7,834	390	–	7,646	390
Call investment deposits		1,666	8,760	–	36,919	8,760
Consumer debtors		647,406	544,148	–	753,505	544,148
Other debtors		115,423	81,351	–	105,479	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		19,242	14,995	–	25,403	14,995
Total current assets		791,572	649,643	–	928,953	649,643
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		327,735	341,874	–	327,735	341,874
Investments in Associate		187,056	217,333	–	187,056	217,333
Property, plant and equipment		6,440,097	6,410,126	–	6,377,642	6,410,126
Biological		–	–	–	–	–
Intangible		1,260	1,224	–	1,021	1,224
Other non-current assets		11,758	11,711	–	11,758	11,711
Total non current assets		6,967,906	6,982,268	–	6,905,211	6,982,268
TOTAL ASSETS		7,759,478	7,631,911	–	7,834,165	7,631,911
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		31,097	15,118	–	30,130	15,118
Consumer deposits		27,520	27,095	–	28,008	27,095
Trade and other payables		861,029	601,094	–	842,625	601,094
Provisions		11,406	9,752	–	11,406	9,752
Total current liabilities		931,052	653,059	–	912,169	653,059
Non current liabilities						
Borrowing		362,054	345,654	–	337,672	345,654
Provisions		214,597	202,464	–	214,597	202,464
Total non current liabilities		576,650	548,118	–	552,268	548,118
TOTAL LIABILITIES		1,507,703	1,201,177	–	1,464,437	1,201,177
NET ASSETS	2	6,251,776	6,430,734	–	6,369,727	6,430,734
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	–	6,339,511	6,400,660
Reserves		30,242	30,074	–	30,216	30,074
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734	–	6,369,727	6,430,734

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	Budget Year 2020/21								
		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		367,177	271,820	-	24,524	72,080	67,955	4,125	6%	271,820
Service charges		682,204	942,901	-	87,387	242,167	235,725	6,442	3%	942,901
Other revenue		32,949	29,045	-	2,573	5,174	7,261	(2,087)	-29%	29,045
Transfers and Subsidies - Operational		527,884	695,021	-	22,980	216,597	216,597	-		695,021
Transfers and Subsidies - Capital		107,531	121,377	-	29,865	71,574	71,574	-		121,377
Interest		6,903	2,296	-	374	1,456	574	882	154%	2,296
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,558,017)	(1,863,263)	-	(164,646)	(517,972)	(465,816)	52,156	-11%	(1,863,263)
Finance charges		(42,721)	(39,754)	-	(3,306)	(10,001)	(9,939)	62	-1%	(39,754)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		123,911	159,442	-	(250)	81,074	123,932	42,857	35%	159,442
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,635	11,000	-	2	2	2,750	(2,748)	-100%	11,000
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		1,478	-	-	-	-	-	-		-
Payments										
Capital assets		(124,501)	(145,393)	-	(12,856)	(20,663)	(36,348)	(15,686)	43%	(145,393)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121,388)	(134,393)	-	(12,854)	(20,660)	(33,598)	(12,938)	39%	(134,393)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(29,291)	(31,884)	-	(800)	(25,349)	(7,971)	17,378	-218%	(31,884)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29,291)	(31,884)	-	(800)	(25,349)	(7,971)	17,378	-218%	(31,884)
NET INCREASE/ (DECREASE) IN CASH HELD		(26,768)	(6,835)	-	(13,904)	35,065	82,362			(6,835)
Cash/cash equivalents at beginning:		36,268	15,985			9,500	15,985			9,500
Cash/cash equivalents at month/year end:		9,500	9,150			44,565	98,347			2,665

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - Q1 First Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<p>R thousands</p> <p>Revenue By Source</p> <p>Fines, penalties and forfeits</p> <p>Service charges - electricity revenue</p> <p>Service charges - water revenue</p> <p>Service charges - sanitation revenue</p> <p>Property Rate</p> <p>Other revenue</p> <p>Interest earned - outstanding debtors</p> <p>Licences and permits</p>	<p>71%</p> <p>12%</p> <p>25%</p> <p>15%</p> <p>11%</p> <p>-14%</p> <p>-22%</p> <p>-70%</p>	<p>Dependent on the consumers reaction</p> <p>The over performance of this service is due to consumers reaction during the cold winter month.</p> <p>The over performance of this service is due to consumers reaction during the cold winter month.</p> <p>Government departments are paying in July & new properties have been registered</p> <p>Consumer reaction due to the increased number of death.</p> <p>Some businesses are failing to pay interest due to COVID pandemic & unrest</p> <p>Dependent on the consumers reaction</p>	<p>This item will be monitored during the course of the year whether an adjustment would be required.</p> <p>This item will be monitored during the course of the year whether an adjustment would be required.</p> <p>This item will be monitored during the course of the year whether an adjustment would be required.</p>
2	<p>Expenditure By Type</p> <p>Debt impairment</p> <p>Remuneration of councillors</p> <p>Depreciation & asset impairment</p> <p>Bulk purchases</p> <p>Other materials</p> <p>Contracted services</p> <p>Other expenditure</p>	<p>-92%</p> <p>-12%</p> <p>-12%</p> <p>17%</p> <p>48%</p> <p>-23%</p> <p>-60%</p>	<p>Only debt impairment for indigents is calculated monthly all other debtors is Biannually</p> <p>Delays in the capitalisation of assets affect this variance</p> <p>More electricity was being acquired due to winter season</p> <p>uThukela water bulk purchases</p> <p>Delays in the appointment of service providers</p> <p>Cross cut measures are implemented to reduce the expenditure for material</p>	<p>This item will be monitored during the course of the year whether an adjustment would be required.</p>
3	<p>Capital Expenditure</p> <p>Grant funded projects</p> <p>Internally funded projects</p> <p>Repairs and maintenance</p>	<p>-33%</p> <p>-95%</p> <p>19%</p>	<p>Due to SCM processe being at initial stages</p> <p>Due to SCM processe being at initial stages</p> <p>Due to SCM processe being at initial stages</p>	<p>This item will be monitored during the course of the year whether an adjustment would be required.</p> <p>Fast track SCM processes and management of contractors</p> <p>Fast track SCM processes and management of contractors</p> <p>Fast track SCM processes and management of contractors</p>
4	<p>Financial Position</p>			
5	<p>Cash Flow</p> <p>Net Cash from Operating Activities</p> <p>Net Cash Used from Investing Activities</p> <p>Net Cash Used from Financial Activities</p>	<p>35%</p> <p>39%</p> <p>-218%</p>	<p>Equitable Share and other grants bulk of it received early in the financial year</p> <p>Slow capital expenditure</p> <p>Based on amortisation schedules</p>	<p>None</p> <p>None</p> <p>None</p>
6	<p>Measureable performance</p>			
7	<p>Municipal Entities</p>			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q1 First Quarter

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.6%	16.8%	0.0%	1.9%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.1%	15.0%	0.0%	19.0%	15.0%
Gearing	Long Term Borrowing/ Funds & Reserves		1197.2%	1149.3%	0.0%	1117.5%	1149.3%
Liquidity							
Current Ratio	Current assets/current liabilities	1	85.0%	99.5%	0.0%	101.8%	99.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.0%	1.4%	0.0%	4.9%	1.4%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		38.2%	28.2%	0.0%	135.4%	28.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		27.4%	25.8%	0.0%	20.9%	25.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.9%	18.9%	0.0%	1.6%	3.1%
IDP regulation financial viability indicators							
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 - Q1 First Quarter

Description		NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.l.o Council Policy			
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 DYS-1 Yr	Over 1Yr	Total	Total over 90 days					
R thousands																	
Debtors Age Analysis By Income Source																	
	Trade and Other Receivables from Exchange Transactions - Water	1200	40,905	8,674	8,875	13,299	7,905	7,383	43,077	386,985	517,102	458,648	929				
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	57,625	1,535	1,020	1,120	668	592	3,638	62,992	129,191	69,010	123				
	Receivables from Non-exchange Transactions - Property Rates	1400	42,502	19,600	8,796	12,794	8,180	7,926	43,915	217,154	360,866	289,969	527				
	Receivables from Exchange Transactions - Waste Water Management	1500	22,824	6,666	6,169	10,313	6,053	5,967	33,660	309,368	401,021	365,362	598				
	Receivables from Exchange Transactions - Waste Management	1600	13,510	4,891	4,477	6,911	4,284	4,267	24,722	168,822	231,886	209,008	462				
	Receivables from Exchange Transactions - Property Rental Debtors	1700	560	136	124	142	106	172	634	4,565	6,438	5,619	13				
	Interest on Arrear Debtor Accounts	1810	783	289	296	1,785	423	392	2,212	39,670	45,849	44,482	37				
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-				
	Other	1900	(652,993)	5,271	3,223	5,880	4,721	4,170	24,179	142,766	(462,781)	181,718	349				
	Total By Income Source	2000	(474,284)	47,062	32,980	52,245	32,340	30,870	176,037	1,332,324	1,229,573	1,623,816	3,038				
2019/20 - totals only																	
Debtors Age Analysis By Customer Group																	
	Organs of State	2200	(2,529)	10,338	734	611	520	417	1,660	11,996	23,749	15,206	-				
	Commercial	2300	(14,438)	5,172	3,568	6,323	3,249	2,608	13,854	128,852	149,187	154,886	-				
	Households	2400	(366,334)	29,604	28,647	44,190	28,552	26,508	154,520	1,189,341	1,135,028	1,443,111	3,038				
	Other	2500	(90,983)	1,947	31	1,121	19	1,337	6,003	2,134	(78,390)	10,614	-				
	Total By Customer Group	2600	(474,284)	47,062	32,980	52,245	32,340	30,870	176,037	1,332,324	1,229,573	1,623,816	3,038				

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

R thousands	Description	NT Code	Budget Year 2020/21										Total	Prior year totals for chart (same period)	
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year					
	Creditors Age Analysis By Customer Type														
	Bulk Electricity	0100	43,639	768	-	-	-	-	200	5,391	187,603	237,601	-		
	Bulk Water	0200	10,970	12,665	12,378	23,595	-	10,761	58,857	12,750	141,977	7,769	-		
	PAYE deductions	0300	7,769	-	-	-	-	-	-	-	-	-	-		
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-		
	Pensions / Retirement deductions	0500	15,592	-	-	-	-	-	-	-	-	15,592	-		
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-		
	Trade Creditors	0700	13,363	6,650	22	4,759	4,505	97	6,163	5,364	40,922	-			
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-		
	Other	0900	-	-	-	-	-	-	-	-	-	-	-		
	Total By Customer Type	1000	91,333	20,083	12,401	28,354	4,505	11,057	70,411	205,717	443,860	-			

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

R thousands	Investments by maturity Name of institution & investment ID	Ref	Period of investment		Type of investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
			Yrs	Months												
	Municipality															
	Nedbank				Call Account						Call account	515	288	(142,700)	142,709	812
	Standard Bank				Call Account						Call account	538	282	(25,220)	59,894	35,494
	ABSA				Call Account						Call account	611	3	-	-	614
	Municipality sub-total											1,664	573	(167,920)	202,603	36,920
	Entities															
	Entities sub-total											-				
	TOTAL INVESTMENTS AND INTEREST	2										1,664	573	(167,920)	202,603	36,920

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		513,354	488,728	-	1,000	178,466	178,466	-		488,728
Local Government Equitable Share		448,493	417,790	-	-	174,079	174,079	-		417,790
Energy Efficiency and Demand Management			4,000	-	-	737	737	-		4,000
Integrated National Electrification Programme		7,000	13,500	-	1,000	1,000	1,000	-		13,500
Finance Management		1,700	1,650	-	-	1,650	1,650	-		1,650
Municipal Systems Improvement			-	-	-	-	-	-		-
Water Services Infrastructure Grant (WSIG)		18,000	36,000	-	-	1,000	1,000	-		36,000
Municipal Infrastructure Grant (MIG)	3	35,266	12,840	-	-	-	-	-		12,840
Massification			-	-	-	-	-	-		-
EPWP Incentive		2,895	2,948	-	-	-	-	-		2,948
Other transfers and grants [insert description]			-	-	-	-	-	-		-
Provincial Government:		137,487	206,293	-	21,980	38,131	38,131	-		206,293
Health subsidy			-	-	-	-	-	-		-
Level 2 accreditation			-	-	-	-	-	-		-
Museums Services		42	429	-	-	-	-	-		429
Community Library Services Grant		2,312	2,475	-	-	-	-	-		2,475
Sport and Recreation			-	-	-	-	-	-		-
Spatial Development Framework Support			-	-	-	-	-	-		-
Housing		120,903	192,793	-	21,980	38,131	38,131	-		192,793
Title Deeds		1,200	-	-	-	-	-	-		-
COGTA Support Scheme			-	-	-	-	-	-		-
Provincialisation of Libraries	4	6,729	6,757	-	-	-	-	-		6,757
Neighbourhood Development Partnership			-	-	-	-	-	-		-
Accredited municipalities		6,301	3,839	-	-	-	-	-		3,839
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Tirelo Boshha Grant		-	-	-	-	-	-	-		-
EED Housing Grant		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	650,841	695,021	-	22,980	216,597	216,597	-		695,021
Capital Transfers and Grants										
National Government:		107,166	125,342	-	26,865	68,574	68,574	-		125,342
Neighbourhood Development Partnership		15,000	15,000	-	-	-	-	-		15,000
Municipal Infrastructure Grant (MIG)		75,166	106,342	-	26,865	64,574	64,574	-		106,342
Integrated National Electrification Programme			-	-	-	-	-	-		-
Energy efficiency & demand side management			-	-	-	-	-	-		-
Water Services Infrastructure Grant (WSIG)		17,000	4,000	-	-	4,000	4,000	-		4,000
Neighbourhood Development Partnership			-	-	-	-	-	-		-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		365	11,000	-	-	-	-	-		11,000
Level 2 accreditation			-	-	-	-	-	-		-
Recapitalisation of Community Libraries			-	-	-	-	-	-		-
Sport and Recreation			11,000	-	-	-	-	-		11,000
Museum		365	-	-	-	-	-	-		-
Community Library Service			-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	107,531	136,342	-	26,865	68,574	68,574	-		136,342
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	758,372	831,363	-	49,845	285,171	285,171	-		831,363

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		502,069	488,728	-	9,177	188,551	179,253	8,986	5.0%	488,728
Local Government Equitable Share		448,493	417,790	-	-	174,079	174,079	-		417,790
Water Services Infrastructure Grant (WSIG)		5,497	36,000	-	7,799	12,509	3,541	8,969	253.3%	36,000
Municipal Infrastructure Grant (MIG)		712	12,840	-	1,049	1,049	1,049	-		12,840
Energy Efficiency and Demand Management			4,000	-	-	-	-	-		4,000
Integrated National Electrification Programme		9,200	13,500	-	-	-	-	-		13,500
Finance Management Grant		35,266	1,650	-	17	90	73	17	23.3%	1,650
Massification				-	-	-	-	-		
EPWP Incentive		2,902	2,948	-	312	824	512	-		2,948
Municipal Systems Improvement				-	-	-	-	-		
Provincial Government:		133,211	206,293	-	11,677	29,995	18,318	1,026	5.6%	206,293
Health subsidy				-	-	-	-	-		
Housing		120,903	192,793	-	10,390	26,540	16,151	-		192,793
Spatial Development Framework Support				-	-	-	-	-		
Title Deeds		520		-	-	-	-	-		
Provincialisation of Libraries		5,739	6,757	-	696	1,498	802	696	86.7%	6,757
Level 2 Accreditation				-	-	-	-	-		
Museum Services		40	429	-	0	0	0	-		429
Community Services		2,312	2,475	-	262	891	629	-		2,475
Accredited municipalities		3,697	3,839	-	329	1,066	735	330	44.9%	3,839
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>Tirelo Bosha Grant</i>				-	-	-	-	-		
Total operating expenditure of Transfers and Grants:		635,280	695,021	-	20,853	218,546	197,571	10,012	5.1%	695,021
Capital expenditure of Transfers and Grants										
National Government:		94,942	125,342	-	12,570	7,806	7,806	-		125,342
Neighbourhood Development Partnership		5,605	15,000	-	-	-	-	-		15,000
Municipal Infrastructure Grant(MIG)		72,578	106,342	-	12,570	6,991	6,991	-		106,342
Water Services Infrastructure Grant (WSIG)		16,759	4,000	-	-	816	816	-		4,000
Energy efficiency & demand side management				-	-	-	-	-		
Other capital transfers [insert description]				-	-	-	-	-		
Provincial Government:		301	11,000	-	-	-	-	-		11,000
Level 2 accreditation				-	-	-	-	-		
Museums Services		301		-	-	-	-	-		
Provincialisation of Libraries				-	-	-	-	-		
Housing				-	-	-	-	-		
GOGTA Support Scheme				-	-	-	-	-		
Sport and Recreation			11,000	-	-	-	-	-		11,000
Community Library Service				-	-	-	-	-		
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		95,243	136,342	-	12,570	7,806	7,806	-		136,342
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		730,523	831,363	-	33,423	226,353	205,377	10,012	4.9%	831,363

Overlime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% Increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		572,490	599,116	-	48,008	138,770	149,779	(11,009)	-7%	599,116
% Increase	4		4.7%							4.7%
TOTAL MANAGERS AND STAFF		546,878	570,234	-	46,021	132,438	142,558	(10,121)	-7%	570,234

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q1 First Quarter

Description	Ref	Budget Year 2020/21								
		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		342,534	362,426	-	27,861	94,841	90,607	4,235	5%	362,426
Service charges - electricity revenue		621,122	710,188	-	69,510	198,850	177,547	21,303	12%	710,188
Service charges - water revenue		188,410	193,910	-	28,498	60,795	48,477	12,318	25%	193,910
Service charges - sanitation revenue		112,244	119,429	-	14,388	34,483	29,857	4,626	15%	119,429
Service charges - refuse revenue		91,973	95,601	-	8,006	24,615	23,900	715	3%	95,601
Rental of facilities and equipment		7,093	7,532	-	575	1,833	1,883	(50)	-3%	7,532
Interest earned - external investments		3,068	2,296	-	461	550	574	(24)	-4%	2,296
Interest earned - outstanding debtors		3,835	4,642	-	310	906	1,161	(255)	-22%	4,642
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,402	2,105	-	243	900	526	374	71%	2,105
Licences and permits		101	105	-	3	8	26	(18)	-70%	105
Agency services		-	-	-	-	-	-	-	-	0.00%
Transfers and subsidies		549,062	695,021	-	32,899	212,264	212,264	-	-	695,021
Other revenue		18,409	20,987	-	2,532	4,503	5,247	(744)	-14%	20,987
Gains		52,158	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,995,412	2,214,242	-	185,287	634,550	592,069	42,480	7%	2,214,242
Expenditure By Type										
Employee related costs		546,878	570,234	-	46,021	132,438	142,558	(10,121)	-7%	570,234
Remuneration of councillors		25,612	28,882	-	1,987	6,332	7,221	(889)	-12%	28,882
Debt impairment		216,003	283,536	-	2,767	5,742	70,884	(65,142)	-92%	283,536
Depreciation & asset impairment		351,202	378,675	-	27,167	83,360	94,669	(11,308)	-12%	378,675
Finance charges		64,980	39,754	-	3,306	10,001	9,939	62	1%	39,754
Bulk purchases		559,335	557,138	-	101,730	163,238	139,284	23,953	17%	557,138
Other materials		127,618	136,114	-	11,378	33,996	34,029	(32)	0%	136,114
Contracted services		273,799	388,306	-	33,459	75,166	97,076	(21,910)	-23%	388,306
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		10,155	106,290	-	8,626	26,585	26,572	12	0%	106,290
Losses		106,290	1	-	10	117	0	117	46806%	1
Total Expenditure		2,281,870	2,488,931	-	236,451	536,975	622,233	(85,258)	-14%	2,488,931
Surplus/(Deficit)		(286,458)	(274,689)	-	(51,164)	97,575	(30,163)	127,738	-423%	(274,689)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		90,870	121,377	-	12,570	20,377	22,293	(1,916)	-9%	121,377
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(195,588)	(153,312)	-	(38,593)	117,951	(7,870)	125,822	-1599%	(153,312)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(195,588)	(153,312)	-	(38,593)	117,951	(7,870)	125,822	-1599%	(153,312)

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	0	12,116	-	2,565	2,565	12,116	9,551	78.8%	2%
August	948	12,116	-	5,241	7,806	24,232	16,426	67.8%	5%
September	5,971	12,116	-	12,862	20,669	36,348	15,680	43.1%	14%
October	2,042	12,116	-	0	20,669	48,464	27,796	57.4%	14%
November	14,281	12,116	-	0	20,669	60,580	39,912	65.9%	14%
December	10,515	12,116	-	0	20,669	72,697	52,028	71.6%	14%
January	2,783	12,116	-	0	20,669	84,813	64,144	75.6%	14%
February	9,482	12,116	-	0	20,669	96,929	76,260	78.7%	14%
March	12,412	12,116	-	0	20,669	109,045	88,376	81.0%	14%
April	8,648	12,116	-	0	20,669	121,161	100,492	82.9%	0
May	10,734	12,116	-	0	20,669	133,277	112,608	84.5%	0
June	30,982	12,116	-	0	20,669	145,393	124,724	85.8%	0
Total Capital expenditure	108,799	145,393	-	20,669					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1 First Quarter

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		66,734	66,220	-	8,083	10,378	16,555	6,177	37.3%	66,220
Roads Infrastructure		49,638	23,170	-	5,011	6,491	5,792	(698)	-12.1%	23,170
Roads		49,638	23,170	-	5,011	6,491	5,792	(698)	-12.1%	23,170
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	2,184	-	-	-	546	546	100.0%	2,184
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	2,184	-	-	-	546	546	100.0%	2,184
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		17,096	4,758	-	3,072	3,888	1,189	(2,698)	-226.8%	4,758
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Meins		-	-	-	3,072	3,072	-	(3,072)	#DIV/0!	-
Distribution		17,096	4,758	-	-	816	1,189	374	31.4%	4,758
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	36,109	-	-	-	9,027	9,027	100.0%	36,109
Pump Station		-	36,109	-	-	-	9,027	9,027	100.0%	36,109
Reliculation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		4,044	-	-	268	268	-	(268)	#DIV/0!	-
Community Facilities		4,044	-	-	268	268	-	(268)	#DIV/0!	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		3,750	-	-	268	268	-	(268)	#DIV/0!	-

Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	294	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Lease Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	2,434	1,350	-	-	-	338	338	100.0%	-	1,350
Furniture and Office Equipment	2,434	1,350	-	-	-	338	338	100.0%	-	1,350
Machinery and Equipment	857	-	-	24	24	-	(24)	#DIV/0!	-	-
Machinery and Equipment	857	-	-	24	24	-	(24)	#DIV/0!	-	-
Transport Assets	3,133	3,200	-	-	-	800	800	100.0%	-	3,200
Transport Assets	3,133	3,200	-	-	-	800	800	100.0%	-	3,200
Land	500	-	-	-	-	-	-	-	-	-
Land	500	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	77,703	70,770	-	8,375	10,670	17,692	7,022	39.7%	70,770

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	219	-	-	-	-	-	-	-	-	-
Transport Assets	219	-	-	-	-	-	-	-	-	-
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	15,557	9,000	-	-	-	2,250	2,250	100.0%	9,000

Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	10	8	-	-	2	2	100.0%	8	-
Galleries	2	-	(0)	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	159	29	-	-	7	7	100.0%	29	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	495	560	68	70	140	70	50.3%	560	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	127	115	-	-	29	29	100.0%	115	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	757	681	-	-	170	170	100.0%	681	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	230	190	17	73	48	(25)	-53.4%	190	-
Sport and Recreation Facilities	139	298	3	3	74	71	95.9%	298	-
Indoor Facilities	88	183	-	-	46	46	100.0%	183	-
Outdoor Facilities	51	115	3	3	29	26	89.5%	115	-
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	2,954	4,419	-	178	521	1,105	584	52.9%	4,419
Operational Buildings	1,722	3,367	81	311	842	531	63.1%	3,367	-
Municipal Offices	1,640	3,260	76	293	815	522	64.1%	3,260	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	17	43	4	7	11	4	33.7%	43	-
Yards	-	-	-	-	-	-	-	-	-
Stores	64	64	1	11	16	5	30.3%	64	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	1,232	1,052	98	210	263	53	20.2%	1,052	-
Staff Housing	708	603	76	166	151	(16)	-10.4%	603	-
Social Housing	524	449	22	43	112	69	61.3%	449	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	3,109	547	903	777	(126)	-16.2%	3,109	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	3,109	547	903	777	(126)	-16.2%	3,109	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	3,109	547	903	777	(126)	-16.2%	3,109	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	3,991	-	429	1,155	-	(1,155)	#DIV/0!	-	-
Computer Equipment	3,991	-	429	1,155	-	(1,155)	#DIV/0!	-	-
Furniture and Office Equipment	16	38	-	-	9	9	100.0%	38	-
Furniture and Office Equipment	16	38	-	-	9	9	100.0%	38	-
Machinery and Equipment	6,638	5,830	411	660	1,458	798	54.7%	5,830	-
Machinery and Equipment	6,638	5,830	411	660	1,458	798	54.7%	5,830	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	44,151	86,495	8,773	17,460	21,624	4,164	19.3%	86,495

Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	137	-	15	46	-	(46)	#DIV/0!	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	133	-	15	44	-	(44)	#DIV/0!	-	-
Cemeteries/Crematoria	3,278	-	364	1,093	-	(1,093)	#DIV/0!	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	1,400	-	156	467	-	(467)	#DIV/0!	-	-
Public Open Space	546	-	61	182	-	(182)	#DIV/0!	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	6	-	-	-	1	1	100.0%	6
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	6	-	-	-	1	1	100.0%	6
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	10,232	61,996	-	1,137	3,411	15,499	12,088	78.0%	61,996
Operational Buildings	10,232	61,996	-	1,137	3,411	15,499	12,088	78.0%	61,996
Municipal Offices	10,232	61,996	-	1,137	3,411	15,499	12,088	78.0%	61,996
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	1,773	-	-	197	591	-	(591)	#DIV/0!	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	1,773	-	-	197	591	-	(591)	#DIV/0!	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1,773	-	-	197	591	-	(591)	#DIV/0!	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	963	-	-	107	321	-	(321)	#DIV/0!	-
Computer Equipment	963	-	-	107	321	-	(321)	#DIV/0!	-
Furniture and Office Equipment	2,008	-	-	223	669	-	(669)	#DIV/0!	-
Furniture and Office Equipment	2,008	-	-	223	669	-	(669)	#DIV/0!	-
Machinery and Equipment	2,720	-	-	302	907	-	(907)	#DIV/0!	-
Machinery and Equipment	2,720	-	-	302	907	-	(907)	#DIV/0!	-
Transport Assets	4,657	-	-	517	1,552	-	(1,552)	#DIV/0!	-
Transport Assets	4,657	-	-	517	1,552	-	(1,552)	#DIV/0!	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Depreciation	1	351,202	378,675	-	27,167	83,360	94,669	11.9%	378,675

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	44	11,000	-	-	-	2,750	2,750	100.0%	11,000	
Indoor Facilities	44	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	11,000	-	-	-	2,750	2,750	100.0%	11,000	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	4,450	-	-	-	-	-	-	-	-	
Operational Buildings	4,450	-	-	-	-	-	-	-	-	
Municipal Offices	4,450	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	138	-	-	-	-	-	-	-	-	
Machinery and Equipment	138	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets	1	31,241	65,623	-	4,488	9,998	16,406	6,407	39.1%	65,623