

**SECTION 52 (d): QUARTERLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: SECOND QUARTER: 31 DECEMBER 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 31 December 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

This month's financial analysis comprises of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows, where there are differences between the Financial Statements and S71 report. The differences may be due to timing differences in closing the financial systems.

**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 - Q2 Second Quarter**

Description	2020/21	Budget Year 2021/22							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	342,534	362,426	—	26,873	181,212	181,213	(1)	-0%	362,426
Service charges	1,013,748	1,119,128	—	87,603	572,115	559,564	12,551	2%	1,119,128
Investment revenue	3,068	2,296	—	78	1,226	1,148	78	7%	2,296
Transfers and subsidies	549,082	695,021	—	191,888	492,094	492,094	—	—	695,021
Other own revenue	88,999	35,371	—	4,174	18,836	17,686	1,150	7%	35,371
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,995,412</b>	<b>2,214,242</b>	<b>—</b>	<b>312,613</b>	<b>1,265,483</b>	<b>1,251,705</b>	<b>13,778</b>	<b>1%</b>	<b>2,214,242</b>
Employee costs	546,878	570,234	—	55,053	282,105	285,117	(3,012)	-1%	570,234
Remuneration of Councilors	25,612	28,882	—	1,929	12,175	14,441	(2,266)	-16%	28,882
Depreciation & asset impairment	351,202	378,675	—	29,182	163,044	169,338	(6,294)	-4%	378,675
Finance charges	64,980	39,754	—	3,320	19,929	19,877	52	0%	39,754
Materials and bulk purchases	888,953	693,252	—	47,483	342,027	346,626	(4,599)	-1%	693,252
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	575,969	778,133	—	75,766	321,988	389,066	(67,078)	-17%	778,133
<b>Total Expenditure</b>	<b>2,251,593</b>	<b>2,488,931</b>	<b>—</b>	<b>212,732</b>	<b>1,141,653</b>	<b>1,244,465</b>	<b>(102,812)</b>	<b>-9%</b>	<b>2,488,931</b>
<b>Surplus/(Deficit)</b>	<b>(256,181)</b>	<b>(274,689)</b>	<b>—</b>	<b>99,881</b>	<b>123,934</b>	<b>7,239</b>	<b>116,685</b>	<b>1612%</b>	<b>(274,689)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	90,670	121,377	—	9,050	49,263	60,669	(11,425)	-19%	121,377
Transfers and subsidies - capital (in-kind - all) & Surplus/(Deficit) after capital transfers & contributions	(165,311)	(153,312)	—	108,931	173,093	67,928	105,165	155%	(153,312)
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(165,311)</b>	<b>(153,312)</b>	<b>—</b>	<b>108,931</b>	<b>173,093</b>	<b>67,928</b>	<b>105,165</b>	<b>155%</b>	<b>(153,312)</b>
Share of surplus/ (deficit) of associate	(30,277)	—	—	—	—	—	—	—	—
<b>Surplus/ (Deficit) for the year</b>	<b>(195,588)</b>	<b>(153,312)</b>	<b>—</b>	<b>108,931</b>	<b>173,093</b>	<b>67,928</b>	<b>105,165</b>	<b>155%</b>	<b>(153,312)</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	124,501	145,393	—	9,134	61,978	72,697	(10,718)	-15%	145,393
Capital transfers recognised	90,870	121,377	—	9,050	49,259	60,669	(11,429)	-19%	121,377
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	33,631	24,016	—	84	12,719	12,008	711	6%	24,016
<b>Total sources of capital funds</b>	<b>124,501</b>	<b>145,393</b>	<b>—</b>	<b>9,134</b>	<b>61,978</b>	<b>72,697</b>	<b>(10,718)</b>	<b>-15%</b>	<b>145,393</b>
<b>Financial position</b>									
Total current assets	791,572	649,643	—	—	1,068,819	—	—	—	649,643
Total non current assets	6,967,906	6,982,266	—	—	6,898,798	—	—	—	6,982,266
Total current liabilities	931,052	653,059	—	—	869,575	—	—	—	653,059
Total non current liabilities	576,650	548,118	—	—	544,406	—	—	—	548,118
Community wealth/Equity	6,251,776	6,430,734	—	—	6,453,637	—	—	—	6,430,734
<b>Cash flows</b>									
Net cash from (used) operating	123,911	159,442	—	240,301	296,485	307,947	11,461	4%	159,442
Net cash from (used) investing	(121,388)	(134,393)	—	(9,556)	(60,445)	(67,197)	(6,751)	10%	(134,393)
Net cash from (used) financing	(29,291)	(31,884)	—	(27,984)	(48,726)	(15,942)	(30,784)	-193%	(31,884)
<b>Cash/cash equivalents at the month/year end</b>	<b>9,500</b>	<b>9,150</b>	<b>—</b>	<b>—</b>	<b>198,814</b>	<b>240,793</b>	<b>41,979</b>	<b>17%</b>	<b>2,665</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	5,804	50,375	35,361	45,711	38,210	29,586	186,752	808,470	1,200,269
<b>Creditors Age Analysis</b>									
Total Creditors	86,219	16,665	25,882	14,917	17,930	12,378	74,795	175,446	424,230

### **5.1.1 Operating budget performance-revenue**

5.1.1.1 The municipality generated a total revenue of R1.2 billion of the original budget of R2.2 billion, representing 57.1 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R13.7 million. Although the aggregate performance on revenue generated shows a variance of 1 percent, it is however necessary to explain reasons which attributed to the variance.

5.1.1.2 The municipality generated R12.5 million (2%) more revenue from service charges than the year-to-date budget of R559.5 million for the period under review. Electricity, sanitation and refuse over-performed above target by R13.1 million, R316 thousand and R1.5 million respectively. Water under-performed below target by R2.4 million. 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 revenue from property rates which is on par with the year-to-date budget of R181.2 million during the period under review.

5.1.1.4 The municipality generated R78 thousand (7%) more revenue from interest on investments than the year-to-date budget of R1.1 million for the period under review. This is due to the investments top up.

5.1.1.5 The municipality recorded R492 million for operational and R49.2 million for capital transfers and subsidies.

5.1.1.6 The municipality generated R1.1 thousand (7%) more revenue from sundry revenue than a pro-rata budget of R17.6 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 second quarter, the municipality incurred the total expenditure of R1.1 billion of the original budget of R2.4 billion, which represents 45.8 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R102.8 million, representing under-expenditure of 8 percent.

5.1.2.2 Depreciation has under-performed by R26 million (-14%) in the second 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 R131.6 million (-93%) 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 R4.5 million (-2%) less on the bulk purchases than the year-to-date budget of R278.5 million. This is due to warmer month's season.

5.1.2.4 Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seem to be performing as budgeted for.

5.1.2.5 The municipality spent R61.9 million (32%) more on contracted services than the year-to-date budget of R194.1 million. Housing project is the main attributer to this variance.

5.1.2.6 The municipality spent R3 million (-1%) less on employee related costs than a year-to-date budget of R285.1 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) - Q2 Second Quarter										
Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
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]		--	--	--	--	--	--	--	--	--
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	--	--	--	--	--	--	--	--	--
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 2 - COMMUNITY SERVICES		--	--	--	--	--	--	--	--	--
Vote 3 - BUDGET AND TREASURY		5,301	--	--	3,137	4,040	--	4,040	#DIV/0!	--
Vote 4 - MUNICIPAL MANAGER		2,038	1,200	--	63	851	600	251	42%	1,200
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		--	300	--	--	--	150	(150)	-100%	300
Vote 6 - TECHNICAL SERVICES		21,528	10,651	--	--	3,737	5,328	(1,588)	-30%	10,651
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		95,636	130,342	--	5,934	53,351	65,171	(11,820)	-18%	130,342
Vote 8 - [NAME OF VOTE 8]		--	2,900	--	--	--	1,450	(1,450)	-100%	2,900
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]		--	--	--	--	--	--	--	--	--
<b>Total Capital single-year expenditure</b>	<b>4</b>	124,501	145,393	--	9,134	61,978	72,697	(10,718)	-15%	145,393
<b>Total Capital Expenditure</b>		124,501	145,393	--	9,134	61,978	72,697	(10,718)	-15%	145,393
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		2,038	4,400	--	63	851	2,200	(1,349)	-61%	4,400
Executive and council		--	300	--	--	--	150	(150)	-100%	300
Finance and administration		2,038	4,100	--	63	851	2,050	(1,199)	-59%	4,100
Internal audit		--	--	--	--	--	--	--	--	--
<b>Community and public safety</b>		6,283	11,036	--	3,137	4,506	5,518	(1,011)	-18%	11,036
Community and social services		3,611	--	--	21	924	--	924	#DIV/0!	--
Sport and recreation		294	11,000	--	3,116	3,116	5,500	(2,384)	-43%	11,000
Public safety		1,663	--	--	--	--	--	--	--	--
Housing		695	35	--	--	466	18	449	2565%	35
Health		--	--	--	--	--	--	--	--	--
<b>Economic and environmental services</b>		74,581	47,143	--	1,356	20,141	23,571	(3,430)	-15%	47,143
Planning and development		20,407	10,731	--	--	3,922	5,366	(2,044)	-38%	10,731
Road transport		54,154	36,412	--	1,356	16,819	18,206	(1,387)	-8%	36,412
Environmental protection		--	--	--	--	--	--	--	--	--
<b>Trading services</b>		41,620	82,815	--	4,577	36,480	41,408	(4,927)	-12%	82,815
Energy sources		--	--	--	--	--	--	--	--	--
Water management		24,536	46,707	--	1,429	26,264	23,353	2,911	12%	46,707
Waste water management		16,946	36,109	--	3,149	10,216	18,054	(7,838)	-43%	36,109
Waste management		138	--	--	--	--	--	--	--	--
<b>Other</b>		--	--	--	--	--	--	--	--	--
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	124,501	145,393	--	9,134	61,978	72,697	(10,718)	-15%	145,393
<b>Funded by:</b>										
National Government		90,051	110,342	--	5,934	48,112	55,171	(9,059)	-16%	110,342
Provincial Government		819	11,035	--	3,116	3,147	5,518	(2,370)	-43%	11,035
District Municipality		--	--	--	--	--	--	--	--	--
Transfers and subsidies - capital (in-kind - all)		--	--	--	--	--	--	--	--	--
<b>Transfers recognised - capital</b>		90,870	121,377	--	9,050	49,259	60,689	(11,429)	-19%	121,377
<b>Borrowing</b>	<b>6</b>	--	--	--	--	--	--	--	--	--
<b>Internally generated funds</b>		33,631	24,016	--	84	12,719	12,008	711	6%	24,016
<b>Total Capital Funding</b>		124,501	145,393	--	9,134	61,978	72,697	(10,718)	-15%	145,393

5.1.3.1 Capital expenditure for the second quarter of the financial year was R61.9 million which represents 42.63% of the original capital budget of R145.3 million. Comparison between the year-to-budget of R72.6 million and actual expenditure for the period reflects an under expenditure of (R10.7 million) which implies that the municipality spent 15% 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 - Q2 Second Quarter**

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		7,834	390	–	47,235	390
Call investment deposits		1,666	8,760	–	151,579	8,760
Consumer debtors		647,406	544,148	–	728,547	544,148
Other debtors		115,423	81,351	–	118,112	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		19,242	14,995	–	23,345	14,995
<b>Total current assets</b>		<b>791,572</b>	<b>649,643</b>	<b>–</b>	<b>1,068,819</b>	<b>649,643</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		327,735	341,874	–	327,785	341,874
Investments in Associate		187,056	217,333	–	187,056	217,333
Property, plant and equipment		6,440,097	6,410,126	–	6,371,348	6,410,126
Biological		–	–	–	–	–
Intangible		1,260	1,224	–	836	1,224
Other non-current assets		11,758	11,711	–	11,774	11,711
<b>Total non current assets</b>		<b>6,967,906</b>	<b>6,982,268</b>	<b>–</b>	<b>6,898,798</b>	<b>6,982,268</b>
<b>TOTAL ASSETS</b>		<b>7,759,478</b>	<b>7,631,911</b>	<b>–</b>	<b>7,967,617</b>	<b>7,631,911</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		31,097	15,118	–	16,616	15,118
Consumer deposits		27,520	27,095	–	28,076	27,095
Trade and other payables		861,029	601,094	–	913,477	601,094
Provisions		11,406	9,752	–	11,406	9,752
<b>Total current liabilities</b>		<b>931,052</b>	<b>653,059</b>	<b>–</b>	<b>969,575</b>	<b>653,059</b>
<b>Non current liabilities</b>						
Borrowing		362,054	345,654	–	329,809	345,654
Provisions		214,597	202,464	–	214,597	202,464
<b>Total non current liabilities</b>		<b>576,650</b>	<b>548,118</b>	<b>–</b>	<b>544,406</b>	<b>548,118</b>
<b>TOTAL LIABILITIES</b>		<b>1,507,703</b>	<b>1,201,177</b>	<b>–</b>	<b>1,513,981</b>	<b>1,201,177</b>
<b>NET ASSETS</b>	2	<b>6,251,776</b>	<b>6,430,734</b>	<b>–</b>	<b>6,453,637</b>	<b>6,430,734</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	–	6,423,478	6,400,660
Reserves		30,242	30,074	–	30,159	30,074
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>6,251,776</b>	<b>6,430,734</b>	<b>–</b>	<b>6,453,637</b>	<b>6,430,734</b>

5.1.4.1 As at end the end of the second quarter of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.4 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 second quarter. The bulk of the debtor's ageing amount (R1.1 billion) was for debt owing for more than 90 days, while R995.7 million of the total debt is owed by households. When one investigates aged debtors less than 30 days there was a decrease 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 R7.9 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants, and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that 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 R198.8 million as at the end of the second quarter of the financial year, of which R47.2 million was at the current account and R151.5 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 R424.2 million as illustrated on SC4, while unspent conditional grants amount to R121.8 million, representing a cash shortfall of R377 million. Included under creditors is Eskom for R213.8 million which has also decreased by R16.3 million when compared to November report, uThukela Water for R150.9 million, SARS – PAYE for R9.7 million, pension and other employee benefits for R17.7 million and other trade creditors for R31.8 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 R6.4 billion, while the net current asset is R99.2 million. The net current ratio indicates that the municipality's current will not 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 20.5% 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 46.8%, since the municipality needs R424.2 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 - Q2 Second Quarter

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		367,177	271,820	–	40,135	180,920	135,910	45,010	33%	271,820
Service charges		682,204	942,901	–	69,198	476,137	471,451	4,686	1%	942,901
Other revenue		32,949	29,045	–	546	10,476	14,522	(4,046)	-28%	29,045
Transfers and Subsidies - Operational		527,884	695,021	–	230,533	522,800	537,256	(14,456)	-3%	695,021
Transfers and Subsidies - Capital		107,531	121,377	–	27,595	99,169	99,169	–		121,377
Interest		6,903	2,296	–	1,070	3,379	1,148	2,232	194%	2,296
Dividends		–	–	–	–	–	–	–		–
<b>Payments</b>										
Suppliers and employees		(1,558,017)	(1,863,263)	–	(156,910)	(976,466)	(931,632)	13,383	-1%	(1,863,263)
Finance charges		(42,721)	(39,754)	–	(3,320)	(19,929)	(19,877)	52	0%	(39,754)
Transfers and Grants		–	–	–	–	–	–	–		–
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>123,911</b>	<b>159,442</b>	<b>–</b>	<b>208,849</b>	<b>296,485</b>	<b>307,947</b>	<b>11,461</b>	<b>4%</b>	<b>159,442</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		1,635	11,000	–	1,596	1,596	5,500	(3,904)	-71%	11,000
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		1,478	–	–	–	–	–	–		–
<b>Payments</b>										
Capital assets		(124,501)	(145,393)	–	(11,152)	(62,041)	(72,697)	(10,656)	15%	(145,393)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(121,388)</b>	<b>(134,393)</b>	<b>–</b>	<b>(9,556)</b>	<b>(60,445)</b>	<b>(67,197)</b>	<b>(6,751)</b>	<b>10%</b>	<b>(134,393)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
<b>Payments</b>										
Repayment of borrowing		(29,291)	(31,884)	–	(27,984)	(46,726)	(15,942)	30,784	-193%	(31,884)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(29,291)</b>	<b>(31,884)</b>	<b>–</b>	<b>(27,984)</b>	<b>(46,726)</b>	<b>(15,942)</b>	<b>30,784</b>	<b>-193%</b>	<b>(31,884)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
		<b>(26,768)</b>	<b>(6,835)</b>	<b>–</b>	<b>171,309</b>	<b>189,314</b>	<b>224,808</b>			<b>(6,835)</b>
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	–	–	198,814	240,793	–		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 R198.8 million as at the end of the second quarter which represents a cash increase of R189.3 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 R296.4 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 R60.4 million this is due to the capital expenditure incurred.

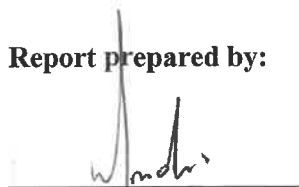
5.1.5.4 Cash flows from financing activities recorded net cash outflows of R46.7 million. This was due to the capital repayment of loans by the municipality during the period.

#### **5.1.6 CONCLUSION**

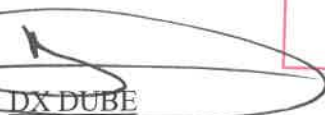
The under-expenditure on operational budget is acceptable if it is due to the introduction of cost-containment. However, it is important to emphasise that the expenditure on maintenance should not be compromised as it seems to be under-performing by 19.3%. The issues that still reflect material variances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

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:**



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**KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter**

Description	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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	342,534	362,426	–	28,873	181,212	181,213	(1)	-0%	362,426
Service charges	1,013,748	1,119,128	–	87,603	572,115	559,564	12,551	2%	1,119,128
Investment revenue	3,068	2,296	–	76	1,226	1,148	78	7%	2,296
Transfers and subsidies	549,062	695,021	–	191,888	492,094	492,094	–	–	695,021
Other own revenue	86,999	35,371	–	4,174	18,836	17,686	1,150	7%	35,371
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,995,412</b>	<b>2,214,242</b>	<b>–</b>	<b>312,613</b>	<b>1,265,483</b>	<b>1,251,705</b>	<b>13,778</b>	<b>1%</b>	<b>2,214,242</b>
Employee costs	546,878	570,234	–	55,053	282,105	285,117	(3,012)	-1%	570,234
Remuneration of Councillors	25,612	28,882	–	1,929	12,175	14,441	(2,266)	-16%	28,882
Depreciation & asset impairment	351,202	378,675	–	29,182	163,044	189,338	(26,294)	-14%	378,675
Finance charges	64,980	39,754	–	3,320	19,929	19,877	52	0%	39,754
Materials and bulk purchases	686,953	693,252	–	47,483	342,027	346,626	(4,599)	-1%	693,252
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	575,969	778,133	–	75,766	322,373	389,066	(66,693)	-17%	778,133
<b>Total Expenditure</b>	<b>2,251,593</b>	<b>2,488,931</b>	<b>–</b>	<b>212,732</b>	<b>1,141,653</b>	<b>1,244,465</b>	<b>(102,812)</b>	<b>-8%</b>	<b>2,488,931</b>
<b>Surplus/(Deficit)</b>	<b>(256,181)</b>	<b>(274,689)</b>	<b>–</b>	<b>99,881</b>	<b>123,830</b>	<b>7,239</b>	<b>116,591</b>	<b>1611%</b>	<b>(274,689)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90,870	121,377	–	9,050	49,263	60,689	(11,425)	-19%	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)	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(165,311)</b>	<b>(153,312)</b>	<b>–</b>	<b>108,931</b>	<b>173,093</b>	<b>67,928</b>	<b>105,165</b>	<b>155%</b>	<b>(153,312)</b>
Share of surplus/ (deficit) of associate	(30,277)	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>(195,588)</b>	<b>(153,312)</b>	<b>–</b>	<b>108,931</b>	<b>173,093</b>	<b>67,928</b>	<b>105,165</b>	<b>155%</b>	<b>(153,312)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>124,501</b>	<b>145,393</b>	<b>–</b>	<b>9,134</b>	<b>61,978</b>	<b>72,697</b>	<b>(10,718)</b>	<b>-15%</b>	<b>145,393</b>
Capital transfers recognised	90,870	121,377	–	9,050	49,259	60,689	(11,429)	-19%	121,377
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	33,631	24,016	–	84	12,719	12,008	711	6%	24,016
<b>Total sources of capital funds</b>	<b>124,501</b>	<b>145,393</b>	<b>–</b>	<b>9,134</b>	<b>61,978</b>	<b>72,697</b>	<b>(10,718)</b>	<b>-15%</b>	<b>145,393</b>
<b>Financial position</b>									
Total current assets	791,572	649,643	–	–	1,068,819	–	–	–	649,643
Total non current assets	6,967,906	6,982,268	–	–	6,898,798	–	–	–	6,982,268
Total current liabilities	931,052	653,059	–	–	969,575	–	–	–	653,059
Total non current liabilities	576,650	548,118	–	–	544,406	–	–	–	548,118
Community wealth/Equity	<b>6,251,776</b>	<b>6,430,734</b>	<b>–</b>	<b>–</b>	<b>6,453,637</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>6,430,734</b>
<b>Cash flows</b>									
Net cash from (used) operating	123,911	159,442	–	208,849	296,485	307,947	11,461	4%	159,442
Net cash from (used) investing	(121,388)	(134,393)	–	(9,556)	(60,445)	(67,197)	(6,751)	10%	(134,393)
Net cash from (used) financing	(29,291)	(31,884)	–	(27,984)	(46,726)	(15,942)	30,784	-193%	(31,884)
<b>Cash/cash equivalents at the month/year end</b>	<b>9,500</b>	<b>9,150</b>	<b>–</b>	<b>–</b>	<b>198,814</b>	<b>240,793</b>	<b>41,979</b>	<b>17%</b>	<b>2,665</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	5,804	50,375	35,361	45,711	38,210	29,586	186,752	808,470	1,200,269
<b>Creditors Age Analysis</b>									
Total Creditors	86,219	16,665	25,882	14,917	17,930	12,378	74,795	175,446	424,230

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second 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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		496,601	482,062	-	65,672	268,574	241,031	27,543	11%	482,062
Executive and council		11,774	7,046	-	4,203	10,524	3,523	7,001	199%	7,046
Finance and administration		484,827	475,016	-	61,469	258,049	237,508	20,541	9%	475,016
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		55,462	229,414	-	51,966	164,950	114,707	50,243	44%	229,414
Community and social services		42,193	13,250	-	986	7,569	6,625	944	14%	13,250
Sport and recreation		110	11,724	-	-	3,635	5,862	(2,227)	-38%	11,724
Public safety		5,061	3,214	-	484	2,266	1,607	659	41%	3,214
Housing		8,079	201,163	-	50,494	151,476	100,581	50,895	51%	201,163
Health		19	63	-	2	4	32	(28)	-88%	63
<i><b>Economic and environmental services</b></i>		124,519	130,284	-	8,598	95,296	129,758	(34,461)	-27%	130,284
Planning and development		85,557	11,102	-	7,586	56,706	70,167	(13,461)	-19%	11,102
Road transport		38,962	119,182	-	1,012	38,590	59,591	(21,001)	-35%	119,182
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		1,409,512	1,493,686	-	195,414	785,839	826,811	(40,972)	-5%	1,493,686
Energy sources		710,519	806,767	-	80,553	427,611	418,736	8,875	2%	806,767
Water management		321,457	318,574	-	45,112	183,080	223,903	(40,823)	-18%	318,574
Waste water management		239,452	231,907	-	47,731	95,232	115,954	(20,722)	-18%	231,907
Waste management		138,084	136,438	-	22,019	79,916	68,219	11,697	17%	136,438
<i><b>Other</b></i>	4	187	173	-	14	88	87	1	1%	173
<b>Total Revenue - Functional</b>	2	<b>2,086,281</b>	<b>2,335,619</b>	<b>-</b>	<b>321,663</b>	<b>1,314,746</b>	<b>1,312,393</b>	<b>2,353</b>	<b>0%</b>	<b>2,335,619</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		595,470	412,892	-	36,086	225,829	206,446	19,383	9%	412,892
Executive and council		172,102	81,428	-	7,810	48,723	40,714	8,009	20%	81,428
Finance and administration		418,192	324,629	-	28,160	176,877	162,314	14,563	9%	324,629
Internal audit		5,176	6,835	-	116	228	3,417	(3,189)	-93%	6,835
<i><b>Community and public safety</b></i>		228,840	363,201	-	68,081	243,407	181,600	61,806	34%	363,201
Community and social services		32,561	39,395	-	3,655	17,186	19,698	(2,512)	-13%	39,395
Sport and recreation		78,913	81,049	-	5,494	33,768	40,524	(6,757)	-17%	81,049
Public safety		59,508	60,864	-	6,079	29,519	30,432	(913)	-3%	60,864
Housing		48,669	172,577	-	52,026	158,443	86,289	72,155	84%	172,577
Health		9,188	9,315	-	827	4,490	4,658	(167)	-4%	9,315
<i><b>Economic and environmental services</b></i>		289,060	290,015	-	38,961	125,580	145,007	(19,427)	-13%	290,015
Planning and development		81,394	85,704	-	7,008	38,467	42,852	(4,385)	-10%	85,704
Road transport		207,656	204,303	-	31,953	87,114	102,151	(15,038)	-15%	204,303
Environmental protection		9	8	-	-	-	4	(4)	-100%	8
<i><b>Trading services</b></i>		1,167,699	1,419,052	-	69,605	545,994	709,526	(163,532)	-23%	1,419,052
Energy sources		567,650	701,055	-	43,239	325,708	350,527	(24,819)	-7%	701,055
Water management		492,183	615,329	-	21,988	167,256	307,664	(140,408)	-46%	615,329
Waste water management		73,246	63,720	-	818	34,014	31,860	2,154	7%	63,720
Waste management		34,619	38,948	-	3,560	19,015	19,474	(459)	-2%	38,948
<i><b>Other</b></i>		801	3,771	-	-	843	1,886	(1,042)	-55%	3,771
<b>Total Expenditure - Functional</b>	3	<b>2,281,870</b>	<b>2,488,931</b>	<b>-</b>	<b>212,732</b>	<b>1,141,653</b>	<b>1,244,465</b>	<b>(102,812)</b>	<b>-8%</b>	<b>2,488,931</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(195,588)</b>	<b>(153,312)</b>	<b>-</b>	<b>108,931</b>	<b>173,093</b>	<b>67,928</b>	<b>105,165</b>	<b>155%</b>	<b>(153,312)</b>

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second 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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - CORPORATE SERVICES		94,290	79,492	-	27,208	61,885	39,746	22,139	55.7%	79,492
Vote 2 - COMMUNITY SERVICES		185,559	164,689	-	23,494	93,404	82,345	11,059	13.4%	164,689
Vote 3 - BUDGET AND TREASURY		402,528	402,570	-	38,464	206,689	201,285	5,404	2.7%	402,570
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19,360	209,490	-	50,578	153,860	104,745	49,115	46.9%	209,490
Vote 6 - TECHNICAL SERVICES		674,026	672,611	-	101,367	371,297	465,537	(94,240)	-20.2%	672,611
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		710,519	806,767	-	80,553	427,611	418,736	8,875	2.1%	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]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>2,066,281</b>	<b>2,335,619</b>	<b>-</b>	<b>321,663</b>	<b>1,314,746</b>	<b>1,312,393</b>	<b>2,353</b>	<b>0.2%</b>	<b>2,335,619</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - CORPORATE SERVICES		226,837	146,849	-	7,173	56,125	73,424	(17,300)	-23.6%	146,849
Vote 2 - COMMUNITY SERVICES		270,856	252,079	-	25,043	132,604	126,039	6,565	5.2%	252,079
Vote 3 - BUDGET AND TREASURY		218,299	165,010	-	16,019	92,460	82,505	9,955	12.1%	165,010
Vote 4 - MUNICIPAL MANAGER		83,702	75,573	-	6,465	41,295	37,786	3,508	9.3%	75,573
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		76,501	203,132	-	54,041	171,391	101,566	69,825	68.7%	203,132
Vote 6 - TECHNICAL SERVICES		827,582	938,144	-	80,133	314,282	469,072	(154,790)	-33.0%	938,144
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		578,094	708,144	-	43,857	333,497	354,072	(20,575)	-5.8%	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]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>2,281,870</b>	<b>2,488,931</b>	<b>-</b>	<b>212,732</b>	<b>1,141,653</b>	<b>1,244,465</b>	<b>(102,812)</b>	<b>-8.3%</b>	<b>2,488,931</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(195,589)</b>	<b>(153,312)</b>	<b>-</b>	<b>108,931</b>	<b>173,093</b>	<b>67,928</b>	<b>105,165</b>	<b>154.8%</b>	<b>(153,312)</b>

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second 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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		342,534	362,426	–	28,873	181,212	181,213	(1)	0%	362,426
Service charges - electricity revenue		621,122	710,188	–	54,174	368,259	355,094	13,165	4%	710,188
Service charges - water revenue		188,410	193,910	–	14,823	94,511	96,955	(2,444)	-3%	193,910
Service charges - sanitation revenue		112,244	119,429	–	10,176	60,031	59,714	316	1%	119,429
Service charges - refuse revenue		91,973	95,601	–	8,430	49,315	47,800	1,514	3%	95,601
Rental of facilities and equipment		7,093	7,532	–	1,435	4,564	3,766	798	21%	7,532
Interest earned - external investments		3,068	2,296	–	76	1,226	1,148	78	7%	2,296
Interest earned - outstanding debtors		3,835	4,642	–	607	2,154	2,321	(168)	-7%	4,642
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		5,402	2,105	–	494	2,328	1,052	1,275	121%	2,105
Licences and permits		101	105	–	4	18	52	(35)	-66%	105
Agency services		–	–	–	–	–	–	–	–	–
Transfers and subsidies		549,062	695,021	–	191,888	492,094	492,094	–	–	695,021
Other revenue		18,409	20,987	–	546	6,727	10,493	(3,766)	-36%	20,987
Gains		52,158	–	–	1,088	3,045	–	3,045	#DIV/0!	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,995,412</b>	<b>2,214,242</b>	<b>–</b>	<b>312,613</b>	<b>1,265,483</b>	<b>1,251,705</b>	<b>13,778</b>	<b>1%</b>	<b>2,214,242</b>
<b>Expenditure By Type</b>										
Employee related costs		546,878	570,234	–	55,053	282,105	285,117	(3,012)	-1%	570,234
Remuneration of councillors		25,612	28,882	–	1,929	12,175	14,441	(2,266)	-16%	28,882
Debt impairment		216,003	283,536	–	1,612	10,081	141,768	(131,687)	-93%	283,536
Depreciation & asset impairment		351,202	378,675	–	29,182	163,044	189,338	(26,294)	-14%	378,675
Finance charges		64,980	39,754	–	3,320	19,929	19,877	52	0%	39,754
Bulk purchases		559,335	557,138	–	36,306	274,003	278,569	(4,566)	-2%	557,138
Other materials		127,618	136,114	–	11,176	68,024	68,057	(33)	0%	136,114
Contracted services		273,799	388,306	–	68,127	256,058	194,153	61,905	32%	388,306
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Other expenditure		10,155	106,290	–	5,491	55,576	53,145	2,431	5%	106,290
Losses		76,013	1	–	535	658	1	658	131592%	1
<b>Total Expenditure</b>		<b>2,251,593</b>	<b>2,488,931</b>	<b>–</b>	<b>212,732</b>	<b>1,141,653</b>	<b>1,244,465</b>	<b>(102,812)</b>	<b>-8%</b>	<b>2,488,931</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(256,181)	(274,689)	–	99,881	123,830	7,239	116,591	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	–	9,050	49,263	60,689	(11,425)	(0)	121,377
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(165,311)</b>	<b>(153,312)</b>	<b>–</b>	<b>108,931</b>	<b>173,093</b>	<b>67,928</b>			<b>(153,312)</b>
Taxation		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>		<b>(165,311)</b>	<b>(153,312)</b>	<b>–</b>	<b>108,931</b>	<b>173,093</b>	<b>67,928</b>			<b>(153,312)</b>
Attributable to minorities		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(165,311)</b>	<b>(153,312)</b>	<b>–</b>	<b>108,931</b>	<b>173,093</b>	<b>67,928</b>			<b>(153,312)</b>
Share of surplus/ (deficit) of associate		(30,277)	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>		<b>(195,588)</b>	<b>(153,312)</b>	<b>–</b>	<b>108,931</b>	<b>173,093</b>	<b>67,928</b>			<b>(153,312)</b>

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q2 Second 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									
<b>Multi-Year expenditure appropriation</b>	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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		5,301	-	-	3,137	4,040	-	4,040	#DIV/0!	-
Vote 3 - BUDGET AND TREASURY		2,038	1,200	-	63	651	600	251	42%	1,200
Vote 4 - MUNICIPAL MANAGER		-	300	-	-	-	150	(150)	-100%	300
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		21,528	10,651	-	-	3,737	5,328	(1,589)	-30%	10,651
Vote 6 - TECHNICAL SERVICES		95,636	130,342	-	5,934	53,351	65,171	(11,820)	-18%	130,342
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	-	-	-	1,450	(1,450)	-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]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145,393
<b>Total Capital Expenditure</b>		124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145,393
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		2,038	4,400	-	63	851	2,200	(1,349)	-61%	4,400
Executive and council		-	300	-	-	-	150	(150)	-100%	300
Finance and administration		2,038	4,100	-	63	851	2,050	(1,199)	-59%	4,100
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		6,283	11,035	-	3,137	4,506	5,518	(1,011)	-18%	11,035
Community and social services		3,611	-	-	21	924	-	924	#DIV/0!	-
Sport and recreation		294	11,000	-	3,116	3,116	5,500	(2,384)	-43%	11,000
Public safety		1,683	-	-	-	-	-	-	-	-
Housing		695	35	-	-	466	18	449	2565%	35
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		74,561	47,143	-	1,356	20,141	23,571	(3,430)	-15%	47,143
Planning and development		20,407	10,731	-	-	3,322	5,366	(2,044)	-38%	10,731
Road transport		54,154	36,412	-	1,356	16,819	18,206	(1,387)	-9%	36,412
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		41,620	82,815	-	4,577	36,480	41,408	(4,927)	-12%	82,815
Energy sources		-	-	-	-	-	-	-	-	-
Water management		24,536	46,707	-	1,429	26,264	23,353	2,911	12%	46,707
Waste water management		16,946	35,109	-	3,149	10,216	18,054	(7,838)	-43%	35,109
Waste management		138	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145,393
<b>Funded by:</b>										
National Government		90,051	110,342	-	5,934	46,112	55,171	(9,059)	-16%	110,342
Provincial Government		819	11,035	-	3,116	3,147	5,518	(2,370)	-43%	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)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		90,870	121,377	-	9,050	49,259	60,689	(11,429)	-19%	121,377
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		33,631	24,016	-	64	12,719	12,008	711	6%	24,016
<b>Total Capital Funding</b>		124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145,393

**KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter**

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		7,834	390	-	47,235	390
Call investment deposits		1,666	8,760	-	151,579	8,760
Consumer debtors		647,406	544,148	-	728,547	544,148
Other debtors		115,423	81,351	-	118,112	81,351
Current portion of long-term receivables		-	-	-	-	-
Inventory		19,242	14,995	-	23,345	14,995
<b>Total current assets</b>		<b>791,572</b>	<b>649,643</b>	<b>-</b>	<b>1,068,819</b>	<b>649,643</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		327,735	341,874	-	327,785	341,874
Investments in Associate		187,056	217,333	-	187,056	217,333
Property, plant and equipment		6,440,097	6,410,126	-	6,371,348	6,410,126
Biological		-	-	-	-	-
Intangible		1,260	1,224	-	836	1,224
Other non-current assets		11,758	11,711	-	11,774	11,711
<b>Total non current assets</b>		<b>6,967,906</b>	<b>6,982,268</b>	<b>-</b>	<b>6,898,798</b>	<b>6,982,268</b>
<b>TOTAL ASSETS</b>		<b>7,759,478</b>	<b>7,631,911</b>	<b>-</b>	<b>7,967,617</b>	<b>7,631,911</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		31,097	15,118	-	16,616	15,118
Consumer deposits		27,520	27,095	-	28,076	27,095
Trade and other payables		861,029	601,094	-	913,477	601,094
Provisions		11,406	9,752	-	11,406	9,752
<b>Total current liabilities</b>		<b>931,052</b>	<b>653,059</b>	<b>-</b>	<b>969,575</b>	<b>653,059</b>
<b>Non current liabilities</b>						
Borrowing		362,054	345,654	-	329,809	345,654
Provisions		214,597	202,464	-	214,597	202,464
<b>Total non current liabilities</b>		<b>576,650</b>	<b>548,118</b>	<b>-</b>	<b>544,406</b>	<b>548,118</b>
<b>TOTAL LIABILITIES</b>		<b>1,507,703</b>	<b>1,201,177</b>	<b>-</b>	<b>1,513,981</b>	<b>1,201,177</b>
<b>NET ASSETS</b>	2	<b>6,251,776</b>	<b>6,430,734</b>	<b>-</b>	<b>6,453,637</b>	<b>6,430,734</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	-	6,423,478	6,400,660
Reserves		30,242	30,074	-	30,159	30,074
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>6,251,776</b>	<b>6,430,734</b>	<b>-</b>	<b>6,453,637</b>	<b>6,430,734</b>

**KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second 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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		367,177	271,820	-	40,135	180,920	135,910	45,010	33%	271,820
Service charges		682,204	942,901	-	69,198	476,137	471,451	4,686	1%	942,901
Other revenue		32,949	29,045	-	546	10,476	14,522	(4,046)	-28%	29,045
Transfers and Subsidies - Operational		527,884	695,021	-	230,533	522,800	537,256	(14,456)	-3%	695,021
Transfers and Subsidies - Capital		107,531	121,377	-	27,595	99,169	99,169	-		121,377
Interest		6,903	2,296	-	1,070	3,379	1,148	2,232	194%	2,296
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(1,558,017)	(1,863,263)	-	(156,910)	(976,466)	(931,632)	44,835	-5%	(1,863,263)
Finance charges		(42,721)	(39,754)	-	(3,320)	(19,929)	(19,877)	52	0%	(39,754)
Transfers and Grants		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>123,911</b>	<b>159,442</b>	<b>-</b>	<b>208,849</b>	<b>296,485</b>	<b>307,947</b>	<b>11,461</b>	<b>4%</b>	<b>159,442</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		1,635	11,000	-	1,596	1,596	5,500	(3,904)	-71%	11,000
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		1,478	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(124,501)	(145,393)	-	(11,152)	(62,041)	(72,697)	(10,656)	15%	(145,393)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(121,388)</b>	<b>(134,393)</b>	<b>-</b>	<b>(9,556)</b>	<b>(60,445)</b>	<b>(67,197)</b>	<b>(6,751)</b>	<b>10%</b>	<b>(134,393)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		(29,291)	(31,884)	-	(27,984)	(46,726)	(15,942)	30,784	-193%	(31,884)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(29,291)</b>	<b>(31,884)</b>	<b>-</b>	<b>(27,984)</b>	<b>(46,726)</b>	<b>(15,942)</b>	<b>30,784</b>	<b>-193%</b>	<b>(31,884)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(26,768)</b>	<b>(6,835)</b>	<b>-</b>	<b>171,309</b>	<b>189,314</b>	<b>224,808</b>			<b>(6,835)</b>
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	-	-	198,814	240,793			2,665

**KZN252 Newcastle - Supporting Table SC1 Material variance explanations - Q2 Second Quarter**

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<p><b>R thousands</b></p> <p><b>Revenue By Source</b></p> <p>Fines, penalties and forfeits</p> <p>Other revenue</p> <p>Rental of facilities and equipment</p> <p>Licences and permits</p> <p><b>Expenditure By Type</b></p> <p>Debt impairment</p> <p>Remuneration of councillors</p> <p>Depreciation &amp; asset impairment</p> <p>Contracted services</p> <p><b>Capital Expenditure</b></p> <p>Grant funded projects</p> <p>Internally funded projects</p> <p>Repairs and maintenance</p>	<p>121%</p> <p>-36%</p> <p>21%</p> <p>-66%</p> <p>-93%</p> <p>-16%</p> <p>-14%</p> <p>34%</p> <p>-19%</p> <p>6%</p> <p>18%</p>	<p>Dependent on the consumers reaction</p> <p>Consumer reaction due to the increased number of death.</p> <p>Increase in the rental of council facilities due to the easing of lockdown restrictions</p> <p>Dependent on the consumers reaction</p> <p>Only debt impairment for indigents is calculated monthly all other debtors is Biannually</p> <p>Delay in the inauguration of councillors</p> <p>Delays in the capitalisation of assets affect this variance</p> <p>High expenditure on housing project.</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>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>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	<b>Financial Position</b>			
5	<p><b>Cash Flow</b></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>4%</p> <p>10%</p> <p>-183%</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	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			



**KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q2 Second 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
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.6%	16.8%	0.0%	1.7%	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%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.1%	15.0%	0.0%	19.5%	15.0%
Gearing	Long Term Borrowing/ Funds & Reserves		1197.2%	1149.3%	0.0%	1093.6%	1149.3%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	85.0%	99.5%	0.0%	110.2%	99.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.0%	1.4%	0.0%	20.5%	1.4%
<b>Revenue Management</b>							
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%	66.9%	28.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
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%	22.3%	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%
<b>IDP regulation financial viability indicators</b>							
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 - Q2 Second Quarter

Description		Budget Year 2020/21										Total	Over 1Yr	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy	
		NT Code	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						
<b>R thousands</b>																	
<b>Debtors Age Analysis By Income Source</b>																	
	1200	22,850	8,557	10,080	11,326	7,635	7,910	46,358	332,707	447,433	405,936	491					
	1300	35,083	1,641	1,445	1,476	822	619	3,342	16,149	60,577	22,408	63					
	1400	33,848	9,534	9,020	12,447	15,884	7,885	44,391	202,542	335,551	283,149	284					
	1500	16,421	6,387	6,301	8,641	6,214	5,794	37,523	319,365	406,646	377,527	430					
	1600	12,675	4,839	4,681	5,952	4,506	4,199	26,167	160,039	223,069	200,874	297					
	1700	1,377	180	155	165	114	104	584	2,844	5,524	3,811	-					
	1810	562	317	359	673	259	265	3,004	29,951	35,390	34,152	22					
	1820	-	-	-	-	-	-	-	-	-	-	-					
	1900	(117,012)	18,899	3,321	5,020	2,777	2,809	25,382	(255,117)	(313,921)	(219,128)	200					
	2000	5,804	50,375	35,361	45,711	38,210	29,586	186,752	808,470	1,200,269	1,108,729	1,797					
<b>Total By Income Source</b>																	
<b>2019/20 - totals only</b>																	
<b>Debtors Age Analysis By Customer Group</b>																	
	2200	2,406	1,469	1,207	1,012	8,030	268	7,321	10,025	31,739	26,656	-					
	2300	22,792	5,195	3,067	4,557	2,813	2,324	14,126	59,046	113,919	82,865	-					
	2400	119,772	43,647	31,028	40,110	27,339	26,969	164,093	737,255	1,190,214	995,766	1,797					
	2500	(139,166)	63	58	32	29	26	1,212	2,144	(135,602)	3,442	-					
	2600	5,804	50,375	35,361	45,711	38,210	29,586	186,752	808,470	1,200,269	1,108,729	1,797					
<b>Total By Customer Group</b>																	

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter

R thousands	Description	NT Code	Budget Year 2020/21										Total		
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year					
	<b>Creditors Age Analysis By Customer Type</b>														
	Bulk Electricity	0100	41,744	-	3,100	-	-	-	-	-	-	200	168,764	-	213,808
	Bulk Water	0200	12,512	12,263	18,945	12,616	12,665	12,378	-	-	-	69,590	5	-	150,973
	PAYE deductions	0300	9,794	-	-	-	-	-	-	-	-	-	-	-	9,794
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	-	-
	Pensions / Retirement deductions	0500	17,790	-	-	-	-	-	-	-	-	-	-	-	17,790
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-	-
	Trade Creditors	0700	4,379	4,402	3,837	2,301	5,264	-	-	-	5,005	-	6,676	-	31,865
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other	0900	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total By Customer Type</b>	<b>1000</b>	<b>86,219</b>	<b>16,665</b>	<b>25,862</b>	<b>14,917</b>	<b>17,930</b>	<b>12,378</b>	<b>74,795</b>	<b>175,446</b>	<b>424,230</b>				

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2 Second 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												
	<b>Municipality</b>															
	Nedbank				Call Account						Call account	515	670	(296,970)	402,980	107,195
	Standard Bank				Call Account						Call account	538	483	(86,887)	129,698	43,832
	ABSA				Call Account						Call account	611	7	(64)	-	553
	<b>Municipality sub-total</b>											<b>1,664</b>	<b>1,160</b>	<b>(383,922)</b>	<b>532,677</b>	<b>151,579</b>
	<b>Entities</b>															
	<b>Entities sub-total</b>															
	<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>										<b>1,664</b>	<b>1,160</b>	<b>(383,922)</b>	<b>532,677</b>	<b>151,579</b>

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second 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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1.2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		513,354	488,728	-	126,133	310,599	325,055	(14,456)	-4.4%	488,728
Local Government Equitable Share		448,493	417,790	-	124,807	298,886	313,342	(14,456)	-4.6%	417,790
Energy Efficiency and Demand Management			4,000	-	-	1,000	1,000			4,000
Integrated National Electrification Programme		7,000	13,500	-	-	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	-	-	6,000	6,000			36,000
Municipal Infrastructure Grant (MIG)	3	35,266	12,840	-	-	-	-			12,840
Massification			-	-	-	-	-			-
EPWP Incentive		2,895	2,948	-	1,326	2,063	2,063			2,948
Other transfers and grants [insert description]			-	-	-	-	-			-
<b>Provincial Government:</b>		137,487	206,293	-	105,267	212,718	212,718			206,293
Health subsidy			-	-	-	-	-			-
Level 2 accreditation			-	-	-	-	-			-
Museums Services		42	429	-	-	429	429			429
Community Library Services Grant		2,312	2,475	-	-	2,475	2,475			2,475
Sport and Recreation			-	-	-	-	-			-
Spatial Development Framework Support			-	-	-	-	-			-
Housing		120,903	192,793	-	104,718	201,697	201,697			192,793
Title Deeds		1,200	-	-	-	-	-			-
COGTA Support Scheme			-	-	-	-	-			-
Provincialisation of Libraries	4	6,729	6,757	-	-	6,757	6,757			6,757
Neighbourhood Development Partnership			-	-	-	-	-			-
Accredited municipalities		6,301	3,839	-	550	1,361	1,361			3,839
<b>District Municipality:</b>		-	-	-	-	-	-			-
<b>Other grant providers:</b>		-	-	-	-	-	-			-
Tirelo Basha Grant		-	-	-	-	-	-			-
EED Housing Grant		-	-	-	-	-	-			-
<b>Total Operating Transfers and Grants</b>	5	650,841	695,021	-	231,400	523,317	537,773	(14,456)	-2.7%	695,021
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		107,166	125,342	-	27,595	96,169	96,169			125,342
Neighbourhood Development Partnership		15,000	15,000	-	-	-	-			15,000
Municipal Infrastructure Grant (MIG)		75,166	106,342	-	27,595	92,169	92,169			106,342
Integrated National Electrification Programme			-	-	-	-	-			-
Emergency 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]			-	-	-	-	-			-
<b>Provincial Government:</b>		365	11,000	-	-	-	-			11,000
Level 2 accreditation			-	-	-	-	-			-
Recapitalisation of Community Libraries			-	-	-	-	-			-
Sport and Recreation			11,000	-	-	-	-			11,000
Museum		365	-	-	-	-	-			-
Community Library Service			-	-	-	-	-			-
<b>District Municipality:</b>		-	-	-	-	-	-			-
[insert description]			-	-	-	-	-			-
<b>Other grant providers:</b>		-	-	-	-	-	-			-
[insert description]			-	-	-	-	-			-
<b>Total Capital Transfers and Grants</b>	5	107,531	136,342	-	27,595	96,169	96,169			136,342
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	758,372	831,363	-	258,995	619,486	633,942	(14,456)	-2.3%	831,363

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q2 Second 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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		502,069	488,728	-	126,425	313,151	348,811	(35,906)	-10.3%	488,728
Local Government Equitable Share		448,493	417,790	-	124,807	298,886	313,342	(14,456)	-4.6%	417,790
Water Services Infrastructure Grant (WSIG)		5,497	36,000	-	368	9,654	18,000	(8,346)	-46.4%	36,000
Municipal Infrastructure Grant (MIG)		712	12,840	-	870	2,690	6,420	(3,730)	-58.1%	12,840
Energy Efficiency and Demand Management			4,000	-	-	-	2,000	(2,000)	-100.0%	4,000
Intagrated National Electrification Programme		9,200	13,500	-	-	-	6,750	(6,750)	-100.0%	13,500
Finance Management Grant		35,266	1,650	-	17	201	825	(624)	-75.6%	1,650
Massification			-	-	-	-	-	-	-	-
EPWP Incentive		2,902	2,948	-	362	1,721	1,474			2,948
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Provincial Government:		133,211	206,293	-	51,111	154,170	103,147	85	0.1%	206,293
Health subsidy			-	-	-	-	-	-	-	-
Housing		120,903	192,793	-	49,791	146,770	96,397			192,793
Spatial Development Framework Support			-	-	-	-	-	-	-	-
Title Deeds		520	-	-	-	-	-	-	-	-
Provincialisation of Libraries		5,739	6,757	-	528	2,527	3,379	(851)	-25.2%	6,757
Level 2 Accreditation			-	-	-	-	-	-	-	-
Museum Services		40	429	-	-	-	215			429
Community Services		2,312	2,475	-	365	2,017	1,238			2,475
Accredited municipalities		3,697	3,839	-	427	2,856	1,920	936	48.8%	3,839
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>Tirelo Boshha Grant</i>										
<b>Total operating expenditure of Transfers and Grants:</b>		<b>635,280</b>	<b>695,021</b>	<b>-</b>	<b>177,536</b>	<b>467,321</b>	<b>451,958</b>	<b>(35,821)</b>	<b>-7.9%</b>	<b>695,021</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		94,942	125,342	-	5,934	46,116	62,671	(16,555)	-26.4%	125,342
Neighbourhood Development Partnership		5,605	15,000	-	-	-	7,500	(7,500)	-100.0%	15,000
Municipal Infrastructure Grant(MIG)		72,578	106,342	-	5,934	45,300	53,171	(7,871)	-14.8%	106,342
Water Services Infrastructure Grant (WSIG)		16,759	4,000	-	-	816	2,000	(1,184)	-59.2%	4,000
Emergy efficiency & demand side management			-	-	-	-	-	-	-	-
Other capital transfers [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		301	11,000	-	3,116	3,116	5,500	(2,384)	-43.3%	11,000
Level 2 accreditation			-	-	-	-	-	-	-	-
Museums Services		301	-	-	-	-	-	-	-	-
Provincialisation of Libraries			-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-
GOGTA Support Scheme			-	-	-	-	-	-	-	-
Sport and Recreation			11,000	-	3,116	3,116	5,500			11,000
Community Library Service			-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>95,243</b>	<b>136,342</b>	<b>-</b>	<b>9,050</b>	<b>49,232</b>	<b>68,171</b>	<b>(18,939)</b>	<b>-27.8%</b>	<b>136,342</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>730,523</b>	<b>831,363</b>	<b>-</b>	<b>186,586</b>	<b>516,553</b>	<b>520,129</b>	<b>(54,761)</b>	<b>-10.5%</b>	<b>831,363</b>

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q2 Second Quarter

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Local Government Equitable Share						
Integrated National Electrification Programme						
Finance Management						
Municipal Systems Improvement						
Water Services Infrastructure Grant (WSIG)						
Municipal Infrastructure Grant (MIG)						
Other transfers and grants [insert description]						
<b>Provincial Government:</b>		743	16	50	692	93.2%
Museums Services		397	4	38	358	90.3%
Spatial Development Framework Support						
Provincialisation of Libraries		346	12	12	334	96.5%
Neighbourhood Development Partnership						
Accredited municipalities						
<b>District Municipality:</b>		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
<i>Tirelo Bosha Grant</i>						
<b>Total operating expenditure of Approved Roll-overs</b>		743	16	50	692	93.2%
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Neighbourhood Development Partnership						
Water Services Infrastructure Grant (WSIG)						
Other capital transfers [insert description]						
<b>Provincial Government:</b>		1,070	-	887	183	17.1%
Provincialisation of Libraries		657		540	117	17.9%
Community Library Service		413		347	65	15.8%
Museums Services		155	21	37		
<b>District Municipality:</b>		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		1,070	-	887	183	17.1%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		1,813	16	938	875	48.3%





Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		572,490	599,116	-	56,983	294,261	299,558	(5,278)	-2%	599,116
% increase	4		4.7%							4.7%
TOTAL MANAGERS AND STAFF		546,878	570,234	-	55,053	282,105	285,117	(3,012)	-1%	570,234

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q2 Second Quarter

Ref	Description	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget				
R thousands																	
	<b>Cash Receipts By Source</b>																
	Property rates	34,099	13,457	24,524	28,894	28,804	28,873								271,820	283,022	321,182
	Service charges - electricity revenue	52,762	46,594	48,709	58,340	65,430	58,508								695,985	810,822	938,982
	Service charges - water revenue	14,489	11,241	21,668	2,869	18,426	16,009								116,346	128,271	150,362
	Service charges - sanitation revenue	10,166	6,065	10,935	5,216	11,680	10,990								72,254	79,002	92,608
	Service charges - refuse	8,644	4,818	6,085	8,061	9,440	9,105								58,317	63,240	74,131
	Rental of facilities and equipment	656	602	575	638	668	1,435								7,532	7,909	8,344
	Interest earned - external investments	314	788	461	153	72	76								2,296	2,410	2,543
	Interest earned - outstanding debtors	-	-	-	-	-	-								-	-	-
	Dividends received	27	193	243	462	536	494								421	1,879	1,749
	Fines, penalties and forfeits	2	3	3	4	2	4								105	110	116
	Licences and permits																
	Agency services																
	Transfers and Subsidies - Operational	175,079	18,538	22,980	27,446	48,224	258,128								695,021	633,136	648,373
	Other revenue	314	1,116	-	899	1,613	546								20,987	22,036	23,248
	<b>Cash Receipts by Source</b>	<b>296,563</b>	<b>103,395</b>	<b>136,173</b>	<b>132,782</b>	<b>184,885</b>	<b>384,167</b>								<b>1,941,082</b>	<b>2,041,837</b>	<b>2,262,238</b>
	<b>Other Cash Flows by Source</b>																
	Transfers and subsidies - capital (monetary allocations) (National /Provincial and District)	41,709	-	29,865											121,377	134,450	122,442
	Transfers and subsidies - capital (monetary allocations) (National /Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																
	Proceeds on Disposal of Fixed and Intangible Assets			2											11,000	11,000	11,000
	Short term loans																
	Borrowing long term/refinancing																
	Increase (decrease) in consumer deposits																
	Decrease (increase) in non-current receivables																
	Decrease (increase) in non-current investments																
	<b>Total Cash Receipts by Source</b>	<b>338,262</b>	<b>103,395</b>	<b>166,041</b>	<b>132,782</b>	<b>184,885</b>	<b>384,167</b>								<b>2,073,459</b>	<b>2,183,286</b>	<b>2,397,680</b>
	<b>Cash Payments by Type</b>																
	Employee related costs	40,999	45,417	46,021	46,114	48,500	55,053								570,234	590,500	622,221
	Remuneration of councillors	2,170	2,175	1,987	2,038	1,876	1,929								28,882	30,038	31,239
	Interest paid	3,335	3,360	3,306	3,321	3,287	3,320								39,754	41,424	43,247
	Bulk purchases - Electricity	65,473	77,755	80,642	50,880	50,713	49,382								557,138	649,066	759,407
	Bulk purchases - Water & Sewer	11,255	12,350	-	-	-	35,035										
	Other materials																
	Contracted services	4,178	37,530	33,459	44,348	71,989	68,127								136,114	140,003	144,059
	Grants and subsidies paid - other municipalities																
	Grants and subsidies paid - other																
	General expenses	24,896	16,884	24,991	28,266	8,964	37,129								387,906	344,957	352,922
	<b>Cash Payments by Type</b>	<b>152,305</b>	<b>195,472</b>	<b>190,406</b>	<b>174,967</b>	<b>185,328</b>	<b>249,976</b>								<b>1,826,718</b>	<b>1,890,090</b>	<b>2,042,649</b>
	<b>Other Cash Flows/Payments by Type</b>																
	Capital assets																
	Repayment of borrowing	(2,565)	(5,241)	(12,862)	(15,386)	(16,788)	(9,134)								145,393	145,450	133,442
	Other Cash Flows/Payments	134,545	(47,594)	800	3,320	3,287	(27,984)								31,884	31,884	31,884
	<b>Total Cash Payments by Type</b>	<b>276,411</b>	<b>124,361</b>	<b>178,344</b>	<b>162,901</b>	<b>171,827</b>	<b>212,859</b>								<b>2,080,295</b>	<b>2,128,794</b>	<b>2,241,086</b>
	<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>61,850</b>	<b>(20,966)</b>	<b>(12,303)</b>	<b>(30,118)</b>	<b>13,058</b>	<b>171,309</b>								<b>(6,835)</b>	<b>60,492</b>	<b>156,595</b>
	Cash/cash equivalents at the month/year beginning:	15,985	77,835	56,869	44,566	14,447	27,505	198,814	198,814	198,814	198,814	198,814	198,814	198,814	15,985	9,150	69,642
	Cash/cash equivalents at the month/year end:	77,835	56,869	44,566	14,447	27,505	198,814	198,814	198,814	198,814	198,814	198,814	198,814	198,814	9,150	69,642	226,236

**KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q2 Second 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
<b>R thousands</b>	1									
<b>Revenue By Source</b>										
Property rates		342,534	362,426	-	28,873	181,212	181,213	(1)	0%	362,426
Service charges - electricity revenue		621,122	710,188	-	54,174	368,259	355,094	13,165	4%	710,188
Service charges - water revenue		188,410	193,910	-	14,823	94,511	96,955	(2,444)	-3%	193,910
Service charges - sanitation revenue		112,244	119,429	-	10,176	60,031	59,714	316	1%	119,429
Service charges - refuse revenue		91,973	95,601	-	8,430	49,315	47,800	1,514	3%	95,601
Rental of facilities and equipment		7,093	7,532	-	1,435	4,564	3,766	798	21%	7,532
Interest earned - external investments		3,068	2,296	-	76	1,226	1,148	78	7%	2,296
Interest earned - outstanding debtors		3,835	4,642	-	607	2,154	2,321	(168)	-7%	4,642
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,402	2,105	-	494	2,328	1,052	1,275	121%	2,105
Licences and permits		101	105	-	4	18	52	(35)	-66%	105
Agency services		-	-	-	-	-	-	-	-	0.00%
Transfers and subsidies		549,062	695,021	-	191,888	492,094	492,094	-	-	695,021
Other revenue		18,409	20,987	-	546	6,727	10,493	(3,766)	-36%	20,987
Gains		52,158	-	-	1,088	3,045	-	3,045	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,995,412</b>	<b>2,214,242</b>	<b>-</b>	<b>312,613</b>	<b>1,265,483</b>	<b>1,251,705</b>	<b>13,778</b>	<b>1%</b>	<b>2,214,242</b>
<b>Expenditure By Type</b>										
Employee related costs		546,878	570,234	-	55,053	282,105	285,117	(3,012)	-1%	570,234
Remuneration of councillors		25,612	28,882	-	1,929	12,175	14,441	(2,266)	-16%	28,882
Debt impairment		216,003	283,536	-	1,612	10,081	141,768	(131,687)	-93%	283,536
Depreciation & asset impairment		351,202	378,675	-	29,182	163,044	189,338	(26,294)	-14%	378,675
Finance charges		64,980	39,754	-	3,320	19,929	19,877	52	0%	39,754
Bulk purchases		559,335	557,138	-	36,306	274,003	278,569	(4,566)	-2%	557,138
Other materials		127,618	136,114	-	11,176	68,024	68,057	(33)	0%	136,114
Contracted services		273,799	388,306	-	68,127	256,058	194,153	61,905	32%	388,306
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		10,155	106,290	-	5,491	55,576	53,145	2,431	5%	106,290
Losses		76,013	1	-	535	658	1	658	131592%	1
<b>Total Expenditure</b>		<b>2,251,593</b>	<b>2,488,931</b>	<b>-</b>	<b>212,732</b>	<b>1,141,653</b>	<b>1,244,465</b>	<b>(102,812)</b>	<b>-8%</b>	<b>2,488,931</b>
<b>Surplus/(Deficit)</b>		<b>(256,181)</b>	<b>(274,689)</b>	<b>-</b>	<b>99,881</b>	<b>123,830</b>	<b>7,239</b>	<b>116,591</b>	<b>1611%</b>	<b>(274,689)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		90,870	121,377	-	9,050	49,263	60,689	(11,425)	-19%	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)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(165,311)</b>	<b>(153,312)</b>	<b>-</b>	<b>108,931</b>	<b>173,093</b>	<b>67,928</b>	<b>105,165</b>	<b>155%</b>	<b>(153,312)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(165,311)</b>	<b>(153,312)</b>	<b>-</b>	<b>108,931</b>	<b>173,093</b>	<b>67,928</b>	<b>105,165</b>	<b>155%</b>	<b>(153,312)</b>



KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second 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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
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	-	12,856	20,663	36,348	15,686	43.2%	14%
October	2,042	12,116	-	15,392	36,055	48,464	12,410	25.6%	25%
November	14,281	12,116	-	16,790	52,845	60,580	7,736	12.8%	36%
December	10,515	12,116	-	9,134	61,978	72,697	10,718	14.7%	43%
January	2,783	12,116	-	0	61,978	84,813	22,834	26.9%	43%
February	9,482	12,116	-	0	61,978	96,929	34,950	36.1%	43%
March	12,412	12,116	-	0	61,978	109,045	47,066	43.2%	43%
April	8,648	12,116	-	0	61,978	121,161	59,182	48.8%	0
May	10,734	12,116	-	0	61,978	133,277	71,298	53.5%	0
June	30,982	12,116	-	0	61,978	145,393	83,415	57.4%	0
<b>Total Capital expenditure</b>	<b>108,799</b>	<b>145,393</b>	<b>-</b>	<b>61,978</b>					



Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	3,750	-	-	21	924	-	(924)	#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	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
<b>Furniture and Office Equipment</b>	2,434	1,350	-	25	543	675	132	19.5%	1,350	
Furniture and Office Equipment	2,434	1,350	-	25	543	675	132	19.5%	1,350	
<b>Machinery and Equipment</b>	857	-	-	37	774	-	(774)	#DIV/0!	-	
Machinery and Equipment	857	-	-	37	774	-	(774)	#DIV/0!	-	
<b>Transport Assets</b>	3,133	3,200	-	-	-	1,600	1,600	100.0%	3,200	
Transport Assets	3,133	3,200	-	-	-	1,600	1,600	100.0%	3,200	
<b>Land</b>	500	-	-	-	-	-	-	-	-	
Land	500	-	-	-	-	-	-	-	-	
<b>Zoo's Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on new assets</b>	1	77,703	70,770	-	2,205	22,815	35,385	12,570	35.5%	70,770





Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Abolition Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	219	-	-	-	-	-	-	-	-	-
Transport Assets	219	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	15,557	9,000	-	-	7,240	4,500	(2,740)	-60.9%	9,000



Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	10	8	-	-	-	4	4	100.0%	8	
Galleries	2	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	159	29	-	0	10	14	5	34.2%	29	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Pris	-	-	-	-	-	-	-	-	-	
Public Open Space	495	560	-	44	172	260	108	38.7%	550	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	127	115	-	6	40	57	17	29.7%	115	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	757	681	-	-	202	340	138	40.5%	681	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	230	190	-	8	172	95	(77)	-80.8%	190	
Sport and Recreation Facilities	139	298	-	25	35	149	114	76.8%	298	
Indoor Facilities	88	183	-	25	25	91	66	72.3%	183	
Outdoor Facilities	51	115	-	-	9	57	48	83.8%	115	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	2,954	4,419	-	258	1,120	2,210	1,089	49.3%	4,419	
Operational Buildings	1,722	3,367	-	69	538	1,683	1,145	68.0%	3,367	
Municipal Offices	1,640	3,260	-	44	478	1,630	1,152	70.7%	3,260	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	17	43	-	-	10	21	12	54.4%	43	
Yards	-	-	-	-	-	-	-	-	-	
Stores	64	64	-	25	51	32	(19)	-58.1%	64	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	1,232	1,052	-	188	582	526	(56)	-10.6%	1,052	
Staff Housing	708	603	-	78	294	302	7	2.4%	603	
Social Housing	524	449	-	110	288	225	(63)	-28.1%	449	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	3,109	-	-	1,648	1,555	(94)	-6.0%	3,109	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	3,109	-	-	1,648	1,555	(94)	-6.0%	3,109	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	3,109	-	-	1,648	1,555	(94)	-6.0%	3,109	
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	3,991	-	-	333	1,206	-	(1,206)	#DIV/0!	-	
Computer Equipment	3,991	-	-	333	1,206	-	(1,206)	#DIV/0!	-	
<b>Furniture and Office Equipment</b>	16	38	-	3	9	19	9	49.8%	38	
Furniture and Office Equipment	16	38	-	3	9	19	9	49.8%	38	
<b>Machinery and Equipment</b>	6,638	5,830	-	812	2,493	2,915	422	14.5%	5,830	
Machinery and Equipment	6,638	5,830	-	812	2,493	2,915	422	14.5%	5,830	
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
<b>Land</b>	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
<b>Zoo's Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Total Repairs and Maintenance Expenditure</b>	1	44,151	86,495	-	6,580	35,655	43,247	7,593	17.6%	86,495



Crèches	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	137	-	-	15	76	-	(76)	#DIV/0!	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	133	-	-	15	74	-	(74)	#DIV/0!	-	-
Cemeteries/Crematoria	3,278	-	-	384	1,821	-	(1,821)	#DIV/0!	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	1,400	-	-	156	778	-	(778)	#DIV/0!	-	-
Public Open Space	546	-	-	61	303	-	(303)	#DIV/0!	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	6	-	-	-	3	3	100.0%	6	6
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	6	-	-	-	3	3	100.0%	6	6
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	10,232	61,996	-	1,137	5,684	30,998	25,313	81.7%	61,996	61,996
Operational Buildings	10,232	61,996	-	1,137	5,684	30,998	25,313	81.7%	61,996	61,996
Municipal Offices	10,232	61,996	-	1,137	5,684	30,998	25,313	81.7%	61,996	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	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	1,773	-	-	197	985	-	(985)	#DIV/0!	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	1,773	-	-	197	985	-	(985)	#DIV/0!	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1,773	-	-	197	985	-	(985)	#DIV/0!	-	-
Lease Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	963	-	-	107	535	-	(535)	#DIV/0!	-	-
Computer Equipment	963	-	-	107	535	-	(535)	#DIV/0!	-	-
<b>Furniture and Office Equipment</b>	2,008	-	-	223	1,116	-	(1,116)	#DIV/0!	-	-
Furniture and Office Equipment	2,008	-	-	223	1,116	-	(1,116)	#DIV/0!	-	-
<b>Machinery and Equipment</b>	2,720	-	-	302	1,511	-	(1,511)	#DIV/0!	-	-
Machinery and Equipment	2,720	-	-	302	1,511	-	(1,511)	#DIV/0!	-	-
<b>Transport Assets</b>	4,657	-	-	517	2,587	-	(2,587)	#DIV/0!	-	-
Transport Assets	4,657	-	-	517	2,587	-	(2,587)	#DIV/0!	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	351,202	378,675	-	29,182	163,044	189,338	26,294	13.9%	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	-	3,116	3,116	5,500	2,384	43.3%	11,000	-
Indoor Facilities	44	-	-	3,116	3,116	-	(3,116)	#DIV/0!	-	-
Outdoor Facilities	-	11,000	-	-	-	5,500	5,500	100.0%	11,000	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	4,450	-	-	-	51	-	(51)	#DIV/0!	-	-
Operational Buildings	4,450	-	-	-	51	-	(51)	#DIV/0!	-	-
Municipal Offices	4,450	-	-	-	51	-	(51)	#DIV/0!	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	138	-	-	-	-	-	-	-	-	-
Machinery and Equipment	138	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	31,241	65,623	-	6,929	31,924	32,812	888	2.7%	65,623

## MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, **Vishanderan Govender**, 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 Second quarter of 2021/2022 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** : **V GOVENDER**

**Acting Municipal Manager** : **NEWCASTLE MUNICIPALITY**

**Signature** : .....

**Date** : 25/01/2022 .....