

20. **SECTION 52 (d): QUARTERLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: THIRD QUARTER: 31 MARCH 2022**

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 March 2022. 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

Newcastle Municipality approved an Adjustment Budget on the 25th of February 2022 which has been considered in the Section 71 report. This quarter'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 - Q3 Third Quarter

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	342,534	362,426	362,426	28,596	266,884	271,820	(4,935)	-2%	362,426
Service charges	1,013,748	1,119,128	1,132,522	86,558	837,387	849,392	(12,004)	-1%	1,132,522
Investment revenue	3,068	2,296	2,294	633	2,763	1,720	1,042	61%	2,294
Transfers and subsidies	549,062	695,021	842,932	139,421	699,746	699,746	-	-	842,932
Other own revenue	86,999	35,371	38,170	2,998	27,069	28,628	(1,559)	-5%	38,170
Total Revenue (excluding capital transfers and contributions)	1,995,412	2,214,242	2,378,344	258,208	1,833,849	1,851,305	(17,457)	-1%	2,378,344
Employee costs	546,878	570,234	572,674	50,086	429,613	429,506	107	0%	572,674
Remuneration of Councillors	25,612	28,882	28,882	1,890	17,891	21,662	(3,771)	-17%	28,882
Depreciation & asset impairment	351,202	378,675	365,084	29,454	260,216	273,813	(13,597)	-5%	365,084
Finance charges	64,980	39,754	39,754	3,592	29,841	29,816	26	0%	39,754
Materials and bulk purchases	686,953	693,252	696,716	48,753	474,521	522,537	(48,016)	-9%	696,716
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	575,989	778,133	951,142	69,941	504,032	713,356	(209,325)	-29%	951,142
Total Expenditure	2,251,593	2,488,931	2,654,252	203,715	1,716,114	1,990,689	(274,576)	-14%	2,654,252
Surplus/(Deficit)	(256,181)	(274,689)	(275,908)	54,491	117,735	(139,384)	257,119	-184%	(275,908)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90,870	121,377	156,106	19,903	77,866	117,079	(39,213)	-33%	156,106
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(165,311)	(153,312)	(119,803)	74,394	195,601	(22,305)	217,906	-977%	(119,803)
Share of surplus/ (deficit) of associate	(30,277)	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(195,588)	(153,312)	(119,803)	74,394	195,601	(22,305)	217,906	-977%	(119,803)
Capital expenditure & funds sources									
Capital expenditure	124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%	185,393
Capital transfers recognised	90,870	121,377	156,105	19,903	77,931	117,078	(39,148)	-33%	156,105
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	33,631	24,016	29,289	1,177	17,275	21,966	(4,692)	-21%	29,289
Total sources of capital funds	124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%	185,393
Financial position									
Total current assets	791,572	649,643	646,675	-	1,169,235	-	-	-	646,675
Total non current assets	6,967,906	6,982,268	6,982,268	-	6,831,338	-	-	-	6,982,268
Total current liabilities	931,052	653,059	741,635	-	970,480	-	-	-	741,635
Total non current liabilities	576,650	548,118	548,117	-	552,340	-	-	-	548,117
Community wealth/Equity	6,251,776	6,430,734	6,339,190	-	6,477,753	-	-	-	6,339,190
Cash flows									
Net cash from (used) operating	123,911	159,442	202,958	223,470	378,212	459,852	81,640	18%	202,958
Net cash from (used) investing	(121,388)	(134,393)	(174,393)	(20,778)	(90,683)	(130,795)	(40,112)	31%	(174,393)
Net cash from (used) financing	(29,291)	(31,884)	(31,884)	(448)	(40,049)	(23,913)	16,136	-67%	(31,884)
Cash/cash equivalents at the month/year end	9,500	9,150	6,181	-	256,881	314,644	57,664	18%	6,181
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	181,290	72,837	30,814	32,755	43,661	29,706	174,498	856,629	1,422,189
Creditors Age Analysis									
Total Creditors	85,390	29,018	-	12,512	13,606	20,056	72,214	149,664	382,460

5.1.1 Operating budget performance-revenue

5.1.1.1 The municipality generated a total revenue of R1.8 billion of the adjusted budget of R2.3 billion, representing 77 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R17.4 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 million (-1%) less revenue from service charges than the year-to-date budget of R849.3 million for the period under review. Electricity, sanitation and refuse under-performed above target by R11.9 million, R631 thousand and R476 thousand respectively. Water over-performed below target by R1 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 R4.9 million (-2%) less than the year-to-date budget of R271.8 million during the period under review.

5.1.1.4 The municipality generated R1million (61%) more revenue from interest on investments than the year-to-date budget of R1.7 million for the period under review. This is due to the investments top up.

5.1.1.5 The municipality recorded R699.7 million for operational and R77.8 million for capital transfers and subsidies.

5.1.1.6 The municipality generated R1.5 million (-5%) more revenue from sundry revenue than a pro-rata budget of R28.6 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 third quarter, the municipality incurred the total expenditure of R1.7 billion of the adjusted budget of R2.6 billion, which represents 64.6 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R274.5 million, representing under-expenditure of 14 percent.

5.1.2.2 Depreciation has under-performed by R13.5 million (-5%) in the ninth month of the financial year due to the very low capital expenditure and projects still under work in progress (not yet capitalised). Debt impairment under-performed by R186 million (-90%) 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 R34.9 million (-8%) less on the bulk purchases than the year-to-date budget of R417.8 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 seems to be performing R13 million (-13%) less than the year-to-date budget of R104.6 million.

5.1.2.5 The municipality spent R16.6 million (-4%) less on contracted services than the year-to-date budget of R423.7 million. Housing project is the main attributer to this variance.

5.1.2.6 The municipality spent R107 thousand (0.1%) more on employee related costs than a year-to-date budget of R429.5 million. It must be noted that the municipality have cancelled all acting appointments as of 30 June 2021 in order to reduce employee costs and curbing of overtime is also attributing to this variance.

5.1.3 Capital budget performance

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

Vote Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		5,301	-	13,812	24	4,312	10,359	(6,047)	-58%	13,812
Vote 3 - BUDGET AND TREASURY		2,038	1,200	2,066	287	1,137	1,550	(413)	-27%	2,086
Vote 4 - MUNICIPAL MANAGER		-	300	239	-	-	179	(179)	-100%	239
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		21,528	10,651	26,405	-	5,472	19,804	(14,332)	-72%	26,405
Vote 6 - TECHNICAL SERVICES		95,636	130,342	139,971	20,770	84,284	104,978	(20,694)	-20%	139,971
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	2,900	-	-	2,175	(2,175)	-100%	2,900
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%	185,393
Total Capital Expenditure		124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%	185,393
Capital Expenditure - Functional Classification										
Governance and administration		2,038	4,400	5,205	287	1,137	3,904	(2,767)	-71%	5,205
Executive and council		-	300	239	-	-	179	(179)	-100%	239
Finance and administration		2,038	4,100	4,966	287	1,137	3,725	(2,588)	-69%	4,966
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6,283	11,035	13,637	24	4,779	10,228	(5,449)	-53%	13,637
Community and social services		3,611	-	1,490	24	1,142	1,118	24	2%	1,490
Sport and recreation		294	11,000	11,098	-	3,170	8,323	(5,153)	-62%	11,098
Public safety		1,683	-	-	-	-	-	-	-	-
Housing		695	35	1,049	-	466	787	(321)	-41%	1,049
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		74,561	47,143	58,384	1,832	26,659	43,788	(17,129)	-39%	58,384
Planning and development		20,407	10,731	25,471	-	5,057	19,103	(14,046)	-74%	25,471
Road transport		54,154	36,412	32,913	1,832	21,602	24,684	(3,083)	-12%	32,913
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		41,620	82,815	108,167	18,938	62,631	81,125	(18,495)	-23%	108,167
Energy sources		-	-	-	-	-	-	-	-	-
Water management		24,536	46,707	64,577	11,031	39,833	48,433	(8,600)	-18%	64,577
Waste water management		16,946	36,109	42,366	7,907	22,798	31,774	(8,977)	-28%	42,366
Waste management		138	-	1,224	-	-	918	(918)	-100%	1,224
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%	185,393
Funded by:										
National Government		90,051	110,342	132,942	19,879	74,651	99,707	(25,055)	-25%	132,942
Provincial Government		819	11,035	23,163	24	3,279	17,372	(14,093)	-81%	23,163
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Companies)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		90,870	121,377	156,105	19,903	77,931	117,078	(39,148)	-33%	156,105
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		33,631	24,016	28,289	1,177	17,275	21,966	(4,692)	-21%	28,289
Total Capital Funding	0	124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%	185,393

5.1.4.1 Capital expenditure for the third quarter of the financial year was R95.2 million which represents 51.3% of the adjusted capital budget of R185.3 million. Comparison between the year-to-budget of R139 million and actual expenditure for the period reflects an under expenditure of (R43.8 million) which implies that the municipality spent 32% 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.

5.1.5 Capital and Operational Grant Reporting

The table below reflects the grant performance when the full year budget and actuals are compared. The grant expenditure reflects adequate spending in some grants on both operational and capital grants while others are delayed, fast tracking of the grants needs to be made to avoid withholding of some of the grants, over all expenditure of the grants is as follows:

GRANT NAME	2021/2022 BUDGET ALLOCATION	2021/2022 ADJUSTED BUDGET	2021/2022 TOTAL BUDGET	YEAR TO DATE EXPENDITURE	% Spent
NATIONAL GRANTS					
Energy Efficiency and Demand Management	4,000,000.00		4,000,000.00	273,700.00	7%
Integrated National Electrification Program	13,500,000.00	- 13,500,000.00	-	-	0%
Finance Management Grant	1,650,000.00	-	1,650,000.00	161,423.03	10%
Water Services Infrastructure Grant (WSIG)	40,000,000.00	-	40,000,000.00	17,503,034.46	44%
Municipal Infrastructure Grant (MIG)	119,182,000.00	-	119,182,000.00	78,047,159.37	65%
EPWP Incentive	2,948,000.00	-	2,948,000.00	2,549,815.09	86%
LGSETA	1,546,185.00	-	1,546,185.00	612,382.30	40%
Neighbourhood Development Partnership	15,000,000.00	- 7,500,000.00	7,500,000.00	-	0%
PROVINCIAL GRANTS					
Museums Services	429,000.00	-	429,000.00	21,330.20	5%
Community Library Services Grant	2,475,000.00	-	2,475,000.00	-	0%
Housing(EEDBS Transfer of Ownership)	2,746,443.00	-	2,746,443.00	162,746.10	6%
Housing	1,004,563.00	-	1,004,563.00	425,346.63	42%
Housing Projects	192,793,000.00	120,000,000.00	312,793,000.00	272,230,050.75	87%
Provincialisation of Libraries	6,757,000.00	-	6,757,000.00	5,500,337.27	81%
Accredited municipalities	3,839,000.00	2,055,000.00	5,894,000.00	2,747,616.25	47%
Water Intervension Project	-	8,700,000.00	8,700,000.00	-	0%
Sport and Recreation	11,000,000.00	-	11,000,000.00	3,116,094.95	28%
GRANTS ROLLOVERS					
Museums Services(Rollover)	565,385.00	-	565,385.00	192,142.54	33.98%
Provincialisation of Libraries(Rollover)	1,012,958.00	-	1,012,958.00	696,357.12	69%
Community Library(Rollover)	402,976.00	-	402,976.00	396,320.70	98%
Greenest Town	-	1,223,975.00	1,223,975.00	1,054,469.56	86.15%
EDTEA(Airport Upgrade)	-	2,000,000.00	2,000,000.00	-	0
EDTEA(Trade Stalls)	-	1,000,000.00	1,000,000.00	-	0

It must be mentioned that our equitable share has been reduced due to the decline in our roll over application of R14 million, NDPG (R5.9million) and WSIG (R8.5 million). The municipality has also in the current year received a letter of intention to stop the current allocation for NDPG by R7.5 million and INEP R13.5 million. The adjusted DORA allocation as resulted in increases in allocations in our grants which has been accounted for in the adjusted budget, Housing projects (R120 million);

Accreditation (R2 million); Water Intervention project (R8,7 million); Greenest town (R1,2million); EDTEA: Airport Upgrade (R2 million) and EDTEA: Trade Stalls (R1 million)

5.1.6 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 - Q3 Third Quarter

Description	Ref	Budget Year 2020/21				
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		7,834	390	390	113,821	390
Call investment deposits		1,666	8,760	5,791	143,160	5,791
Consumer debtors		647,406	544,148	544,148	826,398	544,148
Other debtors		115,423	81,351	81,351	61,313	81,351
Current portion of long-term receivables		-	-	-	-	-
Inventory		19,242	14,995	14,995	24,544	14,995
Total current assets		791,572	649,643	646,675	1,169,235	646,675
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		327,735	341,874	341,874	325,926	341,874
Investments in Associate		187,056	217,333	217,333	187,056	217,333
Property, plant and equipment		6,440,097	6,410,126	6,410,126	6,305,921	6,410,126
Biological		-	-	-	-	-
Intangible		1,260	1,224	1,224	612	1,224
Other non-current assets		11,758	11,711	11,711	11,823	11,711
Total non current assets		6,967,906	6,982,268	6,982,268	6,831,338	6,982,268
TOTAL ASSETS		7,759,478	7,631,911	7,628,942	8,000,573	7,628,942
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		31,097	15,118	15,118	14,803	15,118
Consumer deposits		27,520	27,095	27,095	32,529	27,095
Trade and other payables		861,029	601,094	689,671	911,743	689,671
Provisions		11,406	9,752	9,752	11,406	9,752
Total current liabilities		931,052	653,059	741,635	970,480	741,635
Non current liabilities						
Borrowing		362,054	345,654	345,654	338,299	345,654
Provisions		214,597	202,464	202,464	214,041	202,464
Total non current liabilities		576,650	548,118	548,117	552,340	548,117
TOTAL LIABILITIES		1,507,703	1,201,177	1,289,752	1,522,820	1,289,752
NET ASSETS	2	6,251,776	6,430,734	6,339,190	6,477,753	6,339,190
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	6,313,348	6,447,839	6,313,348
Reserves		30,242	30,074	25,842	29,914	25,842
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734	6,339,190	6,477,753	6,339,190

5.1.6.1 As at end the end of the third 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:

5.1.6.2 The municipality's debtors aging as reflected in table SC3 is a total of R1.4 billion as at the end of the third quarter. The bulk of the debtor's ageing amount (R1.1 billion) was for debt owing for more than 90 days, while R1 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.

5.1.6.3 Property Plant and Equipment (Assets) comprise of R6.3 billion of the total assets of R8 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants, and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that the majority of these assets may not be easily converted to cash and cash equivalent.

5.1.6.4 The municipality closed with a balance of cash and cash equivalent of R256.9 million as at the end of the third quarter of the financial year, of which R113.8 million was at the current account and R143.1 million was from was from the call investments. It must be noted that the municipality had an obligation of R29.6 million relating to the HDF. The short-term obligations are sitting at R382.4 million as illustrated on SC4, while unspent conditional grants amount to R292.6 million, representing a cash shortfall of R447.7 million. Included under creditors is Eskom for R193.2 million which has also decreased by R5.6 million when compared to February report, uThukela Water for R152.7 million, SARS – PAYE for R9.1 million, pension and other employee benefits for R16.6 million and other trade creditors for R10.7 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.

5.1.6.5 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 R198.7 million. The net current ratio indicates that the municipality's current will be adequate to cover for the current liabilities over the next twelve months. Due to the standing of the municipality by virtue it of being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.

5.1.6.6 The **liquidity ratio** of the municipality is currently sitting at 26.5% 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 6.71%, since the municipality needs R382.4 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.

5.1.7 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 - Q3 Third Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		367,177	271,820	271,820	22,305	260,301	203,865	56,436	28%	271,820
Service charges		682,204	942,901	955,548	115,521	720,355	716,661	3,694	1%	955,548
Other revenue		32,949	29,045	257,709	1,436	10,934	193,282	(182,348)	-94%	257,709
Transfers and Subsidies - Operational		527,884	695,021	828,432	357,614	884,060	898,516	(14,456)	-2%	828,432
Transfers and Subsidies - Capital		107,531	121,377	152,677	45,780	144,949	144,949	-		152,677
Interest		6,903	2,296	2,294	817	5,707	1,720	3,986	232%	2,294
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,558,017)	(1,863,263)	(2,225,766)	(316,320)	(1,618,252)	(1,669,325)	(51,073)	3%	(2,225,766)
Finance charges		(42,721)	(39,754)	(39,754)	(3,682)	(29,841)	(29,816)	26	0%	(39,754)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		123,911	159,442	202,958	223,470	378,212	459,852	81,640	18%	202,958
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,635	11,000	11,000	302	4,523	8,250	(3,727)	-45%	11,000
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		1,478	-	-	-	-	-	-		-
Payments										
Capital assets		(124,501)	(145,393)	(185,393)	(21,080)	(95,206)	(139,045)	(43,839)	32%	(185,393)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121,388)	(134,393)	(174,393)	(20,778)	(90,683)	(130,795)	(40,112)	31%	(174,393)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(29,291)	(31,884)	(31,884)	(448)	(40,049)	(23,913)	16,136	-67%	(31,884)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29,291)	(31,884)	(31,884)	(448)	(40,049)	(23,913)	16,136	-67%	(31,884)
NET INCREASE/ (DECREASE) IN CASH HELD		(26,768)	(6,835)	(3,319)	202,244	247,480	305,144			(3,319)
Cash/cash equivalents at beginning:		36,268	15,985	9,500		9,500	9,500			9,500
Cash/cash equivalents at month/year end:		9,500	9,150	6,181		256,981	314,644			6,181

5.1.7.1 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 R256.9 million as at the end of the third quarter which represents a cash increase of R247.4 million since the beginning of the financial year. This is due to receipt of grant allocations.

5.1.7.2 Cash flows from operating activities yielded a net cash inflow of R378.2 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.

5.1.7.3 Cash flows from investing activities recorded net cash outflows of R90.6 million this is due to the capital expenditure incurred.


5.1.7.4 Cash flows from financing activities recorded net cash outflows of R40 million. This was due to the capital repayment of loans by the municipality during the period.

5.1.8 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 over-performing by 5%. 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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BUDGET AND TREASURY OFFICE

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	342,534	362,426	362,426	28,596	266,884	271,820	(4,935)	-2%	362,426
Service charges	1,013,748	1,119,128	1,132,522	86,558	837,387	849,392	(12,004)	-1%	1,132,522
Investment revenue	3,068	2,296	2,294	633	2,763	1,720	1,042	61%	2,294
Transfers and subsidies	549,062	695,021	842,932	139,421	699,746	699,746	-		842,932
Other own revenue	86,999	35,371	38,170	2,998	27,069	28,628	(1,559)	-5%	38,170
Total Revenue (excluding capital transfers and contributions)	1,995,412	2,214,242	2,378,344	258,206	1,833,849	1,851,305	(17,457)	-1%	2,378,344
Employee costs	546,878	570,234	572,674	50,086	429,613	429,506	107	0%	572,674
Remuneration of Councillors	25,612	28,882	28,882	1,890	17,891	21,662	(3,771)	-17%	28,882
Depreciation & asset impairment	351,202	378,675	365,084	29,454	260,216	273,813	(13,597)	-5%	365,084
Finance charges	64,980	39,754	39,754	3,592	29,841	29,816	26	0%	39,754
Materials and bulk purchases	686,953	693,252	696,716	48,753	474,521	522,537	(48,016)	-9%	696,716
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	575,969	778,133	951,142	69,941	504,032	713,356	(209,325)	-29%	951,142
Total Expenditure	2,251,593	2,488,931	2,654,252	203,715	1,716,114	1,990,689	(274,576)	-14%	2,654,252
Surplus/(Deficit)	(256,181)	(274,689)	(275,908)	54,491	117,735	(139,384)	257,119	-184%	(275,908)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90,870	121,377	156,106	19,903	77,866	117,079	(39,213)	-33%	156,106
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(165,311)	(153,312)	(119,803)	74,394	195,601	(22,305)	217,906	-977%	(119,803)
Share of surplus/ (deficit) of associate	(30,277)	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(195,588)	(153,312)	(119,803)	74,394	195,601	(22,305)	217,906	-977%	(119,803)
Capital expenditure & funds sources									
Capital expenditure	124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%	185,393
Capital transfers recognised	90,870	121,377	156,105	19,903	77,931	117,078	(39,148)	-33%	156,105
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	33,631	24,016	29,289	1,177	17,275	21,966	(4,692)	-21%	29,289
Total sources of capital funds	124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%	185,393
Financial position									
Total current assets	791,572	649,643	646,675		1,169,235				646,675
non current assets	6,967,906	6,982,268	6,982,268		6,831,338				6,982,268
Total current liabilities	931,052	653,059	741,635		970,480				741,635
Total non current liabilities	576,650	548,118	548,117		552,340				548,117
Community wealth/Equity	6,251,776	6,430,734	6,339,190		6,477,753				6,339,190
Cash flows									
Net cash from (used) operating	123,911	159,442	202,958	223,470	378,212	459,852	81,640	18%	202,958
Net cash from (used) investing	(121,388)	(134,393)	(174,393)	(20,778)	(90,683)	(130,795)	(40,112)	31%	(174,393)
Net cash from (used) financing	(29,291)	(31,884)	(31,884)	(448)	(40,049)	(23,913)	16,136	-67%	(31,884)
Cash/cash equivalents at the month/year end	9,500	9,150	6,181	-	256,981	314,644	57,664	18%	6,181
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	181,290	72,837	30,814	32,755	43,661	29,706	174,498	856,629	1,422,189
Creditors Age Analysis									
Total Creditors	85,390	29,018	-	12,512	13,606	20,056	72,214	149,664	382,460

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		496,601	482,062	484,385	56,177	385,273	363,288	21,985	6%	484,385
Executive and council		11,774	7,046	13,647	2,313	13,654	10,235	3,419	33%	13,647
Finance and administration		484,827	475,016	470,738	53,864	371,619	353,053	18,566	5%	470,738
Internal audit		--	--	--	--	--	--	--	--	--
<i>Community and public safety</i>		55,462	229,414	390,530	33,251	254,539	292,898	(38,358)	-13%	390,530
Community and social services		42,193	13,250	14,475	1,219	10,772	10,857	(85)	-1%	14,475
Sport and recreation		110	11,724	11,132	615	4,276	8,349	(4,073)	-49%	11,132
Public safety		5,061	3,214	3,903	112	4,280	2,928	1,353	46%	3,903
Housing		8,079	201,163	361,016	31,288	235,170	270,762	(35,592)	-13%	361,016
Health		19	63	4	17	41	3	38	1346%	4
<i>Economic and environmental services</i>		124,519	130,284	142,356	15,885	87,961	151,798	(63,838)	-42%	142,356
Planning and development		85,557	11,102	134,316	816	5,143	100,737	(95,594)	-95%	134,316
Road transport		38,962	119,182	8,040	15,068	82,817	51,061	31,756	62%	8,040
Environmental protection		--	--	--	--	--	--	--	--	--
<i>Trading services</i>		1,409,512	1,493,686	1,517,005	172,782	1,183,812	1,160,269	23,543	2%	1,517,005
Energy sources		710,519	806,767	822,980	73,549	612,223	617,235	(5,012)	-1%	822,980
Water management		321,457	318,574	311,775	42,977	254,993	233,831	21,162	9%	311,775
Waste water management		239,452	231,907	241,210	37,919	201,999	203,423	(1,424)	-1%	241,210
Waste management		138,084	136,438	141,040	18,338	114,596	105,780	8,816	8%	141,040
<i>Other</i>	4	187	173	174	14	130	130	(1)	-1%	174
Total Revenue - Functional	2	2,086,281	2,335,619	2,534,450	278,109	1,911,715	1,968,384	(56,670)	-3%	2,534,450
Expenditure - Functional										
<i>Governance and administration</i>		595,470	412,892	463,170	46,345	335,306	347,377	(12,071)	-3%	463,170
Executive and council		172,102	81,428	95,154	6,423	68,045	71,366	(3,320)	-5%	95,154
Finance and administration		418,192	324,629	367,278	39,796	266,755	275,459	(8,704)	-3%	367,278
Internal audit		5,176	6,835	737	125	506	553	(47)	-8%	737
<i>Community and public safety</i>		228,840	363,201	517,110	46,121	375,744	387,832	(12,089)	-3%	517,110
Community and social services		32,561	39,395	42,032	2,756	26,127	31,524	(5,397)	-17%	42,032
Sport and recreation		78,913	81,049	71,745	5,315	50,225	53,809	(3,584)	-7%	71,745
Public safety		59,508	60,864	67,611	5,076	45,173	50,708	(5,535)	-11%	67,611
Housing		48,669	172,577	326,119	32,209	247,399	244,589	2,809	1%	326,119
Health		9,186	9,315	9,603	764	6,820	7,202	(382)	-5%	9,603
<i>Economic and environmental services</i>		289,060	290,015	271,605	24,696	218,614	203,703	14,910	7%	271,605
Planning and development		81,394	85,704	80,996	7,143	57,903	60,747	(2,844)	-5%	80,996
Road transport		207,656	204,303	190,601	17,553	160,710	142,950	17,759	12%	190,601
Environmental protection		9	8	8	--	1	6	(5)	-79%	8
<i>Trading services</i>		1,167,699	1,419,052	1,399,012	86,552	785,573	1,049,259	(263,686)	-25%	1,399,012
Energy sources		567,650	701,055	705,018	56,513	472,021	528,763	(56,743)	-11%	705,018
Water management		492,183	615,329	595,992	24,255	238,560	446,994	(208,433)	-47%	595,992
Waste water management		73,246	63,720	55,661	2,320	45,557	41,746	3,811	9%	55,661
Waste management		34,619	38,948	42,342	3,464	29,435	31,756	(2,321)	-7%	42,342
<i>Other</i>		801	3,771	3,356	1	877	2,517	(1,640)	-65%	3,356
Total Expenditure - Functional	3	2,281,870	2,488,931	2,654,252	203,715	1,716,114	1,990,689	(274,576)	-14%	2,654,252
Surplus/ (Deficit) for the year		(195,588)	(153,312)	(119,803)	74,394	195,601	(22,305)	217,906	-977%	(119,803)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter

Vote Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		94,290	79,492	85,078	20,669	85,215	63,809	21,406	33.5%	85,078
Vote 2 - COMMUNITY SERVICES		185,559	164,689	170,596	20,305	134,001	127,947	6,054	4.7%	170,586
Vote 3 - BUDGET AND TREASURY		402,528	402,570	399,306	35,508	300,058	299,480	578	0.2%	399,306
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19,360	209,490	381,375	31,382	237,858	286,031	(48,173)	-16.8%	381,375
Vote 6 - TECHNICAL SERVICES		674,026	672,611	675,115	96,697	542,360	573,883	(31,523)	-5.5%	675,115
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		710,519	806,767	822,980	73,549	612,223	617,235	(5,012)	-0.8%	822,980
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2,086,281	2,335,619	2,534,450	278,109	1,911,715	1,968,384	(56,670)	-2.9%	2,534,450
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		226,837	146,849	102,856	5,750	76,711	77,142	(431)	-0.6%	102,856
Vote 2 - COMMUNITY SERVICES		270,856	252,079	298,538	29,570	203,562	223,903	(20,342)	-9.1%	298,538
Vote 3 - BUDGET AND TREASURY		218,299	165,010	192,008	15,648	138,199	144,006	(5,807)	-4.0%	192,008
Vote 4 - MUNICIPAL MANAGER		83,702	75,573	88,499	11,480	64,970	66,374	(1,403)	-2.1%	88,499
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		76,501	203,132	357,475	34,560	266,493	268,106	(1,614)	-0.6%	357,475
Vote 6 - TECHNICAL SERVICES		827,582	938,144	894,952	48,902	484,402	671,214	(186,811)	-27.8%	894,952
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		578,094	708,144	719,925	57,806	481,776	539,944	(58,168)	-10.8%	719,925
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2,281,870	2,488,931	2,654,252	203,715	1,716,114	1,990,689	(274,576)	-13.8%	2,654,252
Surplus/ (Deficit) for the year	2	(195,589)	(153,312)	(119,803)	74,394	195,601	(22,305)	217,906	-976.9%	(119,803)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

Description	Ref	Budget Year 2020/21								
		2019/20	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		342,534	362,426	362,426	28,596	266,884	271,820	(4,935)	-2%	362,426
Service charges - electricity revenue		621,122	710,188	726,407	53,491	532,813	544,805	(11,992)	-2%	726,407
Service charges - water revenue		188,410	193,910	187,084	15,172	141,408	140,313	1,096	1%	187,084
Service charges - sanitation revenue		112,244	119,429	120,014	9,749	89,380	90,011	(631)	-1%	120,014
Service charges - refuse revenue		91,973	95,601	99,017	8,145	73,787	74,263	(476)	-1%	99,017
Rental of facilities and equipment		7,093	7,532	8,917	559	6,414	6,688	(274)	-4%	8,917
Interest earned - external investments		3,068	2,296	2,294	633	2,763	1,720	1,042	61%	2,294
Interest earned - outstanding debtors		3,835	4,642	4,247	142	2,944	3,185	(241)	-8%	4,247
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,402	2,105	3,944	98	4,117	2,958	1,160	39%	3,944
Licences and permits		101	105	41	4	36	31	5	15%	41
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		549,062	695,021	842,932	139,421	699,746	699,746	-	-	842,932
Other revenue		18,409	20,987	18,384	1,438	11,038	13,788	(2,750)	-20%	18,384
Gains		52,158	-	2,638	759	2,519	1,978	541	27%	2,638
Total Revenue (excluding capital transfers and contributions)		1,995,412	2,214,242	2,378,344	258,206	1,833,849	1,851,305	(17,457)	-1%	2,378,344
Expenditure By Type										
Employee related costs		546,878	570,234	572,674	50,086	429,613	429,506	107	0%	572,674
Remuneration of councillors		25,612	28,882	28,882	1,890	17,891	21,662	(3,771)	-17%	28,882
Debt impairment		216,003	283,536	274,982	1,941	20,197	206,237	(186,040)	-90%	274,982
Depreciation & asset impairment		351,202	378,675	365,084	29,454	260,216	273,813	(13,597)	-5%	365,084
Finance charges		64,980	39,754	39,754	3,592	29,841	29,816	26	0%	39,754
Bulk purchases		559,335	557,138	557,138	37,402	382,932	417,853	(34,921)	-8%	557,138
Other materials		127,618	136,114	139,578	11,351	91,589	104,684	(13,095)	-13%	139,578
Contracted services		273,799	388,306	564,999	59,364	407,093	423,749	(16,656)	-4%	564,999
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		10,155	106,290	110,501	8,635	76,083	82,876	(6,793)	-8%	110,501
Losses		76,013	1	659	0	659	495	164	33%	659
Total Expenditure		2,251,593	2,488,931	2,654,252	203,715	1,716,114	1,990,689	(274,576)	-14%	2,654,252
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(256,181)	(274,689)	(275,908)	54,491	117,735	(139,384)	257,119	(0)	(275,908)
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	156,106	19,903	77,866	117,079	(39,213)	(0)	156,106
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(165,311)	(153,312)	(119,803)	74,394	195,601	(22,305)			(119,803)
Surplus/(Deficit) after taxation										
Attributable to minorities		(165,311)	(153,312)	(119,803)	74,394	195,601	(22,305)			(119,803)
Surplus/(Deficit) attributable to municipality		(165,311)	(153,312)	(119,803)	74,394	195,601	(22,305)			(119,803)
Share of surplus/ (deficit) of associate		(30,277)								
Surplus/ (Deficit) for the year		(195,588)	(153,312)	(119,803)	74,394	195,601	(22,305)			(119,803)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		5,301	-	13,812	24	4,312	10,359	(6,047)	-58%	13,812
Vote 3 - BUDGET AND TREASURY		2,038	1,200	2,066	287	1,137	1,550	(413)	-27%	2,066
Vote 4 - MUNICIPAL MANAGER		-	300	239	-	-	179	(179)	-100%	239
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		21,528	10,651	26,405	-	5,472	19,804	(14,332)	-72%	26,405
Vote 6 - TECHNICAL SERVICES		95,636	130,342	139,971	20,770	84,284	104,978	(20,694)	-20%	139,971
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	2,900	-	-	2,175	(2,175)	-100%	2,900
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%	185,393
Total Capital Expenditure		124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%	185,393
Capital Expenditure - Functional Classification										
Governance and administration		2,038	4,400	5,205	287	1,137	3,904	(2,767)	-71%	5,205
Executive and council		-	300	239	-	-	179	(179)	-100%	239
Finance and administration		2,038	4,100	4,966	287	1,137	3,725	(2,588)	-69%	4,966
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6,283	11,035	13,637	24	4,779	10,228	(5,448)	-53%	13,637
Community and social services		3,611	-	1,490	24	1,142	1,118	24	2%	1,490
Sport and recreation		294	11,000	11,098	-	3,170	8,323	(5,153)	-62%	11,098
Public safety		1,683	-	-	-	-	-	-	-	-
Housing		695	35	1,049	-	466	787	(321)	-41%	1,049
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		74,561	47,143	58,384	1,832	26,659	43,788	(17,129)	-39%	58,384
Planning and development		20,407	10,731	25,471	-	5,057	19,103	(14,046)	-74%	25,471
Road transport		54,154	36,412	32,913	1,832	21,602	24,684	(3,083)	-12%	32,913
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		41,620	82,815	108,167	18,938	62,631	81,125	(18,495)	-23%	108,167
Energy sources		-	-	-	-	-	-	-	-	-
Water management		24,538	46,707	64,577	11,031	39,833	48,433	(8,600)	-18%	64,577
Waste water management		16,946	36,109	42,366	7,907	22,798	31,774	(8,977)	-28%	42,366
Waste management		138	-	1,224	-	-	918	(918)	-100%	1,224
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%	185,393
Funded by:										
National Government		90,051	110,342	132,942	18,879	74,651	99,707	(25,055)	-25%	132,942
Provincial Government		819	11,035	23,163	24	3,279	17,372	(14,093)	-81%	23,163
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		90,870	121,377	156,105	19,903	77,931	117,078	(39,148)	-33%	156,105
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		33,631	24,016	29,289	1,177	17,275	21,966	(4,692)	-21%	29,289
Total Capital Funding	0	124,501	145,393	185,393	21,080	95,206	139,045	(43,839)	-32%	185,393

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		7,834	390	390	113,821	390
Call investment deposits		1,666	8,760	5,791	143,160	5,791
Consumer debtors		647,406	544,148	544,148	826,398	544,148
Other debtors		115,423	81,351	81,351	61,313	81,351
Current portion of long-term receivables		-	-	-	-	-
Inventory		19,242	14,995	14,995	24,544	14,995
Total current assets		791,572	649,643	646,675	1,169,235	646,675
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		327,735	341,874	341,874	325,926	341,874
Investments in Associate		187,056	217,333	217,333	187,056	217,333
Property, plant and equipment		6,440,097	6,410,126	6,410,126	6,305,921	6,410,126
Biological		-	-	-	-	-
Intangible		1,260	1,224	1,224	612	1,224
Other non-current assets		11,758	11,711	11,711	11,823	11,711
Total non current assets		6,967,906	6,982,268	6,982,268	6,831,338	6,982,268
TOTAL ASSETS		7,759,478	7,631,911	7,628,942	8,000,573	7,628,942
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		31,097	15,118	15,118	14,803	15,118
Consumer deposits		27,520	27,095	27,095	32,529	27,095
Trade and other payables		861,029	601,094	689,671	911,743	689,671
Provisions		11,406	9,752	9,752	11,406	9,752
Total current liabilities		931,052	653,059	741,635	970,480	741,635
Non current liabilities						
Borrowing		362,054	345,654	345,654	338,299	345,654
Provisions		214,597	202,464	202,464	214,041	202,464
Total non current liabilities		576,650	548,118	548,117	552,340	548,117
TOTAL LIABILITIES		1,507,703	1,201,177	1,289,752	1,522,820	1,289,752
NET ASSETS	2	6,251,776	6,430,734	6,339,190	6,477,753	6,339,190
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	6,313,348	6,447,839	6,313,348
Reserves		30,242	30,074	25,842	29,914	25,842
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734	6,339,190	6,477,753	6,339,190

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		367,177	271,820	271,820	22,305	260,301	203,865	56,436	28%	271,820
Service charges		682,204	942,901	955,548	115,521	720,355	716,661	3,694	1%	955,548
Other revenue		32,949	29,045	257,709	1,436	10,934	193,282	(182,348)	-94%	257,709
Transfers and Subsidies - Operational		527,884	695,021	828,432	357,614	884,060	898,516	(14,456)	-2%	828,432
Transfers and Subsidies - Capital		107,531	121,377	152,677	45,780	144,949	144,949	-		152,677
Interest		6,903	2,296	2,294	817	5,707	1,720	3,986	232%	2,294
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,558,017)	(1,863,263)	(2,225,766)	(316,320)	(1,618,252)	(1,669,325)	(51,073)	3%	(2,225,766)
Finance charges		(42,721)	(39,754)	(39,754)	(3,682)	(29,841)	(29,816)	26	0%	(39,754)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		123,911	159,442	202,958	223,470	378,212	459,852	81,640	18%	202,958
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,635	11,000	11,000	302	4,523	8,250	(3,727)	-45%	11,000
Increase (decrease) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		1,478	-	-	-	-	-	-		-
Payments										
Capital assets		(124,501)	(145,393)	(185,393)	(21,080)	(95,206)	(139,045)	(43,839)	32%	(185,393)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121,388)	(134,393)	(174,393)	(20,778)	(90,683)	(130,795)	(40,112)	31%	(174,393)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(29,291)	(31,884)	(31,884)	(448)	(40,049)	(23,913)	16,136	-67%	(31,884)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29,291)	(31,884)	(31,884)	(448)	(40,049)	(23,913)	16,136	-67%	(31,884)
NET INCREASE/ (DECREASE) IN CASH HELD		(26,768)	(6,835)	(3,319)	202,244	247,480	305,144			(3,319)
Cash/cash equivalents at beginning:		36,268	15,985	9,500		9,500	9,500			9,500
Cash/cash equivalents at month/year end:		9,500	9,150	6,181		256,981	314,644			6,181

KZM252 Newcastle - Supporting Table SC1 Material variance explanations - Q3 Third Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands Revenue By Source Fines, penalties and forfeits Other revenue Rental of facilities and equipment Interest earned - external investments Licences and permits Expenditure By Type Debt impairment Remuneration of councillors Depreciation & asset impairment Other materials Other expenditure Capital Expenditure Grant funded projects Internally funded projects Repairs and maintenance	36% -36% 18% 37% 16% -80% -17% -14% -14% -26% -44% -25% 0%	Dependent on the consumers reaction Consumer reaction due to the increased number of death. Increase in the rental of council facilities due to the easing of lockdown restrictions Interest received from the increase in investments made during the year Dependent on the consumers reaction Only debt impairment for indigents is calculated monthly all other debtors is Biannually Delay in the inauguration of councillors Delays in the capitalisation of assets affect this variance Cost containment procedures placed to curb unnecessary expenditure Cost containment procedures placed to curb unnecessary expenditure Due to SCM process being at initial stages Due to SCM process being at initial stages Due to SCM process being at initial stages	
2	Financial Position			
3	Cash Flow Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	-32% 40% -61%	Main attritor is property rates due to increased number of new properties & conversion of household to business category Slow capital expenditure Based on amortisation schedules	Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors
4	Measureable performance			
5	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q3 Third Quarter

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.6%	16.8%	15.3%	1.7%	2.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.1%	15.0%	16.6%	19.5%	16.6%
Gearing	Long Term Borrowing/ Funds & Reserves		1197.2%	1149.3%	1337.6%	1130.9%	1337.6%
Liquidity							
Current Ratio	Current assets/current liabilities	1	85.0%	99.5%	87.2%	120.5%	87.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.0%	1.4%	0.8%	26.5%	0.8%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		38.2%	28.2%	26.3%	48.4%	26.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Debtors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		27.4%	25.8%	24.1%	23.4%	24.1%
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%	17.0%	1.6%	2.9%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. 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 SC4 Monthly Budget Statement - aged creditors - Q3 Third 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					
	Creditors Age Analysis By Customer Type														
	Bulk Electricity	0100	43,078	15,400	-	-	-	-	1,100	200	133,456	193,233			
	Bulk Water	0200	12,750	12,477	-	12,512	12,263	18,945	72,014	11,756	152,717				
	PAYE deductions	0300	9,162	-	-	-	-	-	-	-	9,162				
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-				
	Pensions / Retirement deductions	0500	16,605	-	-	-	-	-	-	-	-	16,605			
	Loan repayments	0600	-	-	-	-	-	-	-	-	-				
	Trade Creditors	0700	3,796	1,141	-	-	1,343	10	-	-	4,452	10,742			
	Auditor General	0800	-	-	-	-	-	-	-	-	-				
	Other	0900	-	-	-	-	-	-	-	-	-				
	Total By Customer Type	1000	85,390	29,018	-	12,512	13,606	20,056	72,214	149,664	382,460				

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third 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
	Municipality														
	Medbank			Call Account						Call account	515	1,346	(396,470)	492,980	98,371
	Standard Bank			Call Account						Call account	538	884	(86,887)	129,698	44,233
	ABSA			Call Account						Call account	811	10	(64)	-	556
	Municipality sub-total										1,864	2,240	(483,422)	622,677	143,160
	Entities														
	Entities sub-total										-	-	-	-	-
	TOTAL INVESTMENTS AND INTEREST	2									1,864	2,240	(483,422)	622,677	143,160

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		513,354	488,728	463,428	135,488	448,972	463,428	(14,456)	-3.1%	463,428
Local Government Equitable Share		448,493	417,790	417,790	104,448	403,334	417,790	(14,456)	-3.5%	417,790
Energy Efficiency and Demand Management			4,000	4,000	-	4,000	4,000			4,000
Integrated National Electrification Programme		7,000	13,500	-	-	-	-			-
Finance Management		1,700	1,650	1,650	-	1,650	1,650			1,650
Municipal Systems Improvement			-	-	-	-	-			-
Water Services Infrastructure Grant (WSIG)		18,000	36,000	29,000	23,000	29,000	29,000			29,000
Municipal Infrastructure Grant (MIG)	3	35,266	12,840	8,040	8,040	8,040	8,040	-		8,040
Massification			-	-	-	-	-			-
EPWP Incentive		2,895	2,948	2,948	-	2,948	2,948			2,948
Other transfers and grants [insert description]			-	-	-	-	-			-
Provincial Government:		137,487	206,293	328,348	221,969	434,687	434,687	-		328,348
Health subsidy			-	-	-	-	-			-
Level 2 accreditation			-	-	-	-	-			-
Museums Services		42	429	429	-	429	429			429
Community Library Services Grant		2,312	2,475	2,475	-	2,475	2,475			2,475
Sport and Recreation			-	-	-	-	-			-
Spatial Development Framework Support			-	-	-	-	-			-
Housing		120,903	192,793	312,793	209,483	411,180	411,180			312,793
Title Deeds		1,200	-	-	-	-	-			-
COGTA Support Scheme			-	-	-	-	-			-
Provincialisation of Libraries	4	6,729	6,757	6,757	-	6,757	6,757	-		6,757
Neighbourhood Development Partnership			-	-	-	-	-			-
Accredited municipalities		6,301	3,839	5,894	12,486	13,847	13,847	-		5,894
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	1,546	615	2,161	2,161	-		1,546
LGSETA GRANT		-	-	1,546	615	2,161	2,161	-		1,546
EED Housing Grant		-	-	-	-	-	-			-
Total Operating Transfers and Grants	5	650,841	695,021	793,322	358,072	885,821	900,277	(14,456)	-1.6%	793,322
Capital Transfers and Grants										
National Government:		107,166	125,342	138,342	42,113	138,282	138,282	-		138,342
Neighbourhood Development Partnership		15,000	15,000	7,500	7,440	7,440	7,440	-		7,500
Municipal Infrastructure Grant (MIG)		75,166	106,342	111,142	18,973	111,142	111,142			111,142
Integrated National Electrification Programme			-	-	-	-	-			-
Energy efficiency & demand side management			-	-	-	-	-			-
Water Services Infrastructure Grant (WSIG)		17,000	4,000	11,000	7,000	11,000	11,000	-		11,000
Neighbourhood Development Partnership			-	-	-	-	-			-
Water Intervention Project			-	8,700	8,700	8,700	8,700	-		8,700
Provincial Government:		365	11,000	13,229	3,667	3,667	3,667	-		13,229
Housing			-	1,005	-	-	-			1,005
Greenest Town			-	1,224	-	-	-			1,224
Sport and Recreation			11,000	11,000	3,667	3,667	3,667			11,000
Museum		365	-	-	-	-	-			-
Community Library Service			-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-			-
Other grant providers:		-	-	3,000	-	3,024	3,024	-		3,000
EDTEA Grant(AIRPORT UPGRADE)			-	2,000	-	2,000	2,000	-		2,000
EDTEA Grant(TRADE STALLS)			-	1,000	-	1,024	1,024	-		1,000
Total Capital Transfers and Grants	5	107,531	136,342	154,571	45,780	144,972	144,972	-		154,571
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	758,372	831,363	947,893	403,852	1,030,793	1,045,249	(14,456)	-1.4%	947,893

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		502,069	488,728	463,428	106,183	414,020	452,019	(37,999)	-8.4%	463,428
Local Government Equitable Share		448,493	417,790	417,790	104,448	403,334	417,790	(14,456)	-3.5%	417,790
Water Services Infrastructure Grant (WSIG)		5,497	36,000	29,000		449	21,750	(21,301)	-97.9%	29,000
Municipal Infrastructure Grant (MIG)		712	12,840	8,040	1,230	7,700	6,030	1,670	27.7%	8,040
Energy Efficiency and Demand Management			4,000	4,000	238	238	3,000	(2,762)	-92.1%	4,000
Integrated National Electrification Programme		9,200	13,500	-	-	-	-	-	-	-
Finance Management Grant		35,266	1,650	1,650	35	254	1,238	(983)	-79.4%	1,650
Massification			-	-	-	-	-	-	-	-
EPWP Incentive		2,902	2,948	2,948	232	2,044	2,211	(167)	-7.6%	2,948
Municipal Systems Improvement			-	-	-	-	-	-	-	-
Provincial Government:		133,211	206,293	328,348	36,179	242,845	246,261	(3,416)	-1.4%	328,348
Health subsidy			-	-	-	-	-	-	-	-
Housing		120,903	192,793	312,793	35,193	233,188	234,595	(1,406)	-0.6%	312,793
Spatial Development Framework Support			-	-	-	-	-	-	-	-
Title Deeds		520								
Provincialisation of Libraries		5,739	6,757	6,757	431	3,772	5,068	(1,296)	-25.6%	6,757
Level 2 Accreditation			-	-	-	-	-	-	-	-
Museum Services		40	429	429	8	8	322	(313)	-97.4%	429
Community Library Services Grant		2,312	2,475	2,475	388	2,475	1,856	619	33.3%	2,475
Accredited municipalities		3,697	3,839	5,894	158	3,401	4,421	(1,019)	-23.1%	5,894
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	1,546	234	612	1,160	(547)	-47.2%	1,546
<i>LGSETA GRANT</i>				1,546	234	612	1,160	(547)	-47.2%	1,546
Total operating expenditure of Transfers and Grants:		635,280	695,021	793,322	142,596	657,477	699,439	(41,962)	-6.0%	793,322
Capital expenditure of Transfers and Grants										
National Government:		94,942	125,342	138,342	19,879	41,335	103,757	(62,422)	-60.2%	138,342
Neighbourhood Development Partnership		5,605	15,000	7,500	-	-	5,625	(5,625)	-100.0%	7,500
Municipal Infrastructure Grant(MIG)		72,578	106,342	111,142	19,004	39,644	83,357	(43,713)	-52.4%	111,142
Water Services Infrastructure Grant (WSIG)		16,759	4,000	11,000	875	1,691	8,250	(6,559)	-79.5%	11,000
Energy efficiency & demand side management			-	-	-	-	-	-	-	-
Water Intervention Project				8,700	-	-	6,525	(6,525)	-100.0%	8,700
Provincial Government:		301	11,000	13,229	-	3,541	9,921	(6,380)	-64.3%	13,229
Level 2 accreditation			-	-	-	-	-	-	-	-
Museums Services		301	-	-	-	-	-	-	-	-
Provincialisation of Libraries			-	-	-	-	-	-	-	-
ing			-	1,005	-	425	753	-	-	1,005
Greenest Town			-	1,224	-	-	918	-	-	1,224
Sport and Recreation			11,000	11,000	-	3,116	8,250	(5,134)	-62.2%	11,000
Community Library Service			-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	3,000	-	-	2,250	(2,250)	-100.0%	3,000
EDTEA Grant(AIRPORT UPGRADE)				2,000			1,500	(1,500)	-100.0%	2,000
<i>EDTEA Grant(TRADE STALLS)</i>				1,000			750	(750)	-100.0%	1,000
Total capital expenditure of Transfers and Grants		95,243	136,342	154,571	19,879	44,876	115,928	(71,052)	-61.3%	154,571
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		730,523	831,363	947,893	162,475	702,353	815,367	(113,014)	-13.9%	947,893

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q3 Third Quarter

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
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]					-	
Provincial Government:		743	35	233	510	68.6%
Museums Services		397	23	91	306	77.2%
Spatial Development Framework Support					-	
Provincialisation of Libraries		346	12	143	203	58.8%
Neighbourhood Development Partnership					-	
Accredited municipalities					-	
District Municipality:		-	-	-	-	
					-	
					-	
Other grant providers:		-	-	-	-	
LGSETA GRANT					-	
Total operating expenditure of Approved Roll-overs		743	35	233	510	68.6%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Neighbourhood Development Partnership					-	
Water Services Infrastructure Grant (WSIG)					-	
					-	
Water Intervention Project					-	
Provincial Government:		1,070	-	936	134	12.5%
Provincialisation of Libraries		657		540	117	17.9%
Community Library Service		413		396	16	3.9%
Museums Services		155	24	130	26	16.4%
District Municipality:		-	-	-	-	
					-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		1,070	-	936	134	12.5%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,813	35	1,169	643	35.5%

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - a. and revised targets for cash receipts - Q3 Third 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	
1	Cash Receipts By Source																
	Property rates	34,099	13,457	24,524	28,694	28,804	28,873	28,888	28,208	22,305			33,988	271,320	293,022	321,182	
	Service charges - electricity revenue	52,762	46,594	48,709	58,340	65,430	58,508	44,909	65,034	41,723			213,976	895,985	810,822	938,982	
	Service charges - water revenue	14,489	11,241	21,668	2,869	18,426	16,009	17,107	20,012	11,834			(17,300)	116,346	128,271	150,362	
	Service charges - sanitation revenue	10,166	6,065	10,935	5,216	11,660	10,990	11,674	11,258	7,604			(13,333)	72,254	79,002	92,608	
	Service charges - refuse	8,644	4,818	6,085	8,061	9,440	9,105	9,881	9,221	6,353			(13,291)	58,317	63,240	74,131	
	Rental of facilities and equipment	656	602	575	638	658	1,435	637	654	559			1,118	7,532	7,909	8,344	
	Interest earned - external investments	314	788	461	153	72	76	576	457	633			(1,214)	2,296	2,410	2,543	
	Interest earned - outstanding debtors																
	Dividends received																
	Fines, penalties and forfeits	27	193	243	462	536	494	363	716	98			(2,714)	421	1,879	1,749	
	Licences and permits	2	3	3	4	2	4	6	8	4			69	105	110	116	
	Agency services																
	Transfers and Subsidies - Operational																
	Other revenue	175,079	18,538	22,980	27,446	48,224	258,128	3,000	617	223,469			(82,460)	695,021	633,136	648,973	
		314	1,116		899	1,613	546	694	493	1,436			13,876	20,987	22,036	23,248	
	Cash Receipts by Source	296,553	103,395	136,173	132,782	184,865	384,167	117,747	136,677	316,018			132,745	1,941,082	2,041,837	2,262,238	
	Other Cash Flows by Source																
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	41,709		29,865						45,780			4,023	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				3,578	643				6,777	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																
	Total Cash Receipts by Source	338,262	103,395	166,041	132,782	184,865	384,167	121,294	137,321	361,798			143,515	2,073,459	2,189,286	2,397,680	
	Cash Payments by Type																
	Employee related costs	40,999	45,417	46,021	46,114	48,500	55,053	49,436	47,986	50,086			140,621	570,234	590,500	622,221	
	Remuneration of councillors	2,170	2,175	1,987	2,038	1,876	1,929	1,929	1,896	1,890			10,991	28,882	30,038	31,239	
	Interest paid	3,335	3,360	3,306	3,321	3,287	3,320	3,161	3,069	3,592			10,004	39,754	41,424	43,247	
	Bulk purchases - Electricity	65,473	77,765	80,642	50,980	50,713	49,382	48,987	48,251	48,629			36,426	557,138	648,066	759,407	
	Bulk purchases - Water & Sewer																
	Other materials	11,255	12,350				35,035	10,509		12,654			54,311	136,114	140,003	144,059	
	Contracted services	4,178	37,530	33,459	44,348	71,989	68,127	27,130	60,969	59,364			(19,187)	387,906	344,957	362,922	
	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	48,753	51,872	8,635				106,660	94,102	89,554	
	Cash Payments by Type	152,305	195,472	190,406	174,967	185,328	249,876	189,905	214,043	184,850			89,466	1,826,718	1,890,090	2,042,649	
	Other Cash Flows/Payments by Type																
	Capital assets	(2,565)	(5,241)	(12,862)	(15,386)	(16,788)	(9,134)	(4,340)	(7,806)	(21,080)			240,599	145,393	145,450	133,442	
	Repayment of borrowing	(7,874)	(16,275)	800	3,320	3,287	(27,984)	3,161	3,069	448			(10,663)	31,884	31,884	33,109	
	Other Cash Flows/Payments	134,545	(47,594)											76,299	61,370	33,109	
	Total Cash Payments by Type	276,411	124,361	178,344	162,901	171,827	212,859	188,725	209,303	164,218			391,346	2,080,295	2,128,794	2,241,066	
	NET INCREASE/(DECREASE) IN CASH HELD	61,850	(20,966)	(12,303)	(30,118)	13,068	171,309	(67,431)	(71,983)	197,580			(247,831)	(6,835)	60,492	156,595	
	Cash/cash equivalents at the month/year beginning:	15,985	77,835	56,869	44,566	14,447	27,505	198,814	131,383	59,400	256,980	256,980	256,980	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	131,383	59,400	256,980	256,980	256,980	9,150	9,150	69,642	226,236	

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q3 Third Quarter

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates		342,534	362,426	362,426	28,596	266,884	271,820	(4,935)	-2%	362,426
Service charges - electricity revenue		621,122	710,188	726,407	53,491	532,813	544,805	(11,992)	-2%	726,407
Service charges - water revenue		188,410	193,910	187,084	15,172	141,408	140,313	1,096	1%	187,084
Service charges - sanitation revenue		112,244	119,429	120,014	9,749	89,380	90,011	(631)	-1%	120,014
Service charges - refuse revenue		91,973	95,601	99,017	8,145	73,787	74,263	(476)	-1%	99,017
Rental of facilities and equipment		7,093	7,532	8,917	559	6,414	6,688	(274)	-4%	8,917
Interest earned - external investments		3,068	2,296	2,294	633	2,763	1,720	1,042	61%	2,294
Interest earned - outstanding debtors		3,835	4,642	4,247	142	2,944	3,185	(241)	-8%	4,247
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,402	2,105	3,944	98	4,117	2,958	1,160	39%	3,944
Licences and permits		101	105	41	4	36	31	5	15%	41
Agency services		-	-	-	-	-	-	-	-	0.00%
Transfers and subsidies		549,062	695,021	842,932	139,421	699,746	699,746	-	-	842,932
Other revenue		18,409	20,987	18,384	1,436	11,038	13,788	(2,750)	-20%	18,384
Gains		52,158	-	2,638	759	2,519	1,978	541	27%	2,638
Total revenue (excluding capital transfers and contributions)		1,995,412	2,214,242	2,378,344	258,206	1,833,849	1,851,305	(17,457)	-1%	2,378,344
Expenditure By Type										
Employee related costs		546,878	570,234	572,674	50,086	429,613	429,506	107	0%	572,674
Remuneration of councillors		25,612	28,882	28,882	1,890	17,891	21,662	(3,771)	-17%	28,882
Debt impairment		216,003	283,536	274,982	1,941	20,197	206,237	(186,040)	-90%	274,982
Depreciation & asset impairment		351,202	378,675	365,084	29,454	260,216	273,813	(13,597)	-5%	365,084
Finance charges		64,980	39,754	39,754	3,592	29,841	29,816	26	0%	39,754
Bulk purchases		559,335	557,138	557,138	37,402	382,932	417,853	(34,921)	-8%	557,138
Other materials		127,618	136,114	139,578	11,351	91,589	104,684	(13,095)	-13%	139,578
Contracted services		273,799	388,306	564,999	59,364	407,093	423,749	(16,656)	-4%	564,999
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		10,155	106,290	110,501	8,635	76,083	82,876	(6,793)	-8%	110,501
Losses		76,013	1	659	0	659	495	164	33%	659
Total Expenditure		2,251,593	2,488,931	2,654,252	203,715	1,716,114	1,990,689	(274,576)	-14%	2,654,252
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(256,181)	(274,689)	(275,908)	54,491	117,735	(139,384)	257,119	-184%	(275,908)
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	156,106	19,903	77,866	117,079	(39,213)	-33%	156,106
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(165,311)	(153,312)	(119,803)	74,394	195,601	(22,305)	217,906	-977%	(119,803)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(165,311)	(153,312)	(119,803)	74,394	195,601	(22,305)	217,906	-977%	(119,803)

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
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	-	12,777	20,584	36,348	15,765	43.4%	14%
October	2,042	12,116	-	15,392	35,976	48,464	12,489	25.8%	25%
November	14,281	12,116	-	16,790	52,766	60,580	7,815	12.9%	36%
December	10,515	12,116	-	10,498	63,264	72,697	9,432	13.0%	44%
January	2,783	12,116	-	4,340	67,605	84,813	17,208	20.3%	46%
February	9,482	12,116	-	6,521	74,125	96,929	22,803	23.5%	51%
March	12,412	12,116	-	21,080	95,206	109,045	13,839	12.7%	65%
April	8,648	12,116	-	0	95,206	121,161	25,955	21.4%	0
May	10,734	12,116	-	0	95,206	133,277	38,071	28.6%	0
June	46,685	12,116	-	0	95,206	145,393	50,187	34.5%	0
Total Capital expenditure	124,501	145,393	--	95,206					

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	250	-	13	188	175	93.2%	-	260
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	3,750	-	2,690	914	2,054	2,018	(36)	-1.8%	-	2,690
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	294	-	98	-	54	73	19	26.4%	-	98
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	50	-	-	38	38	100.0%	-	50
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	50	-	-	38	38	100.0%	-	50
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	2,434	1,350	1,480	184	728	1,095	368	33.6%	-	1,460
Furniture and Office Equipment	2,434	1,350	1,480	184	728	1,095	368	33.6%	-	1,460
Machinery and Equipment	857	-	2,838	102	877	2,129	1,252	58.8%	-	2,838
Machinery and Equipment	857	-	2,838	102	877	2,129	1,252	58.8%	-	2,838
Transport Assets	3,133	3,200	628	-	-	471	471	100.0%	-	628
Transport Assets	3,133	3,200	628	-	-	471	471	100.0%	-	628
Land	500	-	-	-	-	-	-	-	-	-
Land	500	-	-	-	-	-	-	-	-	-
Zoo's Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	77,703	70,770	70,080	3,618	33,123	52,560	19,437	37.0%	70,080

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Ports	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	219	-	-	-	-	-	-	-	-	-
Transport Assets	219	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	15,557	9,000	10,583	-	7,240	7,945	706	8.9%	10,583

Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	10	8	(217)	-	5	(162)	(168)	103.1%	(217)	
Galleries	2	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	159	29	128	1	19	96	78	80.6%	128	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	495	560	502	61	268	377	109	28.8%	502	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	127	115	79	1	63	59	(3)	-5.8%	79	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	757	681	397	-	202	257	95	31.9%	397	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	230	190	310	52	292	233	(60)	-25.6%	310	
Sport and Recreation Facilities	139	296	295	-	35	221	186	84.3%	295	
Indoor Facilities	68	183	183	-	25	137	112	81.5%	183	
Outdoor Facilities	51	115	112	-	9	84	75	88.9%	112	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	2,954	4,419	4,072	346	2,078	3,054	977	32.0%	4,072	
Operational Buildings	1,722	3,367	3,266	253	1,233	2,450	1,217	49.7%	3,266	
Municipal Offices	1,640	3,260	3,159	237	1,131	2,369	1,239	52.3%	3,159	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	17	43	43	13	37	32	(5)	-15.7%	43	
Yards	-	-	-	-	-	-	-	-	-	
Stores	64	64	64	2	65	46	(17)	-35.2%	64	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	1,232	1,052	606	93	845	605	(240)	-39.7%	606	
Staff Housing	708	603	379	55	447	284	(163)	-57.3%	379	
Social Housing	524	449	427	38	397	320	(77)	-24.0%	427	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	3,109	3,009	143	5,382	2,257	(3,125)	-138.5%	3,009	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	3,109	3,009	143	5,382	2,257	(3,125)	-138.5%	3,009	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	3,109	3,009	143	5,382	2,257	(3,125)	-138.5%	3,009	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	3,991	-	1,639	157	1,718	1,229	(489)	-39.6%	1,639	
Computer Equipment	3,991	-	1,639	157	1,718	1,229	(489)	-39.8%	1,639	
Furniture and Office Equipment	16	38	37	-	11	28	17	61.7%	37	
Furniture and Office Equipment	16	38	37	-	11	28	17	61.7%	37	
Machinery and Equipment	6,638	5,830	6,070	-	-	4,552	4,552	100.0%	6,070	
Machinery and Equipment	6,638	5,830	6,070	-	-	4,552	4,552	100.0%	6,070	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	44,151	86,495	78,829	5,974	56,164	59,122	2,958	5.0%	78,829

Crèches	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	137	-	-	15	91	-	(91)	#DIV/0!	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	133	-	-	15	89	-	(89)	#DIV/0!	-	-
Cemeteries/Crematoria	3,276	-	-	364	2,186	-	(2,186)	#DIV/0!	-	-
Police	-	-	-	-	-	-	-	-	-	-
Prisons	1,400	-	-	156	1,142	-	(1,142)	#DIV/0!	-	-
Public Open Space	548	-	-	61	364	-	(364)	#DIV/0!	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	6	6	-	-	4	4	100.0%	6	6
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	6	6	-	-	4	4	100.0%	6	6
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	10,232	61,996	61,996	1,137	6,821	41,331	34,509	83.5%	61,996	61,996
Operational Buildings	10,232	61,996	61,996	1,137	6,821	41,331	34,509	83.5%	61,996	61,996
Municipal Offices	10,232	61,996	61,996	1,137	6,821	41,331	34,509	83.5%	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	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	1,773	-	-	197	1,182	-	(1,182)	#DIV/0!	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	1,773	-	-	197	1,182	-	(1,182)	#DIV/0!	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1,773	-	-	197	1,182	-	(1,182)	#DIV/0!	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	963	-	-	107	642	-	(642)	#DIV/0!	-	-
Computer Equipment	963	-	-	107	642	-	(642)	#DIV/0!	-	-
Furniture and Office Equipment	2,008	-	-	223	1,339	-	(1,339)	#DIV/0!	-	-
Furniture and Office Equipment	2,008	-	-	223	1,339	-	(1,339)	#DIV/0!	-	-
Machinery and Equipment	2,720	-	-	302	1,813	-	(1,813)	#DIV/0!	-	-
Machinery and Equipment	2,720	-	-	302	1,813	-	(1,813)	#DIV/0!	-	-
Transport Assets	4,657	-	-	517	3,104	-	(3,104)	#DIV/0!	-	-
Transport Assets	4,657	-	-	517	3,104	-	(3,104)	#DIV/0!	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Depreciation	1	351,202	378,675	365,084	29,454	280,216	243,389	(16,827)	-6.9%	365,084

Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Abolition Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	2,000	-	-	1,500	1,500	100.0%	-	2,000
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	4,000	-	-	3,000	3,000	100.0%	-	4,000
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	44	11,000	11,000	-	3,116	8,250	5,134	62.2%	-	11,000
Indoor Facilities	44	-	-	-	3,116	-	(3,116)	#DIV/0!	-	-
Outdoor Facilities	-	11,000	11,000	-	-	8,250	8,250	100.0%	-	11,000
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	4,450	-	5,639	-	51	4,229	4,179	98.8%	-	5,639
Operational Buildings	4,450	-	5,639	-	51	4,229	4,179	98.8%	-	5,639
Municipal Offices	4,450	-	5,639	-	51	4,229	4,179	98.8%	-	5,639
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	138	-	-	-	-	-	-	-	-	-
Machinery and Equipment	138	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	31,241	65,623	104,720	17,462	54,843	78,540	23,897	30.2%	104,720