

SECTION 52 (d): QUARTERLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: FOURTH QUARTER: 30 JUNE 2022

Ref. No	: T 6/1/1 (2021/22)
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1 st Level	: Finance Portfolio Committee
2 nd Level	: Executive Committee
3 rd Level	: Council
4 th Level	: KZN Provincial Treasury

1. PURPOSE

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the quarterly financial affairs in terms of the legislative requirements and regulations of Section 52(d) of the MFMA for the period ended 30 June 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.

2. BACKGROUND

Prior to the enactment of the MFMA, municipalities used to prepare budgets in different formats. Once the budgets were approved, municipality were also not prescribed by law to report regularly on the performance of their budget to councils. The promulgation of the MFMA prescribed the standardised and uniform formats of municipal budgets, adjustments budget, mid-year reports, quarterly reports, and monthly reports. The main purpose of standardising these reports were to ensure uniformity and accountability across the local government sector, as well as to allow National Treasury to be able to consolidate and compare budget information of all municipalities. Once Council has approved the budget, the Accounting Officer is required by law to implement the budget and to report to Council through council committees on the quarterly performance of the budget through the Section 52d report.

3. DISCUSSION

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. This section will provide details of the actual performance against the approved budget of the municipality for the reporting period. It will cover the operating performance (operating revenue and operating expenditure), capital expenditure, financial position and cash flow position of the municipality. Since the municipality approved its adjustment budget on the 25th of February 2022, a comparison of the actual performance will therefore be based on the year-to-date adjusted budget.

Table C1: Monthly budget statements summary

The table below provides a high-level summation of the municipality's operating and capital budget and actuals to date, financial position, and cash flow position.

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

Description	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	28,511	352,585	362,426	(9,841)	-3%	362,426
Service charges	1,013,748	1,119,128	1,132,522	92,006	1,110,882	1,132,522	(21,640)	-2%	1,132,522
Investment revenue	3,068	2,296	2,294	548	4,445	2,294	2,151	94%	2,294
Transfers and subsidies	549,062	695,021	842,932	9,508	757,748	757,748	-	-	842,932
Other own revenue	86,999	35,371	38,170	2,730	35,990	38,170	(2,181)	-6%	38,170
Total Revenue (excluding capital transfers and contributions)	1,995,412	2,214,242	2,378,344	133,304	2,261,650	2,293,160	(31,510)	-1%	2,378,344
Employee costs	546,878	570,234	572,674	51,573	578,120	572,674	5,446	1%	572,674
Remuneration of Councillors	25,612	28,882	28,882	1,929	23,742	28,882	(5,140)	-18%	28,882
Depreciation & asset impairment	351,202	378,675	365,084	28,367	346,669	365,084	(18,415)	-5%	365,084
Finance charges	64,980	39,754	39,754	2,566	39,125	39,754	(629)	-2%	39,754
Materials and bulk purchases	686,953	693,252	696,716	93,705	655,568	696,716	(41,148)	-6%	696,716
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	575,969	778,133	951,142	93,317	691,340	951,142	(259,802)	-27%	951,142
Total Expenditure	2,251,593	2,488,931	2,654,252	271,456	2,334,563	2,654,252	(319,689)	-12%	2,654,252
Surplus/(Deficit)	(256,181)	(274,689)	(275,908)	(138,152)	(72,913)	(361,092)	288,179	-80%	(275,908)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90,870	121,377	156,106	16,114	122,888	156,106	(33,218)	-21%	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)	(122,039)	49,975	(204,987)	254,961	-124%	(119,803)
Share of surplus/ (deficit) of associate	(30,277)	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(195,588)	(153,312)	(119,803)	(122,039)	49,975	(204,987)	254,961	-124%	(119,803)
Capital expenditure & funds sources									
Capital expenditure	124,501	145,393	185,393	20,831	149,888	185,393	(35,506)	-19%	185,393
Capital transfers recognised	90,870	121,377	156,105	16,114	122,888	156,105	(33,217)	-21%	156,105
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	33,631	24,016	29,289	4,717	27,000	29,289	(2,289)	-8%	29,289
Total sources of capital funds	124,501	145,393	185,393	20,831	149,888	185,393	(35,506)	-19%	185,393
Financial position									
Total current assets	791,572	649,643	646,675		1,001,620				646,675
Total non current assets	6,967,906	6,982,268	6,982,268		6,797,421				6,982,268
Total current liabilities	931,052	653,059	741,635		956,525				741,635
Total non current liabilities	576,650	548,118	548,117		510,391				548,117
Community wealth/Equity	6,251,776	6,430,734	6,339,190		6,332,127				6,339,190
Cash flows									
Net cash from (used) operating	123,911	159,442	202,958	(4,977)	272,302	274,136	1,834	1%	202,958
Net cash from (used) investing	(121,388)	(134,393)	(174,393)	(20,091)	(143,250)	(174,393)	(31,143)	18%	(174,393)
Net cash from (used) financing	(29,291)	(31,884)	(31,884)	(29,266)	(62,792)	(31,884)	30,907	-97%	(31,884)
Cash/cash equivalents at the month/year end	9,500	9,150	6,181	-	75,761	77,359	1,599	2%	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	113,944	31,852	32,344	61,420	68,428	28,079	186,129	907,294	1,429,490
Creditors Age Analysis									
Total Creditors	123,905	5	-	-	11,284	-	105,436	171,552	412,182

3.1. Operating budget performance-revenue

- The municipality generated a total revenue of R2.2 billion of the adjusted budget of R2.3 billion, representing 95% percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R31.5 million. Although the aggregate performance on revenue generated shows a variance of negative 1 percent, it is however necessary to explain reasons which attributed to the variance.
- The municipality generated R21.6 million (-2%) less revenue from service charges than the year-to-date budget of R1.132 billion for the period under review. Electricity, sanitation and refuse under-performed below target by R21.3million, R1 million and R807 thousand respectively. Water over-performed above target by R1.5 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.
- The municipality generated revenue from property rates which is R9.8 million (-3%) less than the year-to-date budget of R362.4 million during the period under review.
- The municipality generated R2.1 million (94%) more revenue from interest on investments than the year-to-date budget of R2.2 million for the period under review. This is due to the investments top up.
- The municipality recorded R757.7 million for operational and R122.8 million for capital transfers and subsidies.
- The municipality generated R38.1 million (-6%) less revenue from sundry revenue than a pro-rata budget of R38.1 million for the period under review.

3.2. Operating performance – expenditure

- The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of fourth quarter, the municipality incurred the total expenditure of R2.3 billion of the adjusted budget of R2.6 billion, which represents 87.9 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R319.6 million, representing under-expenditure of 12 percent.
- Depreciation has under-performed by R18.4 million (-5%) in the fourth 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 R250.4 million (-91%) since the municipality is recognising debt impairment on indigents only during the year, all other impairments are done at the compilation of Annual Financial Statements at year-end.
- The municipality spent R38.3 million (-7%) less on the bulk purchases than the year-to-date budget of R557.1 million. This is due to warmer month's season and performance is expected to improve in the last month of the financial year as it gets colder.

- Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seems to be performing R2.7 million (-2%) less than the year-to-date budget of R139.5 million.
- The municipality spent R6.4 million (-1%) less on contracted services than the year-to-date budget of R564.9 million. This is due to some of the housing projects being slower in implementation.
- The municipality spent R5.4 million (1%) more on employee related costs than a year-to-date budget of R572.6 million. The performance is considered to be in line with the budget.

3.2.1 Operational expenditure by function

The table below reflects the municipality's operational expenditure of the municipality by standards function.

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth 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								%	
Expenditure - Functional										
Governance and administration		595,470	412,892	463,170	53,282	466,817	463,170	3,647	1%	463,170
Executive and council		172,102	81,428	95,154	11,170	93,820	95,154	(1,334)	-1%	95,154
Finance and administration		418,192	324,629	367,278	42,028	372,369	367,278	5,090	1%	367,278
Internal audit		5,176	6,835	737	85	628	737	(109)	-15%	737
Community and public safety		228,840	363,201	517,110	63,942	507,769	517,110	(9,341)	-2%	517,110
Community and social services		32,561	39,395	42,032	5,698	37,498	42,032	(4,534)	-11%	42,032
Sport and recreation		78,913	81,049	71,745	6,885	67,860	71,745	(3,885)	-5%	71,745
Public safety		59,508	60,864	67,611	5,917	65,732	67,611	(1,879)	-3%	67,611
Housing		48,669	172,577	326,119	44,519	327,112	326,119	993	0%	326,119
Health		9,188	9,315	9,603	923	9,566	9,603	(37)	0%	9,603
Economic and environmental services		289,060	290,015	271,605	9,306	259,504	271,605	(12,100)	-4%	271,605
Planning and development		81,394	85,704	80,996	5,064	78,093	80,996	(2,904)	-4%	80,996
Road transport		207,656	204,303	190,601	4,241	181,404	190,601	(9,197)	-5%	190,601
Environmental protection		9	8	8	1	7	8	(0)	-3%	8
Trading services		1,167,699	1,419,052	1,399,012	142,691	1,097,209	1,399,012	(301,803)	-22%	1,399,012
Energy sources		567,650	701,055	705,018	78,754	658,462	705,018	(46,555)	-7%	705,018
Water management		492,183	615,329	595,992	55,187	344,272	595,992	(251,719)	-42%	595,992
Waste water management		73,246	63,720	55,661	4,267	53,873	55,661	(1,788)	-3%	55,661
Waste management		34,619	38,948	42,342	4,483	40,601	42,342	(1,741)	-4%	42,342
Other		801	3,771	3,356	2,234	3,265	3,356	(91)	-3%	3,356
Total Expenditure - Functional	3	2,281,870	2,488,931	2,654,252	271,456	2,334,563	2,654,252	(319,689)	-12%	2,654,252
Surplus/ (Deficit) for the year		(195,588)	(153,312)	(119,803)	(122,039)	49,975	(204,987)	254,961	-124%	(119,803)

- Presentation of the operating performance function is required by National Treasury (NT) to be done by all municipality in order to achieve standardization and uniformity. The functions represent the departments that NT encourages all municipalities to set up.
- The table above reflects that most of the functions seem to be under-spending when compared with the year-to-date budget. Governance and Administration is overspent by R3.6 million (1%), Community and Public Safety is underspent by R9.3 million (-2%), Economic and Environmental Services is under-spent by R12.1 million (-4%), Trading services are underspent by R301.8 million (-22%) and Other Services are underspent by R91 thousand (-3%)

3.3. Capital expenditure

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

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

Vote Description	Ref	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 SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		5,301	-	13,812	1,269	5,583	13,812	(8,229)	-60%	13,812
Vote 3 - BUDGET AND TREASURY		2,038	1,200	2,066	498	1,748	2,066	(319)	-15%	2,066
Vote 4 - MUNICIPAL MANAGER		-	300	239	243	243	239	4	2%	239
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		21,528	10,651	26,405	6,438	13,195	26,405	(13,210)	-50%	26,405
Vote 6 - TECHNICAL SERVICES		95,636	130,342	139,971	12,384	126,910	139,971	(13,061)	-9%	139,971
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	2,900	-	2,208	2,900	(692)	-24%	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	20,831	149,888	185,393	(35,506)	-19%	185,393
Total Capital Expenditure		124,501	145,393	185,393	20,831	149,888	185,393	(35,506)	-19%	185,393
Capital Expenditure - Functional Classification										
Governance and administration		2,038	4,400	5,205	740	4,199	5,205	(1,006)	-19%	5,205
Executive and council		-	300	239	243	239	4	2%	239	
Finance and administration		2,038	4,100	4,966	498	3,956	4,966	(1,010)	-20%	4,966
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6,283	11,035	13,637	245	5,025	13,637	(8,612)	-63%	13,637
Community and social services		3,611	-	1,490	67	1,162	1,490	(328)	-22%	1,490
Sport and recreation		294	11,000	11,098	148	3,367	11,098	(7,731)	-70%	11,098
Public safety		1,683	-	-	-	-	-	-	-	-
Housing		695	35	1,049	30	496	1,049	(553)	-53%	1,049
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		74,561	47,143	58,384	8,022	42,210	58,384	(16,174)	-28%	58,384
Planning and development		20,407	10,731	25,471	6,411	12,778	25,471	(12,693)	-50%	25,471
Road transport		54,154	36,412	32,913	1,612	29,432	32,913	(3,481)	-11%	32,913
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		41,620	82,815	108,187	11,823	98,454	108,167	(9,713)	-9%	108,167
Energy sources		-	-	-	-	-	-	-	-	-
Water management		24,536	46,707	64,577	4,865	60,525	64,577	(4,052)	-6%	64,577
Waste water management		16,946	36,109	42,366	5,904	36,874	42,366	(5,491)	-13%	42,366
Waste management		138	-	1,224	1,054	1,054	1,224	(170)	-14%	1,224
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	124,501	145,393	185,393	20,831	149,888	185,393	(35,506)	-19%	185,393
Funded by:										
National Government		90,051	110,342	132,942	11,279	112,998	132,942	(19,944)	-15%	132,942
Provincial Government		819	11,035	23,163	4,835	9,890	23,163	(13,272)	-57%	23,163
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Entities)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		90,870	121,377	156,105	16,114	122,888	156,105	(33,217)	-21%	156,105
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		33,631	24,016	29,289	4,717	27,000	29,289	(2,289)	-8%	29,289
Total Capital Funding	0	124,501	145,393	185,393	20,831	149,888	185,393	(35,506)	-19%	185,393

- Capital expenditure for the fourth quarter of the financial year was R149.8 million which represents 80.8% of the adjusted capital budget of R185.3 million. Comparison between the year-to-budget of R185.3 million and actual expenditure for the period reflects an under expenditure of R35.5 million, which implies that the municipality spent 19% 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.

3.3.1 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 ANALYSIS AS AT 30 JUNE 2022					
GRANT NAME	2021/2022 BUDGET ALLOCATION	2021/2022 ADJUSTED BUDGET	2021/2022 TOTAL BUDGET	YEAR TO DATE (incl vat)	% Spent
NATIONAL GRANTS					
Energy Efficiency and Demand Management	4,000,000.00		4,000,000.00	343,660.66	9%
Integrated National Electrification Programme	13,500,000.00	- 13,500,000.00	-	-	0%
Finance Management Grant	1,650,000.00	-	1,650,000.00	1,602,516.80	97%
Water Services Infrastructure Grant (WSIG)	40,000,000.00	-	40,000,000.00	38,927,694.82	97%
Municipal Infrastructure Grant (MIG)	119,182,000.00	-	119,182,000.00	120,229,861.56	101%
EPWP Incentive	2,948,000.00	-	2,948,000.00	2,848,393.57	97%
LGSETA	1,546,185.00	-	1,546,185.00	1,426,090.87	92%
Neighbourhood Development Partnership	15,000,000.00	- 7,500,000.00	7,500,000.00	3,002,036.34	40%
PROVINCIAL GRANTS					
Museums Services	429,000.00	-	429,000.00	91,750.62	21%
Community Library Services Grant	2,475,000.00		2,475,000.00	2,461,837.05	99%
Housing(EEDBS Transfer of Ownership)	2,746,443.00		2,746,443.00	177,560.01	6%
Housing Projects	192,793,000.00	120,000,000.00	312,793,000.00	265,998,435.38	85%
Provincialisation of Libraries	6,757,000.00		6,757,000.00	6,757,000.00	100%
Accredited municipalities	3,839,000.00	2,055,000.00	5,894,000.00	6,112,009.31	104%
Water Intervention Project	-	8,700,000.00	8,700,000.00	6,386,679.79	73%
Sport and Recreation	11,000,000.00	-	11,000,000.00	3,583,509.37	33%
GRANTS ROLLOVERS					
Museums Services(Rollover)	552,221.00	-	552,221.00	350,035.92	63%
Provincialisation of Libraries(Rollover)	1,012,958.00	-	1,012,958.00	957,191.76	94%
Community Library(Rollover)	412,548.00	-	412,548.00	406,786.65	99%
Greenest Town	-	1,223,975.00	1,223,975.00	1,054,469.46	86%
EDTEA(Airport Upgrade)	-	2,000,000.00	2,000,000.00	-	0%
EDTEA(Trade Stalls)	-	1,000,000.00	1,000,000.00	-	0%
		GOOD SPENDING	95% -100%		
		MODERATE SPENDING	80%-94%		
		SLOW SPENDING	>79%		

It must be mentioned that an amount of R14.4 million was withheld from our second trench of the equitable share due to application for grant roll-overs being declined by National Treasury, NDPG (R5.9million) and WSIG (R8.5 million). The electrification grant allocation of R13,5 million for 2021/22 was also denied in the adjusted DORA.

3.4. Financial position

Table C6: Monthly budget statements – Financial Position

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

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

Description	Ref	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	29,529	390
Call investment deposits		1,666	8,760	5,791	46,232	5,791
Consumer debtors		647,406	544,148	544,148	836,334	544,148
Other debtors		115,423	81,351	81,351	65,009	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		19,242	14,995	14,995	24,518	14,995
Total current assets		791,572	649,643	646,675	1,001,620	646,675
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		327,735	341,874	341,874	324,521	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	6,273,640	6,410,126
Biological		–	–	–	–	–
Intangible		1,260	1,224	1,224	382	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	6,797,421	6,982,268
TOTAL ASSETS		7,759,478	7,631,911	7,628,942	7,799,042	7,628,942
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		31,097	15,118	15,118	32,361	15,118
Consumer deposits		27,520	27,095	27,095	33,406	27,095
Trade and other payables		861,029	601,094	689,671	879,352	689,671
Provisions		11,406	9,752	9,752	11,406	9,752
Total current liabilities		931,052	653,059	741,635	956,525	741,635
Non current liabilities						
Borrowing		362,054	345,654	345,654	297,998	345,654
Provisions		214,597	202,464	202,464	212,392	202,464
Total non current liabilities		576,650	548,118	548,117	510,391	548,117
TOTAL LIABILITIES		1,507,703	1,201,177	1,289,752	1,466,915	1,289,752
NET ASSETS	2	6,251,776	6,430,734	6,339,190	6,332,127	6,339,190
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	6,313,348	6,302,219	6,313,348
Reserves		30,242	30,074	25,842	29,907	25,842
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734	6,339,190	6,332,127	6,339,190

- As at end the end of the fourth of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.3 billion.
- While this picture looks good, it is however important to point out major reasons to such a favourable equity position, being consumer debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:
 - The municipality's debtors aging as reflected in table SC3 is a total of R1.4 billion as at the end of the fourth quarter. The bulk of the debtor's ageing amount (R1.2 billion) was for debt owing for more than 90 days, while R1.1 billion of the total debt is owed by households. When one investigates aged debtors less than 30 days there was a increase when compared with the previous month due to the easing uplifting Covid-19 regulations. It must be noted that the total figure of debtors is inclusive of indigent.
 - Property Plant and Equipment (Assets) comprise of R6.2 billion of the total assets of R7.7 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.
 - The municipality closed with a balance of cash and cash equivalent of R75.7 million as at the end of the fourth quarter of the financial year, of which R29.5 million was at the current account and R46.2 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 R412.1 million as illustrated on SC4, while unspent conditional grants amount to R199.6 million, representing a cash shortfall of R565.5 million. Included under creditors is Eskom for R199.3 million which has also increased by R19.1 million when compared to May report, uThukela Water for R172.7 million, SARS – PAYE for R8.5 million, pension and other employee benefits for R16.7 million and other trade creditors for R14.8 million. Looking at the cash position as mentioned above the municipality is currently not in the position to cover it short-term obligations, including unspent conditional grants.
 - The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The **going concern** principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R6.3 billion, while the net current asset is R45 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.
 - The **liquidity ratio** of the municipality is currently sitting at 7.9% as reflected in table SC2. As per paragraph 2.4.4 above, however, if one considers the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 0.18%, since the municipality needs R412.1 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.

3.5. Cash flow position

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

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

Description	Ref	Budget Year 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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		367,177	271,820	271,820	28,796	348,289	271,820	76,469	28%	271,820
Service charges		682,204	942,901	955,548	95,471	983,477	955,548	27,929	3%	955,548
Other revenue		32,949	29,045	257,709	734	13,234	257,709	(244,475)	-95%	257,709
Transfers and Subsidies - Operational		527,884	695,021	828,432	5,179	889,216	903,672	(14,456)	-2%	828,432
Transfers and Subsidies - Capital		107,531	121,377	152,677	-	148,615	148,615	(0)	0%	152,677
Interest		6,903	2,296	2,294	644	8,238	2,294	5,944	259%	2,294
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1,558,017)	(1,863,263)	(2,225,766)	(133,236)	(2,079,641)	(2,225,766)	(146,126)	7%	(2,225,766)
Finance charges		(42,721)	(39,754)	(39,754)	(2,566)	(39,125)	(39,754)	(629)	2%	(39,754)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		123,911	159,442	202,958	(4,977)	272,302	274,136	1,834	1%	202,958
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,635	11,000	11,000	740	6,638	11,000	(4,362)	-40%	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)	(20,831)	(149,888)	(185,393)	(35,506)	19%	(185,393)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121,388)	(134,393)	(174,393)	(20,091)	(143,250)	(174,393)	(31,143)	18%	(174,393)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(29,291)	(31,884)	(31,884)	(29,266)	(62,792)	(31,884)	30,907	-97%	(31,884)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29,291)	(31,884)	(31,884)	(29,266)	(62,792)	(31,884)	30,907	-97%	(31,884)
NET INCREASE/ (DECREASE) IN CASH HELD		(26,768)	(6,835)	(3,319)	(54,334)	66,260	67,859			(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		75,761	77,359			6,181

- 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 R75.7 million as at the end of the fourth quarter which represents a cash increase of R66.2 million since the beginning of the financial year. This is due to receipt of grant allocations, some of which have not been spent.
- Cash flows from operating activities yielded a net cash inflow of R272.3 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.
- Cash flows from investing activities recorded net cash outflows of R143.2 million this is due to the capital expenditure incurred.

- Cash flows from financing activities recorded net cash outflows of R62.7 million. This was due to the capital repayment of loans by the municipality during the period.

4. LEGAL IMPLICATIONS

The submission of the S52d report is a requirement of the MFMA. Failure by the Accounting Officer to submit this report to the Mayor and to the National and Provincial Treasuries 30 day after quarter failure of which constitute non-compliance with the law. If such non-compliance is not rectified, National Treasury may invoke section 38(1)(a) of the MFMA which states that National Treasury may stop the transfer of funds due to a municipality as its share of local government's equitable share referred to in Section 214(1)(a) of the Constitution.

5. POLICY IMPLICATIONS

The submission of the S52d report is also a requirement and compliance with the approved Budget Policy of Council, which is reviewed annually as part of the budget-related policies.

6. FINANCIAL IMPLICATIONS

There are no financial implications associated with the approval of this report. The report is intended to appraise council of the budget implementation to allow the council to monitor and take remedial steps should there be any material variances from the projected revenue by source and from the municipality's expenditure projections per vote.

7. RISKS

There are no risks appreciated with the submission and approval of this report. It is however important that the report is submitted within the legislated timeframes in order to ensure compliance. Risk of non-compliance with S52d of the MFMA, should the report not reach the Mayor, Provincial Treasury and National Treasury 30 days after the quarter.

8. MANAGEMENT OF RISKS

All quarterly processes must be done on time to allow the budget and treasury office to prepare and submit report timeously.

9. RECOMMENDATIONS

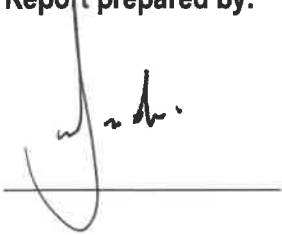
- 9.1 That the Council notes the submission of S52d for the fourth quarter ended 30 June 2022;
- 9.2 That the municipality implements the costs containment strategies in line with its regulations and the policies of Council;
- 9.3 That municipality prioritise the payment of Eskom, Uthukela Water, SARS and external loans in order reduce its debts and not incur fruitless and wasteful expenditure

SED: BTO

9.4 That the municipality prioritise the payment of grant related invoices in order not to revert funds to National Treasury

9.5 That the municipality resuscitate its debt collection strategies in order to improve its collection rate

Report prepared by:



Report seen by:



DX DUBE
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE



SM NKOSI
STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE

NEWCASTLE MUNICIPALITY

2022 -07- 2 5

MAYORS OFFICE

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Q4 Fourth 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	28,511	352,585	362,426	(9,841)	-3%	362,426
Service charges	1,013,748	1,119,128	1,132,522	92,006	1,110,882	1,132,522	(21,640)	-2%	1,132,522
Investment revenue	3,068	2,296	2,294	548	4,445	2,294	2,151	94%	2,294
Transfers and subsidies	549,062	695,021	842,932	9,508	757,748	757,748	-		842,932
Other own revenue	86,999	35,371	38,170	2,730	35,990	38,170	(2,181)	-6%	38,170
Total Revenue (excluding capital transfers and contributions)	1,995,412	2,214,242	2,378,344	133,304	2,261,650	2,293,160	(31,510)	-1%	2,378,344
Employee costs	546,878	570,234	572,674	51,573	578,120	572,674	5,446	1%	572,674
Remuneration of Councillors	25,612	28,882	28,882	1,929	23,742	28,882	(5,140)	-18%	28,882
Depreciation & asset impairment	351,202	378,675	365,084	28,367	346,669	365,084	(18,415)	-5%	365,084
Finance charges	64,980	39,754	39,754	2,566	39,125	39,754	(629)	-2%	39,754
Materials and bulk purchases	686,953	693,252	696,716	93,705	655,568	696,716	(41,148)	-6%	696,716
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	575,969	778,133	951,142	93,317	691,340	951,142	(259,802)	-27%	951,142
Total Expenditure	2,251,593	2,488,931	2,654,252	271,456	2,334,563	2,654,252	(319,689)	-12%	2,654,252
Surplus/(Deficit)	(256,181)	(274,689)	(275,908)	(138,152)	(72,913)	(361,092)	288,179	-80%	(275,908)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90,870	121,377	156,106	16,114	122,888	156,106	(33,218)	-21%	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 - المالى)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(165,311)	(153,312)	(119,803)	(122,039)	49,975	(204,987)	254,961	-124%	(119,803)
Share of surplus/ (deficit) of associate	(30,277)	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(195,588)	(153,312)	(119,803)	(122,039)	49,975	(204,987)	254,961	-124%	(119,803)
Capital expenditure & funds sources									
Capital expenditure	124,501	145,393	185,393	20,831	149,888	185,393	(35,506)	-19%	185,393
Capital transfers recognised	90,870	121,377	156,105	16,114	122,888	156,105	(33,217)	-21%	156,105
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	33,631	24,016	29,289	4,717	27,000	29,289	(2,289)	-8%	29,289
Total sources of capital funds	124,501	145,393	185,393	20,831	149,888	185,393	(35,506)	-19%	185,393
Financial position									
Total current assets	791,572	649,643	646,675		1,001,620				646,675
Total non current assets	6,967,906	6,982,268	6,982,268		6,797,421				6,982,268
Total current liabilities	931,052	653,059	741,635		956,525				741,635
Total non current liabilities	576,650	548,118	548,117		510,391				548,117
Community wealth/Equity	6,251,776	6,430,734	6,339,190		6,332,127				6,339,190
Cash flows									
Net cash from (used) operating	123,911	159,442	202,958	(4,977)	272,302	274,136	1,834	1%	202,958
Net cash from (used) investing	(121,388)	(134,393)	(174,393)	(20,091)	(143,250)	(174,393)	(31,143)	18%	(174,393)
Net cash from (used) financing	(29,291)	(31,884)	(31,884)	(29,266)	(62,792)	(31,884)	30,907	-97%	(31,884)
Cash/cash equivalents at the month/year end	9,500	9,150	6,181	-	75,761	77,359	1,599	2%	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	113,944	31,852	32,344	61,420	68,428	28,079	186,129	907,294	1,429,490
Creditors Age Analysis									
Total Creditors	123,905	5	-	-	11,284	-	105,436	171,552	412,182

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth 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	31,638	469,582	484,385	(14,803)	-3%	484,385
Executive and council		11,774	7,046	13,647	1,669	8,676	13,647	(4,971)	-36%	13,647
Finance and administration		484,827	475,016	470,738	29,970	460,906	470,738	(9,832)	-2%	470,738
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55,462	229,414	390,530	2,014	300,140	390,530	(90,390)	-23%	390,530
Community and social services		42,193	13,250	14,475	1,073	14,854	14,475	379	3%	14,475
Sport and recreation		110	11,724	11,132	14	4,711	11,132	(6,420)	-58%	11,132
Public safety		5,061	3,214	3,903	243	5,164	3,903	1,261	32%	3,903
Housing		8,079	201,163	361,016	641	275,319	361,016	(85,697)	-24%	361,016
Health		19	63	4	43	91	4	88	2324%	4
<i>Economic and environmental services</i>		124,519	130,284	142,356	11,044	141,205	57,172	84,033	147%	142,356
Planning and development		85,557	11,102	134,316	3,106	102,901	52,391	50,510	96%	134,316
Road transport		38,962	119,182	8,040	7,938	38,305	4,782	33,523	701%	8,040
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,409,512	1,493,686	1,517,005	104,707	1,473,442	1,517,005	(43,563)	-3%	1,517,005
Energy sources		710,519	806,767	822,980	58,786	784,466	822,980	(38,513)	-5%	822,980
Water management		321,457	318,574	311,775	23,600	311,953	311,775	178	0%	311,775
Waste water management		239,452	231,907	241,210	14,178	237,985	241,210	(3,226)	-1%	241,210
Waste management		138,084	136,438	141,040	8,143	139,038	141,040	(2,002)	-1%	141,040
<i>Other</i>	4	187	173	174	14	169	174	(5)	-3%	174
Total Revenue - Functional	2	2,086,281	2,335,619	2,534,450	149,418	2,384,538	2,449,266	(64,728)	-3%	2,534,450
Expenditure - Functional										
<i>Governance and administration</i>		595,470	412,892	463,170	53,282	466,817	463,170	3,647	1%	463,170
Executive and council		172,102	81,428	95,154	11,170	93,820	95,154	(1,334)	-1%	95,154
Finance and administration		418,192	324,629	367,278	42,028	372,369	367,278	5,090	1%	367,278
Internal audit		5,176	6,835	737	85	628	737	(109)	-15%	737
<i>Community and public safety</i>		228,840	363,201	517,110	63,942	507,769	517,110	(9,341)	-2%	517,110
Community and social services		32,561	39,395	42,032	5,698	37,498	42,032	(4,534)	-11%	42,032
Sport and recreation		78,913	81,049	71,745	6,885	67,860	71,745	(3,885)	-5%	71,745
Public safety		59,508	60,864	67,611	5,917	65,732	67,611	(1,879)	-3%	67,611
Housing		48,669	172,577	326,119	44,519	327,112	326,119	993	0%	326,119
Health		9,188	9,315	9,603	923	9,566	9,603	(37)	0%	9,603
<i>Economic and environmental services</i>		289,060	290,015	271,605	9,306	259,504	271,605	(12,100)	-4%	271,605
Planning and development		81,394	85,704	80,996	5,064	78,093	80,996	(2,904)	-4%	80,996
Road transport		207,656	204,303	190,601	4,241	181,404	190,601	(9,197)	-5%	190,601
Environmental protection		9	8	8	1	7	8	(0)	-3%	8
<i>Trading services</i>		1,167,699	1,419,052	1,399,012	142,691	1,097,209	1,399,012	(301,803)	-22%	1,399,012
Energy sources		567,650	701,055	705,018	78,754	658,462	705,018	(46,555)	-7%	705,018
Water management		492,183	615,329	595,992	55,187	344,272	595,992	(251,719)	-42%	595,992
Waste water management		73,246	63,720	55,661	4,267	53,873	55,661	(1,788)	-3%	55,661
Waste management		34,619	38,948	42,342	4,483	40,601	42,342	(1,741)	-4%	42,342
<i>Other</i>		801	3,771	3,356	2,234	3,265	3,356	(91)	-3%	3,356
Total Expenditure - Functional	3	2,281,870	2,488,931	2,654,252	271,456	2,334,563	2,654,252	(319,689)	-12%	2,654,252
Surplus/ (Deficit) for the year		(195,588)	(153,312)	(119,803)	(122,039)	49,975	(204,987)	254,961	-124%	(119,803)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth 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										
Vote 1 - CORPORATE SERVICES	1	94,290	79,492	85,078	1,561	88,576	85,078	3,498	4.1%	85,078
Vote 2 - COMMUNITY SERVICES		185,559	164,689	170,596	9,518	163,905	170,596	(6,691)	-3.9%	170,596
Vote 3 - BUDGET AND TREASURY		402,528	402,570	399,306	30,078	391,006	399,306	(8,300)	-2.1%	399,306
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19,360	209,490	381,375	3,759	281,341	381,375	(100,033)	-26.2%	381,375
Vote 6 - TECHNICAL SERVICES		674,026	672,611	675,115	45,716	675,244	589,931	85,312	14.5%	675,115
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		710,519	806,767	822,980	58,786	784,466	822,980	(38,513)	-4.7%	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	149,418	2,384,538	2,449,266	(64,728)	-2.6%	2,534,450
Expenditure by Vote										
Vote 1 - CORPORATE SERVICES	1	226,837	146,849	102,856	11,612	98,250	102,856	(4,607)	-4.5%	102,856
Vote 2 - COMMUNITY SERVICES		270,856	252,079	298,538	30,816	289,990	298,538	(8,547)	-2.9%	298,538
Vote 3 - BUDGET AND TREASURY		218,299	165,010	192,008	18,980	194,989	192,008	2,982	1.6%	192,008
Vote 4 - MUNICIPAL MANAGER		83,702	75,573	88,499	11,853	90,316	88,499	1,817	2.1%	88,499
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		76,501	203,132	357,475	49,615	357,987	357,475	511	0.1%	357,475
Vote 6 - TECHNICAL SERVICES		827,582	938,144	894,952	65,852	639,115	894,952	(255,837)	-28.6%	894,952
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		578,094	708,144	719,925	82,729	663,916	719,925	(56,009)	-7.8%	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	271,456	2,334,563	2,654,252	(319,689)	-12.0%	2,654,252
Surplus/ (Deficit) for the year	2	(195,589)	(153,312)	(119,803)	(122,039)	49,975	(204,987)	254,961	-124.4%	(119,803)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth 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										
Revenue By Source										
Property rates		342,534	362,426	362,426	28,511	352,585	362,426	(9,841)	-3%	362,426
Service charges - electricity revenue		621,122	710,188	726,407	58,786	705,057	726,407	(21,350)	-3%	726,407
Service charges - water revenue		188,410	193,910	187,084	15,173	188,622	187,084	1,538	1%	187,084
Service charges - sanitation revenue		112,244	119,429	120,014	9,907	118,993	120,014	(1,021)	-1%	120,014
Service charges - refuse revenue		91,973	95,601	99,017	8,140	98,211	99,017	(807)	-1%	99,017
Rental of facilities and equipment		7,093	7,532	8,917	667	8,372	8,917	(545)	-6%	8,917
Interest earned - external investments		3,068	2,296	2,294	548	4,445	2,294	2,151	94%	2,294
Interest earned - outstanding debtors		3,835	4,642	4,247	275	3,792	4,247	(454)	-11%	4,247
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,402	2,105	3,944	238	5,353	3,944	1,409	36%	3,944
Licences and permits		101	105	41	2	46	41	4	11%	41
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		549,062	695,021	842,932	9,508	757,748	757,748	-	-	842,932
Other revenue		18,409	20,987	18,384	727	15,939	18,384	(2,445)	-13%	18,384
Gains		52,158	-	2,638	822	2,488	2,638	(149)	-6%	2,638
Total Revenue (excluding capital transfers and contributions)		1,995,412	2,214,242	2,378,344	133,304	2,261,650	2,293,160	(31,510)	-1%	2,378,344
Expenditure By Type										
Employee related costs		546,878	570,234	572,674	51,573	578,120	572,674	5,446	1%	572,674
Remuneration of councillors		25,612	28,882	28,882	1,929	23,742	28,882	(5,140)	-18%	28,882
Debt impairment		216,003	283,536	274,982	240	24,492	274,982	(250,490)	-91%	274,982
Depreciation & asset impairment		351,202	378,675	365,084	28,367	346,669	365,084	(18,415)	-5%	365,084
Finance charges		64,980	39,754	39,754	2,566	39,125	39,754	(629)	-2%	39,754
Bulk purchases		559,335	557,138	557,138	71,056	518,773	557,138	(38,365)	-7%	557,138
Other materials		127,618	136,114	139,578	22,649	136,795	139,578	(2,783)	-2%	139,578
Contracted services		273,799	388,306	564,999	82,195	558,508	564,999	(6,490)	-1%	564,999
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		10,155	106,290	110,501	10,894	107,693	110,501	(2,808)	-3%	110,501
Losses		76,013	1	659	(12)	646	659	(14)	-2%	659
Total Expenditure		2,251,593	2,488,931	2,654,252	271,456	2,334,563	2,654,252	(319,689)	-12%	2,654,252
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(256,181)	(274,689)	(275,908)	(138,152)	(72,913)	(361,092)	288,179	(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	16,114	122,888	156,106	(33,218)	(0)	156,106
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(165,311)	(153,312)	(119,803)	(122,039)	49,975	(204,987)			(119,803)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(165,311)	(153,312)	(119,803)	(122,039)	49,975	(204,987)			(119,803)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(165,311)	(153,312)	(119,803)	(122,039)	49,975	(204,987)			(119,803)
Share of surplus/ (deficit) of associate		(30,277)	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(195,588)	(153,312)	(119,803)	(122,039)	49,975	(204,987)			(119,803)

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

Vota 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	1,269	5,583	13,812	(8,229)	-60%	13,812
Vote 3 - BUDGET AND TREASURY		2,038	1,200	2,066	498	1,748	2,066	(319)	-15%	2,066
Vote 4 - MUNICIPAL MANAGER		-	300	239	243	243	239	4	2%	239
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		21,528	10,651	26,405	6,438	13,195	26,405	(13,210)	-50%	26,405
Vote 6 - TECHNICAL SERVICES		95,636	130,342	139,971	12,384	126,910	139,971	(13,061)	-9%	139,971
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	2,900	-	2,208	2,900	(692)	-24%	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	20,831	149,888	185,393	(35,506)	-19%	185,393
Total Capital Expenditure		124,501	145,393	185,393	20,831	149,888	185,393	(35,506)	-19%	185,393
Capital Expenditure - Functional Classification										
Governance and administration		2,038	4,400	5,205	740	4,199	5,205	(1,006)	-19%	5,205
Executive and council		-	300	239	243	243	239	4	2%	239
Finance and administration		2,038	4,100	4,966	498	3,956	4,966	(1,010)	-20%	4,966
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6,283	11,035	13,637	245	5,025	13,637	(8,612)	-63%	13,637
Community and social services		3,611	-	1,490	67	1,162	1,490	(328)	-22%	1,490
Sport and recreation		294	11,000	11,098	148	3,367	11,098	(7,731)	-70%	11,098
Public safety		1,683	-	-	-	-	-	-	-	-
Housing		695	35	1,049	30	496	1,049	(553)	-53%	1,049
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		74,561	47,143	58,384	8,022	42,210	58,384	(16,174)	-28%	58,384
Planning and development		20,407	10,731	25,471	6,411	12,778	25,471	(12,693)	-50%	25,471
Road transport		54,154	36,412	32,913	1,612	29,432	32,913	(3,481)	-11%	32,913
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		41,620	82,815	108,167	11,823	98,454	108,167	(9,713)	-9%	108,167
Energy sources		-	-	-	-	-	-	-	-	-
Water management		24,536	46,707	64,577	4,865	60,525	64,577	(4,052)	-6%	64,577
Waste water management		16,946	36,109	42,366	5,904	36,874	42,366	(5,491)	-13%	42,366
Waste management		138	-	1,224	1,054	1,054	1,224	(170)	-14%	1,224
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	124,501	145,393	185,393	20,831	149,888	185,393	(35,506)	-19%	185,393
Funded by:										
National Government		90,051	110,342	132,942	11,279	112,998	132,942	(19,944)	-15%	132,942
Provincial Government		819	11,035	23,183	4,835	9,890	23,163	(13,272)	-57%	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	16,114	122,888	156,105	(33,217)	-21%	156,105
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		33,631	24,016	29,289	4,717	27,000	29,289	(2,289)	-8%	29,289
Total Capital Funding	0	124,501	145,393	185,393	20,831	149,888	185,393	(35,506)	-19%	185,393

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth 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	29,529	390
Call investment deposits		1,666	8,760	5,791	46,232	5,791
Consumer debtors		647,406	544,148	544,148	836,334	544,148
Other debtors		115,423	81,351	81,351	65,009	81,351
Current portion of long-term receivables		-	-	-	-	-
Inventory		19,242	14,995	14,995	24,518	14,995
Total current assets		791,572	649,643	646,675	1,001,620	646,675
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		327,735	341,874	341,874	324,521	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	6,273,640	6,410,126
Biological		-	-	-	-	-
Intangible		1,260	1,224	1,224	382	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	6,797,421	6,982,268
TOTAL ASSETS		7,759,478	7,631,911	7,628,942	7,799,042	7,628,942
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		31,097	15,118	15,118	32,361	15,118
Consumer deposits		27,520	27,095	27,095	33,406	27,095
Trade and other payables		861,029	601,094	689,671	879,352	689,671
Provisions		11,406	9,752	9,752	11,406	9,752
Total current liabilities		931,052	653,059	741,635	956,525	741,635
Non current liabilities						
Borrowing		362,054	345,654	345,654	297,998	345,654
Provisions		214,597	202,464	202,464	212,392	202,464
Total non current liabilities		576,650	548,118	548,117	510,391	548,117
TOTAL LIABILITIES		1,507,703	1,201,177	1,289,752	1,466,915	1,289,752
NET ASSETS	2	6,251,776	6,430,734	6,339,190	6,332,127	6,339,190
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	6,313,348	6,302,219	6,313,348
Reserves		30,242	30,074	25,842	29,907	25,842
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734	6,339,190	6,332,127	6,339,190

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth 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	28,796	348,289	271,820	76,469	28%	271,820
Service charges		682,204	942,901	955,548	95,471	983,477	955,548	27,929	3%	955,548
Other revenue		32,949	29,045	257,709	734	13,234	257,709	(244,475)	-95%	257,709
Transfers and Subsidies - Operational		527,884	695,021	828,432	5,179	889,216	903,672	(14,456)	-2%	828,432
Transfers and Subsidies - Capital		107,531	121,377	152,677	-	148,615	148,615	(0)	0%	152,677
Interest		6,903	2,296	2,294	644	8,238	2,294	5,944	259%	2,294
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,558,017)	(1,863,263)	(2,225,766)	(133,236)	(2,079,641)	(2,225,766)	(146,126)	7%	(2,225,766)
Finance charges		(42,721)	(39,754)	(39,754)	(2,566)	(39,125)	(39,754)	(629)	2%	(39,754)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		123,911	159,442	202,958	(4,977)	272,302	274,136	1,834	1%	202,958
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,635	11,000	11,000	740	6,638	11,000	(4,362)	-40%	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)	(20,831)	(149,888)	(185,393)	(35,506)	19%	(185,393)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121,388)	(134,393)	(174,393)	(20,091)	(143,250)	(174,393)	(31,143)	18%	(174,393)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(29,291)	(31,884)	(31,884)	(29,266)	(62,792)	(31,884)	30,907	-97%	(31,884)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29,291)	(31,884)	(31,884)	(29,266)	(62,792)	(31,884)	30,907	-97%	(31,884)
NET INCREASE/ (DECREASE) IN CASH HELD		(26,768)	(6,835)	(3,319)	(54,334)	66,260	67,859			(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		75,761	77,359			6,181

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<p>R thousands</p> <p>Revenue By Source Fines, penalties and forfeits Other revenue Interest earned - external investments Interest earned - outstanding debtors Licenses and permits</p> <p>Expenditure By Type Debt impairment Remuneration of councillors Capital Expenditure Grant funded projects Internally funded projects Repairs and maintenance</p> <p>Financial Position</p>	36% -13% 94% -11% 11% -91% -18% -21% -8% 4%	Dependent on the consumers reaction Consumer reaction due to the increased number of death. 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 Biennially Delay in the inauguration of councillors Due to SCM processes being at initial stages Due to SCM processes being at initial stages Due to SCM processes being at initial stages	Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors
5	<p>Cash Flow Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities</p>	-32% 40% -91%	Main attributor is property rates due to increased number of new properties & conversion of household to business category Slow capital expenditure Based on amortisation schedules	None None None
6	<p>Measurable performance</p>			
7	<p>Municipal Entities</p>			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q4 Fourth 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%	19.1%	16.6%
Gearing	Long Term Borrowing/ Funds & Reserves		1197.2%	1149.3%	1337.6%	996.4%	1337.6%
Liquidity							
Current Ratio	Current assets/current liabilities	1	85.0%	99.5%	87.2%	104.7%	87.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.0%	1.4%	0.8%	7.9%	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%	39.9%	26.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		27.4%	25.8%	24.1%	25.6%	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%	1.7%	2.9%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

Description		Budget Year 2020/21										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.o Council Policy		
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total					
R thousands																
Debtors Age Analysis By Income Source																
	Trade and Other Receivables from Exchange Transactions - Water	1200	26,116	7,972	8,099	9,176	7,546	6,811	47,263	305,195	418,176	375,990	486			
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	35,983	892	855	1,674	512	429	2,871	12,265	55,481	17,751	133			
	Receivables from Non-exchange Transactions - Property Rates	1400	35,054	8,462	8,146	8,088	7,495	7,212	40,328	83,513	198,299	146,636	196			
	Receivables from Exchange Transactions - Waste Water Management	1500	16,842	6,221	6,112	6,008	5,930	5,837	36,401	300,206	383,558	354,382	582			
	Receivables from Exchange Transactions - Waste Management	1600	13,065	4,514	4,505	4,427	4,397	4,267	26,251	110,342	171,869	149,685	304			
	Receivables from Exchange Transactions - Property Rental Debtors	1700	546	153	143	140	132	941	585	2,237	4,877	4,035	6			
	Interest on Arrear Debtor Accounts	1810	926	370	361	271	275	256	1,381	13,583	17,423	15,766	33			
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-			
	Other	1900	(14,589)	3,167	4,124	31,637	42,141	2,325	31,048	79,954	179,807	187,105	256			
	Total By Income Source	2000	113,944	31,852	32,344	61,420	68,428	28,079	186,129	907,294	1,429,490	1,251,350	1,996			
2019/20 - totals only																
Debtors Age Analysis By Customer Group																
	Organs of State	2200	3,851	588	676	575	187	206	3,955	4,143	14,181	9,066	129			
	Commercial	2300	37,514	2,700	2,519	3,952	2,965	2,807	13,107	52,476	118,040	75,307	86			
	Households	2400	89,744	28,447	27,961	56,795	65,139	25,014	166,782	842,609	1,304,492	1,156,339	1,772			
	Other	2500	(17,166)	117	1,189	97	138	51	285	8,067	(7,223)	8,638	9			
	Total By Customer Group	2600	113,944	31,852	32,344	61,420	68,428	28,079	186,129	907,294	1,429,490	1,251,350	1,996			

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth 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	71,139	-	-	-	-	435	-	-	-	34,662	93,141	199,377	
	Bulk Water	0200	12,728	-	-	-	10,850	-	-	-	70,764	78,410	172,751		
	PAYE deductions	0300	8,520	-	-	-	-	-	-	-	-	-	8,520		
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-		
	Pensions / Retirement deductions	0500	16,714	-	-	-	-	-	-	-	-	-	16,714		
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-		
	Trade Creditors	0700	14,804	5	-	-	-	-	-	-	10	1	14,820		
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-		
	Other	0900	-	-	-	-	-	-	-	-	-	-	-		
	Total By Customer Type	1000	123,905	5	-	-	11,284	-	-	-	105,436	171,552	412,182		

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

R thousands	Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate -	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
			Yrs	Months												
	Municipality															
	Nedbank				Call Account						Call account	515	2,331	(535,770)	533,779	856
	Standard Bank				Call Account						Call account	538	1,352	(86,887)	129,812	44,815
	ABSA				Call Account						Call account	611	15	(64)	-	561
	Municipality sub-total											1,664	3,698	(622,721)	663,591	46,232
	Entities															
	Entities sub-total															
	TOTAL INVESTMENTS AND INTEREST	2										1,664	3,698	(622,721)	663,591	46,232

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

Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		513,354	488,728	463,428	-	448,972	463,428	(14,456)	-3.1%	463,428
Local Government Equitable Share		448,493	417,790	417,790	-	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	-	29,000	29,000			29,000
Municipal Infrastructure Grant (MIG)	3	35,266	12,840	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	5,179	439,867	439,867	-		328,348
Health subsidy			-	-	-	-	-			-
Level 2 accreditation			-	-	-	-	-			-
Museums Services	42	429	429	429	-	429	429			429
Community Library Services Grant	2,312	2,475	2,475	2,475	-	2,475	2,475			2,475
Sport and Recreation			-	-	-	-	-			-
Spatial Development Framework Support			-	-	-	-	-			-
Housing		120,903	192,793	312,793	5	411,185	411,185			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	5,174	19,021	19,021	-		5,894
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	1,546	-	377	377	-		1,546
LGSETA GRANT			-	1,546	-	377	377	-		1,546
EED Housing Grant			-	-	-	-	-			-
Total Operating Transfers and Grants	5	650,841	695,021	793,322	5,179	889,216	903,672	(14,456)	-1.6%	793,322
Capital Transfers and Grants										
National Government:		107,166	125,342	138,342	-	138,282	138,282	-		138,342
Neighbourhood Development Partnership		15,000	15,000	7,500	-	7,440	7,440	-		7,500
Municipal Infrastructure Grant (MIG)		75,166	106,342	111,142	-	111,142	111,142			111,142
Integrated National Electrification Programme			-	-	-	-	-			-
Emergy efficiency & demand side management			-	-	-	-	-			-
Water Services Infrastructure Grant (WSIG)		17,000	4,000	11,000	-	11,000	11,000	-		11,000
Neighbourhood Development Partnership			-	-	-	-	-			-
Water Intervention Project			-	8,700	-	8,700	8,700	-		8,700
Provincial Government:		365	11,000	13,229	-	7,333	7,333	-		13,229
Housing			-	1,005	-	-	-			1,005
Greenest Town			-	1,224	-	-	-			1,224
Sport and Recreation			11,000	11,000	-	7,333	7,333			11,000
Museum		365	-	-	-	-	-			-
Community Library Service			-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-			-
Other grant providers:		-	-	3,000	-	3,000	3,000	-		3,000
EDTEA Grant(AIRPORT UPGRADE)			-	2,000	-	2,000	2,000	-		2,000
EDTEA Grant(TRADE STALLS)			-	1,000	-	1,000	1,000	-		1,000
Total Capital Transfers and Grants	5	107,531	136,342	154,571	-	148,615	148,615	-		154,571
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	758,372	831,363	947,893	5,179	1,037,831	1,052,287	(14,456)	-1.4%	947,893

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth 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	9,491	437,303	463,428	(26,125)	-5.6%	463,428
Local Government Equitable Share		448,493	417,790	417,790	-	403,334	417,790	(14,456)	-3.5%	417,790
Water Services Infrastructure Grant (WSIG)		5,497	36,000	29,000	7,715	21,948	29,000	(7,052)	-24.3%	29,000
Municipal Infrastructure Grant (MIG)		712	12,840	8,040	1,525	7,420	8,040	(620)	-7.7%	8,040
Energy Efficiency and Demand Management			4,000	4,000	61	299	4,000	(3,701)	-92.5%	4,000
Integrated National Electrification Programme		9,200	13,500	-	-	-	-	-	-	-
Finance Management Grant		35,266	1,650	1,650	173	1,453	1,650	(197)	-12.0%	1,650
Massification										
EPWP Incentive		2,902	2,948	2,948	18	2,848	2,948	(100)	-3.4%	2,948
Municipal Systems Improvement										
Provincial Government:		133,211	206,293	328,348	1,581	281,209	328,348	(47,139)	-14.4%	328,348
Health subsidy										
Housing		120,903	192,793	312,793		265,998	312,793	(46,795)	-15.0%	312,793
Spatial Development Framework Support										
Title Deeds		520								
Provincialisation of Libraries		5,739	6,757	6,757	545	6,698	6,757	(59)	-0.9%	6,757
Level 2 Accreditation										
Museum Services		40	429	429	64	86	429	(343)	-79.8%	429
Community Library Services Grant		2,312	2,475	2,475	235	2,466	2,475	(9)	-0.4%	2,475
Accredited municipalities		3,697	3,839	5,894	738	5,961	5,894	67	1.1%	5,894
District Municipality:										
Other grant providers:				1,546	555	1,381	1,546	(165)	-10.7%	1,546
<i>LGSETA GRANT</i>				1,546	555	1,381	1,546	(165)	-10.7%	1,546
Total operating expenditure of Transfers and Grants:		635,280	695,021	793,322	11,627	719,893	793,322	(73,429)	-9.3%	793,322
Capital expenditure of Transfers and Grants										
National Government:		94,942	125,342	138,342	12,895	118,473	138,342	(19,869)	-14.4%	138,342
Neighbourhood Development Partnership		5,605	15,000	7,500	2,610	2,610	7,500	(4,890)	-65.2%	7,500
Municipal Infrastructure Grant(MIG)		72,578	106,342	111,142	6,336	97,473	111,142	(13,669)	-12.3%	111,142
Water Services Infrastructure Grant (WSIG)		16,759	4,000	11,000	233	12,835	11,000	1,835	16.7%	11,000
Energy efficiency & demand side management										
Water Intervension Project				8,700	3,716	5,554	8,700	(3,146)	-36.2%	8,700
Provincial Government:		301	11,000	13,229	-	3,116	13,229	(10,112)	-76.4%	13,229
Level 2 accreditation										
Museums Services		301								
Provincialisation of Libraries										
Housing				1,005			1,005			1,005
Greenest Town				1,224			1,224			1,224
Sport and Recreation			11,000	11,000		3,116	11,000	(7,884)	-71.7%	11,000
Community Library Service										
District Municipality:										
Other grant providers:				3,000	-	-	3,000	(3,000)	-100.0%	3,000
EDTEA Grant(AIRPORT UPGRADE)				2,000			2,000	(2,000)	-100.0%	2,000
EDTEA Grant(TRADE STALLS)				1,000			1,000	(1,000)	-100.0%	1,000
Total capital expenditure of Transfers and Grants		95,243	136,342	154,571	12,895	121,589	154,571	(32,982)	-21.3%	154,571
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		730,523	831,363	947,893	24,522	841,482	947,893	(106,410)	-11.2%	947,893

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q4 Fourth 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	281	550	193	26.0%
Museums Services		397	137	202	195	49.1%
Spatial Development Framework Support					-	
Provincialisation of Libraries		346	145	347	(2)	-0.4%
Neighbourhood Development Partnership					-	
Accredited municipalities					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
<i>LGSETA GRANT</i>					-	
Total operating expenditure of Approved Roll-overs		743	281	550	193	26.0%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Neighbourhood Development Partnership					-	
Water Services Infrastructure Grant (WSIG)					-	
					-	
Water Intervention Project					-	
Provincial Government:		1,070	2	938	132	12.3%
Provincialisation of Libraries		657		540	117	17.9%
Community Library Service		413	2	398	15	3.5%
Museums Services		155	1	148	8	4.8%
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		1,070	2	938	132	12.3%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,813	283	1,487	325	17.9%

Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% Increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		572,490	599,116	601,557	53,503	601,863	601,557	306	0%	601,557
% Increase	4		4.7%	5.1%						5.1%
TOTAL MANAGERS AND STAFF		546,878	570,234	572,674	51,573	578,121	572,674	5,446	1%	572,674

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

R thousands	Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
			July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
			Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome
Cash Receipts By Source																	
34,099	Property rates		24,524	28,694	28,804	28,873	28,868	28,208	22,305	24,023	30,593	(20,627)	271,820	293,022	321,182		
52,762	Service charges - electricity revenue		48,709	58,340	65,430	58,508	44,909	65,034	41,723	49,383	58,496	106,097	695,985	810,822	938,982		
14,489	Service charges - water revenue		21,658	2,869	18,426	16,009	17,107	20,012	11,834	27,742	18,238	(63,280)	116,346	128,271	150,362		
10,166	Service charges - sanitation revenue		6,065	5,216	11,680	10,990	11,574	11,258	7,604	8,399	10,513	(32,245)	72,254	79,002	92,608		
8,644	Service charges - refuse		5,085	8,061	9,440	9,105	9,881	9,221	6,353	6,989	8,626	(28,906)	56,317	63,240	74,131		
656	Rental of facilities and equipment		602	638	658	1,435	637	654	559	645	645	(173)	7,532	7,909	8,344		
314	Interest earned - external investments		768	461	72	76	576	457	633	335	765	(2,314)	2,296	2,410	2,543		
-	Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-		
27	Dividends received		243	462	536	494	363	716	98	1,143	444	(4,301)	421	1,879	1,749		
2	Fines, penalties and forfeits		3	4	2	4	6	8	4	3	5	61	105	110	116		
175,079	Licences and permits		22,980	27,446	48,224	266,128	3,000	617	223,469	573	834	(62,460)	695,021	633,136	648,973		
314	Agency services		1,116	889	1,613	546	694	483	1,436	573	834	12,469	20,987	22,036	23,248		
296,563	Transfers and Subsidies - Operational		136,173	132,762	184,885	384,167	117,717	136,677	316,018	119,235	129,158	(115,678)	1,941,062	2,041,837	2,262,238		
Cash Receipts by Source																	
41,709	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	29,865	-	-	-	-	45,780	3,667	-	-	121,377	134,450	122,442		
175,079	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		18,538	27,446	48,224	266,128	3,000	617	223,469	573	834	(62,460)	695,021	633,136	648,973		
314	Proceeds on Disposal of Fixed and Intangible Assets		1,116	889	1,613	546	694	483	1,436	573	834	12,469	20,987	22,036	23,248		
296,563	Other Cash Flows by Source		136,173	132,762	184,885	384,167	117,717	136,677	316,018	119,235	129,158	(115,678)	1,941,062	2,041,837	2,262,238		
338,262	Total Cash Receipts by Source		166,041	132,762	184,885	384,167	121,294	137,321	361,798	122,501	129,158	(108,544)	2,073,459	2,189,286	2,397,680		
Cash Payments by Type																	
40,999	Employee related costs		46,021	46,114	48,500	55,053	49,436	47,986	50,066	47,859	49,076	43,887	570,234	590,500	622,221		
2,170	Remuneration of councillors		1,987	2,038	1,876	1,929	1,929	1,896	1,890	1,945	1,977	7,070	28,882	30,038	31,239		
3,335	Interest paid		3,306	3,321	3,287	3,320	3,161	3,069	3,592	3,114	3,694	3,195	39,754	41,424	43,247		
65,473	Bulk purchases - Electricity		80,642	50,880	50,713	49,382	48,987	46,251	48,629	50,312	47,660	(61,546)	557,138	649,066	759,407		
11,255	Bulk purchases - Water & Sewer		12,350	-	-	35,035	10,509	-	12,654	11,990	11,419	30,903	136,114	140,003	144,059		
4,178	Other materials		37,530	44,348	71,989	66,127	27,130	60,969	59,364	45,564	23,656	(68,407)	387,906	344,957	352,922		
24,896	Contracted services		16,884	28,266	8,964	37,129	48,753	51,872	8,635	58,093	47,562	(249,355)	-	-	-		
152,305	Grants and subsidies paid - other municipalities		195,472	174,967	185,328	249,976	189,905	214,043	184,850	218,877	185,044	(314,454)	1,826,718	1,890,090	2,042,649		
24,896	Grants and subsidies paid - other		16,884	28,266	8,964	37,129	48,753	51,872	8,635	58,093	47,562	(249,355)	-	-	-		
152,305	General expenses		195,472	174,967	185,328	249,976	189,905	214,043	184,850	218,877	185,044	(314,454)	1,826,718	1,890,090	2,042,649		
Cash Payments by Type																	
24,896	Other Cash Flows/Payments by Type		195,472	174,967	185,328	249,976	189,905	214,043	184,850	218,877	185,044	(314,454)	1,826,718	1,890,090	2,042,649		
(2,565)	Capital assets		(5,241)	(15,386)	(16,788)	(9,134)	(4,340)	(7,808)	(21,080)	(18,610)	(13,865)	273,273	145,393	145,460	133,442		
(7,874)	Repayment of borrowing		(18,275)	800	3,287	(27,964)	3,161	3,069	448	3,326	3,197	65,410	31,884	31,884	31,884		
134,545	Other Cash Flows/Payments		(47,594)	13,320	3,287	(27,964)	3,161	3,069	448	3,326	3,197	(10,653)	76,289	61,370	33,109		
276,411	Total Cash Payments by Type		124,361	162,901	171,827	212,859	188,725	209,303	164,218	203,393	174,377	(13,576)	2,080,295	2,128,794	2,241,086		
61,850	NET INCREASE/DECREASE IN CASH HELD		(20,966)	(30,118)	13,058	171,309	(67,431)	(71,983)	197,580	(80,491)	(45,219)	(122,121)	(6,835)	60,482	156,995		
15,985	Cash/cash equivalents at the month/year beginning:		77,835	56,869	14,447	27,505	198,814	131,383	59,400	256,980	176,489	131,271	15,985	9,150	69,642		
77,835	Cash/cash equivalents at the month/year end:		56,869	44,566	14,447	198,814	131,383	59,400	256,980	176,489	131,271	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 - Q4 Fourth 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	28,511	352,585	362,426	(9,841)	-3%	362,426
Service charges - electricity revenue		621,122	710,188	726,407	58,786	705,057	726,407	(21,350)	-3%	726,407
Service charges - water revenue		188,410	193,910	187,084	15,173	188,622	187,084	1,538	1%	187,084
Service charges - sanitation revenue		112,244	119,429	120,014	9,907	118,993	120,014	(1,021)	-1%	120,014
Service charges - refuse revenue		91,973	95,601	99,017	8,140	98,211	99,017	(807)	-1%	99,017
Rental of facilities and equipment		7,093	7,532	8,917	667	8,372	8,917	(545)	-6%	8,917
Interest earned - external investments		3,068	2,296	2,294	548	4,445	2,294	2,151	94%	2,294
Interest earned - outstanding debtors		3,835	4,642	4,247	275	3,792	4,247	(454)	-11%	4,247
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,402	2,105	3,944	238	5,353	3,944	1,409	36%	3,944
Licences and permits		101	105	41	2	46	41	4	11%	41
Agency services		-	-	-	-	-	-	-	-	0.00%
Transfers and subsidies		549,062	695,021	842,932	9,508	757,748	757,748	-	-	842,932
Other revenue		18,409	20,987	18,384	727	15,939	18,384	(2,445)	-13%	18,384
Gains		52,158	-	2,638	822	2,488	2,638	(149)	-6%	2,638
Total Revenue (excluding capital transfers and contributions)		1,995,412	2,214,242	2,378,344	133,304	2,261,650	2,293,160	(31,510)	-1%	2,378,344
Expenditure By Type										
Employee related costs		546,878	570,234	572,674	51,573	578,120	572,674	5,446	1%	572,674
Remuneration of councillors		25,612	28,882	28,882	1,929	23,742	28,882	(5,140)	-18%	28,882
Debt impairment		216,003	283,536	274,982	240	24,492	274,982	(250,490)	-91%	274,982
Depreciation & asset impairment		351,202	378,675	365,084	28,367	346,669	365,084	(18,415)	-5%	365,084
Finance charges		64,980	39,754	39,754	2,566	39,125	39,754	(629)	-2%	39,754
Bulk purchases		559,335	557,138	557,138	71,056	518,773	557,138	(38,365)	-7%	557,138
Other materials		127,618	136,114	139,578	22,649	136,795	139,578	(2,783)	-2%	139,578
Contracted services		273,799	388,306	564,999	82,195	558,508	564,999	(6,490)	-1%	564,999
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		10,155	106,290	110,501	10,894	107,693	110,501	(2,808)	-3%	110,501
Losses		76,013	1	659	(12)	646	659	(14)	-2%	659
Total Expenditure		2,251,593	2,488,931	2,654,252	271,456	2,334,563	2,654,252	(319,689)	-12%	2,654,252
Surplus/(Deficit)		(256,181)	(274,689)	(275,908)	(138,152)	(72,913)	(361,092)	288,179	-80%	(275,908)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		90,870	121,377	156,106	16,114	122,888	156,106	(33,218)	-21%	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)	(122,039)	49,975	(204,987)	254,961	-124%	(119,803)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(165,311)	(153,312)	(119,803)	(122,039)	49,975	(204,987)	254,961	-124%	(119,803)

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

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	0	12,116	12,116	2,565	2,565	12,116	9,551	78.8%	2%
August	948	12,116	12,116	5,241	7,806	24,232	16,426	67.8%	5%
September	5,971	12,116	12,116	12,777	20,584	36,348	15,765	43.4%	14%
October	2,042	12,116	12,116	15,392	35,976	48,464	12,489	25.8%	25%
November	14,281	12,116	12,116	16,790	52,766	60,580	7,815	12.9%	36%
December	10,515	12,116	12,116	10,498	63,264	72,697	9,432	13.0%	44%
January	2,783	12,116	12,116	4,340	67,605	84,813	17,208	20.3%	46%
February	9,482	12,116	20,216	6,521	74,125	105,029	30,903	29.4%	51%
March	12,412	12,116	20,216	19,569	93,695	125,245	31,550	25.2%	64%
April	8,648	12,116	20,216	18,810	112,505	145,461	32,956	22.7%	0
May	10,734	12,116	20,216	16,552	129,057	165,677	36,620	22.1%	0
June	46,685	12,116	20,216	20,831	149,888	185,893	36,006	19.4%	0
Total Capital expenditure	124,501	145,393	185,893	149,888					

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	250	64	76	250	174	69.5%	250	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	3,750	-	2,690	3	2,075	2,690	615	22.9%	2,690	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	294	-	98	-	54	98	44	44.8%	98	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	50	-	-	50	50	100.0%	50	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	50	-	-	50	50	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	1,460	83	813	1,460	648	44.3%	1,460	
Furniture and Office Equipment	2,434	1,350	1,460	83	813	1,460	648	44.3%	1,460	
Machinery and Equipment	857	-	2,838	1,651	2,711	2,838	128	4.5%	2,838	
Machinery and Equipment	857	-	2,838	1,651	2,711	2,838	128	4.5%	2,838	
Transport Assets	3,133	3,200	628	243	243	628	385	61.4%	628	
Transport Assets	3,133	3,200	628	243	243	628	385	61.4%	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	10,048	61,820	70,080	8,259	11.8%	70,080

<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-	-
<i>Police</i>	-	-	-	-	-	-	-	-	-	-
<i>Parks</i>	-	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
<i>Monuments</i>	-	-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>	-	-	-	-	-	-	-	-	-	-
<i>Works of Art</i>	-	-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>	-	-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>	-	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
<i>Housing</i>	-	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>	-	-	-	-	-	-	-	-	-	-
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	-	-	-	-	-	-	-	-	-	-
<i>Lease Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>	-	-	-	-	-	-	-	-	-	-
Transport Assets	219	-	-	-	2,208	-	(2,208)	#DIV/0!	-	-
<i>Transport Assets</i>	219	-	-	-	2,208	-	(2,208)	#DIV/0!	-	-
Land	-	-	-	-	-	-	-	-	-	-
<i>Land</i>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	15,557	9,000	10,593	346	9,794	10,593	800	7.5%	10,593

Crièches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fires/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	10	-	(217)	96	103	(217)	(319)	147.3%	(217)	
Galleries	2	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	159	29	128	89	112	128	16	12.7%	128	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	495	560	502	125	517	502	(15)	-3.0%	502	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	127	115	79	10	88	79	(9)	-11.4%	79	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	757	681	397	-	293	397	103	26.0%	397	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	230	190	310	-	333	310	(23)	-7.3%	310	
Sport and Recreation Facilities	139	298	295	102	155	295	140	47.4%	295	
Indoor Facilities	88	183	183	102	128	183	55	30.3%	183	
Outdoor Facilities	51	115	112	-	28	112	84	75.4%	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	580	3,355	4,072	717	17.8%	4,072	
Operational Buildings	1,722	3,367	3,266	443	2,366	3,266	900	27.5%	3,266	
Municipal Offices	1,640	3,260	3,159	434	2,249	3,159	910	28.8%	3,159	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plans Offices	-	-	-	-	-	-	-	-	-	
Workshops	17	43	43	1	42	43	0	0.2%	43	
Yards	-	-	-	-	-	-	-	-	-	
Stores	64	64	64	8	75	64	(10)	-16.1%	64	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	1,232	1,052	806	136	989	806	(183)	-22.7%	806	
Staff Housing	708	603	379	112	563	379	(184)	-48.5%	379	
Social Housing	524	449	427	25	426	427	1	0.2%	427	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	3,109	3,009	221	3,737	3,009	(728)	-24.2%	3,009	
Services	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	3,109	3,009	221	3,737	3,009	(728)	-24.2%	3,009	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licences	-	-	-	-	-	-	-	-	-	
Solid Waste Licences	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	3,109	3,009	221	3,737	3,009	(728)	-24.2%	3,009	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	3,991	-	1,639	343	2,262	1,639	(624)	-38.1%	1,639	
Computer Equipment	3,991	-	1,639	343	2,262	1,639	(624)	-38.1%	1,639	
Furniture and Office Equipment	16	38	37	3	14	37	23	61.5%	37	
Furniture and Office Equipment	16	38	37	3	14	37	23	61.5%	37	
Machinery and Equipment	6,638	5,830	6,070	1,001	6,927	6,070	(857)	-14.1%	6,070	
Machinery and Equipment	6,638	5,830	6,070	1,001	6,927	6,070	(857)	-14.1%	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	8,167	76,056	78,829	2,774	3.5%	78,829

Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	137	-	-	15	122	-	(122)	#DIV/0!	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	133	-	-	15	118	-	(118)	#DIV/0!	-	
Cemeteries/Crematoria	3,278	-	-	364	2,914	-	(2,914)	#DIV/0!	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	1,400	-	-	156	1,245	-	(1,245)	#DIV/0!	-	
Public Open Space	546	-	-	61	485	-	(485)	#DIV/0!	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Abattoir Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	6	6	-	-	6	6	100.0%	6	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	6	6	-	-	6	6	100.0%	6	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	10,232	61,996	61,996	1,137	9,095	61,996	52,901	85.3%	61,996	
Operational Buildings	10,232	61,996	61,996	1,137	9,095	61,996	52,901	85.3%	61,996	
Municipal Offices	10,232	61,996	61,996	1,137	9,095	61,996	52,901	85.3%	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	1,576	-	(1,576)	#DIV/0!	-	
Service Marks	-	-	-	-	-	-	-	-	-	
Licences and Rights	1,773	-	-	197	1,576	-	(1,576)	#DIV/0!	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licences	-	-	-	-	-	-	-	-	-	
Solid Waste Licences	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	1,773	-	-	197	1,576	-	(1,576)	#DIV/0!	-	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	963	-	-	107	856	-	(856)	#DIV/0!	-	
Computer Equipment	963	-	-	107	856	-	(856)	#DIV/0!	-	
Furniture and Office Equipment	2,008	-	-	223	1,785	-	(1,785)	#DIV/0!	-	
Furniture and Office Equipment	2,008	-	-	223	1,785	-	(1,785)	#DIV/0!	-	
Machinery and Equipment	2,720	-	-	302	2,418	-	(2,418)	#DIV/0!	-	
Machinery and Equipment	2,720	-	-	302	2,418	-	(2,418)	#DIV/0!	-	
Transport Assets	4,657	-	-	517	4,139	-	(4,139)	#DIV/0!	-	
Transport Assets	4,657	-	-	517	4,139	-	(4,139)	#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	28,367	346,669	365,084	18,415	5.0%	365,084

Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	2,000	-	-	2,000	2,000	100.0%	2,000	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	4,000	-	-	4,000	4,000	100.0%	4,000	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	44	11,000	11,000	-	3,116	11,000	7,884	71.7%	11,000	
Indoor Facilities	44	-	-	-	3,116	-	(3,116)	#DIV/0!	-	
Outdoor Facilities	-	11,000	11,000	-	-	11,000	11,000	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	2,948	4,327	5,639	1,312	23.3%	5,639	
Operational Buildings	4,450	-	5,639	2,948	4,327	5,639	1,312	23.3%	5,639	
Municipal Offices	4,450	-	5,639	2,948	4,327	5,639	1,312	23.3%	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	-	-	-	-	-	-	-	-	-	
Lease 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	10,438	78,274	104,720	26,446	25.3%	104,720

MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, **Zamokwakhe Mncineka**, the Acting Municipal Manager of **Newcastle Municipality**, hereby certify that the quarterly report on the implementation of budget and financial state of affairs for the Fourth quarter of 2021/2022 have been prepared in accordance with Section 52(d) of the Municipal Finance Management Act, No56 of 2003; and Regulation 31-32 of the Municipal Budget and Reporting Regulations.

Print Name : Z W MNCINEKA

Acting Municipal Manager : NEWCASTLE MUNICIPALITY

Signature : 

Date : 06 JULY 2022