SECTION 52(d): QUARTERLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: SECOND QUARTER: 31 DECEMBER 2020: (T 6/1/1-2020/2021): BUDGET AND TREASURY OFFICE



REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL

File Reference:

Author: M S Ndlovu

Report Number:

Designation: Director: Budget and Financial Reporting

FOR CONSIDERATION

1st Level:

PORTFOLIO COMMITTEE

2nd Level:

EXECUTIVE COMMITTEE

3rd Level:

COUNCIL

SUBJECT: SECOND QUARTER SECTION52 (d) REPORT

PURPOSE

The purpose of the report is to apprise the council of the Section 52(d) of the Municipal Finance Management Act 56 of 2003 (MFMA) which states that; the mayor must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality. This report is submitted to both the National and Provincial Treasuries through a series of MFMA returns that were designed by the National Treasury

1. ANNEXURES

- 1.1. uThukela Water Financial Performance report
- 1.2. Eskom invoice for bulk
- 1.3. uThukela invoice for bulk
- 1.4. Financial Statements as at 31 December 2020
- 1.5. Investment register
- 1.6. Loan register
- 1.7. Grant register
- 1.8. Quality Certificate

2. ANALYSIS OF FINANCIAL RESULTS

The financial analysis comprise of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows. Differences will be noted between the financial statement and the Section 52(d) tables due to the transitional period between the year-end. The figures reflected in the Section 52 (d) report reflect more realistic picture of the state of finances of the municipality for the reporting period. Major variances and those items with an impact on these categories are discussed in the analysis below.

Table C1: Monthly budget statements summary

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

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

Transfers and subsidies - capital (monetary	319,656 950,968 2,690 611,725 53,667 1,938,707 540,376 25,106 338,886 51,592 526,370 - 567,261 2,049,591	396,522 1,015,136 2,497 662,833 43,701 2,120,688 594,312 28,456 420,387 42,882 665,230	396,522 1,015,136 2,497 730,951 43,701 2,188,806 596,287 28,456 420,387 42,882 665,230	80,543	YearTD actual 174,406 521,821 1,186 459,628 23,265 1,180,307 270,202 12,729 173,099	507,568 1,248 465,895 21,850 1,194,823 298,143 14,228	(23,855) 14,253 (62) (6,267) 1,415 (14,517) (27,942) (1,499)	-12% -3% -5% -1% -9%	396,52 1,015,13 2,49 730,95 43,70 2,188,80
Financial Performance Property rates Service charges Investment revenue Transfers and subsidies Other own revenue Total Revenue (excluding capital transfers and contributions) Employee costs Remuneration of Councillors Depreciation & asset impairment Finance charges Materials and bulk purchases Transfers and subsidies Other expenditure Total Expenditure Surplus/(Deficit) Transfers and subsidies - capital (monetary	319,656 950,968 2,690 611,725 53,667 1,938,707 540,376 25,106 338,886 51,592 526,370 - 567,261 2,049,591	396,522 1,015,136 2,497 662,833 43,701 2,120,688 594,312 28,456 420,387 42,882 665,230	396,522 1,015,136 2,497 730,951 43,701 2,188,806 596,287 28,456 420,387 42,882	27,916 80,543 370 205,750 8,609 323,188 45,341 2,159 31,950	174,406 521,821 1,186 459,628 23,265 1,180,307 270,202 12,729	198,261 507,568 1,248 465,895 21,850 1,194,823 298,143 14,228	(23,855) 14,253 (62) (6,267) 1,415 (14,517)	-12% 3% -5% -1% 6% -1%	396,52 1,015,13 2,49 730,95 43,70 2,188,80 596,28
Financial Performance Property rates Service charges Investment revenue Transfers and subsidies Other own revenue Total Revenue (excluding capital transfers and contributions) Employee costs Remuneration of Councillors Depreciation & asset impairment Finance charges Materials and bulk purchases Transfers and subsidies Other expenditure Total Expenditure Surplus/(Deficit) Transfers and subsidies - capital (monetary	950,968 2,690 611,725 53,667 1,938,707 540,376 25,106 338,886 51,592 526,370 - 567,261 2,049,591	1,015,136 2,497 662,833 43,701 2,120,688 594,312 28,456 420,387 42,882 665,230	1,015,136 2,497 730,951 43,701 2,188,806 596,287 28,456 420,387 42,882	80,543 370 205,750 8,609 323,188 45,341 2,159 31,950	521,821 1,186 459,628 23,265 1,180,307 270,202 12,729	507,568 1,248 465,895 21,850 1,194,823 298,143 14,228	14,253 (62) (6,267) 1,415 (14,517) (27,942)	-12% 3% -5% -1% 6% -1%	1,015,13 2,49 730,98 43,70 2,188,80 596,28
Property rates Service charges Investment revenue Transfers and subsidies Other own revenue Total Revenue (excluding capital transfers and contributions) Employee costs Remuneration of Councillors Depreciation & asset impairment Finance charges Materials and bulk purchases Transfers and subsidies Other expenditure Total Expenditure Surplus/(Deficit) Transfers and subsidies - capital (monetary	950,968 2,690 611,725 53,667 1,938,707 540,376 25,106 338,886 51,592 526,370 - 567,261 2,049,591	1,015,136 2,497 662,833 43,701 2,120,688 594,312 28,456 420,387 42,882 665,230	1,015,136 2,497 730,951 43,701 2,188,806 596,287 28,456 420,387 42,882	80,543 370 205,750 8,609 323,188 45,341 2,159 31,950	521,821 1,186 459,628 23,265 1,180,307 270,202 12,729	507,568 1,248 465,895 21,850 1,194,823 298,143 14,228	14,253 (62) (6,267) 1,415 (14,517) (27,942)	3% -5% -1% 6% -1%	1,015,13 2,49 730,98 43,70 2,188,80 596,28
Service charges Investment revenue Transfers and subsidies Other own revenue Total Revenue (excluding capital transfers and contributions) Employee costs Remuneration of Councillors Depreciation & asset impairment Finance charges Materials and bulk purchases Transfers and subsidies Other ex penditure Total Expenditure Surplus/(Deficit) Transfers and subsidies - capital (monetary	950,968 2,690 611,725 53,667 1,938,707 540,376 25,106 338,886 51,592 526,370 - 567,261 2,049,591	1,015,136 2,497 662,833 43,701 2,120,688 594,312 28,456 420,387 42,882 665,230	1,015,136 2,497 730,951 43,701 2,188,806 596,287 28,456 420,387 42,882	80,543 370 205,750 8,609 323,188 45,341 2,159 31,950	521,821 1,186 459,628 23,265 1,180,307 270,202 12,729	507,568 1,248 465,895 21,850 1,194,823 298,143 14,228	14,253 (62) (6,267) 1,415 (14,517) (27,942)	3% -5% -1% 6% -1%	1,015,13 2,49 730,95 43,70 2,188,80 596,28
Investment revenue Transfers and subsidies Other own revenue Total Revenue (excluding capital transfers and contributions) Employee costs Remuneration of Councillors Depreciation & asset impairment Finance charges Materials and bulk purchases Transfers and subsidies Other expenditure Total Expenditure Surplus/(Deficit) Transfers and subsidies - capital (monetary	2,690 611,725 53,667 1,938,707 540,376 25,106 338,886 51,592 526,370 - 567,261 2,049,591	2,497 662,833 43,701 2,120,688 594,312 28,456 420,387 42,882 665,230	2,497 730,951 43,701 2,188,806 596,287 28,456 420,387 42,882	370 205,750 8,609 323,188 45,341 2,159 31,950	1,186 459,628 23,265 1,180,307 270,202 12,729	1,248 465,895 21,850 1,194,823 298,143 14,228	(62) (6,267) 1,415 (14,517) (27,942)	-5% -1% 6% -1% -9%	2,49 730,95 43,70 2,188,80 596,28
Transfers and subsidies Other own revenue Total Revenue (excluding capital transfers and contributions) Employee costs Remuneration of Councillors Depreciation & asset impairment Finance charges Materials and bulk purchases Transfers and subsidies Other ex penditure Total Expenditure Surplus/(Deficit) Transfers and subsidies - capital (monetary	611,725 53,667 1,938,707 540,376 25,106 338,886 51,592 526,370 - 567,261 2,049,591	662,833 43,701 2,120,688 594,312 28,456 420,387 42,882 665,230	730,951 43,701 2,188,806 596,287 28,456 420,387 42,882	205,750 8,609 323,188 45,341 2,159 31,950	459,628 23,265 1,180,307 270,202 12,729	465,895 21,850 1,194,823 298,143 14,228	(6,267) 1,415 (14,517) (27,942)	-1% 6% -1% -9%	730,95 43,70 2,188,80 596,28
Other own revenue Total Revenue (excluding capital transfers and contributions) Employ ee costs Remuneration of Councillors Depreciation & asset impairment Finance charges Materials and bulk purchases Transfers and subsidies Other ex penditure Total Expenditure Surplus/(Deficit) Transfers and subsidies - capital (monetary	53,667 1,938,707 540,376 25,106 338,886 51,592 526,370 - 567,261 2,049,591	43,701 2,120,688 594,312 28,456 420,387 42,882 665,230	43,701 2,188,806 596,287 28,456 420,387 42,882	8,609 323,188 45,341 2,159 31,950	23,265 1,180,307 270,202 12,729	21,850 1,194,823 298,143 14,228	1,415 (14,517) (27,942)	6% -1% -9%	43,70 2,188,80 596,28
Total Revenue (excluding capital transfers and contributions) Employ ee costs Remuneration of Councillors Depreciation & asset impairment Finance charges Materials and bulk purchases Transfers and subsidies Other expenditure Total Expenditure Surplus/(Deficit) Transfers and subsidies - capital (monetary	1,938,707 540,376 25,106 338,886 51,592 526,370 - 567,261 2,049,591	2,120,688 594,312 28,456 420,387 42,882 665,230	2,188,806 596,287 28,456 420,387 42,882	323,188 45,341 2,159 31,950	1,180,307 270,202 12,729	1,194,823 298,143 14,228	(14,517) (27,942)	-1% -9%	2,188,8 0 596,28
and contributions) Employ ee costs Remuneration of Councillors Depreciation & asset impairment Finance charges Materials and bulk purchases Transfers and subsidies Other expenditure Total Expenditure Surplus/(Deficit) Transfers and subsidies - capital (monetary	540,376 25,106 338,886 51,592 526,370 - 567,261 2,049,591	594,312 28,456 420,387 42,882 665,230	596,287 28,456 420,387 42,882	45,341 2,159 31,950	270,202 12,729	298,143 14,228	(27,942)	-9%	596,28
Employ ee costs Remuneration of Councillors Depreciation & asset impairment Finance charges Materials and bulk purchases Transfers and subsidies Other expenditure Total Expenditure Surplus/(Deficit) Transfers and subsidies - capital (monetary	25,106 338,886 51,592 526,370 – 567,261 2,049,591	28,456 420,387 42,882 665,230	28,456 420,387 42,882	2,159 31,950	12,729	14,228		1 1	
Remuneration of Councillors Depreciation & asset impairment Finance charges Materials and bulk purchases Transfers and subsidies Other expenditure Total Expenditure Surplus/(Deficit) Transfers and subsidies - capital (monetary	25,106 338,886 51,592 526,370 – 567,261 2,049,591	28,456 420,387 42,882 665,230	28,456 420,387 42,882	2,159 31,950	12,729	14,228		1 1	
Depreciation & asset impairment Finance charges Materials and bulk purchases Transfers and subsidies Other expenditure Total Expenditure Surplus/(Deficit) Transfers and subsidies - capital (monetary	338,886 51,592 526,370 - 567,261 2,049,591	420,387 42,882 665,230	420,387 42,882	31,950	1	1			20 45
Finance charges Materials and bulk purchases Transfers and subsidies Other expenditure Total Expenditure Surplus/(Deficit) Transfers and subsidies - capital (monetary	51,592 526,370 - 567,261 2,049,591	42,882 665,230	42,882		110,000	210,194	(37,095)	-11% -18%	28,45
Materials and bulk purchases Transfers and subsidies Other expenditure Total Expenditure Surplus/(Deficit) Transfers and subsidies - capital (monetary	526,370 - 567,261 2,049,591	665,230		0,000	21,446	21,441	(37,095)	0%	420,38
Transfers and subsidies Other expenditure Total Expenditure Surplus/(Deficit) Transfers and subsidies - capital (monetary	567,261 2,049,591	=		75,130	294,484	332,615	(38, 131)	1 1	42,88
Other expenditure Total Expenditure Surplus/(Deficit) Transfers and subsidies - capital (monetary	2,049,591		_	75,150	234,404	332,015	(30,131)	-11%	665,23
Total Expenditure Surplus/(Deficit) Transfers and subsidies - capital (monetary	2,049,591	646,208	634,914	56,426	258,312	317,457	(59,146)	-19%	634,91
Surplus/(Deficit) Transfers and subsidies - capital (monetary		2,397,474	2,388,156	214,586	1,030,270	1,194,078			
Transfers and subsidies - capital (monetary	(110,884)	(276,785)	(199,349)		150,036	745	(163,807) 149,291	-14% 20028%	2,388,15
	76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	-51%	(199,34 90,54
allocations) (National / Provincial and District)	,0,0,0	30,040	30,040	1,545	22,202	40,214	(23,012)	-51%	90,54
Transfers and subsidies - capital (monetary	r	-	r. 1	-	-				*
allocations) (National / Provincial Departmental									
Agencies, Households, Non-profit Institutions,									
Private Enterprises, Public Corporatons, Higher									
Educational Institutions) & Transfers and			-		_	-	_		_
Surplus/(Deficit) after capital transfers &	(34,308)	(186,237)	(108,801)	115,945	172,298	46,019	126,279	274%	(108,80
contributions									
Share of surplus/ (deficit) of associate		- 1	₩.	:-:	-	- 1	-		_
Surplus/ (Deficit) for the year	(34,308)	(186,237)	(108,801)	115,945	172,298	46,019	126,279	274%	(108,80
Capital expenditure & funds sources									
Capital expenditure	105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,47
Capital transfers recognised	76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	-51%	90,54
Borrowing	_	_	_	-	_	_			_
internally generated funds	29,029	35,000	48,931	3,194	11,495	24,466	(12,970)	-53%	48,93°
Total sources of capital funds	105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,479
Financial position									
Total current assets	908,359	499,966	708,718		903,713			- 1	700 744
Total non current assets	7,175,844	7,212,428	7,241,364		6,936,998				708,718
Total current liabilities	978,251	429, 185	539,088		858,201				7,241,364
Total non current liabilities	566,829	583,382	791,498		541,520				539,088
Community wealth/Equity	6,539,123	6,699,827	6,619,496		6,440,990			1 = 2	791,498 6,619,49 6
	0,000,120	0,000,021	0,010,100		0,440,000				0,015,450
Cash flows									
Net cash from (used) operating	152,459	150,288	115,865	120,390	160,684	173,308	12,624	7%	115,865
Net cash from (used) investing	(101,042)	(107,548)	(121,479)	(10,515)	(33,757)	(60,740)	(26,983)	44%	(121,479
Net cash from (used) financing	(25,871)	(26,757)	(26,757)	(29,394)	(46,772)		33,393	-250%	(26,757
Cash/cash equivalents at the month/year end	35,546	44,043	3,873	-	116,424	135,434	19,010	14%	3,897
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									
otal By Income Source	26,802	43,234	36,004	36,063	35,872	28,643	180,276	1,362,287	1,749,180
Creditors Age Analysis	35,552	,,	20,001	35,500	30,012	20,040	100,270	1,002,201	1,143,100
otal Creditors	65,659	45,838	13,952	13,579	19,537	14,382	80,603	207,305	460,855
	,,	,	,	,	.0,007	.4,002	55,000	201,303	700,000

2.1 Operating budget performance-revenue

2.1.1 The municipality generated a total revenue of R1.1 billion of the adjusted budget of R2.1 billion, representing 53.9 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R14.5 million. Although the aggregate performance on revenue generated shows a variance of 1 percent, it is however necessary to explain reasons which attributed to the figurative variance.

- 2.1.2 The municipality generated R14.2 million (3%) more revenue from service charges than the year-to-date budget of R507.5 million for the period under review. Electricity over- performed by R21.2 million. Water, Sanitation and Refuse under-performed below target by R2.2 million, R3.2 million and R1.5 million respectively.
- 2.1.3 The municipality generated R23.8 million (-12%) less revenue from property rates than the year-to-date budget of R198.2 million during the period under review. The variance is attributable to the finalisation of objections on valuations of properties.
- 2.1.4 The municipality generated R358 thousand (-29%) less revenue from interest on investments than the year-to-date budget of R1.2 million for the period under review. This is due to the loss of funds invested from originally anticipated.
- 2.1.5 The municipality recorded R459.6 million for operational and R22.2 million for capital transfers and subsidies. It must be noted that the second trench for equitable share was reduced by R6.3 million for the electrification roll over not approved from 2019/20 to 2020/21.
- 2.1.6 The municipality generated R1.6 million (8%) more revenue from sundry revenue than a prorata budget of R21.8 million for the period under review.

2.2 Operating performance – expenditure

- 2.2.1 The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of the second quarter, the municipality incurred the total expenditure of R1 billion of the adjusted budget of R2.3 billion, which represents 43.1 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R163.8 million, representing under-expenditure of 14 percent.
- 2.2.2 Depreciation has under-performed by R37 million (-18%) in the second quarter of the financial year due to the very low capital expenditure and projects still under work in progress (not yet capitalised). Debt impairment under-performed by R67.2million (-73%) due to the fact that the municipality is recognising debt impairment on indigents only during the year, all other impairments are done at year-end.
- 2.2.3 The municipality spent R37.8 million (-11%) less on the bulk purchases than the year-to-date budget of R330.3 million. This is due to the fact that warm spring months declined the consumption as a result of the less consumption.
- 2.2.4 The municipality spent R288 thousand (-13%) less on materials that the year-to-date budget of R1.8 million. This is mainly due to the cost containment measures in place.
- 2.2.5 The municipality spent R10.4 million (6%) more on contracted services than the year-to-date budget of R167.6 million. It must be toted that this category comprises of projects which are funded by grants. It must be further noted that the actual might seem too high due to mSCOA classification, previously the Repairs and Maintenance (R/M) were classified as other general expenditure in line with the mSCOA requirement all R/M which are outsources should be classified as contracted services.
- 2.2.6 The municipality spent R27.9 million (-9%) less on employee related costs than a pro-rata budget of R298.1 million, which is mainly due to certain positions budgeted for but not yet filled.

2.3 Capital budget performance

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

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q2 Second Quarter

		2019/20				Budget Year	2020/21			
Vote Description	Ref		Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
D the war de	١.	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands Multi-Year expenditure appropriation	2	-				-			%	
Vote 1 - CORPORATE SERVICES	1	_	_	-	_	_				
Vote 2 - COMMUNITY SERVICES		_	_	_	_	_	_	_		_
Vote 3 - BUDGET AND TREASURY			-	_	[_	_		_
Vote 4 - MUNICIPAL MANAGER		_	-	_	_	-	_	_		_
	1		l	_	_	-	- 1	-		_
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SET Vote 6 - TECHNICAL SERVICES	i ile	1	-	_	_	_	-	-		-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		_	-	-	_	_	-	-		-
Vote 8 - [NAME OF VOTE 8]		_	-	- 1	_	-	- 1	-		-
	1	_	-	-	_	_	-	-		-
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]	1	-	-	-	-	-		-		-
Vote 14 - [NAME OF VOTE 14]		-	-	- 1	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]			-	_	_	_	_			_
Total Capital Multi-year expenditure	4,7	_	_	-	_	_	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-		-	-	-	- 1	-		- 1
Vote 2 - COMMUNITY SERVICES		1,964	1,865	6,299	829	1,996	3,150	(1,153)	-37%	6,299
Vote 3 - BUDGET AND TREASURY		360	1,000	3,404	22	629	1,702	(1,074)	-63%	3,404
Vote 4 - MUNICIPAL MANAGER	Į,	-		- 1	~	-	- 1	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SET	TTLE		18,000	21,722	29	4,029	10,861	(6,832)	-63%	21,722
Vote 6 - TECHNICAL SERVICES		83,819	104,683	108,054	9,658	27,104	54,027	(26,924)	-50%	108,054
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		424	-		-	- n	- 1	-		-
Vote 8 - [NAME OF VOTE 8]		_	-	-	-	-		-		-
Vote 9 - [NAME OF VOTE 9]		_	- 1	-	-	-	-	- 1		-
Vote 10 - [NAME OF VOTE 10]		_	- 1	- 1	_	- 1	-	-11		-
Vote 11 - [NAME OF VOTE 11]		_	-	-	_	-	-	- 11		-
Vote 12 - [NAME OF VOTE 12] Vote 13 - [NAME OF VOTE 13]				_	_	-	- 1	-		-
Vote 14 - [NAME OF VOTE 14]			_	_	_			- 1		-
Vote 15 - [NAME OF VOTE 15]				_	_	_ 1	II	_		
Total Capital single-year expenditure	4	105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,479
Total Capital Expenditure		105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,479
Capital Expenditure - Functional Classification								(00)000)		100,170
Governance and administration		360	1,000	2 404	22	600	4 700	(4.07.1)	0001	
Executive and council		380	1,000	3,404	22	629	1,702	(1,074)	-63%	3,404
Finance and administration		360	1,000	3,404	22	629	1,702	(4.074)	620/	2 404
Internal audit		_	1,000	0,404		025	1,702	(1,074)	-63%	3,404
Community and public safety		1,719	1,865	6,871	829	2,408	3,435	(1,027)	-30%	6,871
Community and social services	1	861	365	3,982	107	589	1,991	(1,402)	-70%	3,982
Sport and recreation		230	1,500	198	-	196	99	97	98%	198
Public safety	1	448	G#1	1,969	722	1,211	985	227	23%	1,969
Housing		180	-	722	300	412	361	51	14%	722
Health		/ e-:	_	_	200	-	-			-
Economic and environmental services		97,564	63,683	68,554	6,898	16,543	34,277	(17,734)	-52%	68,554
Planning and development		18,858	18,000	21,000	29	3,617	10,500	(6,883)	-66%	21,000
Road transport		78,706	45,683	47,554	6,869	12,926	23,777	(10,851)	-46%	47,554
Environmental protection		170	.70	- 1	- 1	-	-	-		-
Trading services		5,962	59,000	60,650	2,788	14,177	30,325	(16, 148)	-53%	60,650
Energy sources		424	-	-	-	- 1	-	- 1		
Water management		5,113	43,000	43,000	3,130	9,444	21,500	(12,056)	-56%	43,000
Waste water management		425	16,000	17,500	(342)	4,733	8,750	(4,017)	-46%	17,500
Waste management		- 1	-	150	-	-	75	(75)	-100%	150
Other		-		-	-	= 0	<u> </u>			20
Total Capital Expenditure - Functional Classification	3	105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,479
funded by:										
National Government		76,576	90,183	90,183	7,246	22,010	45,091	(23,082)	-51%	90,183
Provincial Government		_	365	365	97	252	183	70	38%	365
District Municipality			21		-			-		
Transfers and subsidies - capital (monetary						1				
allocations) (National / Provincial Departmental										
Agencies, Households, Non-profit Institutions, Private										
Transfers recognised - capital		76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	-51%	90,548
Borrowing	6		-0,010	-0,013	7,440		-0,214	(20,012)	-5176	30, 340
Internally generated funds	~	29,029	35,000	48,931	3,194	11,495	24,466	(12,970)	-53%	48,931
otal Capital Funding		105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,479
	_	-,,-	,	,	, -, -,	20,101	20,740	(55,500)	-UE /0	133,478

2.3.1 Capital expenditure for the second quarter of the financial year was R33.7 million which represents 24.2% of the adjusted capital budget of R139.4 million. Comparison between the year-to-budget of R69.7 million and actual expenditure for the period reflects an under expenditure of (R35.9 million) which implies that the municipality spent 52% less than the year-to-date budget for the same period. This is due to SCM processes being at initial stages. It is further noted with concern that

capital grant expenditure is under-performing by 51%. The Strategic Executive Directors are advised to develop plans to deal with under spending to avoid grants being reverted to National Treasury.

2.4 Financial position

Table C6: Monthly budget statements – Financial Position

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

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

		2019/20		Budget Ye	ear 2020/21	
Description	Ref	Audited	Original	Adjusted	YearTD	Full Year
		Outcome	Budget	Budget	actual	Forecast
R thousands	1				1	
ASSETS						
Current assets						
Cash		-	44,043	3,873	17,912	3,873
Call investment deposits		35,545	28,510		98,511	- 2
Consumer debtors		617,310	377,278	691,330	694,384	691,330
Other debtors		241,621	36,838	畫	77,687	-
Current portion of long-term receivables		0	1	1	-	1
Inv entory		13,883	13,296	13,514	15,218	13,514
Total current assets		908,359	499,966	708,718	903,713	708,718
Non current assets						
Long-term receiv ables		=	348			-
Inv estments		_	_			_
Inv estment property		355,564	355,564	355,564	257,160	355,564
Investments in Associate		234,928	204,693	234,928	217,333	234,928
Property, plant and equipment		6,573,347	6,638,512	6,638,512	6,449,288	6,638,512
Biological		_				-,,,,,,,,
Intangible		517	1,823	690	1,546	690
Other non-current assets		11,488	11,488	11,670	11,670	11,670
Total non current assets		7,175,844	7,212,428	7,241,364	6,936,998	7,241,364
TOTAL ASSETS		8,084,203	7,712,393	7,950,082	7,840,711	7,950,082
LIABILITIES						
Current liabilities						
Bank ov erdraft		===	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	24		
Borrow ing		12,149	28,757	28,757	15,349	28,757
Consumer deposits		24,493	24,738	24,914	27,011	24,914
Trade and other payables		932,941	367,022	475,665	806,089	475,665
Provisions		8,668	8,668	9,752	9,752	9,752
Total current liabilities		978,251	429,185	539,088	858,201	539,088
Non current liabilities						
Borrow ing		389,630	375,896	584,012	339,056	E04 040
Provisions		177,199	207,485	207,485		584,012
Total non current liabilities	-	566,829	583,382	791,498	202,464 541,520	207,485
TOTAL LIABILITIES		1,545,080	1,012,567	1,330,585	1,399,721	791,498 1,330,585
NET ASSETS	2	6,539,123	6,699,827	6,619,496	6,440,990	6,619,496
COMMUNITY WEALTH/EQUITY		5,550, i.E.	5,550,627	0,010,700	0,770,330	0,013,430
Accumulated Surplus/(Deficit)		6,510,091	6,671,317	6 500 056	6,411,176	6 500 050
Reserves		29,032		6,590,056		6,590,056
TOTAL COMMUNITY WEALTH/EQUITY			28,510	29,441	29,813	29,441
TOTAL COMMUNITY WEALTH/EQUIT	2	6,539,123	6,699,827	6,619,496	6,440,990	6,619,496

2.4.1 As at end the end of the second quarter of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.4 billion. It must mentioned that financial statements were still in the process of being finalized which is why there has been a fluctuation under non-current assets in relation to last month's financial statement. While this picture looks good, it is however important to point out major reasons to such a favourable equity position, being consumer

debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:

- 2.4.2 The municipality's debtors aging as reflected in table SC3 is a total of R1.7 billion as at the end of the second quarter. The bulk of this amount (R1.6 billion) is debt owing for more than 90 days, while R1.4 billion of the total debt is owed by households. When you drill into aged debtors less than 30 days there was a decrease of R23.8 million from R50.6 million in November to R26.8 million in December due to the easing of Covid 19 lockdown regulations. It must be noted that the total figure of debtors is inclusive of indigent
- 2.4.3 Property Plant and Equipment (Assets) comprise of R6.4 billion of the total assets of R7.8 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that the majority of these assets may not be easily converted to cash and cash equivalent.
- 2.4.4 The municipality closed with a balance of cash and cash equivalent of R116.4 million as at the end of the second quarter of the financial year, of which R17.9 million was at the current account and R98.5 million was from was from the call investments. It must be noted that the municipality had an obligation of R28 million relating to the HDF. The short-term obligations are sitting at R460.8 million as illustrated on SC4, while unspent conditional grants amount to R83.7 million, representing a cash short-fall of R456.1 million. Table SC4 reflects that the municipality was owing creditors to the tune of R460.8 million. Included under creditors is Eskom for R283.6 million, uThukela Water for R121.4 million, SARS PAYE for R15.8 million, pension and other employee benefits for R7.1 million and other trade creditors for R32.7 million.

It must be mentioned that the liquidity position of the municipality keeps not being favourable. 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.

- 2.4.5 The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The **going concern** principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R6.4 billion, while the net current asset is R45.5 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 of being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.
- 2.4.6 The **liquidity ratio** of the municipality is currently sitting at 13.6% as reflected in table SC2. As per paragraph 2.4.4 above, however, if one takes into account the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 0.25%, since the municipality needs R460.8 million in order to pay all its short term obligations. Again this is a bad reflecting on the state of

finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more like to negatively impact the image of the municipality to public, business sector and other spheres of government.

2.5 Cash flow analysis

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

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter

		2019/20				Budget Year 2	2020/21			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		247,108	318,058	277,259	27,916	199,049	138,630	60,419	44%	277,259
Service charges		1,096,265	832,349	839,506	150,505	384,072	419,753	(35,681)	-9%	839,506
Other revenue		84,390	27,620	27,771	6,496	14,497	13,885	612	4%	27,771
Transfers and Subsidies - Operational		535,551	662,833	730,951	184,855	433,493	439,760	(6, 267)	-1%	730,951
Transfers and Subsidies - Capital		119,740	90,548	90,548	-	86,365	86,365	-		90,548
Interest		8,444	2,497	2,497	1,019	3,740	1,248	2,491	200%	2,497
Dividends			18	-				-		<u> </u>
Payments	1 1									
Suppliers and employees		(1,887,448)	(1,740,736)	(1,809,786)	(246,820)	(939,086)	(904,893)	34, 193	-4%	(1,809,786
Finance charges		(51,592)	(42,882)	(42,882)	(3,580)	(21,446)	(21,441)	5	0%	(42,882
Transfers and Grants		=	\\ <u>=</u>	727		= "	-	_		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		152,459	150,288	115,865	120,390	160,684	173,308	12,624	7%	115,865
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts	1 1								1	
Proceeds on disposal of PPE		-	18,000	18,000	-	-	9,000	(9,000)	-100%	18,000
Decrease (increase) in non-current receivables		4,563	_		-		-	(0,000)	10070	10,000
Decrease (increase) in non-current investments	1 1	2	S#6	-	2		20	_		
Payments									1	
Capital assets		(105,605)	(125,548)	(139,479)	(10,515)	(33,757)	(69,740)	(35,983)	52%	(139,479)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(101,042)	(107,548)	(121,479)	(10,515)	(33,757)	(60,740)	(26,983)	44%	(121,479)
CASH FLOWS FROM FINANCING ACTIVITIES	\Box									(121)
Receipts										
Short term loans	1			20	281		-			
Borrowing long term/refinancing					-		-	- ()		
Increase (decrease) in consumer deposits			2,000	2,000	_		1,000	(4 000)	1000/	0.000
Payments	П		2,000	2,000		-	1,000	(1,000)	-100%	2,000
Repayment of borrowing		(25,871)	(28,757)	(28,757)	(29,394)	(46,772)	(14,378)	32,393	-225%	/20 757
NET CASH FROM/(USED) FINANCING ACTIVITIES		(25,871)	(26,757)	(26,757)	(29,394)	(46,772)	(13,378)	33,393	-250%	(28,757)
	\vdash					-		33,333	-230%	
NET INCREASE/ (DECREASE) IN CASH HELD		25,547	15,983	(32,372)	80,481	80,156	99,190			(32,372)
Cash/cash equivalents at beginning:		9,999	28,060	36,244		36,268	36,244			36,268
Cash/cash equivalents at month/year end:		35,546	44,043	3,873		116,424	135,434			3,897

- 2.5.1 The municipality opened with a cash and cash equivalent balance of R36.2 million at the beginning of the financial year and closed with a balance of R116.4 million as at the end of the second quarter which represents a cash increase of R80.1 million since the beginning of the financial year. This is due to receipt of Equitable Share.
- 2.5.2 Cash flows from operating activities yielded a net cash inflow of R160.6million as result of receipts from services charges, property rates, and government grants as well as other sundry receipts. This net cash inflows was after the municipality paid its suppliers for services rendered, remunerated its employees and councillors and paid the portion of the outstanding interest on loans.
- 2.5.3 Cash flows from investing activities recorded net cash outflows of R33.7 million due to capital expenditure not being incurred during the month.
- 2.5.4 Cash flows from financing activities recorded net cash outflows of R46.7 million. This was due to the capital repayment of loans by the municipality during the period.

3. CONCLUSION

The under-expenditure on operational budget is acceptable if is it due to the introduction of cost-containment. However at this stage it is impossible to measure savings due to cost containment and those which are the result of delays in the procurement processes. It is advisor able that the Strategic Executive Directors set measures to contain cost within their respective departments and thus will enable the budget and treasury office to be able to track cost if savings are due to cost containment. Savings on the unnecessary expenditure may also be reprioritised to service delivery while ensuring that maintenance is not compromised as it seem to be under-performing by 81.3%. The grant spending seem to be underperforming it is also advisor able that all grant funded projects be treated as a standing item to EXCO, monthly, and to Council quarterly to fast track progress and to ensure that remedial steps are taken at early stage.

Furthermore the financial position of the municipality seem to be in stale. It is advisor able that MANCO come up with the consolidated recommendations and action plans to change this negative situation.

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

4. RECOMMENDED

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

Report prepared by:

Report seen by:

COUNICLLOR DR NNG MAHLABA PORTFOLIO COUNCILLOR BUDGET AND TREASURY OFFICE

SM NKOSI

STRATEGIC EXECUTIVE DIRECTOR: BUDGET AND TREASURY OFFICE

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

	2019/20				Budget Ye	ar 2020/21			
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actua	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands		1						%	
Financial Performance									
Property rates	319,656						. , ,	-12%	396,52
Service charges	950,968	1,015,136		80,543		507,568	14,253	3%	1,015,136
Investment revenue	2,690	2,497				1,248	1 '	-5%	2,49
Transfers and subsidies	611,725	662,833				465,895	(6,267)	-1%	730,95
Other own revenue	53,667	43,701	43,701			21,850	1,415	6%	43,70
Total Revenue (excluding capital transfers and contributions)	1,938,707	2,120,688	2,188,806	323,188	1,180,307	1,194,823	(14,517)	-1%	2,188,806
Employee costs	540,376	594,312	596,287	45,341	270,202	298,143	(27,942)	-9%	596,287
Remuneration of Councillors	25,106	28,456	28,456	2,159	12,729	14,228		-11%	28,456
Depreciation & asset impairment	338,886	420,387	420,387	31,950	173,099	210,194	(37,095)	-18%	420,387
Finance charges	51,592	42,882	42,882	3,580	21,446	21,441	5	0%	42,882
Materials and bulk purchases	526,370	665,230	665,230	75,130	294,484	332,615	(38,131)	-11%	665,230
Transfers and subsidies	_	_	_	_	_	_			
Other expenditure	567,261	646,208	634,914	56,426	258,312	317,457	(59,146)	-19%	634,914
Total Expenditure	2,049,591	2,397,474	2,388,156		1,030,270	1,194,078	(163,807)	-14%	2,388,156
Surplus/(Deficit)	(110,884)		· · ·		150,036	745	149,291	20028%	(199,349
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	-51%	90,548
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-	_	_	_	_	_				
kind - all) Surplus/(Deficit) after capital transfers &	(34,308)	(186,237)	(108,801)	115,945	172,298	46,019	126,279	274%	(108,801
contributions	(- ,,,	(****,=***,	(,		,	70,010	120,210	21 770	(100,001
Share of surplus/ (deficit) of associate	_		_						
Surplus/ (Deficit) for the year	(34,308)	(186,237)	(108,801)	115,945	172,298	46,019	126,279	274%	- (108,801
Capital expenditure & funds sources									
Capital expenditure	105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,479
Capital transfers recognised	76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	-51%	90,548
Borrowing	_	_	_	_	_	_	/ - 1		_
Internally generated funds	29,029	35,000	48,931	3,194	11,495	24,466	(12,970)	-53%	48,931
Fotal sources of capital funds	105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,479
Financial position									
Total current assets	908,359	499,966	708,718		903,713				708,718
Total non current assets	7,175,844	7,212,428	7,241,364		6,936,998			- , 1 1 1 1 1	
Total current liabilities	978,251	429,185	539,088		858,201				7,241,364
Total non current liabilities	566,829	583,382	791,498		541,520				539,088
Community wealth/Equity	6,539,123	6,699,827	6,619,496		6,440,990			4 4 6	791,498 6,619,496
	0,000,120	0,000,021	0,010,400		0,770,330				0,019,490
Cash flows									
Net cash from (used) operating	152,459	150,288	115,865	120,390	160,684	173,308	12,624	7%	115,865
Net cash from (used) investing	(101,042)	(107,548)	(121,479)		(33,757)	(60,740)	(26,983)	44%	(121,479)
Net cash from (used) financing	(25,871)	(26,757)	(26,757)	(29,394)	(46,772)	(13,378)	33,393	-250%	(26,757)
Cash/cash equivalents at the month/year end	35,546	44,043	3,873	-	116,424	135,434	19,010	14%	3,897
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									
otal By Income Source	26,802	43,234	36,004	36,063	35,872	28,643	180,276	1,362,287	1,749,180
reditors Age Analysis									
otal Creditors	65,659	45,838	13,952	13,579	19,537	14,382	80,603	207,305	460,855
1									- ,

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second Quarter

		2019/20				Budget Year 20	20/21			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		435,104	515,968	584,867	80,949	280,165	292,434	(12,269)	-4%	584,86
Executive and council		8,859	8,310	77,209	2,212	7,269	38,605	(31,336)	-81%	77,20
Finance and administration		426,246	507,658	507,658	78,737	272,896	253,829	19,067	8%	507,68
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		106,328	202,896	202,115	9,422	54,686	101,058	(46,371)	-46%	202,1
Community and social services		12,704	9,917	9,917	1,065	5,828	4,959	869	18%	9,91
Sport and recreation		410	697	697	5	22	348	(326)	-94%	69
Public safety		10,596	14,176	14,176	1,087	2,978	7,088	(4,111)	-58%	14,17
Housing		82,579	178,045	177,264	7,262	45,812	88,632	(42,820)	-48%	177,26
Health		39	61	61	3	47	30	17	55%	6
Economic and environmental services		180,902	73,475	73,475	13,035	50,052	36,738	13,314	36%	73,47
Planning and development		18,647	42,324	42,324	13,035	38,644	21,162	17,482	83%	42,32
Road transport		162,256	31,151	31,151	-	11,408	15,575	(4,168)	-27%	31,15
Environmental protection		-	-	-	_	_	-	_		_
Trading services		1,292,795	1,418,730	1,418,730	227,111	817,566	809,785	7,781	1%	1,418,73
Energy sources		655,124	698,157	698,157	84,032	396,462	387,884	8,578	2%	698,15
"*/ater management		309,037	347,971	347,971	56,266	193,101	212,791	(19,690)	-9%	347,97
aste water management		209,851	237,307	237,307	60,556	145,348	141,464	3,884	3%	237,30
Waste management		118,782	135,295	135,295	26,257	82,656	67,647	15,008	22%	135,29
Other	4	154	167	167	14	99	83	16	19%	16
Total Revenue - Functional	2	2,015,283	2,211,236	2,279,354	330,531	1,202,568	1,240,097	(37,529)	-3%	2,279,354
Expenditure - Functional										
Governance and administration		392,249	472,252	472,338	29,780	198,207	236,169	(37,962)	-16%	472,33
Executive and council		65,659	70,540	70,540	6,138	43,413	35,270	8,143	23%	70,54
Finance and administration		325,857	393,755	393,842	23,546	154,566	196,921	(42,355)	-22%	393,842
Internal audit		733	7,956	7,956	96	228	3,978	(3,751)	-94%	7,956
Community and public safety		266,880	300,685	300,212	43,783	162,004	150,106	11,898	8%	300,212
Community and social services		27,069	38,388	38,388	2,593	14,907	19,194	(4,286)	-22%	38,388
Sport and recreation		67,072	73,485	73,485	6,289	35,082	36,742	(1,661)	-5%	73,48
Public safety		68,334	63,029	63,029	4,854	25,990	31,514	(5,525)	-18%	63,029
Housing		98,365	117,341	116,868	29,425	81,932	58,434	23,498	40%	116,86
Health		6,040	8,442	8,442	622	4,093	4,221	(128)	-3%	8,442
Economic and environmental services		304,847	342,130	343,665	43,690	202,917	171,832	31,084	18%	343,665
Planning and development		86,389	102,357	102,357	13,853	66,542	51,178	15,364	30%	102,357
Road transport		218,450	239,763	241,298	29,837	136,366	120,649	15,717	13%	241,298
Environmental protection		8	10	10	-	9	5	4	79%	10
Trading services		1,083,921	1,280,641	1,270,175	97,333	467,109	635,087	(167,978)	-26%	1,270,175
rergy sources		552,417	680,599	671,919	71,295	282,636	335,959	(53,324)	-16%	671,919
ater management		408,372	495,718	495,718	20,469	146,025	247,859	(101,834)	-41%	495,718
Waste water management		56,658	53,129	51,342	3,673	24,168	25,671	(1,503)	-6%	51,342
Waste management		66,474	51,196	51,196	1,895	14,280	25,598	(11,317)	-44%	51,196
Other		1,694	1,766	1,766		33	883	(850)	-96%	1,766
otal Expenditure - Functional	3	2,049,591	2,397,474	2,388,156	214,586	1,030,270	1,194,078	(163,807)	-14%	2,388,156
urplus/ (Deficit) for the year		(34,308)	(186,237)	(108,801)	115,945	172,298	46,019	126,279	274%	(108,801)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second Quarter

Vote Description		2019/20				Budget Year 20	120/21			
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		73,749	78,201	147,100	35,042	70,213	73,550	(3,337)	-4.5%	147,100
Vote 2 - COMMUNITY SERVICES		142,531	160,511	160,511	28,417	91,530	80,255	11,275	14.0%	160,511
Vote 3 - BUDGET AND TREASURY		361,355	436,267	436,267	45,910	209,975	218,133	(8,159)	-3.7%	436,267
Vote 4 - MUNICIPAL MANAGER		-	1,500	1,500	_	_	750	(750)	-100.0%	1,500
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLE	MEN	101,380	187,341	186,560	7,367	47,050	93.280	(46,230)	-49.6%	186,560
Vote 6 - TECHNICAL SERVICES	- 1	681,144	649,259	649,259	129,762	387,339	386,245	1.094	0.3%	649,259
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		655,124	698,157	698,157	84,032	396,462	387,884	8,578	2.2%	698,157
Vote 8 - [NAME OF VOTE 8]		-	-	-)	-	_	-			_
Vote 9 - [NAME OF VOTE 9]		-	- 1	-	-	- 1	-	-		-
Vote 10 - [NAME OF VOTE 10]	- 1	-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]	- 1	-	- 1	- 1	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		- 1	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]					-	-		-		-
Total Revenue by Vote	2	2,015,283	2,211,236	2,279,354	330,531	1,202,568	1,240,097	(37,529)	-3.0%	2,279,354
Expenditure by Vote	1	1								
, ` 'e 1 - CORPORATE SERVICES		121,205	152,785	152,785	5,917	48,381	76,392	(28,012)	-36.7%	152,785
, 2 - COMMUNITY SERVICES		287,455	271,386	271,386	20,295	117,976	135,693	(17,717)	-13.1%	271,386
Vote 3 - BUDGET AND TREASURY		139,996	176,376	176,463	11,997	84,948	88,231	(3,283)	-3.7%	176,463
Vote 4 - MUNICIPAL MANAGER		78,740	82,435	82,435	7,333	37,398	41,218	(3,819)	-9.3%	82,435
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEN	1EN	125,741	150,587	150,114	33,037	95,933	75,057	20,876	27.8%	150,114
Vote 6 - TECHNICAL SERVICES		744,037	859,324	859,072	64,196	359,046	429,536	(70,490)	-16.4%	859,072
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		552,417	704,582	695,902	71,811	286,589	347,951	(61,361)	-17.6%	695,902
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]		-	- 1	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-			_	-	-		-
	2	2,049,591	2,397,474	2,388,156	214,586	1,030,270	1,194,078	(163,807)	-13.7%	2,388,156
Surplus/ (Deficit) for the year	2	(34,308)	(186,237)	(108,801)	115,945	172,298	46,019	126,279	274.4%	(108,801)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

		2019/20				Budget Year 20	20/21			
Description	Ref	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		319,656	396,522	396,522	27,916	174,406	198,261	(23,855)	-12%	396,52
Service charges - electricity revenue		581,207	609,866	609,866	48,077	326,151	304,933	21,218	7%	609,86
Service charges - water revenue		178,594	190,579	190,579	15,367	93,079	95,289	(2,210)	-2%	190,57
Service charges - sanitation revenue		108,915	118,793	118,793	9,359	56,180	59,396	(3,216)	-5%	118,79
Service charges - refuse revenue		82,251	95,898	95,898	7,740	46,410	47,949	(1,539)	-3%	95,89
Rental of facilities and equipment		7,817	8,495	8,495	643	3,671	4,248	(577)	-14%	8,49
Interest earned - external investments		2,690	2,497	2,497	370	1,186	1,248	(62)	-5%	2,49
Interest earned - outstanding debtors		5,754	6,325	6,325	444	2,553	3,162	(609)	-19%	6,32
Dividends received		-	-	-		,=	-	-		=
Fines, penalties and forfeits		9,054	13,114	13,114	1,023	3,612	6,557	(2,945)	-45%	13,11
Licences and permits		8	38	38	2	38	19	19	100%	3
Agency services		(6)	-	-	-)	-	-	-		0.00
Transfers and subsidies	- 1	611,725	662,833	730,951	205,750	459,628	465,895	(6,267)	-1%	730,95
Other revenue	- 1	31,034	15,729	15,729	6,496	13,344	7,864	5,480	70%	15,729
Gains		977	71		0	47	=:	47	#DIV/0!	
Total Revenue (excluding capital transfers and contributions)		1,938,707	2,120,688	2,188,806	323,188	1,180,307	1,194,823	(14,517)	-1%	2,188,800
Expenditure By Type										
Thologee related costs		540,376	594,312	596,287	45,341	270,202	298,143	(27,942)	-9%	E00 000
uneration of councillors		25,106	28,456	28,456			-		1	596,287
Debt impairment					2,159	12,729	14,228	(1,499)	-11%	28,456
		137,893	184,700	184,700	1,586	25,118	92,350	(67,231)	-73%	184,700
Depreciation & asset impairment		338,886	420,387	420,387	31,950	173,099	210,194	(37,095)	-18%	420,387
Finance charges		51,592	42,882	42,882	3,580	21,446	21,441	5	0%	42,882
Bulk purchases		524,253	660,671	660,671	74,611	292,492	330,335	(37,843)	-11%	660,671
Other materials	- 1	2,117	4,559	4,559	519	1,992	2,279	(288)	-13%	4,559
Contracted services		215,154	337,719	335,209	50,561	178,080	167,604	10,475	6%	335,209
Transfers and subsidies				000,200	20,00	170,000	101,004	- 10,473	078	330,203
Other expenditure		214,115	122 700	44 E 00 E		EE 440	57.500		401	1977
			123,788	115,005	4,278	55,113	57,502	(2,389)	-4%	115,005
Losses Total Expenditure	-	100	2 207 474	2 200 450	- 044 500	4 000 070	1	(1)	-100%	1
	1	2,049,591	2,397,474	2,388,156	214,586	1,030,270	1,194,078	(163,807)	-14%	2,388,156
Surplus/(Deficit) Transiers and subsidies - capital (monetary allocations)		(110,884)	(276,785)	(199,349)	108,602	150,036	745	149,291	0	(199,349
(National / Provincial and District) Trained and abusined - vegetar (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	(0)	90,548
Transfers and subsidies - capital (in-kind - all)			10					_		
Surplus/(Deficit) after capital transfers & contributions		(34,308)	(186,237)	(108,801)	115,945	172,298	46,019	151		(108,801)
Taxation	1							_		
/(Deficit) after taxation		(34,308)	(186,237)	(108,801)	115,945	172,298	46,019			/400 004
Jutable to minorities		(5.1,000)	(100 201)	(100,001)	110,340	112,230	שו ט _ו טר	-		(108,801
surplus/(Deficit) attributable to municipality	-	(24 200)	(400 007)	(400,004)	445.045	470.005	40.045			
	23	(34,308)	(186,237)	(108,801)	115,945	172,298	46,019			(108,801
Share of surplus/ (deficit) of associate										
iurplus/ (Deficit) for the year		(34,308)	(186,237)	(108,801)	115,945	172,298	46,019			(108,801)

Note Dessistes	p.,	2019/20				Budget Year 20				
Vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Yea Forecas
R thousands	2								%	
Multi-Year expenditure appropriation	2					1 1				
Vote 1 - CORPORATE SERVICES		-	-	-	-	- 1	-	-		
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-		
Vote 3 - BUDGET AND TREASURY	0.1	-	-	~	-	- 1	-	-		
Vote 4 - MUNICIPAL MANAGER		- [-	-	-	- 1	-	-		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLE	MENT	-	-	-	-	-	-	-		
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-		
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	- 1	-	-		
Vote 8 - [NAME OF VOTE 8]		-	-	-	_	-	_	_		
Vote 9 - [NAME OF VOTE 9]		1	- 1	- 1	_	-	_	_		
Vote 10 - [NAMÉ OF VOTE 10]		- 1	-	- 1	_	- 1	_	_		
Vote 11 - [NAME OF VOTE 11]		- 1	- 1	-	_	- 1	_	_		
Vote 12 - [NAME OF VOTE 12]		-	-	_	_	_ 1	_	_		
Vote 13 - [NAME OF VOTE 13]			- 1		_			_		
Vote 14 - [NAME OF VOTE 14]		_	_			_	_	_		
Vote 15 - [NAME OF VOTE 15]						- 1	-	_		
otal Capital Multi-year expenditure	4,7			_				-		
	4,1	-	-	-	-	-	-	-		
ingle Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	- 1	~	-	-	- 1	-		
Vote 2 - COMMUNITY SERVICES		1,964	1,865	6,299	829	1,996	3,150	(1,153)	-37%	6,
Vote 3 - BUDGET AND TREASURY		360	1,000	3,404	22	629	1,702	(1,074)	-63%	3,
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-11		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLE	MENT	19,038	18,000	21,722	29	4,029	10,861	(6,832)	-63%	21,
Vote 6 - TECHNICAL SERVICES		83,819	104,683	108,054	9,658	27,104	54,027	(26,924)	-50%	108,
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		424	-	-	-	- 1	- 40	-		
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	- 10	-	-		
Vote 9 - [NAME OF VOTE 9]	- 1	-	-	-	-	-	-	_		
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	- 1	_	- 1		
Vote 11 - [NAME OF VOTE 11]		-	-	-	- 1	- 1	_	~		
Vote 12 - [NAME OF VOTE 12]		- [- 1	-	-	-	-			
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-		_		
Vote 14 - [NAME OF VOTE 14]		-	-	_	- 1	_	_	-		
Vote 15 - [NAME OF VOTE 15]		- 1	-	-	-	-	_	- 1		
otal Capital single-year expenditure	4	105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,4
otal Capital Expenditure		105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,4
apital Expenditure - Functional Classification										
Governance and administration		360	1,000	3,404	22	629	1,702	(1,074)	-63%	3,4
Executive and council			- 1,000	-	75	925	1,702	(1,014)	-03 A	3,4
Finance and administration		360	1,000	3,404	22	629	1,702	(1,074)	-63%	2.4
Internal audit		- 1	1,000	0,101	-	200	1,702	(1,074)	-0376	3,4
Community and public safety		1,719	1,865	6,871	829	2,408	3,435	(4.007)	-30%	
Community and social services		861	365	3,982	107	589	-	(1,027)		6,8
Sport and recreation		230					1,991	(1,402)	-70%	3,9
Public safety		448	1,500	198	722	196	99	97	98%	1:
Housing		180	-	1,969	722	1,211	985	227	23%	1,9
Health		100		722	3.0	412	361	51	14%	7.
Economic and environmental services		07 504	69.000	00 554	0.000	40.540	94.077	47.704	Ener	
		97,564	63,683	68,554	6,898	16,543	34,277	(17,734)	-52%	68,5
Planning and development		18,858	18,000	21,000	29	3,617	10,500	(6,883)	-66%	21,0
Road transport		78,706	45,683	47,554	6,869	12,926	23,777	(10,851)	-46%	47,5
Environmental protection		2-00	-	- E		-	-	- 1		
Trading services		5,962	59,000	60,650	2,788	14,177	30,325	(16,148)	-53%	60,6
Energy sources		424	-	-	-	==	-	-		-
Water management		5,113	43,000	43,000	3,130	9,444	21,500	(12,056)	-56%	43,0
Waste water management		425	16,000	17,500	(342)	4,733	8,750	(4,017)	-46%	17,50
Waste management		-	-	150	-	-	75	(75)	-100%	18
Other		-	***		UE (12	-	-		
al Capital Expenditure - Functional Classification	3	105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,4
nded by:										
National Government		76,576	90,183	90,183	7,246	22,010	45,091	(23,082)	-51%	90,18
Provincial Government		-	365	365	97	252	183	70	38%	36
District Municipality			-		- E	140	=	-		
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial Departmental Agencies,										
Households, Non-profit Institutions, Private Enterprises,										
Public Corporatons, Higher Educational Institutions)					- 3		=	-		
Transfers recognised - capital		76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	-51%	90,5
Borrowing	6	-	155	=	-		15	-		
Internally generated funds		29,029	35,000	48,931	3,194	11,495	24,466	(12,970)	-53%	48,93
al Capital Funding		105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,4

Reterences

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment

3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations

4. Include expenditure on investment property, intangible and biological assets

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

		2019/20		Budget Yo	ear 2020/21	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS Current assets						
Cash			44.040	2.072	47.040	0.070
Call investment deposits		35,545	44,043	3,873	17,912	3,873
Consumer debtors		617,310	28,510	604 220	98,511	004.000
Other debtors		241,621	377,278 36,838	691,330	694,384	691,330
Current portion of long-term receivables		241,021	30,036	1	77,687	
Inventory		13,883	13,296	13,514	15,218	12.51
Total current assets		908,359	499,966	708,718	903,713	13,514
		300,333	433,300	100,110	903,113	708,718
Non current assets						
Long-term receivables		-	348	-		-
Investments		=	= 1	=		=
Investment property		355,564	355,564	355,564	257,160	355,564
Investments in Associate		234,928	204,693	234,928	217,333	234,928
Property, plant and equipment		6,573,347	6,638,512	6,638,512	6,449,288	6,638,512
Biological	1 1	.=		1.70		-
Intangible	1 1	517	1,823	690	1,546	690
Other non-current assets		11,488	11,488	11,670	11,670	11,670
Total non current assets		7,175,844	7,212,428	7,241,364	6,936,998	7,241,364
TOTAL ASSETS		8,084,203	7,712,393	7,950,082	7,840,711	7,950,082
LIABILITIES						
Current liabilities	- 1 1					
Bank overdraft		12		=		7. 11
Borrowing		12,149	28,757	28,757	15,349	28,757
Consumer deposits		24,493	24,738	24,914	27,011	24,914
Trade and other payables		932,941	367,022	475,665	806,089	475,665
Provisions		8,668	8,668	9,752	9,752	9,752
Total current liabilities		978,251	429,185	539,088	858,201	539,088
Non current liabilities						
Borrowing		389,630	375,896	584,012	339,056	584,012
Provisions		177,199	207,485	207,485	202,464	207,485
Fotal non current liabilities		566,829	583,382	791,498	541,520	791,498
FOTAL LIABILITIES		1,545,080	1,012,567	1,330,585	1,399,721	1,330,585
NET ASSETS	2	6,539,123	6,699,827	6,619,496	6,440,990	6,619,496
		5,550,125	5,555,621	0,010,700	0,770,000	0,010,700
COMMUNITY WEALTH/EQUITY		0.560.004	0.074.047	0.500.050	0.444.470	0.500.050
Accumulated Surplus/(Deficit)		6,510,091	6,671,317	6,590,056	6,411,176	6,590,056
Reserves		29,032	28,510	29,441	29,813	29,441
OTAL COMMUNITY WEALTH/EQUITY	2	6,539,123	6,699,827	6,619,496	6,440,990	6,619,496

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter

		2019/20				Budget Year 20	20/21			
Description	Ref	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		247,108	318,058	277,259	27,916	199,049	138,630	60,419	44%	277,259
Service charges		1,096,265	832,349	839,506	150,505	384,072	419,753	(35,681)	-9%	839,506
Other revenue		84,390	27,620	27,771	6,496	14,497	13,885	612	4%	27,771
Transfers and Subsidies - Operational		535,551	662,833	730,951	184,855	433,493	439,760	(6,267)	-1%	730,951
Transfers and Subsidies - Capital		119,740	90,548	90,548	2	86,365	86,365	-		90,548
Interest		8,444	2,497	2,497	1,019	3,740	1,248	2,491	200%	2,497
Dividends			-	-			-	-		
Payments										
Suppliers and employees		(1,887,448)	(1,740,736)	(1,809,786)	(246,820)	(939,086)	(904,893)	34,193	-4%	(1,809,786
Finance charges		(51,592)	(42,882)	(42,882)	(3,580)	(21,446)	(21,441)	5	0%	(42,882
Transfers and Grants		E	-	-			#	-		i E
NET CASH FROM/(USED) OPERATING ACTIVITIES		152,459	150,288	115,865	120,390	160,684	173,308	12,624	7%	115,865
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		22	18,000	18,000	2	27	9,000	(9,000)	-100%	18,000
Primase (increase) in non-current receivables		4,563	-	_	_	- 1	-			-
ase (increase) in non-current investments		_	_	- 1	_	- 1	-	_	1	(#e
Payments									•	
Capital assets		(105,605)	(125,548)	(139,479)	(10,515)	(33,757)	(69,740)	(35,983)	52%	(139,479
NET CASH FROM/(USED) INVESTING ACTIVITIES		(101,042)	(107,548)	(121,479)	(10,515)	(33,757)	(60,740)	(26,983)	44%	(121,479
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans				- 4	2		- 2	_	1	125
Borrowing long term/refinancing		-	-			-		_ [- 1	
Increase (decrease) in consumer deposits		_	2,000	2,000			1,000	(1,000)	-100%	2,000
Payments		=2.	2,000	2,000		=======================================	1,000	(1,000)	-10076	2,000
Repayment of borrowing		(25,871)	(28,757)	(28,757)	(29,394)	(46,772)	(14,378)	32,393	-225%	(28,757
NET CASH FROM/(USED) FINANCING ACTIVITIES		(25,871)	(26,757)	(26,757)	(29,394)	(46,772)	(13,378)	33,393	-250%	(26,757
									20070	• •
NET INCREASE/ (DECREASE) IN CASH HELD		25,547	15,983	(32,372)	80,481	80,156	99,190			(32,372
Cash/cash equivalents at beginning:		9,999	28,060	36,244		36,268	36,244	2 7		36,268
Cash/cash equivalents at month/year end:		35,546	44,043	3,873		116,424	135,434		-70	3,897

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

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
_	Revenue By Source			
	Property rates	-12%	_	This item will be monitored during the course of the year whether an adjustment would be required.
	Rental of facilities and equipment	-14%	The variance is due to there being vacant facilities, furthermore due to the lockdown restrictions certain municipal facilities aren't being utilized to generate revenue.	This item will be monitored during the course of the year whether an adjustment would be required.
	Interest earned - outstanding debtors	-25% -19%	-23% Due to stow spending investments are accumulating more interest then anticipated -19% Due to an increase on our debtors book.	This item will be monitored during the course of the year whether an adjustment would be required.
	Fines, penalties and forfeits	-45%	45% Dependent on the consumers reaction	This item will be monitored during the course of the year whether an adjustment would be required. This item will be monitored during the course of the year whether an adjustment would be required.
2		%001	July's Dependent on the consumers reaction	
		-11%	-11% Death and dismissal of two councillors respectively has resulted to this variance	
	Debt impairment	-73%	-73% Only debt impairement for indigents is calculated monthly all other debtors is Biannually	
	Depreciation & asset impairment Other materials	-18%	-18% This is due to the very low capital expenditure and projects still under work in progress (not yet capitalised)	This item will be monitored during the course of the year whether an adjustment would be required.
m		0/01-	-1.5% Jordss cut measures are implemented to reduce the expenditure for material	This item will be monitored during the course of the year whether an adjustment would be required.
_	Grant funded projects	.51%	51% Due to SCM processe being at initial chanse	
	Internally funded projects	-53%	53% Due to SCM processe being at mitted stages	Fast track SCM processes and management of contractors
	Repairs and maintenance	81%	81% Due to SCM processe being at initial stages	Fast track SCM processes and management of contractors
_				
4	Financial Position			
5	Cash Flow			
_	Net Cash from Operating Activities	42	7% Equitable Share and other grants bulk of it received early in the financial year	Anna
	Net Cash Used from Investing Activities Net Cash Used from Financial Activities	44%	44% Slow capital expenditure	None
	CONTAINED IN THE PROPERTY OF T	0.007-	Salubario in direction of the control of the contro	None
ဖ	Measureable performance			
_				
	Municipal Entities			
_				

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q2 Second Quarter

			2019/20		Budget Y	ear 2020/21	
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management		\vdash					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.3%	19.3%	19.4%	2.1%	3.0%
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		20.4%	11.5%	16.4%	18.0%	16.4%
Gearing	Long Term Borrowing/ Funds & Reserves		1342.1%	1318.5%	1983.7%	1137.3%	1983.7%
Liquidity							
Current Ratio	Current assets/current liabilities	1 1	92.9%	116.5%	131.5%	105.3%	131.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		3.6%	16.9%	0.7%	13.6%	0.7%
Revenue Management		ш					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	H	44.3%	19.5%	31.6%	65.4%	31.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management		Ш					
litors System Efficiency	% of Creditors Pald Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions	Ш					
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		27.9%	28.0%	27.2%	22.9%	27.2%
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		20.1%	21.8%	21.2%	1.8%	3.3%
DP 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						
ost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

Description							Budget	Budget Year 2020/21					
	Code	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	Total over 90 days	60	Impairment - Bad Debts i.t.o
R thousands												against Debtors	Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	24,605	10,799	9,033	9.945	7.534	7,252	48 792	366.579	484 538	440 101	A18	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	45,676	1,906	1,919	1,206	882	637	10.032	58.819	121 079	71,578	- K	
Receivables from Non-exchange Transactions - Property Rates	1400	34,402	9,921	9,129	9,256	13,768	7,913	42.043	216,768	343,199	289.747	186	
Receivables from Exchange Transactions - Waste Water Management	1500	15,126	6,294	6,025	6,701	5,887	5,466	33,039	285,666	364,203	336,758	306	
Receivables from Exchange Transactions - Waste Management	1600	11,738	4,760	4,522	4,604	4,287	4,138	24.422	149,211	207.682	186,662	125	
Receivables from Exchange Transactions - Property Rental Debtors	1700	544	165	142	156	156	140	769	4,442	6.514	5,663	•	
Interest on Arrear Debtor Accounts	1810	2115	482	412	549	377	352	2.415	44,173	49.678	47.867	17	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	1	-1	1	1	1	'	1	1	1	1	: 1	
Other	1900	(106,207)	8,908	4,821	3,648	2,978	2,745	18.765	236.630	172 287	264.766	192	
Total By Income Source	2000	26,802	43,234	36,004	36,063	35,872	28,643	180,276	1.362,287	1.749.180	1.643.141	1,250	
2019/20 - totals only										1	1		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(25,339)	6,649	2,099	759	5,763	450	2.816	18.562	11,759	28.350	10	
Commercial	2300	(20,029)	4,830	4,510	3,158	3,220	2,719	20.883	129.198	148.458	159.177	1	
Households	2400	72,331	31,719	29,363	32,088	26,864	25,461	156.462	1,212,180	1,586,468	1,453,055	1,250	
Other	2500	(131)	36	32	28	24	14	116	2.347	2,495	2.559		
Total By Customer Group	2600	26,802	43,234	36,004	36,063	35.872	28.643	180.276	1.362.287	1.749.180	1 643 141	1 250	

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

			6		1					
Description	¥				Bu	Budget Year 2020/21	21			
R thousands	Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Davs	181 Days -	Over 1	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	30,881	24,291	I	1	1	I	30.000	198.526	283.697
Bulk Water	0200	9,138	20,756	11,671	11.351	12.350	12.868	43.654	(262)	121 492
PAYE deductions	0300	15,809	1	3	10	ĺ	ı	i	(1)	15.809
VAT (output less input)	0400	1	11			i	(4	()	0 (200
Pensions / Retirement deductions	0200	7,146	1)	É	1	1	1	1	(-)	7 146
Loan repayments	0090	ı	10	1	3	ĵ	(8	1		-
Trade Creditors	0020	2,685	791	2.281	2.228	7,187	1514	6769	9 078	22 744
Auditor General	0800	1	- 10	1	1	1	1	2 1	200	1
Other	0060									· •
Total By Customer Type	1000	62,659	45,838	13,952	13,579	19,537	14.382	80.603	207.305	460.855

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2 Second Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Variable or Fixed interest Rate " 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
R thousands	-	Yrs/Months												
Municipality Nedbank Standard Bank ABSA		12 months 12 months 12 months	Call Account Call Account Call Account						Call account Call account Call account	1,332 36,546 595	471 557 10	(201,000) (51,000)	260,000 51,000	60,803 37,104 605
														1 1 1 1
Finitibes										38,473	1,038	(252,000)	311,000	98,511
Entities sub-total														1 1 1 1
TOTAL INVESTMENTS AND INTEREST	2									38,473	1,038	(252,000)	311,000	98,511

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter

Description	Ref	Audited	Original	Adjusted	Monthly		YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	YearTD actual	budget	variance	variance	Forecast
thousands	1,2								%	
	,,2									
Operating Transfers and Grants										
National Government:		463,996	477,793	546,692	184,855	380,657	386,924	(6,267)	-1.6%	546,69
Local Government Equitable Share		373,648	403,064	471,963	183,552	364,930	371,197	(6,267)	-1.7%	471,96
Energy Efficiency and Demand Management Integrated National Electrification Programme		6,000 14,000	12,000	12,000		3,000	2.000			42.00
Finance Management		1,700	1,700	1,700	-	1,700	3,000 1,700			12,00 1,70
Municipal Systems Improvement		1,750	1,500	1,500		1,700	1,700			1,50
Water Services Infrastructure Grant (WSIG)		20,800	19,000	19,000	· ·	9,000	9,000			19,00
Municipal Infrastructure Grant (MIG)	3	23,000	37,634	37,634		-,	-,	_		37,63
Massification		20,000	=	-				-		-
EPWP Incentive		3,098	2,895	2,895	1,303	2,027	2,027	-	- 1	2,89
Other transfers and grants [insert description]								-		
Provincial Government:		105,944	187,562	187,562	-	52,836	52,836	-		187,56
Health subsidy		7 €.	-					-		~
Level 2 accreditation		7,620	-	-						=
Museums Services		386	42	42	=	42	42			4
Community Library Services Grant		*	2,312	2,312	*	2,312	2,312			2,31
Sport and Recreation Spatial Development Framework Support			4 500	4 500						4
Housing		01 202	1,500	1,500		42.752	40.750	-		1,50
Title Deeds		91,392	170,140 3,000	170,140 3,000	3	43,753	43,753			170,14
COGTA Support Scheme			3,000	3,000						3,00
Provincialisation of Libraries	4	6,546	6,729	6,729		6,729	6,729	_		6,72
Neighbourhood Development Partnership		5,51.5		-		0,720	0,720	_		0,12
Accredited municipalities		-	3,839	3,839				_		3,83
District Municipality:		-	-	-	-	-	_		-	- 0,00
								- 1		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
Tirelo Bosha Grant EED Housing Grant		-						-		-
								_		
tal Operating Transfers and Grants	5	569,940	665,355	734,254	184,855	433,493	439,760	(6,267)	-1.4%	734,254
pital Transfers and Grants										
National Government:		139,039	90,183	90,183	_	86,000	86,000	_		90,183
Neighbourhood Development Partnership		30,259	-	-		00,000	00,000			30,103
Municipal Infrastructure Grant (MIG)		89,580	74,183	74,183	144	70,000	70,000			74,183
Integrated National Electrification Programme		1.5	-	-		.,,	,			. 1,100
Ernergy efficiency & demand side management		1/20	140	=						-
Municipal water infrastructure		.=	-	-						16,000
Water Services Infrastructure Grant (WSIG)		19,200	16,000	16,000	S24,	16,000	16,000	-		
Other capital transfers [insert description]								-		
Provincial Government:		1,228	365	365	-	365	365			365
Level 2 accreditation		100	-					-		-
Recapitalisation of Community Libraries		.=	900		12					-
Sport and Recreation			265	900		200	00=			-
Museum Community Library Service		1,228	365	365	-	365	365			365
Community District		1,220	-					_		<i>5</i> 7
District Municipality:		-	-		-	-	-	-		-
[insert description]								-		
								-		
Other grant providers: [insert description]		-	-	-	-	-		-		-
pisari oescripiorij								-		
al Capital Transfers and Grants	5	140,267	90,548	90.549		96 205	00 200	-		00.540
				90,548	-	86,365	86,365	-		90,548
TAL RECEIPTS OF TRANSFERS & GRANTS	5	710,207	755,903	824,802	184,855	519,858	526,125	(6,267)	-1.2%	824,802

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q2 Second Quarter

		2019/20				Budget Year 2	20/21			
Description	Ref	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:		463,996	477,793	546,692	132,973	331,437	402,334	(71,178)	-17.7%	546,69
Local Government Equitable Share		373,648	403,064	471,963	123,125	298,236	371,197	(72,961)	-19.7%	471,96
Integrated National Electrification Programme		14,000	12,000	12,000	2,449	2,449	5,000	(2,551)	-51.0%	12,00
Finance Management		1,700	1,700	1,700	45	261	708	(447)	-63.1%	1,70
Municipal Systems Improvement		1,750	1,500	1,500			625	(625)	-100.0%	1,50
Water Services Infrastructure Grant (WSIG)		20,800	19,000	19,000	531	2,330	7,917	(5,587)	-70.6%	19,000
Municipal Infrastructure Grant (MIG)	- 1 - 1	23,000	37,634	37,634	6,394	26,674	15,681	10,993	70.1%	37,63
Massification		20,000	- 2	-	192		-			3
EPWP Incentive		3,098	2,895	2,895	429	1,486	1,206			2,89
Energy Efficiency and Demand Management		6,000	***	127						- 5
Provincial Government:		105,944	184,562	187,562	882	48,287	78,151	(2,481)	-3.2%	187,562
Health subsidy		04 202	470 440	470 440		40.750	70.000	-		
Housing		91,392	170,140	170,140	-	43,753	70,892	(005)	400.00/	170,140
Spatial Development Framework Support Title Deeds		- 2	1,500	1,500	40	240	625	(625)	-100.0%	1,500
Provincialisation of Libraries		0.540	6,729	3,000	607	313	1,250	(050)	0.40/	3,000
Level 2 Accreditation		6,546	0,728	6,729	(00)	2,548	2,804	(256)	-9.1%	6,729
useum Services	- 1 - 1	7,620 386	42	42		+	- 40	-		5T-
Community Services	- 1 - 1	300	2,312	2,312	256	1,674	18 963			42
Accredited municipalities		-	3,839	3,839	200	1,074	1,600	(1,600)	-100.0%	2,312 3,839
District Municipality:		-	62,699	-	_	-	10,450	(10,450)	-100.0%	2,038
Joseph Maria			62,699				10,450	(10,450)	-100.0%	
			02,000				-	(10,100)	100.070	
Other grant providers:		-			_		_	_		_
•	1 1						-	_		
Tirelo Bosha Grant							=	_		
Total operating expenditure of Transfers and Grants:		569,940	725,054	734,254	133,856	379,724	490,935	(84,108)	-17.1%	734,254
Capital expenditure of Transfers and Grants										
National Government:	1 1	139,039	90,183	90,183	8,331	28,841	37,576	(8,735)	-23.2%	90,183
Neighbourhood Development Partnership		30,259	-	-	-,		-	-		-
Water Services Infrastructure Grant (WSIG)		19,200	-	2.1		-		_		_
Municipal Infrastructure Grant(MIG)	1 1	89,580	74,183	74,183	7,324	23,492	30,910	(7,417)	-24.0%	74,183
Municipal water infrastructure		2	16,000	16,000	1,007	5,349	6,667	(1,318)	-19.8%	16,000
Emergy efficiency & demand side management		_	- 1	=						-
Other capital transfers [insert description]		-	- 1	-			_	_		-
Provincial Government:		1,228	365	365	116	364	152	212	139.4%	365
Level 2 accreditation		=					-	_		
Museums Services		至	365	365	116	364	152			365
Provincialisation of Libraries		-	=				+			
Lousing		=	₾	2						
TA Support Scheme		*	+	-			×			
Sport and Recreation		=	-	-						
Community Library Service		1,228	-	4		Ī	=			
			-	8			#	-		
District Municipality:		-	-	-	-		-	-		_
								-		
•								-		
Other grant providers:		-	-	-	-		-			
								-		
otal canital expanditure of Transfers and Cuanta		440.007	00.540	00.540	0.446	00.000	67.700	- (0.500)	99.604	
otal capital expenditure of Transfers and Grants		140,267	90,548	90,548	8,446	29,205	37,728	(8,523)	-22.6%	90,548
OTAL EXPENDITURE OF TRANSFERS AND GRANTS		710,207	815,602	824,802	142,302	408,929	528,663	(92,631)	-17.5%	824,802

Summary of Employee and Councillor remuneration	Ref	2019/20 Audited	Original	Adjusted	Monthly	Budget Year 20	YearTD	YTD	YTD	Fun V.
R thousands	1.61	Outcome	Budget	Budget	actual	YearTD actual	budget	variance	variance %	Full Year Forecast
	1	А	В	С						D
Councillors (Political Office Bearers Plus Other)		10 500	40,000	40.000	4 000	7 870	0.000	(000)	400/	10.00
Basic Salaries and Wages Pension and UIF Contributions		13,563	16,060	16,060	1,220	7,070	8,030	(960)	-12%	16,00
		1,839	1,949	1,949	154	930	975	(45)	-5%	1,9
Medical Aid Contributions		103	109	109	7	40	54	(14)	-26%	10
Motor Vehicle Allowance		5,525	6,137	6,137	464	2,767	3,068	(302)	-10%	6,13
Cellphone Allowance		2,870	3,042	3,042	223	1,330	1,521	(192)	-13%	3,0
Housing Allowances		1,092	1,158	1,158	92	592	579	13	2%	1,1
Other benefits and allowances		114	-	78 P		100	-	-		
ub Total - Councillors		25,106	28,456	28,456	2,159	12,729	14,228	(1,499)	-11%	28,4
% increase	4		13.3%	13.3%						13.3%
enior Managers of the Municipality	3					1				
Basic Salaries and Wages	3	7,349	7,985	7.000	400	0.000	0.000	(4.004)	0704	7.0
Pension and UIF Contributions				7,985	433	2,899	3,992	(1,094)	-27%	7,9
		1,673	1,817	1,817	50	339	909	(569)	-63%	1,8
Medical Aid Contributions		150	163	163	8	49	81	(32)	-40%	1
Overtime		-00	-	-	-	-	160	-	- 1	
Performance Bonus		-	-	-	-		-	- 1	- 1	
Motor Vehicle Allowance		840	912	912	62	440	456	(16)	-4%	9
Celiphone Allowance		-	-		- 3			-		
Housing Allowances		t	===		120			- 1	I	
Other benefits and allowances		241	262	262	5	407	131	276	211%	
		241	236	202	3			2/0	21170	192
Payments in lieu of leave			- 3		-	*	-	-	- 1	2
Long service awards		-	- 1	- 1	38	573	-	-	- 1	
Post-retirement benefit obligations	2	771			7.	-		-		
ub Tota! - Senior Managers of Municipality		10,253	11,139	11,139	558	4,134	5,569	(1,436)	-26%	11,1
% increase	4		8.6%	8.6%						8.6%
ther Municipal Staff										
ther Municipal Staff				A 100 C 100						
Basic Salaries and Wages		288,160	355,595	357,565	29,863	169,574	178,783	(9,209)	-5%	355,5
Pension and UIF Contributions		64,726	70,324	70,324	4,963	30,151	35,162	(5,012)	-14%	70,3
Medical Aid Contributions		27,690	30,085	30,085	1,940	13,217	15,043	(1,825)	-12%	30,0
Overtime		31,791	34,601	34,601	1,746	14,235	17,300	(3,065)	-18%	34,60
Performance Bonus		(-)	-	-	-	_		- 1		
Motor Vehicle Allowance		24,197	26,290	26,290	1,503	9,748	13,145	(3,397)	-26%	26,29
Celiphone Allowance	1 1	21,101	20,200	20,200	1,000	5,140	-	(0,007)	-2.0 70	20,20
Housing Allowances	1 1	9,422	10,237	10,237	572				-32%	40.00
Other benefits and allowances		50,328				3,462	5,118	(1,657)		10,23
			19,311	19,311	4,049	23,699	9,656	14,044	145%	19,31
Payments in lieu of leave		29,258	31,788	31,788		-	15,894	(15,894)	-100%	31,78
Long service awards		4,552	4,946	4,946	148	1,983	2,473	(491)	-20%	4,94
Post-retirement benefit obligations	2	_ =	4	-		-	(20)			-
ub Total - Other Municipal Staff		530,123	583,177	585,148	44,783	266,068	292,574	(26,506)	-9%	583,17
% Increase	4		10.0%	10.4%						10.0%
tal Parent Municipality	+	565,482	622,772 10.1%	624,743 10.5%	47,500	282,931	312,371	(29,440)	-9%	622,77 10.1%
paid salary, allowances & benefits in arrears:	1 1		_							
oard Members of Entities										
Basic Salaries and Wages	1 1							_		
Pension and UIF Contributions	1 1									
Medical Aid Contributions	1 1		1							
Overtime	1 1									
	1 1							-		
Performance Bonus	1 1							- [
Motor Vehicle Allowance	1 1							-		
Cellphone Allowance	1 1							- 1		
Housing Allowances								-		
Other benefits and allowances								-		
Board Fees								_		
Payments in lieu of leave										
157	1 1							- 1		
Long service awards								-		
Post-retirement benefit obligations								-		
b Total - Board Members of Entities	2	-	-	-	-	-	-	-		-
% increase	4									
nior Managers of Entities	1 1									
Basic Salaries and Wages										
								-		
Pension and UIF Contributions	1 1							- 1		
Medical Aid Contributions	1 1							-		
Overtime								-	1	
Performance Bonus	1 1							-		
Motor Vehicle Allowance	1 1							- 1		
Celiphone Allowance	1 1									
Housing Allowances	1 1					110		_ 1	1	
Other benefits and allowances										
								-		
Payments in lieu of leave	1 1							- [
t to the second	1 1							-		
Long service awards	2							_		
Post-retirement benefit obligations			-	-	-	-	-	-		-
Post-retirement benefit obligations		-								_
Post-retirement benefit obligations b Total - Senior Managers of Entitles	1 1	-								
Post-retirement benefit obligations b Total - Senior Managers of Entities % Increase	4	-								
Post-retirement benefit obligations b Total - Senior Managers of Entities % Increase	1 1									
Post-retirement benefit obligations b Total - Senior Managers of Entitles	1 1	-			5			_		
Post-retirement benefit obligations b Total - Senior Managers of Entitles % Increase ser Staff of Entities	1 1	-						-		

TOTAL MANAGERS AND STAFF		540,376	594,316	596,287	45,341	270,202	298,143	(27,942)	-9%	594,316
% increase	4		10.1%	10.5%						10.1%
TOTAL SALARY, ALLOWANCES & BENEFITS		565,482	622,772	624,743	47,500	282,931	312,371	(29,440)	-9%	622,77
Total Municipal Entities		-	-	-	-	-	-	-		-
% increase	4									
Sub Total - Other Staff of Entities	1 1	-	-	-	-	-	-	-		-
Post-retirement benefit obligations	1 1							_		
Long service awards	1 1							-		
Payments in lieu of leave	1 1				- 1			-		
Other benefits and allowances	1.1				- 1	- 1		-		
Housing Allowances	1 1							-		
Cellphone Allowance	1 1							-		
Motor Vehicle Allowance	1 1			11						
Performance Bonus	1 1			10				-		
Overtime								- [

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.tuals and revised targets for cash receipts - Q2 Second Quarter KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statemer.

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73,105 672,622 117,678 9,545 2,806 10,321 675,031 21,982 105,827 20,000 35,346 Budget Year Budget Year 2020/21 +1 2021/22 +2022/23 2,004,216 2,000 31,973 623,163 140,489 335.031 129,234 1,964,540 124,827 32,106 10,571 20,093 30,663 2,132,043 3,387 2,121,472 2020/21 Medium Term Revenue & Expenditure Framework 64,139 20,000 646,752 112,074 68.967 2,647 620,150 20,738 9,005 9,737 1,910,792 112,015 2,000 30,163 38,754 566,512 133,799 3,174 3,195 123,080 20.093 2,044,807 2,027,888 589,705 66.988 115,945 898'99 90,548 8,495 2,497 3,410 730,951 15,862 1,877,984 18,000 665,887 28,456 42,882 534,445 126,226 139,479 (32,372) 35,545 3.174 2,000 4,559 28,757 1,988,532 115,005 2,020,903 1,852,667 78,210 23,753 16,785 (2,553)6,542 4,829 4 650 (37) 297,458 4,138 833,215 4,183 18,000 2,000 857.398 395,685 15,727 21,436 220,944 102,686 67,006 75,528 712 163,396 105,722 (198, 194) 970,648 (113,251) 116,424 3,174 987,591 Budget June Budget 116,424 116,424 May 116,424 Budget 116,424 April 116,424 116,424 Budget 1 March 116,424 ı 116.424 Budget Feb 116,424 116.424 January Budget Budget Year 2020/21 9,359 15,367 7,740 (47,535) Outcome 643 370 444 .023 184,855 6.496 285,777 285,777 2,159 3,580 (29,394)44.294 10,515 121,818 163,959 116,424 519 4,277 140,697 Dec 13,422 3,543 7,942 116,745 000'9 122,745 (26,624) (20,911) 6,467 591 Ξ 460 483 27,961 29,333 970'9 149,369 (47,535)Outcome 2,082 411 131,296 14,531 3.542 Nov 16,650 31,467 10,752 12,562 1,137 117,124 (29,155) (20,911) Outcome 8,964 647 116,759 365 3,579 7,954 146,278 2,165 40,225 140,675 8,244 1,909 3,694 26,773 16,650 10,752 17 26,013 40,000 3,556 (27,010) 8,964 566 233 742 1,465 167,231 63,124 44,492 13,626 175,429 (24,627) Outcome 127,231 2,450 37,467 5,971 32,871 8.244 191,858 Sept 16,755 10,764 809 102,843 8,981 ,564 724 1,664 102,843 3,594 902'69 12,350 (26,855) 208,829 (105,986)248 146,012 88,841 138,858 Outcome 6,097 831 32.871 13,347 10,877 34,802 896'8 178 29 181,378 40,000 335,415 611 435 963 295,415 2,115 3,594 55,868 11,190 35,545 Outcome 130,966 71,885 232,102 103,312 July Transfers and subsidies - capital (monetary allocations) (National Fransfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Proceeds on Disposal of Fixed and Intangible Assets Cash/cash equivalents at the month/year beginning: Decrease (increase) in non-current investments Grants and subsidies paid - other municipalities Decrease (increase) in non-current receivables Cash/cash equivalents at the month/year end: **NET INCREASE/(DECREASE) IN CASH HELD** Increase (decrease) in consumer deposits Transfers and Subsidies - Operational Interest earned - external investments Service charges - sanitation revenue Interest earned - outstanding debtors Service charges - electricity revenue Other Cash Flows/Payments by Type Rental of facilities and equipment Service charges - water revenue Borrowing long term/refinancing Bulk purchases - Water & Sewer Grants and subsidies paid - other otal Cash Receipts by Source otal Cash Payments by Type Fines, penalties and forfeits Other Cash Flows/Payments Other Cash Flows by Source Remuneration of councillors Bulk purchases - Electricity Service charges - refuse Educational Institutions) ash Receipts By Source / Provincial and District) Repayment of borrowing ash Receipts by Source Employee related costs ash Payments by Type ash Payments by Type Licences and permits Dividends received Contracted services General expenses Agency services Short term loans Other materials Property rates Other revenue Capital assets Interest paid thousands

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q2 Second Quarter

		2019/20				Budget Year 2	020/21			
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source	H								76	
Property rates		319,656	396,522	396,522	27,916	174,406	198,261	(23,855)	-12%	396,522
Service charges - electricity revenue		581,207	609,866	609,866	48,077	326,151	304,933	21,218	7%	609,866
Service charges - water revenue		178,594	190,579	190,579	15,367	93,079	95,289	(2,210)	-2%	190,579
Service charges - sanitation revenue		108,915	118,793	118,793	9,359	56,180	59,396	(3,216)	-5%	118,793
Service charges - refuse revenue		82,251	95,898	95,898	7,740	46,410	47,949	(1,539)	-3%	95,898
Rental of facilities and equipment		7,817	8,495	8,495	643	3,671	4,248	(577)	-14%	8,495
Interest earned - external investments		2,690	2,497	2,497	370	1,186	1,248	(62)	-5%	2,497
Interest earned - outstanding debtors		5,754	6,325	6,325	444	2,553	3,162	(609)	-19%	6,325
Dividends received		-	-			2,000	-	(003)	1070	0,020
Fines, penalties and forfeits		9,054	13,114	13,114	1,023	3,612	6,557	(2,945)	-45%	13,114
Licences and permits		8	38	38	2	38	19	19	100%	38
Agency services		-		2	_	_	-20	_	10070	00
Transfers and subsidies		611,725	662,833	730,951	205,750	459,628	465,895	(6,267)	-1%	730,951
Other revenue		31,034	15,729	15,729	6,496	13,344	7,864	5,480	70%	15,729
Gains					0	47	_	47	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)	1	1,938,707	2,120,688	2,188,806	323,188	1,180,307	1,194,823	(14,517)	-1%	2,188,806
Exrliture By Type								` ' '		-,,
oyee related costs		540,376	594,312	596,287	45,341	270,202	298,143	(27.042)	-9%	500 007
Remuneration of councillors		25,106	28,456	28,456	2,159	12,729	14,228	(27,942)	-9% -11%	596,287
Debt impairment		137,893	184,700	184,700	1,586	25,118	92,350	(1,499)	-73%	28,456
Depreciation & asset impairment		338,886	420,387	420,387	31,950	173,099	210,194	(67,231) (37,095)	-18%	184,700 420,387
Finance charges		51,592	42,882	42,882	3,580	21,446	21,441	(37,093)	0%	42,882
Bulk purchases		524,253	660,671	660,671	74,611	292,492	330,335	(37,843)	-11%	660,671
Other materials		2,117	4,559	4,559	519	1,992	2,279	(288)	-13%	4,559
Contracted services		215,154	337,719	335,209	50,561	178,080	167,604	10,475	6%	335,209
Transfers and subsidies		=	- 1	=	-			10,475	070	303,203
Other expenditure		214,115	123,788	115,005	4,278	55,113	57,502	(2,389)	-4%	115,005
Losses		100	1	1	-		1	(1)	-100%	110,000
Total Expenditure	1	2,049,591	2,397,474	2,388,156	214,586	1,030,270	1,194,078	(163,807)	-14%	2,388,156
Surplus/(Deficit)		(110,884)	(276,785)	(199,349)	108,602	150,036	745	149,291	20028%	(199,349)
Iransters and subsidies - capital (monetary allocations) (National / Provincial and District) I ransters and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	-51%	90,548
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		(34,308)	(186,237)	(108,801)	115,945	172,298	46,019	126,279	274%	(108,801)
Surplus/(Deficit) after taxation	-	(34,308)	(186,237)	(400 004)	445.045	470 000	40.040	400 070	07.404	400.00
arkwaifsount arres revenous		(34,300)	(100,231)	(108,801)	115,945	172,298	46,019	126,279	274%	(108,801)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q2 Second Quarter

KZN252 Newcastle - NOT REQUIRED - munic		2019/20				Budget Year 20				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	-1								%	
Revenue By Municipal Entity		444.400	400 504		0.400	00 500	00.000	40		
Service charges - water revenue		111,420	126,581		9,138	60,523	63,290	(2,767) - - - - - - -	-4%	126,58
Total Operating Revenue	1	111,420	126,581		0.420	00.500	C2 200		40/	
		111,420	120,301	-	9,138	60,523	63,290	(2,767)	-4%	126,58
Expenditure By Municipal Entity Employee related costs	_	12 702	44.400		4.440	7 700	7.004	F00	ma.	
Remuneration of Directors		13,792	14,462		1,116	7,733	7,231	502	7%	14,46
Debt impairment		125	-		-	-	-			=
Depreciation & asset impairment		59,455	780		65	390	390			70/
Finance charges		50,455	700		-	350	390	_		780
rchases		27,730	26,276		-	10,948	13,138	(2,190)	-17%	26,276
Mcals and Supplies		5,342	5,848		289	3,123	2,924	199	7%	5,848
Contracted services		2,322	10,494		278	1,684	5,247	(3,563)	-68%	10,494
Transfers and grants		-	2		-		_	-	0070	10,101
Other expenditure		31,266	31,364		2,402	17,558	15,682	1,876	12%	31,364
Loss on disposal of PPE		-	5			-	-	-		-
Total Operating Expenditure	2	139,907	89,224	_	4,149	41,437	44,612	(3,175)	-7%	89,224
Surplus/ (Deficit) for the yr/period Capital Expenditure By Municipal Entity		(28,487)	37,357	-	4,989	19,086	18,678	(5,942)	-32%	37,357
Service charges - water revenue								-		
								_	1	
								-		
								- - -		
								- -		
otal Capital Expenditure	3	-	_	-	-	-	-	-		

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second Quarter

	2019/20				Budget Year 20	20/21			
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	3,493	10,462	10,462	0	0	10,462	10,462	100.0%	0%
August	12,343	10,462	10,462	948	948	20,925	19,977	95.5%	1%
September	6,817	10,462	11,855	5,971	6,919	32,780	25,861	78.9%	6%
October	9,161	10,462	11,855	2,042	8,960	44,636	35,675	79.9%	7%
November	9,742	10,462	11,855	14,281	23,242	56,491	33,249	58.9%	19%
December	7,532	10,462	11,855	10,515	33,757	68,346	34,590	50.6%	27%
January	3,516	10,462	11,855			80,202	-		
February	9,896	10,462	11,855			92,057	-		
March	5,713	10,462	11,855			103,913	-		
April	3,101	10,462	11,855			115,768	-		
May	7,252	10,462	11,855			127,624	_		
June	27,039	10,462	11,855			139,479			
Total Capital expenditure	105,605	125,548	139,479	33,757					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q2 Second Quarter

Description	Ref	2019/20 Audited	Original	Adjusted	Monthly	Budget Year 20	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	YearTD actual	budget	variance	variance	Full Year Forecast
R thousands	1								%	
capital expenditure on new assets by Asset Class/Sub-class	5									
nfrastructure	П	54,164	34,752	62,732	4,597	14,800	31,366	16,766	53.5%	62,73
Roads Infrastructure	Ιt	52,695	24,752	41,938	3,721	10,184	20,969	10,785	51.4%	41,93
Roads	H	52,695	24,752	41,938	3,721	10,184	20,969	10,785	51.4%	41,93
Road Structures		*	-	190	-	-	(m)	-		
Road Furniture		9	7-8	- 1	-	-	3 0	_		
Capital Spares	ш	2	- 4	4	=	-	- 5	_		
Storm water Infrastructure	П	-		-	-	-	-	~		
Drainage Collection		-	(41)		5	-		-		
Storm water Conveyance		+	(#)		8	-	=	-		
Attenuation		= =	241		=	-	- 2	-		
Electrical Infrastructure		-	-	-	_	-	-	-		
Power Plants			(7)	20	=	= "		-		
HV Substations		=		20.0	-	-	-	-		:
HV Switching Station		#	-	=:	=	-	=	-		
HV Transmission Conductors		-	-	=	-	-	-	-		
MV Substations		-	-	3	-	=	=	-		
MV Switching Stations		=	-	= +	1.5	-	#	-		
MV Networks		*		>	=	**	3	-		
LV Networks		-	-	-	1=1	-	~	- 1		
Capital Spares		- 4.000	-	40.000	-	140	= =		40.00	
Water Supply Infrastructure		1,469	-	16,000	875	4,416	8,000	3,584	44.8%	16,0
Dams and Weirs		=	=	=	35	100	-	-		
Boreholes			-	=) =		2	-		
Reservoirs				2	100		2	- 11		
Pump Stations		4 400		40,000	075	1.440		-	44.00	
Water Treatment Works		1,469	=	16,000	875	4,416	8,000	3,584	44.8%	16,0
Bulk Mains			-	=	100	==1	=	- 1		
Distribution			-			(4)	*	-		
Distribution Points		-	120	-	-			- 1		
PRV Stations		=	120	8	150	30		-		
Capital Spares		7.1	(5)	8		30	Ť.	-		
Sanitation Infrastructure		-	10,000	4,795		-	2,397	2,397	100.0%	4,7
Pump Station		-	-	*		-	-	-		
Reticulation			- 10.000	4 70 5		7	0.007	-	400.00	
Waste Water Treatment Works		1.2	10,000	4,795	-	27	2,397	2,397	100.0%	4,7
Outfall Sewers		3.5	37.7	* .		-	÷	-		
Tollet Facilities		-	-	*	-	-	*	-		
Capital Spares		1 (4-1	-		141		-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	- 1		
Landfill Sites		0.00	- 2			-	=	-		
Waste Transfer Stations		0 -	*		-	= 1	-	-		
Waste Processing Facilities					-	201	-	-		
Waste Drop-off Points			-		-	- 1	=	-		
Waste Separation Facilities			77.0			-	=	-		
Electricity Generation Facilities			#10				=	- 1		
Capital Spares Rail Infrastructure			-		-	-	-	-		
Rail Lines		VE1	51	_	=	5		_		
Rail Structures								_		
Rail Furniture			2		===		- 2	_ [
Drainage Collection								_ []		
Storm water Conveyance		121	= [
Attenuation		12						_ []		
MV Substations		3.5	= 1		1920			_ [
LV Networks		-				=	1.5	_		
Capital Spares			= 5		-	- 2	16	_		
Coastal Infrastructure		-	_	- 1	-	-	_	_ [
Sand Pumps		-	-			-	-	_ [
Piers			-		-	=		_ [
Revetments		-			=	-	62	_ [
Promenades		-	=		-	2	144	_ [
Capital Spares		-			-					
Information and Communication Infrastructure		_	-	-	2	6	(2)	_ [
Data Centres		-	-) 	(100)	-				
Core Layers		-	=		=31			_		
Distribution Layers		-	2			2	2			
Capital Spares			_		-			- 1		
40.55		D. Park							70.00	
mmunity Assets		861	-	5,628	107	734	2,814	2,080	73.9%	5,62
Community Facilities		861	-	5,628	107	734	2,814	2,080	73.9%	5,62
Halls			=	/=	20	#		-		
Centres		-	-	-	20,	-	-	-		
Crèches		30		750	= 1	=		-		-

S.	5 L								
Fire/Ambulance Stations	-	i ii	35	100	=	138	-	1	-
Testing Stations	-	-		(9)	=	-	-	1	7.4
Museums Galleries		-				-	-		7-
Theatres	-		-	2	2		_		
Libraries	861	-	5,430	107	538	2,715	2,177	80.2%	5,43
Cemeteries/Crematoria	=		0,400	101		2,110		00.270	0,40
Police	120	-	=	=	25	-	_		
Puris	E.		-	-	-	_	_		-
Public Open Space		-	-	-	-	-	_		-
Nature Reserves	-	-	-	=	-		_		-
Public Ablution Facilities	42	=	- 4	2	140	-	-		
Markets	~	=	-	3	-	-	-		- 7
Stalls	E .	5	198	=	196	99	(97)	-97.6%	19
Abattoirs		-	-		*	-	-		:=
Airports	=	-	-	-	-	-	-		
Taxi Ranks/Bus Terminals Capital Spares				-	-	-	-		
Sport and Recreation Facilities	-		_		-	77.	-		
Indoor Facilities		1 (4)	_				_		_
Outdoor Facilities		122		5			_		
Capital Spares	-	12		2	-	- 2	_		
Heritage assets	-	350	500	_	-	250	250	100.0%	50
Monuments	-		-	+		200	-		-
Historic Buildings	=	300	500	¥		250	250	100.0%	500
Works of Art	=	50	120	€	=		-		2
Conservation Areas	8	1	3		9	27	-		-
Other Heritage	= =					= 3	-		
Investment properties	55	3,254	-	-	-	-	_		_
Revenue Generating	_	3,254	-	-	_	-	-		-
Improved Property	=	3,254	-	-	-	- 9	_		- 4
Unimproved Property	2			- 0		-	-		
Non-revenue Generating	55	-	-	-	-	-	-		-
Improved Property	55	:=:		*	-	-	-		
Unimproved Property	#	-		=	-	=	-		
Other assets	-	-	-	-		_	_		-
Operational Buildings Municipal Offices	-	_	-	-		_	-		-
Pay/Enquiry Points		- 22				-	_		
Building Plan Offices							_		
Workshops				2			_		
Yards	_	_			_		_		
Stores	_				-	_	_		
Laboratories	=	-		=		=	_		
Training Centres	2	-		=	-	=	-		
Manufacturing Plant					- 2	-	-		
Depots	-	100			-	=	-		
Capital Spares	-	-			-	=	-		
Housing			-	-	-	-	-		-
Staff Housing	-	-		14	200	=	-		
Social Housing	5	- 3		1.5	-	=	-		
Capital Spares	=	33		75	(9)	#	-		
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets				7.81	(a)	쓸	-		
Intangible Assets	_	-	-	_	_	_	_		-
Servitudes				72	9.1	-	-		
Licences and Rights	- 1	-	-	-	-	-	-		-
Water Rights	100	(#7			*	=	-		
Effluent Licenses	766	-	2	3=1	Ξ.	=	-		
Solid Waste Licenses	-	120	=	-	-	-	-		
Computer Software and Applications	(6)		-		=	-	-		
Load Settlement Software Applications	*		5.	*	=	=	-		
Unspecified	· 100	50.0	*	-	9.1	=	-		
Computer Equipment	-	_	-	-	-	-			_
Computer Equipment				-	-	-	-		
Furniture and Office Equipment	471	1,200	1,820	740	1,034	910	(124)	-13.6%	1,820
Furniture and Office Equipment	471	1,200	1,820	740	1,034	910	(124)	-13.6%	1,820
Machinery and Equipment	1,716	2,515	2,252	18	248	1,126	878	78.0%	2,252
Machinery and Equipment	1,716	2,515	2,252	18	248	1,126	878	78.0%	2,252
Transport Assets	-	_	3,250	-	490	1,625	1,135	69.9%	3,250
Transport Assets		-	3,250	- ,	490	1,625	1,135	69.9%	3,250
Land	1,302	-	-	-	500	-	(500)	#DIV/0!	-
Land	1,302	E .	81	- 21	500	1/2	(500)	#DIV/0!	
Zoo's Marine and Non-biological Animals		-	-	-	-	-	_		-
Zoo's, Marine and Non-biological Animals					8	196	-		

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KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q2 Second 2019/20 Budget Year 2020/21 Description Ref Audited Original Budget Adjusted YearTD YTD YTD Full Year YearTD actual Budget R thousands 1

Capital expenditure on renewal of existing assets by Asset Class/Sub-class % Infrastructure 14.023 32,746 9.871 1.851 4.533 8.2% 4 936 402 9.871 Roads Infrastructure 14,023 26,746 9,871 4,533 4,936 8.2% 1,851 402 9.871 Roads 14,023 26,746 9,871 1,851 4,533 4,936 402 9,871 Road Structures Road Furniture Capital Spares Storm water Infrastructure Drainage Collection Storm water Conveyance Attenuation Electrical Infrastructure Power Plants HV Substations HV Switching Station HV Transmission Conductors MV Substations MV Switching Stations MV Networks LV Networks Capital Spares Water Supply Infrastructure 6,000 Dams and Wairs Boreholes Pump Stations Water Treatment Works Bulk Mains Distribution 6,000 Distribution Points PRV Stations Capital Spares Sanitation Infrastructure Pump Station Reticulation Waste Water Treatment Works Outfall Sewers Toilet Facilities Capital Spares _ Solid Waste Infrastructure Lendfill Sites Waste Transfer Stations Waste Processing Facilities Waste Drop-off Points Waste Separation Facilities Electricity Generation Facilities Capital Spares Rail Infrastructure Rail Lines Rail Structures Rail Furniture Drainage Collection Storm water Conveyance Attenuation MV Substations LV Networks Capital Spares _ Coastal Infrastructure Sand Pumps Piers Revetments Promenades Capital Spares Information and Communication Infrastructure Data Centres Core Layers Distribution Layers Capital Spares Community Assets

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Community Facilities

Halls

Centres

Crêches

Clinics/Cere Centres

					r.		T.			
Fire/Ambulance Stations		-	(+)		-	-	-	-		
Testing Stations		=	100		-	-	=	-		
Museums Galleries		-			-	3	-	-		
Theatres	- 11							_		
Libraries	- 10						0			
Cemeteries/Crematoria		-	7=		-			_		
Police		141	-		547	-	-	-		
Purts		587	-		-	-	=	_		
Public Open Space		745			-	-	-	-		
Nature Reserves		-	-		191	4	-	-		
Public Ablution Facilities		14	-		14	=	-			
Markets			-		-	-	-	-		
Stalis		14	-		-		=	-		
Abattoirs Airports						Ĩ.		-		
Text Ranks/Bus Terminals		2	- 2			-		_		
Capital Spares		120								
Sport and Recreation Facilities		-	_	_	_	-	-	_		_
Indoor Fecilities		- 1	(4)		_	-		_		
Outdoor Facilities		2	-		-	-	-	_		
Cepital Spares	- 1		-			-		-		Ï
Heritage assets		-	-	-	-	-	-	-		-
Monuments		-	-		=			-		
Historic Buildings		37	=		- 2	5	=	-		
Works of Art			197		*	3		-		
Conservation Areas		***	1,50	=	=	-	=	-		
Other Heritage			- 1		1	-	-	-		10
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		_	-	-	-	-	-	-		-
Improved Property						=	1	-		
Unimproved Property						=	5	-		
Non-revenue Generating Improved Property			-	-	_	-	_	-		_
Unimproved Property						3		_		
Other assets		69	_	-	-	-		_		
Operational Buildings	- 1	-	-		_	-	_	-		_
Municipal Offices				-		-	(4)	_		
Pay/Enquiry Points		9	-	=	-	+	100	-		
Building Plan Offices		e11	*	+	=	+) -	-		
Workshops		+	*	=	-	-) (6)	-		
Yards		-	=	Ξ.	=		700	-		
Stores		* :	-	*	=		-	-		
Laboratories		-	=	8	*	-	0.00	-		
Training Centres Manufacturing Plant		-	=	*	-	*		-		
Depots		1				=		-		
Capital Spares										
Housing		69	_	_	_		_	_		_
Staff Housing		- 69	2		-	= 1		_		
Social Housing		-	=		2	4	121	_		
Capital Spares		4	0			14	2	_		
Biological or Cultivated Assets		- 1	-	_	_	_	-	_		_
Biological or Cultivated Assets		-	-		=			-		
Intangible Assets		_	_		_	_				
Servitudes			_	-		-	-	-		-
Licences and Rights		_	_	_	_	-	-	_		_
Water Rights		*	=		141	150	- 3	_		
Effluent Licenses		-	-		74	32	123	_		
Solid Waste Licenses		=	=		(e	-	- 4	-		
Computer Software and Applications		=	¥		-	-	==	-		
Load Settlement Software Applications		-	=		-	72	130	-		
Unspecified		-	- 2		141	141	-	- 1		
Computer Equipment		-	-	-	-	-	-	_		_
Computer Equipment					72	SE	-	-		
Furniture and Office Equipment		-	_	_	_	_		-		_
Furniture and Office Equipment		-	-		Te:		183	-		
Machinery and Equipment Machinery and Equipment			-	-	-		-			-
						-		-		
Transport Assets			-	252	-	219	126	(93)	-73.9%	252
Transport Assets				252		219	126	(93)	-73.9%	252
Land		-	-	-	-	-	-	-		-
Land					-	125		-		
Zoo's Marine and Non-biological Animals		-	-	-	-	-	_	-		-
Zoo's, Marine and Non-biological Animals					- 3	- 50		-		
Total Capital Expenditure on renewal of existing assets	1	14,092	32,746	10,123	1,851	4,752	5,061	309	6.1%	10,123
		,	,	,	.,	.,	-14-1			10,123

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KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q2 Second Quarter

Description	Ref	2019/20 Audited	Original	Adjusted	Monthly	Budget Year 20		VTD	yyn.	Eun V
no scorne i praevori	""	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Yea Forecas
housands	1		_				_		%	
pairs and maintenance expenditure by Asset Class/Sub-	CIASS								99.00	
rastructure		62,496	81,411	81,411	676	4,884	40,705	35,822	88.0%	81,4
Roads Infrastructure		822	28,873	28,873	-	-	14,437	14,437	100.0%	28,8
Roads		822	28,873	28,873	-		14,437	14,437	100.0%	28,8
Road Structures	1 1	-	-	-	-			-		
Road Furniture) (m.	3	-	-	- 1		
Capital Spares	1 1	(5)	2	75		(*)	2	-		
Storm water Infrastructure		-	-	-	-	-	-	-		
Drainage Collection	1 1	- 5		(*)			*	- 1		
Storm water Conveyance	1 1			= 1	=	-	-	-		
Attenuation	1 1	77.0		15	-	15		-		
Electrical Infrastructure	1 1	8,807	6,254	6,254	408	2,908	3,127	219	7.0%	6
Power Plants	1 1	-		-	- 1	-1	-	- 1		
HV Substations	1 1	8,807	6,254	6,254	408	2,908	3,127	219	7.0%	6
HV Switching Station	1 1	-	-	-	-	12	-	-		
HV Transmission Conductors	1 1	-	~	-		-	-	-		
MV Substations	1 1	-	-		-	120	2	-		
MV Switching Stations		- 2		**	=	22	~	-		
MV Networks		-	=	-	-	(6)	-	-		
LV Networks		-		-		100		-		
Capital Spares		-	*	200		(+)	-	-	+	
Water Supply Infrastructure		10,966	19,010	19,010	-	1,645	9,505	7,859	82.7%	19
Dams and Weirs		10,000		-	-	(+)	-	- ,000		
Boreholes				-	_		1,0	_		
Reservoirs				-	3		V-2		1	
Pump Stations	ш	2,714	2,677	2,677			1,339	1,339	100.0%	
Water Treatment Works	1 1	8,252				4 646			79.8%	
		0,232	16,333	16,333		1,646	8,166	6,521	13.070	16
Bulk Mains	1 1	3	- 4		3			-		
Distribution	1 1			8.1		3	-	-		
Distribution Points	1 1	-		-	-	-	-	-		
PRV Stations	1 1	:= '		-	- 2	-	-	-		
Capital Spares	1 1	144			2	144	-	-		
Sanitation Infrastructure	ы	41,901	27,274	27,274	268	330	13,637	13,307	97.6%	27
Pump Station	1 1	140	=	147	¥ (120	-	2.1	- 1	
Reticulation	LI	-	-	-	-		-	-		
Waste Water Treatment Works	ΙI	2,977	2,568	2,568	268	330	1,284	954	74.3%	- 92
Outfell Sewers	1 1	100	- 1		-	_		_		
Toilet Facilities	1 1	38,923	24,706	24,705	4		12,353	12,353	100,0%	24
Capital Spares	1 1	- 10,020	2,4750	2,,,,,,			12,000	,		-
Solid Waste Infrestructure	1 1		-	1	-			_		
Landfill Sites	1 1							-		
Waste Transfer Stations	1 1						- 5	-		
		-		17.1	=	184	2	-		
Waste Processing Facilities		57	- 1	124	7	15/4	-	-		
Waste Drop-off Points	1 1	- 3		170	- 5	- 3	8	-	ľ	
Waste Separation Facilities		-		3.1	- 2	3	- 8	-		
Electricity Generation Facilities		-	- 1	-		-	8	-		
Capital Spares		- 4		- 1	- 2	12/1	-	-		
Rail Infrastructure		-		-		-	-	-		
Reil Lines				-	-	4.0	2	-		
Rail Structures					8	2	3	_		
Rail Furniture				18	-	(4)	-	-		
Drainage Collection				54			-	_		
Storm water Conveyance				-				_		
Attenuation										
MV Substations								-		
					=	b	-52	-		
LV Networks				=) TE	= =	=	-		
Capital Spares				-	-	2	- 2	-		
coastal Infrastructure		-	-	-	-	-	-	- 1		
Sand Pumps					15	3		-		
Piers					15	5	3	-		
Revetments			i		(2)	-	-	-		
Promenades			1		72	2	24	-		
Capital Spares					V=		-	-		
nformation and Communication Infrastructure		-	-	-	-	-	-	-		
		2	(4)		16	= 1	120	- 1		
Data Centres		-	100	1	043	-	121	_		
Data Centres			120		100	=	-	_		
Data Centres Core Layers								-		
Data Centres Core Layers Distribution Layers			-		175	-	-	_		
Data Centres Core Layers Distribution Layers Cepital Speres		-			-		161	-		
Data Centres Core Layers Distribution Layers Cepital Speres		996	1,252	1,252	5	120	626	507	80.9%	1,
Data Centres Core Layers Distribution Layers		-		1,252 954	5				80.9% 87.9%	1,

Zoo's, Marine and Non-biological Animals	-			-	*	-			
Zoo's Marine and Non-biological Animals	-	-	_	_	_	_		- 1	
Land Land			-	=	-	150	-		
Transport Assets						- 3	-		
Transport Assets		20	-		-	-	-		
Machinery and Equipment	5,728	10,001	10,001	530	2,295	5,001	2,706	54.1%	
Machinery and Equipment	5,728	10,001	10,001	530	2,295	5,001	2,706	54.1%	
Furniture and Office Equipment	*	(a)		30	2	-	-		
Furniture and Office Equipment	-	-	-	-	-	_	-		
Computer Equipment	- 3			-	-		-		
Computer Equipment	_	_	_			_	_		
Unspecified	5	-	-	-		-	_		
Computer Software and Applications Load Settlement Software Applications	3,899	3,739	3,739	309	1,661	1,870	209	11.2%	
Solid Waste Licenses	2 900	2 720	2 720	200	4 664	4 070	-	44.00*	
Effluent Licenses	*		= 1		* 1	(*)	-		
Water Rights	14	-	31	(E)	;;	1,070	-		
Licences and Rights	3,899	3,739	3,739	309	1,661	1,870	209	11.2%	
Servitudes	3,899	3,739	3,739	309	1,661	1,870	209	11.2%	
Intangible Assets	2 200	2 720	7 770					11 20/	
Biological or Cultivated Assets					-	16.	-		
Biological or Cultivated Assets	_		-	_	-	_	_		
Capital Spares	*	-	-	-	-	16	-		
Social Housing	- 11	-	-	-	- 100	117	- 26	70.070	
Staff Housing	177	233	233	42 42	59 59	117 117	58 58	49.6% 49.6%	١
Capital Spares Housing	177	233	233	42	- 50	117	- 50	49.6%	
Depots		12.1		15	-	- 27	-		
Menufacturing Plant	=	15		140	- 2	2	-		1
Training Centres	12	1/2		12	2	- 1	-		١
Laboratories	8	- 2		5	-		_		
Stores	3						_ [
Yards	語			= =	52.5	7	_		
Building Plan Offices Workshops		*	-	20		5	-		
Pey/Enquiry Points	20	18		8	37	-	-		
Municipal Offices	2	*		= =	37	+	-		
Operational Buildings	-	-	-	-	-	-	-		
Other assets	177	233	233	42	59	117	58	49.6%	
Unimproved Property				-	140		-		
Improved Property				=	- 30	*	_		
Non-revenue Generating	-	-	-	-	-	-	-		ı
Unimproved Property					-	25	_		
Improved Property	-	-	_	=	:2//	-	_		
Investment properties Revenue Generating	-				-			_	ŀ
Other Heritage		-			-		_		
Conservation Areas	- 5	-		5	-				
Historic Buildings Works of Art	- 1	5		•			-		
Monuments	*	*		=	-	*	-		
Heritage assets	-	-	-	-		-	-		
Capital Spares	2			=		=	-		١
Outdoor Facilities	163	115	115	*	28	57	29	51.3%	ı
Indoor Facilities	S .	183	183	2	34	91	58	63.1%	ĺ
Sport and Recreation Facilities	166	298	298	-	62	149	87	58.6%	1
Taxi Ranks/Bus Terminals Capital Spares	36	48	48	5	25	24	_ (1)	-2.9%	
Airports Toyl Ponto/Pun Torminals	800	801	801	3	33	400	367	91.7%	1
Abattoirs		-	-	8	- 1	7	-		
Stalls	2		150	=	15		-		1
Markets		-	::1		:=	-	-		1
Public Ablution Facilities	*		- 35	=		-	-		
Nature Reserves	-	-1	-	=	-	*			1
Public Open Space		106	106			53	53	100.0%	-
Puris		-	-	-			_		
Police		÷	-	*	-	-	_		
Libraries Cometeries/Crematoria	1			2		9	_		
Theatres Libraries			\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			# 5	-		
Galleries		=	(-)		-		-		
Museums		9	14	=	-	-	-		
Testing Stations	=1	=	160		2	- 4	-		I
	-		1.2	-	2	-	-		I
Fire/Ambulance Stations									

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q2 Second Quarter

D1	L. I	2019/20				Budget Year 20	20/21			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD	YTD	YTD	Full Year
t thousands	1	Outcome	pander	pudger	acmai		budget	variance	variance %	Forecas
epreciation by Asset Class/Sub-class										
nfrastructure	- 1	310,953	420,387	420,387	28,846	154,477	210,194	55,717	26.5%	420,3
Roads Infrastructure		158,294	420,387	420,387	15,034	75,375	210,194	134,818	64.1%	420,3
Roads	- 1	158,294	420,387	420,387	15,034	75,375	210,194	134,818	64.1%	420,3
Road Structures	- 1	-			· **	-) e :	-		
Road Furniture	- 1	8	1			-		-		
Cepital Spares		3			353	*	(*)	-		
Storm water Infrastructure	- 1	17,956	-	-	1,995	11,971	-	(11,971)	#DIV/0!	
Drainage Collection Storm water Conveyance	- 1	17,956			-		•	-	4D9/64	
Attenuation	- 1	17,800			1,995	11,971		(11,971)	#DIV/0!	
Electrical Infrastructure	1	46,402	-	-	5,156	30,934) <u>T</u> ,	(30,934)	#DIV/01	
Power Plants		10,102			0,100	50,554		(00,004)	5511,61	
HV Substations		2			50	12	- 8	_		
HV Switching Station		-		- 1	-	2	-	_		
HV Transmission Conductors		+			-	-	-	_		
MV Substations		4.			=0	=	-	_		
MV Switching Stations		=		1	_	- 1	40	_		
MV Networks		46,402			5,156	30,934	-	(30,934)	#DIV/01	
LV Networks		*			590	_	-	-		
Cepital Spares		=				-	-	-		
Water Supply Infrastructure		54,359	-	-	2,890	17,339	-	(17,339)	#DIV/01	
Dams and Weirs		-					12	-11		
Bareholes		. 5		į.	2.0	- 1	100	- 1		
Reservoirs		8			-	-	- 3	-		
Pump Stations		-			27	-		-		
Water Treatment Works		54,350			2,890	17,339	=	(17,339)	#DIV/01	
Bulk Mains		100	1				- 1	-		
Distribution		100			- 2	720	-	-		
Distribution Points		-			-	/-		-		
PRV Stations		-			-	151	-	- 1		
Capital Spares		-			-	-	=	-		
Sanitation Infrastructure		33,942	-	-	3,771	18,857	-	(18,857)	#DIV/01	
Pump Station	- 1		11	The state of the s	-	(3)	-	- 1		
Reticulation		33,942			3,771	18,857		(18,857)	#DIV/el	
Waste Water Treatment Works Outfall Sewers		100			*		-	-		
Toilet Facilities		-					=	-		
Capital Spares				1	=			-	ì	
Solid Waste Infrastructure				-	3	- 3	Ē.	-	,	
Landfill Sites		(20)	_	-	_	-	-	-		
Waste Transfer Stations		3					-	- 51		
Waste Processing Facilities					9.1			_		
Waste Drop-off Points		-			8			- 1		
Waste Separation Facilities		-			- 5	2.1			1	
Electricity Generation Facilities		300			9					
Capital Spares						185	3		1	
Rail Infrastructure		-		- 1	_	-	_	11	1	
Rail Lines		-			-	30	= =	- 1		
Rail Structures		=	-		2	-	-	Ĩ I		
Rail Furniture		-	+		-	(m)	2	-	0	
Drainage Collection		1.5	-		+	F#10	-	_		
Storm water Conveyance			-		-	- 1	*	_		
Attenuation		-	-		-	1.00	*	-		
MV Substations		-	-		-	-	-	-		
LV Networks		-	15.		-	:=1	-	_		
Capital Spares			-		-	-	*	-		
Coastal Infrastructure		-	-	-	-	-	-	-	ļ.	
Sand Pumps		-	141		=		2.0	-		
Piers		-	1.0		72	-	-	-		
Revetments		-	==1		14	2	2	-	ji ji	
Promenades		*	·		(4)	-	1.61	-		
Capital Spares			12		-	2	-	-		
nformation and Communication Infrestructure		-	-	-	-	-	-	-		
Data Centres		-	Œ:		(#)	14	2.4	-		
Core Layers		=	*		260	9	2.50	-	1	
Distribution Leyers		* 1			7-	=) (E	- 1		
Capital Spares					700	*	0.00	-		
munity Assets		5,580			620	3,720	_	(3,720)	#DIV/01	
Community Facilities		5,580			620	3,720		(3,720)	#DIV/0!	
Halls		85	123		9	57	(-)		#DIV/0!	
		-				OI	2.44	(51)		

1	70.7								
Crèches				-			-		
Clinics/Care Centres Fire/Ambulance Stations				15			<u> </u>		
Testing Stations	1			11	5 91		(91) #DIV/0!	
Museums							_		
Galleries				1	2		<u> </u>		
Theatres				12	-	-	_		
Libraries	13		4	15			(89		(1)
Cerneteries/Crematoria Police	3,27	8		364	2,186		(2,186) #DIV/0!	
Puris	1,40			450	-	-	-	40 m rm r	
Public Open Space	54			156		1	(934		
Nature Reserves				01	304		(304) #DIVIO!	Ų.
Public Ablution Facilities		-		-		-] -		0
Markets	-			-		-	_		
Stalls	-					-	- 1		
Abattoirs	=			13.	1 5	-	-		
Airports				170	=	-	-		
Taxi Ranks/Bus Terminals			1	2	3		-		
Capital Spares Sport and Recreation Facilities	-				3	7.	-		
Indoor Facilities		-	-	-	- 2	- 2	-		
Outdoor Facilities					1 0	1 5			
Capital Spares		-				-	1		
Heritage assets	_	-	-	-	_	_	_		
Monuments	-	=			=	-	-	1	
Historic Buildings	-	-		-	14	3	-		
Works of Art	100	e :		=		=	_		
Conservation Areas	>5	=				=	-	1	
Other Heritage	-	-		75	(e)		-		
Investment properties	_	-	-	_	-	-	-		
Revenue Generating	-	-	-	_	-	-	-		
Improved Property	12	-		-	V 55		-		
Unimproved Property Non-revenue Generating	-	2		-	-	-	-		
Improved Property	25		-	- 4	V ==		-		
Unimproved Property				1					
Other assets	10,232	-	-	1,137	6,821		(6,821)	#DIV/01	
Operational Buildings	10,232		-	1,137	6,821		(6,821)		
Municipal Offices	10,232			1,137	6,821	-	(6,821)		
Pay/Enquiry Points	-	-		+	-	-	-		
Building Plan Offices						-	-		
Workshops	1	-				-	-		
Yards	=			7:	:33	=	-		
Stores Laboratories	1 3	1 3		2	25	=	-		
Training Centres	3				-	3	_		
Manufacturing Plant	-			3	- 3	2.	_		
Depois	(4)			n ŝ	3	3	1 2		
Capital Spares	-			2	- St		_		
Housing	-	-		-	-	_	_		
Staff Housing		≤.		-	121	-	-		
Social Housing	=	-		9	740	-	-		
Capital Spares		(E			- 4	-	-		
liological or Cultivated Assets	-	-	-	_	-	_	_		
Biological or Cultivated Assets				-		-	-		
ntangible Assets	1,773	_	_	197	1,182		(1,182)	#DIV/0!	
Servitudes	1,1,1			1al	1,102		(1,102)	51470:	
Licences and Rights	1,773	-	-	197	1,182		(1,182)	#DIV/0I	
Water Rights	=	12		150	E	VZ.	- (1,102)		
Effluent Licenses	-	1983		~	=	16	- 1		
Salid Waste Licenses	=			-	=	123	-		
Computer Software and Applications	1,773	-		197	1,182		(1,182)	#DIV/0!	
Load Settlement Software Applications	-	*		-	-	16-	-		
Unspecified	=	-		-	-	190	-		
omputer Equipment	963	-	-	107	642	-	(642)	#DIV/0!	_
Computer Equipment	963			107	642	-	(642)	#DIV/0!	
rmiture and Office Equipment	2,008	_	_	223	1,339	_	(1,339)	#DIV/0!	
Furniture and Office Equipment	2,008			223	1,339	321	(1,339)	#DIV/0!	
achinery and Equipment	2,720	_	_	302	1,813	_		#DIV/0!	
Machinery and Equipment	2,720		_	302	1,813	:=:	(1,813) (1,813)	#DIV/0!	_
ansport Assets Transport Assets	4,657		_	517	3,104	-	(3,104)	#DIV/0!	_
	4,657			517	3,104	3	(3,104)	#DIV/0!	
end	-	-	-				-		-
				-	-	100	-		
Land								- 1	
Land oo's Marine and Non-biological Animais	_	-	-	_	-		-		-
Land	-	-	-		-	-	-		-

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KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q2 Second

Description	Ref	2019/20 Audited	04-1-1	Adv	no. 411	Budget Year 20				
ountipuon	Ket	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year
thousands	1	Saconie	our Ret	padgar	ar rive!		nader	ARIIEUCE	Variance %	Forecast
apital expenditure on upgrading of existing assets by Ass	et Cla	ss/Sub-class							78	
nfrastructure		32,943	50,731	49,301	3,224	11,072	24,650	13,579	55.1%	40.90
Roads Infrastructure		26,367	50,131	4,896	1,282	1,282	2,448	1,165	47.6%	49,30
Roads		26,367		4,896	1,282	1,282	2,448	1,165	47.6%	4,89
Road Structures		20,00	1	4,030	1,202	1,202	2,440	1,100	47.076	4,89
Road Furniture		-		- 1			-	_		
Capital Spares	1	-	. 1		-			_		
Storm water infrastructure		-		-	_	-	_			_
Drainage Collection		-	= 2		(E)	12		_		
Storm water Conveyance		-	-		-	9		_		
Attenuation		-	124		-		=	_		
Electrical Infrastructure		-	-	-	_	-	-	_		_
Power Plants		*	120			Q	=			
HV Substations		-	147		2.1	2	=	-		
HV Switching Station		=	4		12	2	=	_		
HV Transmission Conductors		-	141		- 4	2	=	-		
MV Substations		-	198		- 2	= 1	- 1	- 1		
MV Switching Stations	ш	*	140		- 4	2	€	-		
MV Networks	ı	*	-		=	2	741	-		
LV Networks		-	(2)		~ 1	=	14	_		
Capital Speres		-	1/4			2	14	- 1	-	
Water Supply Infrastructure		6,576	30,000	28,405	1,075	3,848	14,203	10,354	72.9%	44,40
Dams and Weirs		-	-	-	2	2	1/41	_		- 1
Boreholes		*	-	₩9	2	= =	-	-		- 1
Reservoirs		- 2	-	24	12	2	-	_		19
Pump Stations		-	-	=	=	=	-	_		19
Water Treatment Works		1,039	-	- 1	-	=	14	-		16,00
Bulk Mains		-	40	18,405	1,075	3,848	9,203	5,354	58.2%	18,40
Distribution	ш	5,537	30,000	10,000	-	35	5,000	5,000	100.0%	10,00
Distribution Points		(4)	- 1	- 1			-	-,		
PRV Stations		124	-		2	-		_	1	
Capital Spares		1-1	- 4			- 1				
Sanitation Infrastructure	11.1	-	20,731	16,000	866	5,941	8,000	2,059	25.7%	_
Pump Station		(4)	(4.0		= =	-	0,000	-		
Reticulation		28	180	# I:		15	-	_		
Waste Water Treatment Works		7=	20,731	16,000	866	5,941	8,000	2,059	25.7%	
Outfall Sewers		249	20,101	10,000		0,041	0,000	2,005	20.170	
Tollet Facilities		-	- 20			100				
Capital Spares		-	-					-	1	
Solid Waste Infrastructure	- 1	-	_	-	-	_	_	-		_
Landfill Sites		-	2	-	-	-	786	-		
Waste Transfer Stations	- 1		9				799			
Waste Processing Facilities		-		- 1			120	-		
Waste Drop-off Points		-		- 11				-		
Waste Separation Facilities	1		-	- 11			100	-		
Electricity Generation Facilities		-	2		2.5		120	_ [
Capital Spares	- 1		2				180	-		
Rail Infrastructure	- 1	-	-	_	_	_	_	_ [_
Rail Lines		250	- 2	_	25	121	15.7			
Rail Structures		- 20				0.0	=	-		
Reil Furniture			- 2		-	-		-		
Dreinage Collection			-		7-1			-		
Storm water Conveyance		120	=		5-5			-		
Attenuation								-	1	
MV Substations		190			150	128		-		
LV Networks						-	~	-		
Capital Spares								-		
Coastal Infrastructure			-			-	~	-		
Sand Pumps		-	-	-	-	-	-	-		-
Sand Pumps Piers			*			-	-	-		
riers Revetments		-	-				2	-		
Promenedes		-	3			-	=	- 1		
		-	*		-	-	-	-	1	
Capital Spares		-	*		-		-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		
Data Centres		* 1	-			-	=	-		
Core Layers		-	=:		-	-	2	-		
Distribution Layers		#	- 1		:=0	-	=	-		
Capital Spares		2	=		420		=	-		
nmunity Assets		-	-	44	-	44	22	(22)	-97.9%	44
Community Facilities		-	-	-	-		_	(22)		
Halls		-			(41)		-	-		
Centres					-		2	_		
Crèches						9		_		
						<u> </u>		_		
Clinics/Care Centres										

Testing Stations	- 1	=	-		=	¥		-		
Museums Galleries	1 1	-	-			=	-	-		
Theatres	11		-		-	2	-	_		
Libraries		-	144		2	=	-	_		
Cemeteries/Cremetoria		-	12.0		2	2	-	_		
Police		20	-	-	2	\$		-		
Puris		-	-		=	=	-	-		
Public Open Space		-		1	2	1,61	-	-		
Nature Reserves		-	-		=	161	-	-	1	
Public Ablution Facilities		-	-				-	-		
Markets Stalls		141	-		-		-	-		
Abattoirs			240					-	1 1	
Airports	1 1	2	127		-	7.81		_		
Taxi Ranks/Bus Terminals	1 1	16	-			- 5		_		
Capital Spares	1 1	14	120		2	=	Fail	_		
Sport and Recreation Facilities	1 1	-	-	44	-	44	22	(22)	-97.9%	
Indoor Facilities	1 1	72	(2)	44	20	44	22	(22)		
Outdoor Facilities		100	30		<u> </u>	4	-	_ `		
Cepital Spares	1 1		- 1		2		(4)	-		
Heritage assets		-	-	-		-				
Monuments		-	:		= 1	5#2	-	-		
Historic Buildings		82	:#1		=	-	(4)	-		
Works of Art		-	-		=	-	= 1	-		
Conservation Areas		-	-	51	=	12	-	-		
Other Heritage		-	-		-	74	-	-		
Investment properties		-	-	-	-	-	-	_		
Revenue Generating		-	-	-	-	-	-	-		
Improved Property	1 1	-	-		-		-	-		
Unimproved Property			*		-		-	-		
Non-revenue Generating		-	-	-	-	-	-	-		
Improved Property			=		1 =	-	- 1	-		
Unimproved Property Other assets	1 1	-	-	9.670	16	204	4 000	4 550	04.69	
Operational Buildings	1			3,679 3,679	1	284 284	1,839 1,839	1,556	84.6% 84.6%	3,67
Municipal Offices	1 1	-		3,679	1.1	284	1,839	1,556 1,556	84.6%	3,67
Pay/Enquiry Points	1 1	-	-	5,010	32	204	1,039	1,330	04.076	3,07
Building Plan Offices	1 1	-	-		-			_		
Workshops			~	4	12	-	-	_		
Yards			=	- 6	-	-	-	_		
Stores		- 1	-	-	-	(40)	12	_		
Laboratories	1 1	(e)	-	-	:e:	90	-	-		
Training Centres	1 1	-	-	-	+	-		-		
Manufacturing Plant	1 1	- 30	=	-	-	140	=	-		
Depots	1 1	:=:1	-	-	-	→)	=	-		
Capital Spares	1 1	-	-	-	-	(8)	9	-		
Housing		-	- 1	-	-	-	-	_		-
Steff Housing		*			:-:	-	*	-		
Social Housing		*	-		-	9.1	*	-		
Capital Spares		-	-		-	-		-		
Siological or Cultivated Assets		-	-	-	-	-	-	-		_
Biological or Cultivated Assets					(±)	3		-		
ntangible Assets				_	-	-	_	-		_
Servitudes						-	-	-		
Licences and Rights		-	-	-	-	-	-	_		-
Water Rights					17.	-		-		
Effluent Licenses		3	5		(7)	= 1	-	_		
Solid Waste Licenses		=	- 5		17.0		-	-		
Computer Software and Applications		ă.			1753	9	=	-		
Load Settlement Software Applications		8	7		17.0		2	-	1	
Unspecified		=	2		17%		*	-		
omputer Equipment		-	-		-	-	-	-		
Computer Equipment		-	-		227	2	2	-		
ırniture and Office Equipment		-	_	-	-	-	_	-		
Furniture and Office Equipment		-	-		143	-		-		
echinary and Equipment			_	450	_	_			100.007	,-
Machinery and Equipment		-	-	150 150	-	_	75 75	75 75	100.0%	15
	1					-			100.070	10
ansport Assets		-	-	-	-	-	-	-		_
Transport Assets	1	-	-		-	-	7.	- 1		
und		-	-	-	-		-	-		-
Land		- 3	- 6		- 3	-		-		
oo's Marine and Non-blological Animals		-	_		-	_	-	_		
Zoo's, Marine and Non-biological Animals		= =	140		-	-	-	-		
otal Capital Expenditure on upgrading of existing assets	1	32,943	50,731	53,174	3,224	11,399	26,587	15,188	57.1%	53,174

MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, MJ Mayisela, the Acting Municipal Manager of Newcastle Municipality, hereby certify that the quarterly report on the implementation of budget and financial state of affairs for the Second quarter of 2020/2021 have been prepared in accordance with Section 52(d) of the Municipal Finance Management Act, No56 of 2003; and Regulation 31-32 of the Municipal Budget and Reporting Regulations.

Print Name : MUZI JUSTICE MAYISELA

Municipal Manager : NEWCASTLE MUNICIPALITY

Signature :....

Date : 2021-01-28