



NEWCASTLE MUNICIPALITY KZN252

REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL

SECTION 52 (d): QUARTERLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: FOURTH QUARTER: 30 JUNE 2021

File Reference:

T 6/1/1-2020/2021

Authors:

S.M Nkosi; M.S Ndlovu

Designation:

Budget and Financial Reporting

FOR CONSIDERATION

1 st Level:	PORTFOLIO COMMITTEE
2 nd Level:	EXECUTIVE COMMITTEE
3 rd Level:	COUNCIL
4 th Level:	MPAC

EXTRACT FROM THE MINUTES OF THE VIRTUAL MEETING OF THE NEWCASTLE MUNICIPAL COUNCIL, HELD ON WEDNESDAY, 25 AUGUST 2021 AT 14:00

PRESENT

Councillor	S	A	Yende	:	Speaker
Councillor	L	L	Bosman		
Councillor	M	V	Buhali		
Councillor	S	B	Buthelezi		
Councillor	E	J	Cronje		
Councillor	T	J	C Danisa		
Councillor	B	S	Dlamini		
Councillor	T	N	Dlamini		
Councillor	F	P	Gama		
Councillor	S	B	Hlatshwayo		
Councillor	A		Khoza		
Councillor	P	J	Khumalo		
Councillor	V	D	Kubeka		
Councillor	C	Y	Liu		
Councillor Dr	N	N	G Mahlaba	:	Mayor
Councillor	N	K	Majozi		
Councillor	R	N	Mdluli		
Councillor	A	P	Meiring		
Councillor	B	P	N Mhlongo		
Councillor	S	G	Miya		
Councillor	H	N	Mkhwanazi		
Councillor	T	P	Mkhwanazi		
Councillor	S	W	Mngomezulu		
Councillor	N	G	Mnguni		
Councillor	A	S	Mokoena		
Councillor	M	V	Molefe		
Councillor	R	M	Molelekoa	:	Deputy Mayor
Councillor	M	V	Mthembu		
Councillor	P	B	Mwali		
Councillor	V	P	Mzima		
Councillor	R	B	Ndim		
Councillor	S	S	Ndlangamandla		
Councillor	M	S	Ndlovu		
Councillor	P	F	Ndlovu		
Councillor	M	E	Ngcobo		
Councillor	B	C	Ngema		
Councillor	D	R	Ngema		
Councillor	D		Ngwenya		
Councillor	S	N	Nkosi		
Councillor	J	B	Nkwanazi		
Councillor	M	J	Ntshangase		
Councillor	S	E	Shabangu		
Councillor	M		Shunmugam		
Councillor	D	M	Sibilwane (ii)		
Councillor	L	T	Sikhosane		
Councillor	J	S	Sithole		
Councillor	N	H	Sitole		
Councillor	G	M	B Thwala		
Councillor	L	G	Thwala		
Councillor Dr	J	A	Vorster		
Councillor	M	F	Zikhali		
Councillor	V	G	Zondo		
Councillor	N	S	Zulu		
Councillor	T	M	Zulu		
Councillor	S	Z	Zulu		
Councillor	N	A	Zwane		

ABSENT WITH APOLOGY

Councillor	V	V	Bam	:	other commitment
Councillor	D	X	Dube	:	other commitment
Councillor	V	F	Hadebe	:	other commitment
Councillor	F	A	Malinga	:	other commitment

ABSENT WITHOUT APOLOGY

Councillor	X	N	M	Diadla
Councillor	N	P		Dukashe
Councillor	B	V		Khumalo
Councillor	M	S		Mlangeni
Councillor	T	M		Ndaba
Councillor	S	J		Nhlapho
Councillor	T	M		Nzuza

TRADITIONAL LEADERS

Nkosi	B	S	Radebe	:	Present
Nkosi	B	D	Khumalo	:	Present

CM61 B(viii) : SECTION 52(D) : QUARTERLY BUDGET STATEMENT : NATIONAL REPORTING STANDARD: QUARTER FOUR : 30 JUNE 2021 : (BTO 6/1/1-2020/2021)

RESOLVED

- (a) That the municipality implements the costs containment strategies in line with its regulations and the policies of Council;
- (b) that the municipality prioritise the payment of Eskom, uThukela Water (Pty) Ltd., SARS and external loans in order to reduce its debts and not incur fruitless and wasteful expenditure;
- (c) that the municipality prioritise the payment of grant related invoices in order not to revert funds to National Treasury;
- (d) that the municipality resuscitate its debt collection strategies in order to improve its collection rate.

I, the undersigned, **VISHANDERAN GOVENDER**, in my capacity as **ACTING MUNICIPAL MANAGER** to the Newcastle Municipal Council, hereby certify the above as a true extract from the minutes of the virtual meeting held on 25 August 2021.

V. GOVENDER
ACTING MUNICIPAL MANAGER

Newcastle

1. EXECUTIVE SUMMARY

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

The mayor must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality. This report is submitted to both the National and Provincial Treasuries through a series of MFMA returns that were designed by the National Treasury

2. RECOMMENDATIONS

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

3. PURPOSE

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

4. BACKGROUND

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

5. REPORT:

ANNEXURES

- 5.1. Analysis of financial results
- 5.2. uThukela Water Financial Performance report
- 5.3. Eskom invoice for bulk
- 5.4. uThukela invoice for bulk
- 5.5. Financial Statements as of 30 June 2021
- 5.6. Investment register
- 5.7. Loan register
- 5.8. Grant register
- 5.9. Quality Certificate

5.1 ANALYSIS OF FINANCIAL RESULTS

The financial analysis comprise of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows. The figures reflected in the Section 52 (d) report reflect more realistic picture of the state of finances of the municipality for the reporting period. Major variances and those items with an impact on these categories are discussed in the analysis below.

Table C1: Quarterly budget statements summary

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

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

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	319,656	396,522	348,822	25,682	342,534	348,822	(6,288)	-2%	348,822
Service charges	950,968	1,015,136	1,015,634	74,223	1,010,078	1,015,634	(5,555)	-1%	1,015,634
Investment revenue	2,690	2,497	2,373	195	2,531	2,373	158	7%	2,373
Transfers and subsidies	611,725	662,833	724,384	15,858	675,224	675,224	—	—	724,384
Other own revenue	53,667	43,701	40,040	7,982	69,814	40,040	29,775	74%	40,040
Total Revenue (excluding capital transfers and contributions)	1,938,707	2,120,688	2,131,252	123,940	2,100,182	2,082,093	18,089	1%	2,131,252
Employee costs	540,376	594,312	544,453	45,282	544,864	544,453	411	0%	544,453
Remuneration of Councillors	25,106	28,456	27,352	2,165	25,640	27,352	(1,711)	-6%	27,352
Depreciation & asset impairment	338,886	420,387	390,035	24,456	357,722	390,035	(32,313)	-8%	390,035
Finance charges	51,592	42,882	42,882	3,393	42,708	42,882	(174)	-0%	42,882
Materials and bulk purchases	526,370	665,230	632,410	62,315	564,594	632,410	(67,816)	-11%	632,410
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	567,261	646,208	758,576	62,266	543,593	758,576	(214,984)	-28%	758,576
Total Expenditure	2,049,591	2,397,474	2,395,707	199,877	2,079,121	2,395,707	(316,587)	-13%	2,395,707
Surplus/(Deficit)	(110,884)	(276,785)	(264,455)	(75,937)	21,061	(313,615)	334,676	-107%	(264,455)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76,576	90,548	108,904	23,658	82,835	108,904	(26,070)	-24%	108,904
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)	308,606	-151%	(155,551)
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)	308,606	-151%	(155,551)
Capital expenditure & funds sources									
Capital expenditure	105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Capital transfers recognised	76,576	90,548	108,904	23,658	82,835	108,904	(26,070)	-24%	108,904
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	29,029	35,000	41,486	7,324	25,964	41,486	(15,522)	-37%	41,486
Total sources of capital funds	105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Financial position									
Total current assets	908,359	499,966	600,944		917,705				600,944
Total non current assets	7,175,844	7,212,080	7,241,364		6,946,012				7,241,364
Total current liabilities	978,251	429,185	515,385		843,482				515,385
Total non current liabilities	566,829	583,382	791,498		564,631				791,498
Community wealth/Equity	6,539,123	6,699,479	6,535,425		6,455,604				6,535,425
Cash flows									
Net cash from (used) operating	152,459	150,288	123,839	(28,349)	87,213	49,732	(37,481)	-75%	123,839
Net cash from (used) investing	(101,042)	(107,548)	(132,390)	(29,530)	(106,392)	(132,390)	(25,998)	20%	(132,390)
Net cash from (used) financing	(25,871)	(26,757)	(26,757)	(224)	(7,874)	(26,757)	(18,883)	71%	(26,757)
Cash/cash equivalents at the month/year end	35,546	44,043	936	—	9,216	(73,170)	(82,386)	113%	960
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	(542,553)	37,413	35,417	36,593	30,843	34,673	182,022	1,307,354	1,121,762
Creditors Age Analysis									
Total Creditors	129,238	38,465	20,227	11,751	12,200	24,406	38,905	203,577	478,770

5.1.1 Operating budget performance-revenue

5.1.1.1 The municipality generated a total revenue of R2.1 billion of the adjusted budget of R2.13 billion, representing 98.5 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R18 million. Although the aggregate performance on revenue generated shows a variance of 1 percent, it is however necessary to explain reasons which attributed to the variance.

5.1.1.2 The municipality generated R5.5 million (-1%) less revenue from service charges than the year-to-date budget of R1 million for the period under review. Electricity, Water, Sanitation and Refuse under-performed above target by R123 thousand, R650 thousand, R4 million and R752 thousand respectively. Furthermore, it must be noted that the alignment of S71 report figures are net of indigents while the monthly Collection Rate report reflects gross amounts.

5.1.1.3 The municipality generated R6.2 million (-2%) less revenue from property rates than the year-to-date budget of R348.8 million during the period under review.

5.1.1.4 The municipality generated R158 thousand (+7%) more revenue from interest on investments than the year-to-date budget of R2.3 million for the period under review. This is due to additional funds invested when the municipality received the third trench on Equitable share, Electrification, Neighbourhood Development, Municipal Infrastructure and Water Services Infrastructure Grants.

5.1.1.5 The municipality recorded R675.2 million for operational and R82.8 million for capital transfers and subsidies. It must be noted that the third trench for equitable share was reduced by R17.2 million for the Water Services Infrastructure Grant (WSIG) roll over not approved from 2019/20 to 2020/21 financial years.

5.1.1.6 The municipality generated R29.7 million (+74%) more revenue from sundry revenue than a pro-rata budget of R40million for the period under review.

5.1.2 Operating performance – expenditure

5.1.2.1 The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of the fourth quarter, the municipality incurred the total expenditure of R2 billion of the adjusted budget of R2.3 billion, which represents 86.7 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R316.5 million, representing under-expenditure of 13 percent.

5.1.2.2 Depreciation has under-performed by R32.3 million (-8%) in the fourth 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 R220 million (-87%) since the municipality is recognising debt impairment on indigents only during the year, all other impairments are done at year-end.

5.1.2.3 The municipality spent R62.7 million (-13%) less on the bulk purchases than the year-to-date budget of R499.6 million. This is due to the fact that warm spring months declined the consumption as a result of the less consumption.

5.1.2.4 Included on the Material item is bulk water in line with Circular 98 of the MFMA. The municipality adjusted material upwards on the adjustments budget for the consideration of GRAP 12, as a result the budget for Materials is now sitting at R132.7m with the actual spent of R127.6m. Material seems to be under-spending by R5.1 million (-4%) less when compared to the year-to-date budget of R132.7 million. This is mainly due to volumes of water supplied by uThukela water.

5.1.2.5 The municipality spent R13.7 million (+4%) more on contracted services than the year-to-date budget of R385.4 million. It must be noted that this category comprises of projects which are mainly funded from 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.

5.1.2.6 The municipality spent R411 thousand (+0.01%) more on employee related costs than a year-to-date budget of R544.4 million. It must be noted that the municipality have cancelled all acting appointments in order to reduce employee costs.

5.1.3 Capital budget performance

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

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth Quarter										
Vote Description	Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		1,964	1,865	5,970	500	4,783	5,970	(1,187)	-20%	5,970
Vote 3 - BUDGET AND TREASURY		360	1,000	2,904	197	1,955	2,904	(949)	-33%	2,904
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19,038	18,000	30,107	5,698	11,203	30,107	(18,904)	-63%	30,107
Vote 6 - TECHNICAL SERVICES		83,819	104,683	111,409	24,588	90,858	111,409	(20,551)	-18%	111,409
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		424	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Total Capital Expenditure		105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Capital Expenditure - Functional Classification										
Governance and administration		360	1,000	2,904	197	1,955	2,904	(949)	-33%	2,904
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		360	1,000	2,904	197	1,955	2,904	(949)	-33%	2,904
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,719	1,865	7,554	500	5,340	7,554	(2,214)	-29%	7,554
Community and social services		861	365	3,927	500	2,868	3,927	(1,259)	-32%	3,927
Sport and recreation		230	1,500	196	-	294	196	88	50%	196
Public safety		448	-	1,709	-	1,683	1,709	(26)	-2%	1,709
Housing		180	-	1,722	-	695	1,722	(1,026)	-60%	1,722
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		97,564	63,683	90,502	15,013	60,220	90,502	(30,282)	-33%	90,502
Planning and development		18,858	18,000	28,386	5,698	10,508	28,386	(17,878)	-63%	28,386
Road transport		78,706	45,683	62,116	9,316	49,712	62,116	(12,404)	-20%	62,116
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		5,962	59,000	49,431	15,273	41,284	49,431	(8,147)	-16%	49,431
Energy services		424	-	-	-	-	-	-	-	-
Water management		5,113	43,000	21,988	13,125	24,200	21,988	2,212	10%	21,988
Waste water management		425	16,000	27,305	2,148	16,946	27,305	(10,359)	-38%	27,305
Waste management		-	-	138	-	138	138	-	-	138
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Funded by:										
National Government		76,576	90,163	108,538	23,638	82,534	108,538	(26,004)	-24%	108,538
Provincial Government		-	365	367	20	301	367	(66)	-18%	367
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		76,576	90,528	108,904	23,658	82,835	108,904	(26,070)	-24%	108,904
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		29,029	35,000	41,486	7,324	25,964	41,486	(15,522)	-37%	41,486
Total Capital Funding	6	105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390

5.1.3.1 Capital expenditure for the fourth quarter of the financial year was R108.7 million which represents 72.3% of the adjusted capital budget of R150.3 million. Comparison between the year-to-budget of R150.3 million and actual expenditure for the period reflects an under expenditure of (R41.5 million) which implies that the municipality spent 28% less than the year-to-date budget for the same period. The Strategic Executive Directors are advised to develop plans to deal with underspending to avoid grants being reverted to National Treasury.

5.1.4 Financial position

Table C6: Quarterly budget statements – Financial Position

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

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

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		—	44,043	936	7,550	936
Call investment deposits		35,545	28,510	—	1,666	—
Consumer debtors		617,310	377,278	549,655	810,719	549,655
Other debtors		241,621	36,838	36,838	78,579	36,838
Current portion of long-term receivables		0	1	1	—	1
Inventory		13,883	13,296	13,514	19,191	13,514
Total current assets		908,359	499,966	600,944	917,705	600,944
Non current assets						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		355,564	355,564	355,564	344,536	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	6,371,125	6,638,512
Biological		—	—	—	—	—
Intangible		517	1,823	690	1,260	690
Other non-current assets		11,488	11,488	11,670	11,758	11,670
Total non current assets		7,175,844	7,212,080	7,241,364	6,946,012	7,241,364
TOTAL ASSETS		8,084,203	7,712,046	7,842,308	7,863,717	7,842,308
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		12,149	28,757	28,757	31,136	28,757
Consumer deposits		24,493	24,738	24,914	27,520	24,914
Trade and other payables		932,941	367,022	451,962	775,074	451,962
Provisions		8,668	8,668	9,752	9,752	9,752
Total current liabilities		978,251	429,185	515,385	843,482	515,385
Non current liabilities						
Borrowing		389,630	375,896	584,012	362,167	584,012
Provisions		177,199	207,485	207,485	202,464	207,485
Total non current liabilities		566,829	583,382	791,498	564,631	791,498
TOTAL LIABILITIES		1,545,080	1,012,567	1,306,883	1,408,113	1,306,883
NET ASSETS	2	6,539,123	6,699,479	6,535,425	6,455,604	6,535,425
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,510,091	6,670,969	6,505,984	6,425,250	6,505,984
Reserves		29,032	28,510	29,441	30,354	29,441
TOTAL COMMUNITY WEALTH/EQUITY	2	6,539,123	6,699,479	6,535,425	6,455,604	6,535,425

5.1.4.1 As at end the end of the fourth quarter of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.4 billion. It must be mentioned that financial statements were still in the process of being finalized which is why there has been a fluctuation under non-current assets in relation to last month's financial statement.

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

5.1.4.2 The municipality's debtors aging as reflected in table SC3 is a total of R1.1 billion as at the end of the fourth quarter. In May the municipality wrote off R627 million on the old debt. The bulk of the debtor's ageing amount (R1.591 billion) was for debt owing for more than 90 days, while R1.411 billion of the total debt is owed by households. When one investigates aged debtors less than 30 days there was a decrease of R12.1 million from -R554.6 million in May to -R542.5 million in June due to the easing of COVID-19 lockdown regulations. It must be noted that the total figure of debtors is inclusive of indigent.

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

5.1.4.4 The municipality closed with a balance of cash and cash equivalent of R9.2 million as at the end of the fourth quarter of the financial year, of which R7.5 million was at the current account and R1.6 million was from was from the call investments. It must be noted that the municipality had an obligation of R29.7 million relating to the HDF. The short-term obligations are sitting at R478.7 million as illustrated on SC4, while unspent conditional grants amount to R44.7 million, representing a cash shortfall of R543.9 million. Included under creditors is Eskom for R274 million which has also increased by R11.2 million when compared to May report, uThukela Water for R116.6 million, SARS – PAYE for R7.9 million, pension and other employee benefits for R15.1 million and other trade creditors for R64.8 million. Looking at the cash position as mentioned above the municipality is currently not in the position to cover it short-term obligations, including unspent conditional grants.

5.1.4.5 The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The **going concern** principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R6.4 billion, while the net current asset is R74.2 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 it being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.

5.1.4.6 The **liquidity ratio** of the municipality is currently sitting at 1.1% as reflected in table SC2. As per paragraph 2.4.4 above, however, if one considers the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 0.02%, since the municipality needs R478.7 million in order to pay all its short-term obligations. Again, this is a bad reflecting on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more like to negatively impact the image of the municipality to public, business sector and other spheres of government.

5.1.5 Cash flow analysis

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

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

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		247,108	318,058	262,868	25,682	367,177	262,868	104,310	40%	262,868
Service charges		1,096,265	832,349	842,958	82,998	807,528	842,958	(35,430)	-4%	842,958
Other revenue		84,390	27,620	27,611	5,230	32,949	27,611	5,338	19%	27,611
Transfers and Subsidies - Operational		535,551	662,833	701,384	15,286	652,121	628,651	23,470	4%	701,384
Transfers and Subsidies - Capital		119,740	90,548	108,904	-	107,531	107,531	-		108,904
Interest		8,444	2,497	2,373	395	7,120	2,373	4,747	200%	2,373
Dividends		-	-	-				-		-
Payments										
Suppliers and employees		(1,887,448)	(1,740,736)	(1,779,378)	(154,547)	(1,844,505)	(1,779,378)	65,127	-4%	(1,779,378)
Finance charges		(51,592)	(42,882)	(42,882)	(3,393)	(42,708)	(42,882)	(174)	0%	(42,882)
Transfers and Grants		-	-	-				-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		152,459	150,288	123,839	(28,349)	87,213	49,732	(37,481)	-75%	123,839
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	18,000	18,000	1,452	2,406	18,000	(15,594)	-87%	18,000
Decrease (increase) in non-current receivables		4,563	-	-	-	-		-		-
Decrease (increase) in non-current investments		-	-	-	-	-		-		-
Payments										
Capital assets		(105,605)	(125,548)	(150,390)	(30,982)	(108,799)	(150,390)	(41,592)	28%	(150,390)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(101,042)	(107,548)	(132,390)	(29,530)	(106,392)	(132,390)	(25,998)	20%	(132,390)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-		-		-
Borrowing long term/refinancing		-	-	-	-	-		-		-
Increase (decrease) in consumer deposits		-	2,000	2,000	-	-	2,000	(2,000)	-100%	2,000
Payments										
Repayment of borrowing		(25,871)	(28,757)	(28,757)	(224)	(7,874)	(28,757)	(20,883)	73%	(28,757)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(25,871)	(26,757)	(26,757)	(224)	(7,874)	(26,757)	(18,883)	71%	(26,757)
NET INCREASE/ (DECREASE) IN CASH HELD		25,547	15,983	(35,308)	(58,102)	(27,053)	(109,415)			(35,308)
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	936		9,216	(73,170)			960

5.1.5.1 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 R9.2 million as at the end of June 2021 which represents a cash decrease of R27 million since the beginning of the financial year. This is due to receipt of grant allocations.

5.1.5.2 Cash flows from operating activities yielded a net cash inflow of R87.2 million as result of receipts from services charges, property rates, and government grants as well as other sundry receipts. This net cash inflow was after the municipality paid its suppliers for services rendered, remunerated its employees and councillors, and paid the portion of the outstanding interest on loans.

5.1.5.4 Cash flows from financing activities recorded net cash outflows of R7.8 million. This was due to the capital repayment of loans by the municipality during the period.

5.1.6 CONCLUSION

The under-expenditure on operational budget is acceptable if it is due to the introduction of cost-containment. However, it is important to emphasise that the expenditure on maintenance should not be compromised as it seems to be under-performing by 9.9%. The issues that still reflect material variances in the budget performance report must be monitored and managed to ensure that the municipality operates within the approved budget.

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

Report prepared by:



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BUDGET AND TREASURY OFFICE



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

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	319,656	396,522	348,822	25,682	342,534	348,822	(6,288)	-2%	348,822
Service charges	950,968	1,015,136	1,015,634	74,223	1,010,078	1,015,634	(5,555)	-1%	1,015,634
Investment revenue	2,690	2,497	2,373	195	2,531	2,373	158	7%	2,373
Transfers and subsidies	611,725	662,833	724,384	15,858	675,224	675,224	—		724,384
Other own revenue	53,667	43,701	40,040	7,982	69,814	40,040	29,775	74%	40,040
Total Revenue (excluding capital transfers and contributions)	1,938,707	2,120,688	2,131,252	123,940	2,100,182	2,082,093	18,089	1%	2,131,252
Employee costs	540,376	594,312	544,453	45,282	544,864	544,453	411	0%	544,453
Remuneration of Councillors	25,106	28,456	27,352	2,165	25,640	27,352	(1,711)	-6%	27,352
Depreciation & asset impairment	338,886	420,387	390,035	24,456	357,722	390,035	(32,313)	-8%	390,035
Finance charges	51,592	42,882	42,882	3,393	42,708	42,882	(174)	-0%	42,882
Materials and bulk purchases	526,370	665,230	632,410	62,315	564,594	632,410	(67,816)	-11%	632,410
Transfers and subsidies	—	—	—	—	—	—	—		—
Other expenditure	567,261	646,208	758,576	62,266	543,593	758,576	(214,984)	-28%	758,576
Total Expenditure	2,049,591	2,397,474	2,395,707	199,877	2,079,121	2,395,707	(316,587)	-13%	2,395,707
Surplus/(Deficit)	(110,884)	(276,785)	(264,455)	(75,937)	21,061	(313,615)	334,676	-107%	(264,455)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76,576	90,548	108,904	23,658	82,835	108,904	(26,070)	-24%	108,904
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	—	—	—	—	—	—	—		—
Surplus/(Deficit) after capital transfers & contributions	(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)	308,606	-151%	(155,551)
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—		—
Surplus/ (Deficit) for the year	(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)	308,606	-151%	(155,551)
Capital expenditure & funds sources									
Capital expenditure	105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Capital transfers recognised	76,576	90,548	108,904	23,658	82,835	108,904	(26,070)	-24%	108,904
Borrowing	—	—	—	—	—	—	—		—
Internally generated funds	29,029	35,000	41,486	7,324	25,964	41,486	(15,522)	-37%	41,486
Total sources of capital funds	105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Financial position									
Total current assets	908,359	499,966	600,944		917,705				600,944
Total non current assets	7,175,844	7,212,080	7,241,364		6,946,012				7,241,364
Total current liabilities	978,251	429,185	515,385		843,482				515,385
Total non current liabilities	566,829	583,382	791,498		564,631				791,498
Community wealth/Equity	6,539,123	6,699,479	6,535,425		6,455,604				6,535,425
Cash flows									
Net cash from (used) operating	152,459	150,288	123,839	(28,349)	87,213	49,732	(37,481)	-75%	123,839
Net cash from (used) investing	(101,042)	(107,548)	(132,390)	(29,530)	(106,392)	(132,390)	(25,998)	20%	(132,390)
Net cash from (used) financing	(25,871)	(26,757)	(26,757)	(224)	(7,874)	(26,757)	(18,883)	71%	(26,757)
Cash/cash equivalents at the month/year end	35,546	44,043	936	—	9,216	(73,170)	(82,386)	113%	960
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	(542,553)	37,413	35,417	36,593	30,843	34,673	182,022	1,307,354	1,121,762
Creditors Age Analysis									
Total Creditors	129,238	38,465	20,227	11,751	12,200	24,406	38,905	203,577	478,770

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		435,104	515,968	535,705	28,837	481,239	535,705	(54,466)	-10%	535,705
Executive and council		8,859	8,310	7,149	1,916	10,065	7,149	2,916	41%	7,149
Finance and administration		426,246	507,658	528,556	26,921	471,174	528,556	(57,382)	-11%	528,556
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		106,328	202,896	204,643	10,186	200,763	215,868	(15,105)	-7%	204,643
Community and social services		12,704	9,917	12,903	1,986	36,905	24,128	12,777	53%	12,903
Sport and recreation		410	697	697	32	110	697	(586)	-84%	697
Public safety		10,596	14,176	9,676	297	4,794	9,676	(4,883)	-50%	9,676
Housing		82,579	178,045	181,306	7,869	158,935	181,306	(22,371)	-12%	181,306
Health		39	61	61	2	19	61	(42)	-69%	61
<i>Economic and environmental services</i>		180,902	73,475	136,126	25,619	139,291	108,515	30,776	28%	136,126
Planning and development		18,647	42,324	100,860	10,592	68,334	73,248	(4,915)	-7%	100,860
Road transport		162,256	31,151	35,266	15,027	70,957	35,266	35,691	101%	35,266
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		1,292,795	1,418,730	1,363,516	82,941	1,361,537	1,330,743	30,794	2%	1,363,516
Energy sources		655,124	698,157	702,391	50,090	685,601	702,391	(16,790)	-2%	702,391
Water management		309,037	347,971	269,215	20,961	298,400	264,053	34,347	13%	269,215
Waste water management		209,851	237,307	259,788	6,912	239,452	232,176	7,276	3%	259,788
Waste management		118,782	135,295	132,122	4,979	138,084	132,122	5,962	5%	132,122
<i>Other</i>	4	154	167	167	15	187	167	21	12%	167
Total Revenue - Functional	2	2,015,283	2,211,236	2,240,157	147,598	2,183,017	2,190,997	(7,980)	0%	2,240,157
Expenditure - Functional										
<i>Governance and administration</i>		392,249	472,252	464,026	45,497	454,470	464,026	(9,557)	-2%	464,026
Executive and council		65,659	70,540	80,202	8,976	77,903	80,202	(2,300)	-3%	80,202
Finance and administration		325,857	393,755	377,080	36,329	371,415	377,080	(5,665)	-2%	377,080
Internal audit		733	7,956	6,744	192	5,152	6,744	(1,592)	-24%	6,744
<i>Community and public safety</i>		266,880	300,685	314,205	29,201	341,906	314,205	27,702	9%	314,205
Community and social services		27,069	38,388	33,738	2,858	32,023	33,738	(1,715)	-5%	33,738
Sport and recreation		67,072	73,485	75,287	6,689	78,052	75,287	2,765	4%	75,287
Public safety		68,334	63,029	54,430	4,999	53,304	54,430	(1,127)	-2%	54,430
Housing		98,365	117,341	141,786	13,702	169,395	141,786	27,609	19%	141,786
Health		6,040	8,442	8,963	952	9,133	8,963	169	2%	8,963
<i>Economic and environmental services</i>		304,847	342,130	294,890	9,645	289,936	294,890	(4,954)	-2%	294,890
Planning and development		86,389	102,357	83,736	7,712	81,746	83,736	(1,990)	-2%	83,736
Road transport		218,450	239,763	211,144	1,932	208,181	211,144	(2,963)	-1%	211,144
Environmental protection		8	10	10	-	9	10	(1)	-7%	10
<i>Trading services</i>		1,083,921	1,280,641	1,321,560	115,511	992,008	1,321,560	(329,552)	-25%	1,321,560
Energy sources		552,417	680,599	638,592	99,001	573,425	638,592	(65,167)	-10%	638,592
Water management		408,372	495,718	546,519	11,140	310,735	546,519	(235,784)	-43%	546,519
Waste water management		56,658	53,129	99,798	1,308	72,925	99,798	(26,873)	-27%	99,798
Waste management		66,474	51,196	36,652	4,062	34,923	36,652	(1,729)	-5%	36,652
<i>Other</i>		1,694	1,766	1,026	23	801	1,026	(225)	-22%	1,026
Total Expenditure - Functional	3	2,049,591	2,397,474	2,395,707	199,877	2,079,121	2,395,707	(316,587)	-13%	2,395,707
Surplus/ (Deficit) for the year		(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)	308,606	-151%	(155,551)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth Quarter

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		73,749	78,201	145,940	(321)	90,518	145,940	(55,422)	-38.0%	145,940
Vote 2 - COMMUNITY SERVICES		142,531	160,511	155,449	7,310	180,004	166,674	13,330	8.0%	155,449
Vote 3 - BUDGET AND TREASURY		361,355	436,267	388,294	29,351	390,938	388,294	2,644	0.7%	388,294
Vote 4 - MUNICIPAL MANAGER		-	1,500	1,500	-	-	1,500	(1,500)	-100.0%	1,500
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		101,380	187,341	202,900	10,201	170,986	202,900	(31,914)	-15.7%	202,900
Vote 6 - TECHNICAL SERVICES		681,144	649,259	643,683	50,967	664,970	583,298	81,672	14.0%	643,683
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		655,124	698,157	702,391	50,090	685,601	702,391	(16,790)	-2.4%	3,175,881
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2,015,283	2,211,236	2,240,157	147,598	2,183,017	2,190,997	(7,980)	-0.4%	4,713,647
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		121,205	152,785	148,052	11,371	137,377	148,052	(10,675)	-7.2%	148,052
Vote 2 - COMMUNITY SERVICES		287,455	271,386	254,095	29,166	263,806	254,095	9,711	3.8%	254,095
Vote 3 - BUDGET AND TREASURY		139,996	176,376	171,711	15,461	166,759	171,711	(4,953)	-2.9%	171,711
Vote 4 - MUNICIPAL MANAGER		78,740	82,435	90,589	7,333	83,592	90,589	(6,996)	-7.7%	90,589
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		125,741	150,587	172,310	16,447	197,674	172,310	25,364	14.7%	172,310
Vote 6 - TECHNICAL SERVICES		744,037	859,324	911,483	19,395	646,241	911,483	(265,242)	-29.1%	911,483
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		552,417	704,582	647,467	100,703	583,671	647,467	(63,796)	-9.9%	647,467
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2,049,591	2,397,474	2,395,707	199,877	2,079,121	2,395,707	(316,587)	-13.2%	2,395,707
Surplus/ (Deficit) for the year	2	(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)	308,606	-150.8%	2,317,939

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		319,656	396,522	348,822	25,682	342,534	348,822	(6,288)	-2%	348,822
Service charges - electricity revenue		581,207	609,866	619,100	47,700	618,977	619,100	(123)	0%	619,100
Service charges - water revenue		178,594	190,579	187,535	14,632	186,885	187,535	(650)	0%	187,535
Service charges - sanitation revenue		108,915	118,793	116,274	6,919	112,244	116,274	(4,030)	-3%	116,274
Service charges - refuse revenue		82,251	95,898	92,725	4,972	91,973	92,725	(752)	-1%	92,725
Rental of facilities and equipment		7,817	8,495	7,442	570	7,044	7,442	(397)	-5%	7,442
Interest earned - external investments		2,690	2,497	2,373	195	2,531	2,373	158	7%	2,373
Interest earned - outstanding debtors		5,754	6,325	5,107	285	4,589	5,107	(518)	-10%	5,107
Dividends received		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		9,054	13,114	8,614	539	2,654	8,614	(5,960)	-69%	8,614
Licences and permits		8	38	15	17	101	15	86	569%	15
Agency services		—	—	—	—	—	—	—	—	—
Transfers and subsidies		611,725	662,833	724,384	15,858	675,224	675,224	—	—	724,384
Other revenue		31,034	15,729	18,862	5,230	16,118	18,862	(2,744)	-15%	18,862
Gains		—	—	—	1,341	39,307	—	39,307	#DIV/0!	—
Total Revenue (excluding capital transfers and contributions)		1,938,707	2,120,688	2,131,252	123,940	2,100,182	2,082,093	18,089	1%	2,131,252
Expenditure By Type										
Employee related costs		540,376	594,312	544,453	45,282	544,864	544,453	411	0%	544,453
Remuneration of councillors		25,106	28,456	27,352	2,165	25,640	27,352	(1,711)	-6%	27,352
Debt impairment		137,893	184,700	253,000	292	32,989	253,000	(220,011)	-87%	253,000
Depreciation & asset impairment		338,886	420,387	390,035	24,456	357,722	390,035	(32,313)	-8%	390,035
Finance charges		51,592	42,882	42,882	3,393	42,708	42,882	(174)	0%	42,882
Bulk purchases		524,253	660,671	499,675	51,461	436,961	499,675	(62,714)	-13%	499,675
Other materials		2,117	4,559	132,735	10,854	127,633	132,735	(5,102)	-4%	132,735
Contracted services		215,154	337,719	385,428	43,740	399,181	385,428	13,753	4%	385,428
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Other expenditure		214,115	123,788	120,147	18,234	111,306	120,147	(8,841)	-7%	120,147
Losses		100	1	1	—	117	1	116	11617%	1
Total Expenditure		2,049,591	2,397,474	2,395,707	199,877	2,079,121	2,395,707	(316,587)	-13%	2,395,707
Surplus/(Deficit)		(110,884)	(276,785)	(264,455)	(75,937)	21,061	(313,615)	334,676	(0)	(264,455)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		76,576	90,548	108,904	23,658	82,835	108,904	(26,070)	(0)	108,904
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 & contributions		(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)			(155,551)
Taxation		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation		(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)			(155,551)
Attributable to minorities		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)			(155,551)
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year		(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)			(155,551)

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

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		1,964	1,865	5,970	500	4,783	5,970	(1,187)	-20%	5,970
Vote 3 - BUDGET AND TREASURY		360	1,000	2,904	197	1,955	2,904	(949)	-33%	2,904
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		19,038	18,000	30,107	5,698	11,203	30,107	(18,904)	-63%	30,107
Vote 6 - TECHNICAL SERVICES		83,819	104,683	111,409	24,588	90,858	111,409	(20,551)	-18%	111,409
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		424	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Total Capital Expenditure		105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Capital Expenditure - Functional Classification										
Governance and administration		360	1,000	2,904	197	1,955	2,904	(949)	-33%	2,904
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		360	1,000	2,904	197	1,955	2,904	(949)	-33%	2,904
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,719	1,865	7,554	500	5,340	7,554	(2,214)	-29%	7,554
Community and social services		861	365	3,927	500	2,668	3,927	(1,259)	-32%	3,927
Sport and recreation		230	1,500	196	-	294	196	98	50%	196
Public safety		448	-	1,709	-	1,683	1,709	(26)	-2%	1,709
Housing		180	-	1,722	-	695	1,722	(1,026)	-60%	1,722
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		97,564	63,683	90,502	15,013	60,220	90,502	(30,282)	-33%	90,502
Planning and development		18,858	18,000	28,386	5,698	10,508	28,386	(17,878)	-63%	28,386
Road transport		78,706	45,683	62,116	9,316	49,712	62,116	(12,404)	-20%	62,116
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		5,962	59,000	49,431	15,273	41,284	49,431	(8,147)	-16%	49,431
Energy sources		424	-	-	-	-	-	-	-	-
Water management		5,113	43,000	21,988	13,125	24,200	21,988	2,212	10%	21,988
Waste water management		425	16,000	27,305	2,148	16,946	27,305	(10,359)	-38%	27,305
Waste management		-	-	138	-	138	138	-	-	138
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Funded by:										
National Government		76,576	90,183	108,538	23,638	82,534	108,538	(26,004)	-24%	108,538
Provincial Government		-	365	367	20	301	367	(66)	-18%	367
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		76,576	90,548	108,904	23,658	82,835	108,904	(26,070)	-24%	108,904
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		29,029	35,000	41,486	7,324	25,964	41,486	(15,522)	-37%	41,486
Total Capital Funding		105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390

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

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		–	44,043	936	7,550	936
Call investment deposits		35,545	28,510	–	1,666	–
Consumer debtors		617,310	377,278	549,655	810,719	549,655
Other debtors		241,621	36,838	36,838	78,579	36,838
Current portion of long-term receivables		0	1	1	–	1
Inventory		13,883	13,296	13,514	19,191	13,514
Total current assets		908,359	499,966	600,944	917,705	600,944
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		355,564	355,564	355,564	344,536	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	6,371,125	6,638,512
Biological		–	–	–	–	–
Intangible		517	1,823	690	1,260	690
Other non-current assets		11,488	11,488	11,670	11,758	11,670
Total non current assets		7,175,844	7,212,080	7,241,364	6,946,012	7,241,364
TOTAL ASSETS		8,084,203	7,712,046	7,842,308	7,863,717	7,842,308
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		12,149	28,757	28,757	31,136	28,757
Consumer deposits		24,493	24,738	24,914	27,520	24,914
Trade and other payables		932,941	367,022	451,962	775,074	451,962
Provisions		8,668	8,668	9,752	9,752	9,752
Total current liabilities		978,251	429,185	515,385	843,482	515,385
Non current liabilities						
Borrowing		389,630	375,896	584,012	362,167	584,012
Provisions		177,199	207,485	207,485	202,464	207,485
Total non current liabilities		566,829	583,382	791,498	564,631	791,498
TOTAL LIABILITIES		1,545,080	1,012,567	1,306,883	1,408,113	1,306,883
NET ASSETS	2	6,539,123	6,699,479	6,535,425	6,455,604	6,535,425
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,510,091	6,670,969	6,505,984	6,425,250	6,505,984
Reserves		29,032	28,510	29,441	30,354	29,441
TOTAL COMMUNITY WEALTH/EQUITY	2	6,539,123	6,699,479	6,535,425	6,455,604	6,535,425

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

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		247,108	318,058	262,868	25,682	367,177	262,868	104,310	40%	262,868
Service charges		1,096,265	832,349	842,958	82,998	807,528	842,958	(35,430)	-4%	842,958
Other revenue		84,390	27,620	27,611	5,230	32,949	27,611	5,338	19%	27,611
Transfers and Subsidies - Operational		535,551	662,833	701,384	15,286	652,121	628,651	23,470	4%	701,384
Transfers and Subsidies - Capital		119,740	90,548	108,904	-	107,531	107,531	-	-	108,904
Interest		8,444	2,497	2,373	395	7,120	2,373	4,747	200%	2,373
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1,887,448)	(1,740,736)	(1,779,378)	(154,547)	(1,844,505)	(1,779,378)	65,127	-4%	(1,779,378)
Finance charges		(51,592)	(42,882)	(42,882)	(3,393)	(42,708)	(42,882)	(174)	0%	(42,882)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		152,459	150,288	123,839	(28,349)	87,213	49,732	(37,481)	-75%	123,839
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	18,000	18,000	1,452	2,406	18,000	(15,594)	-87%	18,000
Decrease (increase) in non-current receivables		4,563	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(105,605)	(125,548)	(150,390)	(30,982)	(108,799)	(150,390)	(41,592)	28%	(150,390)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(101,042)	(107,548)	(132,390)	(29,530)	(106,392)	(132,390)	(25,998)	20%	(132,390)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	2,000	2,000	-	-	2,000	(2,000)	-100%	2,000
Payments										
Repayment of borrowing		(25,871)	(28,757)	(28,757)	(224)	(7,874)	(28,757)	(20,883)	73%	(28,757)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(25,871)	(26,757)	(26,757)	(224)	(7,874)	(26,757)	(18,883)	71%	(26,757)
NET INCREASE/ (DECREASE) IN CASH HELD		25,547	15,983	(35,308)	(58,102)	(27,053)	(109,415)			(35,308)
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	936		9,216	(73,170)			960

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands Revenue By Source Fines, penalties and forfeits Other revenue Licences and permits Expenditure By Type Debt impairment Bulk purchases Other expenditure	-89% -15% 569% -87% -13% -15%	Dependent on the consumers reaction Unanticipated donation was received. Dependent on the consumers reaction Only debt impairment for indigents is calculated monthly all other debtors is Biannually Cross 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.
2	Capital Expenditure Grant funded projects Internally funded projects Repairs and maintenance	-24% -37% 10%	Due to SCM processes being at initial stages Due to SCM processes being at initial stages Due to SCM processes being at initial stages	More consumers are now using gas & solar which has resulted to slow spending on electricity This item will be monitored during the course of the year whether an adjustment would be required.
3	Financial Position			Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors
4				
5	Cash Flow Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	-75% 20% 71%	Equitable Share and other grants bulk of it received early in the financial year Slow capital expenditure Based on amortisation schedules	None None None
6	Measureable performance			
7	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q4 Fourth Quarter

Description of financial Indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.3%	19.3%	18.1%	2.1%	2.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.4%	11.5%	16.3%	18.1%	16.3%
Gearing	Long Term Borrowing/ Funds & Reserves		1342.1%	1318.5%	1983.7%	1193.2%	1983.7%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	92.9%	116.5%	116.6%	108.8%	116.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		3.6%	16.9%	0.2%	1.1%	0.2%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		44.3%	19.5%	27.5%	42.3%	27.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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%	25.5%	25.9%	25.5%
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%	20.3%	2.0%	3.3%
<u>IDP regulation financial viability Indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	29,250	9,396	9,279	10,464	7,992	8,443	48,800	384,530	508,154	460,228			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	38,990	1,365	1,146	923	748	801	3,928	62,496	110,396	68,896			
Receivables from Non-exchange Transactions - Property Rates	1400	40,707	9,471	8,819	8,689	8,336	8,049	47,761	216,888	348,720	289,723			
Receivables from Exchange Transactions - Waste Water Management	1500	19,572	6,387	6,252	6,087	5,816	5,767	34,214	298,332	382,427	350,216			
Receivables from Exchange Transactions - Waste Management	1600	13,851	4,609	4,553	4,345	4,365	4,374	25,103	160,467	221,667	198,654			
Receivables from Exchange Transactions - Property Rental Debtors	1700	463	124	191	121	121	109	696	4,431	6,257	5,478			
Interest on Arrear Debtor Accounts	1810	1,937	448	416	400	418	394	2,183	39,665	45,860	43,060			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	(687,323)	5,612	4,761	5,565	3,047	6,737	19,336	140,545	(501,719)	175,230			
Total By Income Source	2000	(542,553)	37,413	35,417	36,593	30,843	34,673	182,022	1,307,354	1,121,762	1,591,485	-	-	
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	(6,519)	1,112	1,016	583	521	581	5,742	12,043	15,080	19,471	-	-	
Commercial	2300	(50,446)	4,156	3,533	3,378	2,621	2,466	13,244	125,673	104,624	147,362	-	-	
Households	2400	(407,207)	32,109	29,515	30,457	27,676	29,637	160,985	1,162,777	1,065,950	1,411,533	-	-	
Other	2500	(78,380)	35	1,353	2,175	25	1,969	2,051	6,860	(63,892)	13,100	-	-	
Total By Customer Group	2600	(542,553)	37,413	35,417	36,593	30,843	34,673	182,022	1,307,354	1,121,762	1,591,485	-	-	

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

R thousands	Description	NT Code	Budget Year 2020/21									Total
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
Creditors Age Analysis By Customer Type												
	Bulk Electricity	0100	59,173	860	9,100	-	-	-	5,391	199,570	274,094	
	Bulk Water	0200	11,417	24,528	10,761	11,751	12,200	23,483	22,528	-	116,668	
	PAYE deductions	0300	7,995	-	-	-	-	-	-	-	7,995	
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
	Pensions / Retirement deductions	0500	15,126	-	-	-	-	-	-	-	15,126	
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	
	Trade Creditors	0700	35,526	13,077	367	-	-	924	10,986	4,007	64,887	
	Auditor General	0800	-	-	-	-	-	-	-	-	-	
	Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type		1000	129,238	38,465	20,227	11,751	12,200	24,406	38,905	203,577	478,770	

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

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		463,996	477,793	538,324	-	513,354	536,824	(23,470)	-4.4%	538,324
Local Government Equitable Share		373,648	403,064	471,963	-	448,493	471,963	(23,470)	-5.0%	471,963
Energy Efficiency and Demand Management		6,000	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		14,000	12,000	7,000	-	7,000	7,000	-	-	7,000
Finance Management		1,700	1,700	1,700	-	1,700	1,700	-	-	1,700
Municipal Systems Improvement		1,750	1,500	1,500	-	-	-	-	-	1,500
Water Services Infrastructure Grant (WSIG)		20,800	19,000	18,000	-	18,000	18,000	-	-	18,000
Municipal Infrastructure Grant (MIG)	3	23,000	37,634	35,266	-	35,266	35,266	-	-	35,266
Massification		20,000	-	-	-	-	-	-	-	-
EPWP Incentive		3,098	2,895	2,895	-	2,895	2,895	-	-	2,895
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		105,944	187,562	189,160	14,006	137,487	137,487	-	-	189,160
Health subsidy		-	-	-	-	-	-	-	-	-
Level 2 accreditation		7,620	-	-	-	-	-	-	-	-
Museums Services		386	42	40	-	42	42	-	-	40
Community Library Services Grant		-	2,312	2,312	-	2,312	2,312	-	-	2,312
Sport and Recreation		-	-	-	-	-	-	-	-	-
Spatial Development Framework Support		-	1,500	1,500	-	-	-	-	-	1,500
Housing		91,392	170,140	170,140	11,800	120,903	120,903	-	-	170,140
Title Deeds		-	3,000	3,000	-	1,200	1,200	-	-	3,000
COGTA Support Scheme		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries	4	6,546	6,729	6,729	-	6,729	6,729	-	-	6,729
Neighbourhood Development Partnership		-	-	-	-	-	-	-	-	-
Accredited municipalities		-	3,839	5,439	2,206	6,301	6,301	-	-	5,439
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Tirelo Basha Grant		-	-	-	-	-	-	-	-	-
EED Housing Grant		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	569,940	665,355	727,484	14,006	650,841	674,311	(23,470)	-3.5%	727,484
Capital Transfers and Grants										
National Government:		139,039	90,183	108,538	-	107,166	107,166	-	-	108,538
Neighbourhood Development Partnership		30,259	-	15,000	-	15,000	15,000	-	-	15,000
Municipal Infrastructure Grant (MIG)		89,580	74,183	76,538	-	75,166	75,166	-	-	76,538
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Energy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		19,200	16,000	17,000	-	17,000	17,000	-	-	17,000
Neighbourhood Development Partnership		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1,228	365	367	-	365	365	-	-	367
Level 2 accreditation		-	-	-	-	-	-	-	-	-
Recapitalisation of Community Libraries		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Museum		-	365	367	-	365	365	-	-	367
Community Library Service		1,228	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	140,267	90,548	108,905	-	107,531	107,531	-	-	108,905
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	710,207	755,903	836,389	14,006	758,372	781,842	(23,470)	-3.0%	836,389

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		463,996	477,793	538,324	5,820	502,069	538,324	(36,262)	-6.7%	538,324
Local Government Equitable Share		373,648	403,064	471,963	–	448,493	471,963	(23,470)	-5.0%	471,963
Integrated National Electrification Programme		14,000	12,000	7,000	658	5,497	7,000	(1,503)	-21.5%	7,000
Finance Management		1,700	1,700	1,700	54	712	1,700	(988)	-58.1%	1,700
Municipal Systems Improvement		1,750	1,500	1,500	–	–	1,500	(1,500)	-100.0%	1,500
Water Services Infrastructure Grant (WSIG)		20,800	19,000	18,000	1,778	9,200	18,000	(8,800)	-48.9%	18,000
Municipal Infrastructure Grant (MIG)		23,000	37,634	35,266	3,129	35,266	35,266	–		35,266
Massification		20,000	–	–	–	–	–	–		–
EPWP Incentive		3,098	2,895	2,895	201	2,902	2,895	–		2,895
Energy Efficiency and Demand Management		6,000	–	–	–	–	–	–		–
Provincial Government:		105,944	184,562	189,160	13,344	133,211	189,160	(4,232)	-2.2%	189,160
Health subsidy		–	–	–	–	–	–	–		–
Housing		91,392	170,140	170,140	11,800	120,903	170,140	–		170,140
Spatial Development Framework Support		–	1,500	1,500	–	–	1,500	(1,500)	-100.0%	1,500
Title Deeds		–	–	3,000	44	520	3,000	–		3,000
Provincialisation of Libraries		6,546	6,729	6,729	1,104	5,739	6,729	(990)	-14.7%	6,729
Level 2 Accreditation		7,620	–	–	–	–	–	–		–
Museum Services		386	42	40	–	40	40	–		40
Community Services		–	2,312	2,312	–	2,312	2,312	–		2,312
Accredited municipalities		–	3,839	5,439	396	3,697	5,439	(1,742)	-32.0%	5,439
District Municipality:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Tirelo Boshia Grant		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		569,940	662,355	727,484	19,164	635,280	727,484	(40,494)	-5.6%	727,484
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		139,039	90,183	108,538	23,723	94,942	108,538	(13,596)	-12.5%	108,538
Neighbourhood Development Partnership		30,259	–	15,000	648	5,605	15,000	(9,395)	-62.6%	15,000
Municipal Infrastructure Grant(MIG)		89,580	74,183	76,538	13,571	72,578	76,538	(3,960)	-5.2%	76,538
Water Services Infrastructure Grant (WSIG)		19,200	16,000	17,000	9,504	16,759	17,000	(241)	-1.4%	17,000
Emergy efficiency & demand side management		–	–	–	–	–	–	–		–
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		1,228	365	367	19	301	367	(66)	-18.0%	367
Level 2 accreditation		–	–	–	–	–	–	–		–
Museums Services		–	365	367	19	301	367	–		367
Provincialisation of Libraries		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
GOGTA Support Scheme		–	–	–	–	–	–	–		–
Sport and Recreation		–	–	–	–	–	–	–		–
Community Library Service		1,228	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		140,267	90,548	108,905	23,742	95,243	108,905	(13,662)	-12.5%	108,905
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		710,207	752,903	836,389	42,906	730,523	836,389	(54,156)	-6.5%	836,389

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q4 Fourth Quarter

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Integrated National Electrification Programme					-	
Finance Management					-	
Municipal Systems Improvement					-	
Water Services Infrastructure Grant (WSIG)					-	
Municipal Infrastructure Grant (MIG)					-	
Other transfers and grants [insert description]					-	
Provincial Government:		212	-	-	212	100.0%
Museums Services		212			212	100.0%
Spatial Development Framework Support					-	
Provincialisation of Libraries					-	
Neighbourhood Development Partnership					-	
Accredited municipalities					-	
District Municipality:		-	-	-	-	
					-	
					-	
Other grant providers:		-	-	-	-	
					-	
Tirelo Bosha Grant					-	
Total operating expenditure of Approved Roll-overs		212	-	-	212	100.0%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Neighbourhood Development Partnership					-	
Water Services Infrastructure Grant (WSIG)					-	
					-	
					-	
Other capital transfers [insert description]					-	
Provincial Government:		3,802	256	2,790	1,012	26.6%
Provincialisation of Libraries		2,458		886	1,572	64.0%
Community Library Service		1,344	256	1,904	(561)	-41.7%
Museums Services		548	55	295		
District Municipality:		-	-	-	-	
					-	
					-	
Other grant providers:		-	-	-	-	
					-	
					-	
Total capital expenditure of Approved Roll-overs		3,802	256	2,790	1,012	26.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4,014	256	2,790	1,224	30.5%

Summary of Employee and Councillor remuneration		Ref	2019/20	Budget Year 2020/21							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1	A	B	C						D
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			13,563	16,060	14,894	1,030	14,071	14,994	(923)	-6%	14,994
Pension and UIF Contributions			1,639	1,949	1,949	8	1,747	1,949	(202)	-10%	1,949
Medical Aid Contributions			103	109	109	7	81	109	(28)	-26%	109
Motor Vehicle Allowance			5,525	6,137	6,137	783	5,893	6,137	(244)	-4%	6,137
Cellphone Allowance			2,670	3,042	3,042	294	2,753	3,042	(289)	-10%	3,042
Housing Allowances			1,092	1,158	1,158	43	1,095	1,158	(63)	-5%	1,158
Other benefits and allowances			114	-	-	-	-	-	-		-
Sub Total - Councillors			25,106	28,456	27,390	2,165	25,640	27,390	(1,749)	-6%	27,390
% Increase		4		13.3%	9.1%						9.1%
Senior Managers of the Municipality		3									
Basic Salaries and Wages			7,349	7,985	5,585	450	5,661	5,585	77	1%	5,585
Pension and UIF Contributions			1,673	1,817	1,817	50	640	1,817	(1,177)	-65%	1,817
Medical Aid Contributions			150	163	163	8	94	163	(68)	-42%	163
Overtime			-	-	-	-	-	-	-		-
Performance Bonus			-	-	-	-	-	-	-		-
Motor Vehicle Allowance			840	912	912	62	814	912	(98)	-11%	912
Cellphone Allowance			-	-	-	-	-	-	-		-
Housing Allowances			1	-	-	-	-	-	-		-
Other benefits and allowances			241	262	262	0	387	262	125	48%	262
Payments in lieu of leave			-	-	-	-	-	-	-		-
Long service awards			-	-	-	-	-	-	-		-
Post-retirement benefit obligations			-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality			10,253	11,139	8,739	571	7,597	8,739	(1,142)	-13%	8,739
% Increase		4		8.6%	-14.8%						-14.8%
Other Municipal Staff											
Basic Salaries and Wages			288,160	355,595	319,670	27,344	337,539	319,670	17,869	6%	319,670
Pension and UIF Contributions			64,726	70,324	63,251	4,389	60,523	63,251	(2,728)	-4%	63,251
Medical Aid Contributions			27,630	30,085	24,027	1,881	26,480	24,027	2,452	10%	24,027
Overtime			31,791	34,601	31,035	2,149	33,472	31,035	2,438	8%	31,035
Performance Bonus			-	-	-	-	-	-	-		-
Motor Vehicle Allowance			24,197	26,290	21,901	1,851	20,232	21,901	(1,670)	-8%	21,901
Cellphone Allowance			-	-	-	-	-	-	-		-
Housing Allowances			9,422	10,237	8,136	563	6,858	8,136	(1,279)	-16%	8,136
Other benefits and allowances			50,328	19,311	35,644	6,127	48,261	35,644	12,636	35%	35,644
Payments in lieu of leave			29,258	31,788	27,223	-	-	27,223	(27,223)	-100%	27,223
Long service awards			4,552	4,946	4,826	406	3,883	4,826	(943)	-20%	4,826
Post-retirement benefit obligations			-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff			530,123	583,177	535,714	44,711	537,267	535,714	1,553	0%	535,714
% Increase		4		10.0%	1.1%						1.1%
Total Parent Municipality			565,482	622,772	571,842	47,446	570,504	571,842	(1,338)	0%	571,842
				10.1%	1.1%						1.1%
Unpaid salary, allowances & benefits in arrears:		</									

Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		565,482	622,772	571,842	47,446	570,504	571,842	(1,338)	0%	571,842
% Increase	4		10.1%	1.1%						1.1%
TOTAL MANAGERS AND STAFF		540,376	594,316	544,453	45,282	544,864	544,453	411	0%	544,453

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

Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome				
Cash Receipts By Source																	
Property rates		18,795	22,766	19,041	19,041	22,489	24,916	22,959	24,312	22,838	24,197	24,141	17,372	262,868	340,454	379,792	
Service charges - electricity revenue		34,802	29,889	26,773	31,467	31,814	31,562	28,891	32,209	47,134	26,102	55,630	223,333	598,608	642,673	684,847	
Service charges - water revenue		13,347	12,755	13,650	10,797	13,422	12,367	5,186	7,704	4,092	6,030	6,162	8,565	114,077	120,922	133,177	
Service charges - sanitation revenue		10,877	3,764	4,752	3,752	4,942	4,359	3,329	4,315	7,801	5,819	5,881	6,035	65,625	69,562	78,736	
Service charges - refuse		8,968	3,981	4,964	4,964	3,467	4,740	4,709	2,652	2,489	4,903	4,838	13,974	64,648	88,527	77,638	
Rental of facilities and equipment		611	608	566	647	591	643	573	535	622	536	538	972	7,442	7,888	8,362	
Interest earned - external investments		178	264	233	0	111	170	295	279	173	225	173	272	2,373	2,747	3,021	
Interest earned - outstanding debtors													-	-	-	-	
Dividends received													-	-	-	-	
Fines, penalties and forfeits		59	92	17	86	183	23	142	219	-	205	185	81	1,292	1,370	1,452	
Licences and permits		3	-	-	-	0	2	-	-	-	5	4	1	15	16	17	
Agency services													-	-	-	-	
Transfers and Subsidies - Operational													-	-	-	-	
Other revenue		181,378	724	26,013	12,562	27,961	184,855	3,598	38,220	146,053		15,472	64,549	701,384	579,227	584,669	
		963	985	786	1,137		1,638	947		9,498	821	766	322	17,862	18,934	20,070	
Cash Receipts by Source		269,990	73,828	96,795	84,453	104,980	265,275	70,630	110,444	240,699	67,843	113,790	335,476	1,836,194	1,852,319	1,971,781	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		40,000		40,000	365	6,000				21,166			1,374	108,904	174,290	187,136	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)										850							
Proceeds on Disposal of Fixed and Intangible Assets																	
Short term loans																	
Borrowing long term/refinancing																	
Increase (decrease) in consumer deposits																	
Decrease (increase) in non-current receivables																	
Decrease (increase) in non-current investments																	
Total Cash Receipts by Source		309,990	75,828	136,795	84,818	110,980	265,275	70,630	110,444	262,715	67,843	113,790	355,999	1,965,098	2,048,609	2,180,917	
Cash Payments by Type																	
Employee related costs		45,767	40,649	46,068	45,050	47,327	45,341	46,035	45,528	46,700	45,962	45,151	44,874	544,453	571,575	607,691	
Remuneration of councillors		2,115	2,095	2,112	2,165	2,082	2,159	2,246	2,169	2,138	2,077	2,204	3,897	27,460	29,107	30,854	
Interest paid		3,594	3,594	3,556	3,579	3,543	3,590	3,429	4,118	3,469	3,377	3,417	3,626	42,882	45,114	42,088	
Bulk purchases - Electricity		55,868	69,706	63,124	41,703	42,574	40,525	41,758	39,051	40,359	43,700	41,561	6,463	526,394	627,249	693,214	
Bulk purchases - Water & Sewer		11,190	12,350	-				10,933	12,974	10,919			67,860	126,226	133,799	141,827	
Other materials		217	248	2,450		411	519		250	605	812	479	516	6,509	3,195	3,387	
Contracted services		2,197	38,771	44,492	40,225	26,832	24,294	43,341	34,502	21,957	26,715	33,346	48,563	385,234	309,962	296,545	
Grants and subsidies paid - other municipalities																	
Grants and subsidies paid - other																	
General expenses		10,019	15,263	13,626	17,120	6,026	13,443	10,489	6,089	22,356	12,415	26,063	8,494	161,404	150,806	149,927	
Cash Payments by Type		130,966	182,677	175,429	149,841	128,795	129,863	158,230	144,681	148,503	135,060	152,221	184,293	1,820,560	1,870,909	1,965,553	
Other Cash Flows/Payments by Type																	
Capital assets																	
Repayment of borrowing		29,251	831	5,971	1,909	14,531	10,515	1,843	9,482	13,374	8,648	10,242	73,044	150,390	129,815	135,127	
Other Cash Flows/Payments			(26,865)	(27,010)	3,694	3,542	(29,394)	3,049	3,316	927	-	(50)	68,285	28,757	31,884	32,106	
Total Cash Payments by Type		160,217	156,653	154,391	155,444	146,868	110,984	163,122	157,480	162,804	143,708	162,413	325,623	1,999,707	2,032,608	2,132,765	
NET INCREASE/(DECREASE) IN CASH HELD		149,762	(80,825)	(17,595)	(70,626)	(35,888)	154,291	(92,492)	(47,036)	99,911	(75,865)	(48,623)	30,377	(34,609)	16,001	48,152	
Cash/cash equivalents at the month/year beginning:		35,545	185,308	104,483	86,887	16,261	(19,827)	134,664	42,171	(4,865)	95,047	19,182	(29,441)	35,545	936	16,937	
Cash/cash equivalents at the month/year end:		185,308	104,483	86,887	16,261	(19,827)	134,664	42,171	(4,865)	95,047	19,182	(29,441)	936	16,937	16,937	65,089	

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q4 Fourth Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates		319,656	396,522	348,822	25,682	342,534	348,822	(6,288)	-2%	348,822
Service charges - electricity revenue		581,207	609,866	619,100	47,700	618,977	619,100	(123)	0%	619,100
Service charges - water revenue		178,594	190,579	187,535	14,632	186,885	187,535	(650)	0%	187,535
Service charges - sanitation revenue		108,915	118,793	116,274	6,919	112,244	116,274	(4,030)	-3%	116,274
Service charges - refuse revenue		82,251	95,898	92,725	4,972	91,973	92,725	(752)	-1%	92,725
Rental of facilities and equipment		7,817	8,495	7,442	570	7,044	7,442	(397)	-5%	7,442
Interest earned - external investments		2,690	2,497	2,373	195	2,531	2,373	158	7%	2,373
Interest earned - outstanding debtors		5,754	6,325	5,107	285	4,589	5,107	(518)	-10%	5,107
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,054	13,114	8,614	539	2,654	8,614	(5,960)	-69%	8,614
Licences and permits		8	38	15	17	101	15	86	569%	15
Agency services		-	-	-	-	-	-	-	-	0.00%
Transfers and subsidies		611,725	662,833	724,384	15,858	675,224	675,224	-	-	724,384
Other revenue		31,034	15,729	18,862	5,230	16,118	18,862	(2,744)	-15%	18,862
Gains		-	-	-	1,341	39,307	-	39,307	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		1,938,707	2,120,688	2,131,252	123,940	2,100,182	2,082,093	18,089	1%	2,131,252
Expenditure By Type										
Employee related costs		540,376	594,312	544,453	45,282	544,864	544,453	411	0%	544,453
Remuneration of councillors		25,106	28,456	27,352	2,165	25,640	27,352	(1,711)	-6%	27,352
Debt impairment		137,893	184,700	253,000	292	32,989	253,000	(220,011)	-87%	253,000
Depreciation & asset impairment		338,886	420,387	390,035	24,456	357,722	390,035	(32,313)	-8%	390,035
Finance charges		51,592	42,882	42,882	3,393	42,708	42,882	(174)	0%	42,882
Bulk purchases		524,253	660,671	499,675	51,461	436,961	499,675	(62,714)	-13%	499,675
Other materials		2,117	4,559	132,735	10,854	127,633	132,735	(5,102)	-4%	132,735
Contracted services		215,154	337,719	385,428	43,740	399,181	385,428	13,753	4%	385,428
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		214,115	123,788	120,147	18,234	111,306	120,147	(8,841)	-7%	120,147
Losses		100	1	1	-	117	1	116	11617%	1
Total Expenditure		2,049,591	2,397,474	2,395,707	199,877	2,079,121	2,395,707	(316,587)	-13%	2,395,707
Surplus/(Deficit)		(110,884)	(276,785)	(264,455)	(75,937)	21,061	(313,615)	334,676	-107%	(264,455)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		76,576	90,548	108,904	23,658	82,835	108,904	(26,070)	-24%	108,904
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)	308,606	-151%	(155,551)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)	308,606	-151%	(155,551)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q4 Fourth Quarter

[illegible]

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

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	3,493	10,462	–	0	0	10,462	10,462	100.0%	0%
August	12,343	10,462	831	948	948	831	(117)	-14.1%	1%
September	6,817	10,462	5,971	5,971	6,919	6,802	(117)	-1.7%	6%
October	9,161	10,462	2,034	2,042	8,960	8,836	(125)	-1.4%	7%
November	9,742	10,462	14,281	14,281	23,242	23,117	(125)	-0.5%	19%
December	7,532	10,462	10,537	10,515	33,757	33,654	(103)	-0.3%	27%
January	3,516	10,462	1,891	2,783	36,539	35,544	(995)	-2.8%	29%
February	9,896	10,462	10,200	9,482	46,022	45,744	(278)	-0.6%	37%
March	5,713	10,462	23,434	12,412	58,434	69,178	10,744	15.5%	47%
April	3,101	10,462	27,071	8,648	67,082	96,249	29,167	30.3%	0
May	7,252	10,462	27,071	10,734	77,816	123,320	45,503	36.9%	0
June	27,039	10,462	27,071	30,982	108,799	150,390	41,592	27.7%	0
Total Capital expenditure	105,605	125,548	150,390	108,799					

[illegible]

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	861	-	11,508	500	2,617	11,508	8,891	77.3%	11,508	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	196	-	294	196	(98)	-50.1%	196	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	350	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	300	-	-	-	-	-	-	-	-
Works of Art	-	50	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	55	3,254	-	-	-	-	-	-	-	-
Revenue Generating	-	3,254	-	-	-	-	-	-	-	-
Improved Property	-	3,254	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	55	-	-	-	-	-	-	-	-	-
Improved Property	55	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	994	-	-	994	994	100.0%	994	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	994	-	-	994	994	100.0%	994	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	994	-	-	994	994	100.0%	994	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	471	1,200	2,682	66	2,009	2,682	673	25.1%	2,682	-
Furniture and Office Equipment	471	1,200	2,682	66	2,009	2,682	673	25.1%	2,682	-
Machinery and Equipment	1,716	2,515	2,263	131	857	2,263	1,405	62.1%	2,263	-
Machinery and Equipment	1,716	2,515	2,263	131	857	2,263	1,405	62.1%	2,263	-
Transport Assets	-	-	2,990	540	3,133	2,990	(144)	-4.8%	2,990	-
Transport Assets	-	-	2,990	540	3,133	2,990	(144)	-4.8%	2,990	-
Land	1,302	-	500	-	500	500	-	-	500	-
Land	1,302	-	500	-	500	500	-	-	500	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	58,569	42,071	99,250	20,935	65,087	99,250	34.163	34.4%	99,250

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	69	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	69	-	-	-	-	-	-	-	-	-
Staff Housing	69	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	252	-	219	252	33	13.0%	252	-
Transport Assets	-	-	252	-	219	252	33	13.0%	252	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	14,092	32,746	10,123	563	12,553	10,123	(2,430)	-24.0%	10,123

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q4 Fourth Quarter

Description		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1									
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			62,496	81,411	95,243	5,839	84,590	95,243	10,653	11.2%	95,243
Roads Infrastructure			822	28,873	948	249	910	948	39	4.1%	948
Roads			822	28,873	948	249	910	948	39	4.1%	948
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	18,364	1,527	18,598	18,364	(234)	-1.3%	18,364
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	18,364	1,527	18,598	18,364	(234)	-1.3%	18,364
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			8,807	6,254	6,988	1,161	7,355	6,988	(367)	-5.3%	6,988
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			8,807	6,254	6,988	1,161	7,355	6,988	(367)	-5.3%	6,988
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			10,966	19,010	14,217	712	8,754	14,217	5,463	38.4%	14,217
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			2,714	2,677	4,840	(219)	3,325	4,840	1,515	31.3%	4,840
Water Treatment Works			8,252	16,333	3,000	317	536	3,000	2,464	82.1%	3,000
Bulk Mains			-	-	-	-	-	-	-	-	-
Distribution			-	-	6,377	514	4,894	6,377	1,483	23.3%	6,377
Distribution Points			-	-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			41,901	27,274	54,725	2,190	48,973	54,725	5,752	10.5%	54,725
Pump Station			-	-	-	-	-	-	-	-	-
Reticulation			-	-	2,368	314	2,250	2,368	118	5.0%	2,368
Waste Water Treatment Works			2,977	2,568	5,000	106	4,970	5,000	30	0.6%	5,000
Outfall Sewers			-	-	-	-	-	-	-	-	-
Toilet Facilities			38,923	24,708	47,357	1,770	41,753	47,357	5,604	11.8%	47,357
Capital Spares			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Landfill Sites			-	-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Sand Pumps			-	-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Community Assets			996	1,252	2,835	258	2,163	2,835	672	23.7%	2,835
Community Facilities			830	954	2,538	235	2,024	2,538	513	20.2%	2,538
Halls			-	-	215	81	250	215	(35)	-16.2%	215
Centres			-	-	-	-	-	-	-	-	-

Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	64	4	10	64	55	85.1%	64	
Galleries	-	-	128	2	2	128	126	98.4%	128	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	284	38	159	284	125	44.0%	284	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Ports	-	-	-	-	-	-	-	-	-	
Public Open Space	-	106	665	21	490	665	175	26.3%	665	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	135	10	127	135	8	5.1%	135	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	800	801	801	23	757	801	44	5.5%	801	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	30	48	245	55	230	245	15	6.1%	245	
Sport and Recreation Facilities	166	298	298	23	139	298	159	53.4%	298	
Indoor Facilities	-	183	183	-	88	183	95	52.1%	183	
Outdoor Facilities	163	115	115	23	51	115	64	55.4%	115	
Capital Spares	2	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	177	233	3,446	403	2,954	3,446	492	14.3%	3,446	
Operational Buildings	-	-	2,287	193	1,722	2,287	568	24.7%	2,287	
Municipal Offices	-	-	2,173	192	1,640	2,173	533	24.5%	2,173	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	50	-	17	50	33	66.0%	50	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	64	1	64	64	0	0.1%	64	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	177	233	1,159	210	1,232	1,159	(73)	-6.3%	1,159	
Staff Housing	177	233	630	108	708	630	(78)	-12.3%	630	
Social Housing	-	-	529	101	524	529	4	0.8%	529	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	3,899	3,739	3,739	589	3,982	3,739	(243)	-6.5%	3,739	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	3,899	3,739	3,739	589	3,982	3,739	(243)	-6.5%	3,739	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	3,899	3,739	3,739	589	3,982	3,739	(243)	-6.5%	3,739	
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	0	16	-	(16)	#DIV/0!	-	
Furniture and Office Equipment	-	-	-	0	16	-	(16)	#DIV/0!	-	
Machinery and Equipment	5,728	10,001	5,690	1,151	6,308	5,690	(618)	-10.9%	5,690	
Machinery and Equipment	5,728	10,001	5,690	1,151	6,308	5,690	(618)	-10.9%	5,690	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	73,296	96,637	110,954	8,239	100,013	110,954	10,941	9.9%	110,954

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q4 Fourth Quarter

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q4 Fourth Quarter										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Depreciation by Asset Class/Sub-class</u>										
Infrastructure		310,953	420,387	362,102	21,353	329,790	361,732	(28,037)	-9.3%	362,102
Roads Infrastructure		158,294	420,387	179,443	7,541	207,257	149,536	(57,721)	-38.6%	179,443
Roads		158,294	420,387	179,443	7,541	207,257	149,536	(57,721)	-38.6%	179,443
Road Structures		-			-	-	-	-		
Road Furniture		-			-	-	-	-		
Capital Spares		-			-	-	-	-		
Storm water Infrastructure		17,956	-	17,956	1,995	19,951	14,963	(4,988)	-33.3%	17,956
Drainage Collection		-			-	-	-	-		
Storm water Conveyance		17,956		17,956	1,995	19,951	14,963	(4,988)	-33.3%	17,956
Attenuation		-			-	-	-	-		
Electrical Infrastructure		46,402	-	46,402	5,156	46,402	38,668	(7,734)	-20.0%	46,402
Power Plants		-			-	-	-	-		
HV Substations		-			-	-	-	-		
HV Switching Station		-			-	-	-	-		
HV Transmission Conductors		-			-	-	-	-		
MV Substations		-			-	-	-	-		
MV Switching Stations		-			-	-	-	-		
MV Networks		46,402		46,402	5,156	46,402	38,668	(7,734)	-20.0%	46,402
LV Networks		-			-	-	-	-		
Capital Spares		-			-	-	-	-		
Water Supply Infrastructure		54,359	-	84,359	2,890	26,009	70,299	44,290	63.0%	84,359
Dams and Weirs		-			-	-	-	-		
Boreholes		-			-	-	-	-		
Reservoirs		-			-	-	-	-		
Pump Stations		-			-	-	-	-		
Water Treatment Works		54,359		84,359	2,890	26,009	70,299	44,290	63.0%	84,359
Bulk Mains		-			-	-	-	-		
Distribution		-			-	-	-	-		
Distribution Points		-			-	-	-	-		
PRV Stations		-			-	-	-	-		
Capital Spares		-			-	-	-	-		
Sanitation Infrastructure		33,942	-	33,942	3,771	30,171	28,285	(1,886)	-6.7%	33,942
Pump Station		-			-	-	-	-		
Reticulation		33,942		33,942	3,771	30,171	28,285	(1,886)	-6.7%	33,942
Waste Water Treatment Works		-			-	-	-	-		
Outfall Sewers		-			-	-	-	-		
Toilet Facilities		-			-	-	-	-		
Capital Spares		-			-	-	-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites		-			-	-	-	-		
Waste Transfer Stations		-			-	-	-	-		
Waste Processing Facilities		-			-	-	-	-		
Waste Drop-off Points		-			-	-	-	-		
Waste Separation Facilities		-			-	-	-	-		
Electricity Generation Facilities		-			-	-	-	-		
Capital Spares		-			-	-	-	-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		-			-	-	-	-		
Rail Structures		-			-	-	-	-		
Rail Furniture		-			-	-	-	-		
Drainage Collection		-			-	-	-	-		
Storm water Conveyance		-			-	-	-	-		
Attenuation		-			-	-	-	-		
MV Substations		-			-	-	-	-		
LV Networks		-			-	-	-	-		
Capital Spares		-			-	-	-	-		
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps		-			-	-	-	-		
Piers		-			-	-	-	-		
Revetments		-			-	-	-	-		
Promenades		-			-	-	-	-		
Capital Spares		-			-	-	-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-			-	-	-	-		
Core Layers		-			-	-	-	-		
Distribution Layers		-			-	-	-	-		
Capital Spares		-			-	-	-	-		
Community Assets		5,580	-	5,580	620	5,580	4,650	(930)	-20.0%	5,580
Community Facilities		5,580	-	5,580	620	5,580	4,650	(930)	-20.0%	5,580
Halls		85	-	85	9	85	71	(14)	-20.0%	85
Centres		-			-	-	-	-		

Crickets	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	137	-	137	15	137	114	(23)	-20.0%	137	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	133	-	133	15	133	111	(22)	-20.0%	133	
Cemeteries/Crematoria	3,278	-	3,278	364	3,278	2,732	(546)	-20.0%	3,278	
Police	-	-	-	-	-	-	-	-	-	
Parks	1,400	-	1,400	156	1,400	1,167	(233)	-20.0%	1,400	
Public Open Space	546	-	546	61	546	455	(91)	-20.0%	546	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	10,232	-	10,232	1,137	10,232	8,527	(1,705)	-20.0%	10,232	
Operational Buildings	10,232	-	10,232	1,137	10,232	8,527	(1,705)	-20.0%	10,232	
Municipal Offices	10,232	-	10,232	1,137	10,232	8,527	(1,705)	-20.0%	10,232	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	1,773	-	1,773	197	1,773	1,478	(296)	-20.0%	1,773	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	1,773	-	1,773	197	1,773	1,478	(296)	-20.0%	1,773	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	1,773	-	1,773	197	1,773	1,478	(296)	-20.0%	1,773	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	963	-	963	107	963	802	(160)	-20.0%	963	
Computer Equipment	963	-	963	107	963	802	(160)	-20.0%	963	
Furniture and Office Equipment	2,008	-	2,008	223	2,008	1,674	(335)	-20.0%	2,008	
Furniture and Office Equipment	2,008	-	2,008	223	2,008	1,674	(335)	-20.0%	2,008	
Machinery and Equipment	2,720	-	2,720	302	2,720	2,267	(453)	-20.0%	2,720	
Machinery and Equipment	2,720	-	2,720	302	2,720	2,267	(453)	-20.0%	2,720	
Transport Assets	4,657	-	4,657	517	4,657	3,880	(776)	-20.0%	4,657	
Transport Assets	4,657	-	4,657	517	4,657	3,880	(776)	-20.0%	4,657	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Depreciation	1	338,686	420,387	390,035	24,456	357,722	325,029	(32,693)	-10.1%	390,035

Description		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure			32,943	50,731	35,857	6,278	28,810	35,857	9,247	25.8%	35,857
Roads Infrastructure			26,367	-	3,546	509	2,223	3,546	1,322	37.3%	3,546
Roads			26,367	-	3,546	509	2,223	3,546	1,322	37.3%	3,546
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			6,576	30,000	9,506	5,769	24,386	9,506	(14,880)	-156.5%	9,506
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-	-
Water Treatment Works			1,039	-	-	2,148	16,946	-	(16,946)	#DIV/0!	-
Bulk Mains			-	-	5,506	146	3,966	5,506	1,540	28.0%	5,506
Distribution			5,537	30,000	4,000	3,475	3,475	4,000	525	13.1%	4,000
Distribution Points			-	-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	20,731	22,805	-	-	22,805	22,805	100.0%	22,805
Pump Station			-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-
Waste Water Treatment Works			-	20,731	22,805	-	-	22,805	22,805	100.0%	22,805
Outfall Sewers			-	-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Landfill Sites			-	-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-					

Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	44	-	44	44	0	1.0%	44	-
Indoor Facilities	-	-	44	-	44	44	0	1.0%	44	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	4,979	3,207	4,367	4,979	612	12.3%	4,979	-
Operational Buildings	-	-	4,979	3,207	4,367	4,979	612	12.3%	4,979	-
Municipal Offices	-	-	4,979	3,207	4,367	4,979	612	12.3%	4,979	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	138	-	138	138	-	-	138	-
Machinery and Equipment	-	-	138	-	138	138	-	-	138	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	32,943	50,731	41,018	9,484	31,159	41,018	9,859	24.0%	41,018