# SECTION 52 (d): QUARTERLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: FIRST QUARTER: 30 SEPTEMBER 2021

#### 1. EXECUTIVE SUMMARY

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

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

#### 2. RECOMMENDATIONS

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

SED: Budget & Treasury

#### 3. PURPOSE

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

### 4. BACKGROUND

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

## 5. REPORT:

#### **ANNEXURES**

- 5.1. Analysis of financial results
- 5.2. uThukela Water Financial Performance report
- 5.3. Eskom invoice for bulk
- 5.4. uThukela invoice for bulk

- 5.5. Investment register
- 5.6. Loan Register
- 5.7. Grant register
- 5.8. Bank Statements
- 5.9. Quality Certificate

## 5.1 ANALYSIS OF FINANCIAL RESULTS

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 - Q1 First Quarter Budget Year 2020/21 YTD Budget Forecast Budget actual actual budget variance variance R thousands Financial Performance 342,534 27,861 90,607 4.235 Property rates 362,426 Service charges 1,013,748 1,119,128 120,402 318,744 279,782 38,962 14% 1,119,128 461 550 574 Investment revenue 3,068 2,296 (24) -4% 2,296 549,062 695,021 32,899 212,264 212,264 695,021 Other own revenue 86 999 35 371 8 150 8 843 (693 35 371 Total Revenue lexcluding capital transfers 2,214,242 and contributions) -7% 546.878 570,234 46.021 132,438 142.558 Employee cost (10, 121)570,234 Remuneration of Councillors 25,612 28,882 1.987 6.332 7.221 -12% 28.882 351,202 378,675 27,167 83,360 94,669 (11,308) 378,675 Depreciation & asset impairment -12% Finance charges 64.980 39.754 3.306 10.001 9.939 1% 686,953 49,273 173,313 23,921 693,252 Materials and bulk purchases 693,252 197,234 14% Transfers and subsidies 107.610 Other ex penditure 575.969 778.133 44.862 194.533 (86 923) -45% 778 133 2,251,593 2,488,931 Total Expenditure 622,233 (256, 181 Surplus/(Deficit) 1274 689 12.671 97.575 (30,163 127 738 423% (274,689) 90,870 121,377 12,570 20,377 30,344 -33% Transfers and subsidies - capital (monetan (9.968)121.377 allocations) (National / Provincial and District)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmenta Agencies, Households, Non-profit Institutions Private Enterprises, Public Corporatons, Highe Educational Institutions) & Transfers and Surplus/(Deficit) after capital transfers & (153,312) 117,951 (165,311) 25,242 181 117,771 65135% (153,312) contributions Share of surplus/ (deficit) of associate (30.277 117,951 117,771 Surplus/ (Deficit) for the year (153, 312) 25,242 181 65135% (195,588 (153,312) Capital expenditure & funds sources 12.862 (15,680) Capital expenditure 124.501 145,393 20.669 36.348 90,870 121,377 12,570 20,377 30,344 (9,968) Capital transfers recognise 24,016 (5,712) Internally generated funds 6,004 24,016 145,393 12,862 20,669 145,393 Financial position Total current assets 928,953 649,643 Total non current assets 6.967.906 6.982,268 6 905 211 6.982.268 653,059 931,052 912,169 653,059 Total current liabilities 576.650 548, 118 552 268 Community wealth/Equity 6.251.776 6,430,734 6,369,727 6.430.734 Cash flows Net cash from (used) operating 123,911 159,442 (250) 81.074 123,932 42.857 35% 159.442 (121,388) (134,393) (12,854) (12,938) Net cash from (used) investing (20,660) (33,598) 39% (134,393) (25,349) Net cash from (used) financing (29,291) (31,884) (7,971) 17,378 -218% (800 (31,884 9,150 Cash/cash equivalents at the month/year end 44,565 98,347 53,782 55% 2,665 31 Dys-91-120 Days Debtors & creditors analysis 0-30 Days 31-60 Days 61-90 Davs 121-150 Dys Over 1Yr Total Debtors Age Analysis (474, 284) 47,062 32.980 52.245 32,340 30,870 176,037 1,332,324 1,229,573 Creditors Age Analysis 20,083 91,333 12,401 28.354 4,505 11,057 205,717 443,860

## 5.1.1 Operating budget performance-revenue

- 5.1.1.1 The municipality generated a total revenue of R634.5 million of the original budget of R2.2 billion, representing 28.6 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R42.4 million. Although the aggregate performance on revenue generated shows a variance of 7 percent, it is however necessary to explain reasons which attributed to the variance.
- 5.1.1.2 The municipality generated R38.9 million (14%) more revenue from service charges than the year-to-date budget of R279.7 million for the period under review. Electricity, Water, Sanitation and Refuse all over-performed a target above by R21.3 million, R12.3 million, R4.6 million and R715 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 R4.2 million (5%) more revenue from property rates than the year-to-date budget of R94.8 million during the period under review. This is due to government departments billed in July for the full year.
- 5.1.1.4 The municipality generated R24 thousand (-4%) less revenue from interest on investments than the year-to-date budget of R574 thousand for the period under review.
- 5.1.1.5 The municipality recorded R212.2 million for operational and R20.3 million for capital transfers and subsidies
- 5.1.1.6 The municipality generated R693 thousand (-8%) less revenue from sundry revenue than a prorata budget of R8.8 million for the period under review.

#### 5.1.2 Operating performance – expenditure

- 5.1.2.1 The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of the first quarter, the municipality incurred the total expenditure of R536.9 million of the original budget of R2.4 billion, which represents 21.5 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R85.2 million, representing under-expenditure of 14 percent.
- 5.1.2.2 Depreciation has under-performed by R11.3 million (-12%) in the first 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 R65.1 million (-92%) 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 R23.9 million (17%) more on the bulk purchases than the year-to-date budget of R139.2 million. This is due to more electricity being acquired in winter.
- 5.1.2.4 Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seems to be under-spending by R32 thousand (0.01%) more when compared to the year-to-date budget

of R22.6 million. This is mainly due to volumes of water supplied by uThukela water and the cost containment mechanisms out in place.

- 5.1.2.5 The municipality spent R21.9 million (-23%) less on contracted services than the year-to-date budget of R97 million. It must be noted that this category comprises of projects which are mainly funded from grants.
- 5.1.2.6 The municipality spent R10.1 million (-7%) less on employee related costs than a year-to-date budget of R142.5 million. It must be noted that the municipality have cancelled all acting appointments as of 30 June 2021 in order to reduce employee costs and curbing of overtime is also attributing to this variance.

## 5.1.3 Capital budget performance

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

		2019/20				Budget Year 202				
Vote Description	Ref	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	Monthly actual	Tear ID actual	budget	variance	variance	Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-		-	- 1	- [	-	-	1	j -
Vote 2 - COMMUNITY SERVICES		-		-	-	-	-	-	h 11	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	II J	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	_	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SE	TLE	( -	-	-	- 1	-	-	-	1	II -
Vote 6 - TECHNICAL SERVICES	1	_	-	-	- 1	- 1	-	-		
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		_	- 1	-	- 1	- 1	_			
Vate 8 - [NAME OF VOTE 8]		_		_	_	_	-	_		l .
Vote 9 - [NAME OF VOTE 9]				1	_	_	_	-		
				_	_ [	- 1	_			
Vote 10 - [NAME OF VOTE 10]		_		_	-	- 1	- 5			
Vote 11 - [NAME OF VOTE 11]				-	_	- 1		_		
Vote 12 - [NAME OF VOTE 12]			-	-	-	- 1	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	- 1	-	-	-		-
Vote 14 - [NAME OF VOTE 14]				-	- 1	-	-	-		
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	_	-		_		
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES	^	1 - 1		l _	1 _ 1	_	_	l	II. II	_
Vote 2 - COMMUNITY SERVICES		5,301	[	_	268	268	_	268	#DIV/D!	_
Vote 3 - BUDGET AND TREASURY		2,038	1,200	_	24	24	300	(276)	-92%	1,20
Vote 4 - MUNICIPAL MANAGER		2,036	300	_	27		75	(75)	-100%	30
		21,528	10,651	_	-	- 1	2,663	(2,663)	-100%	
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SE	ILLE			-	40.570	20 22				10,65
Vote 6 - TECHNICAL SERVICES		95,636	130,342	_	12,570	20,377	32,586	(12,209)	-37%	130,34
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		_	2,900	_	-	_ [ ]	725	(725)	-100%	2,90
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-		-	-	-	-	-		_
Vote 10 - [NAME OF VOTE 10]		-	-	-	- 1	-	-	-		_
Vote 11 - [NAME OF VOTE 11]				-	- 1	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		_	- 1	-	- 1	- 1	-	-		_
Vote 13 - [NAME OF VOTE 13]				-	- 1	-	- 1	-		-
Vote 14 - [NAME OF VOTE 14]		-		-	- 1		- 1	-		_
Vote 15 - [NAME OF VOTE 15]		-		_			_			-
Total Capital single-year expenditure	4	124,501	145,393	_	12,862	20,669	36,348	(15,680)	-43%	145,39
Total Capital Expenditure		124,501	145,393	-	12,862	2D,669	36,348	(15,680)	-43%	145,39
Capital Expenditure - Functional Classification						1				
Governance and administration		2,038	4,400		24	24	1,100	(1,076)	-9896	4,40
Executive and council		-	300	-		-	75	(75)	-100%	30
Finance and administration		2,038	4,100	- 3	24	24	1,025	(1.001)	-98%	4,10
Internal audit		_,,,,,	-,,,,,,	_			.,,,,,	(1.001)	-5076	4,10
Community and public safety		6,283	11,035	-	268	268	2,759	(2,491)	-90%	11,03
Community and public safety  Community and social services		3,611	11,033	_	268	268	2,138	268	#DIV/0!	11,03
		294	11,000		808	208	2,750			
Sport and recreation			11,000		I I		2,750	(2,750)	-100%	11,00
Public safety		1,683		_		12.0	= =	7.0		
Housing		695	35	-	-	-	9	(9)	-100%	3
Health		-	-	- 3	3	1713	-	-		-
Economic and environmental services		74,561	47,143	-	5,011	6,491	11,786	(5,295)	-45%	47,14
Planning and development		20,407	10,731	=	= 1	= 1	2,683	(2,683)	-100%	10,73
Road transport		54,154	36,412	-	5,011	6,491	9,103	(2,612)	-29%	36,41
Environmental protection		100	17.				<u>п</u>	-		
Trading services		41,620	82,815	_	7,560	13,889	20,704	(6,818)	-33%	82,81
Energy sources		- 1	17.0	=			-	- 1		-
Water management		24,536	46,707	=	=	- 1	11,677	(11,677)	-100%	46,70
Weste water management		16,946	36,109	-	608	1,535	9,027	(7,492)	-83%	36,10
Waste management		138	59.1	-	6,952	12,351	-	12,351	#DIV/0!	-
Other			20			_ ]	2			
Total Capital Expenditure - Functional Classification	3	124,501	145,393	_	12,852	20,669	36,348	(15,680)	-43%	145,39
										,
Funded by:		90,051	110,342		12,570	20,377	27,586	(7.000)	l ann	440.00
National Government					12,570	20,377		(7, 209)	-26%	110,34
Provincial Government		819	11,035	-	5	-	2,759	(2,759)	-100%	11,03
District Municipality				-	-	-	-	-		-
Transfers and subsidies - capital (monetary										
allocations) (National / Provincial Departmental										
Agencies, Households, Non-profit Institutions, Privete							_	-		
Transfers recognised - capital		90,870	121,377	_	12,570	20,377	30,344	(9,968)	-33%	121,37
Borrowing	6	30,070	121,077		12,370	20,377	50,544	(0,000)	-3376	141,37
BOTTOWING	0				_	- 3				
		22.004	04.040							
Internally generated funds  Total Capital Funding		33,631 124,501	24,016 145,393	=	292 12,862	292	6,004 36,348	(5,712) (15,680)	-95% -43%	24,01 145,39

5.1.3.1 Capital expenditure for the first quarter of the financial year was R20.6 million which represents 14.2% of the original capital budget of R145.3 million. Comparison between the year-to-budget of R36.3 million and actual expenditure for the period reflects an under expenditure of (R15.6 million) which implies that the municipality spent 43% less than the year-to-date budget for the same period. The Strategic Executive Directors are advised to develop plans to deal with underspending to avoid grants being reverted to National Treasury.

## 5.1.4 Financial position

## Table C6: Monthly budget statements - Financial Position

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

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

		2019/20		Budget Ye	ear 2020/21	
Description	Ref	Audited	Original	Adjusted	YearTD	Full Year
		Outcome	Budget	Budget	actual	Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		7,834	390		7,646	390
Call investment deposits		1,666	8,760	=	36,919	8,760
Consumer debtors		647,406	544,148	-	753,505	544,148
Other debtors		115,423	81,351	-	105,479	81,351
Current portion of long-term receivables		=	=	-	-	i me
Inventory		19,242	14,995	_	25,403	14,995
Total current assets		791,572	649,643		928,953	649,643
Non current assets						
Long-term receivables		-	-	1-	-	5 <del>4</del> 6
Inv estments		=	=	-	===	-
Inv estment property		327,735	341,874		327,735	341,874
Investments in Associate		187,056	217,333	V=	187,056	217,333
Property, plant and equipment		6,440,097	6,410,126	:=	6,377,642	6,410,126
Biological		_	_	-	- 1	=
Intangible		1,260	1,224	( <del></del>	1,021	1,224
Other non-current assets		11,758	11,711	( <del></del>	11,758	11,711
Total non current assets	1	6,967,906	6,982,268	_	6,905,211	6,982,268
TOTAL ASSETS		7,759,478	7,631,911		7,834,165	7,631,911
LIABILITIES						
Current liabilities						
Bank overdraft			-	977		-
Borrow ing		31,097	15,118	V22	30,130	15,118
Consumer deposits		27,520	27,095	72	28,008	27,095
Trade and other payables		861,029	601,094	:=	842,625	601,094
Provisions		11,406	9,752	:=	11,406	9,752
Total current liabilities		931,052	653,059	_	912,169	653,059
Non current liabilities						
Borrowing		362,054	345,654	:=	337,672	345,654
Prov isions		214,597	202,464	-	214,597	202,464
Total non current liabilities		576,650	548,118	_	552,268	548,118
TOTAL LIABILITIES		1,507,703	1,201,177	-	1,464,437	1,201,177
NET ASSETS	2	6,251,776	6,430,734	_	6,369,727	6,430,734
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	? <del>=</del>	6,339,511	6,400,660
Reserves		30,242	30,074	-	30,216	30,074
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734	_	6,369,727	6,430,734

5.1.4.1 As at end the end of the first quarter of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.3 billion. It must be mentioned that financial statements were still in the process of being finalized which is why there has been a fluctuation under non-current assets in relation to last month's financial statement.

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

- 5.1.4.2 The municipality's debtors aging as reflected in table SC3 is a total of R1.2 billion as at the end of the first quarter. The bulk of the debtor's ageing amount (R1.6 billion) was for debt owing for more than 90 days, while R1.4 billion of the total debt is owed by households. When one investigates aged debtors less than 30 days there was a increase of R11 million from -R485 million in August to -R474.2 million in September 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 R44.5 million as at the end of the first quarter of the financial year, of which R7.6 million was at the current account and R36.9 million was from was from the call investments. It must be noted that the municipality had an obligation of R29.8 million relating to the HDF. The short-term obligations are sitting at R443.8 million as illustrated on SC4, while unspent conditional grants amount to R96.7 million, representing a cash shortfall of R525.8 million. Included under creditors is Eskom for R237.6 million which has also decreased by R37 million when compared to August report, uThukela Water for R141.9 million, SARS PAYE for R7.7 million, pension and other employee benefits for R15.5 million and other trade creditors for R40.9 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 R6.3 billion, while the net current asset is R16.7 million. The net current ratio indicates that the municipality's current will be adequate to cover for the current liabilities over the next twelve months. Due to the standing of the municipality by virtue it of being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.
- 5.1.4.6 The **liquidity ratio** of the municipality is currently sitting at 4.9% as reflected in table SC2. As per paragraph 2.4.4 above, however, if one considers the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 0.10%, since the municipality needs R443.8 million in order

to pay all its short-term obligations. Again, this is a bad reflecting on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more like to negatively impact the image of the municipality to public, business sector and other spheres of government.

## 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 - Q1 First Quarter

		2019/20				Budget Year 2	020/21			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
	1	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	1	367,177	271,820	=	24,524	72,080	67,955	4,125	6%	271,82
Service charges		682,204	942,901	=	87,387	242,167	235,725	6,442	3%	942,90
Other revenue		32,949	29,045	=	2,573	5,174	7,261	(2,087)	-29%	29,04
Transfers and Subsidies - Operational		527,884	695,021	-	22,980	216,597	216,597	-		695,02
Transfers and Subsidies - Capital		107,531	121,377	=	29,865	71,574	71,574	-	1	121,37
Interest		6,903	2,296		374	1,456	574	882	154%	2,296
Dividends	1	140	- 1	2	-	- 1	_	-		~
Payments										
Suppliers and employees	1	(1,558,017)	(1,863,263)	-	(164,646)	(517,972)	(465,816)	52,156	-11%	(1,863,26
Finance charges		(42,721)	(39,754)		(3,306)	(10,001)	(9,939)	62	-1%	(39,754
Transfers and Grants		-	-	=	2	- 7	_	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		123,911	159,442	- 1	(250)	81,074	123,932	42,857	35%	159,442
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,635	11,000	- 3	2	2	2,750	(2,748)	-100%	11,000
Decrease (increase) in non-current receivables	1	-	-	:=:	_	- 7		' -		-
Decrease (increase) in non-current investments	1	1,478	120	120	221	- 7	<u> </u>	_		2
Payments										
Capital assets	1	(124,501)	(145,393)	2	(12,856)	(20,663)	(36,348)	(15,686)	43%	(145,393
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121,388)	(134,393)	-	(12,854)	(20,660)	(33, 598)	(12,938)	39%	(134,393
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			20	20	-	-	20	_		3
Borrowing long term/refinancing	1		-		-	- 7	-	_		
Increase (decrease) in consumer deposits		25	125	120	2.1	- 7		_		=
Payments	1									
Repay ment of borrowing		(29,291)	(31,884)	20	(800)	(25,349)	(7,971)	17,378	-218%	(31,884
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29,291)	(31,884)	-	(800)	(25, 349)	(7,971)	17,378	-218%	(31,884
NET INCREASE/ (DECREASE) IN CASH HELD		(26,768)	(6,835)		(13,904)	35,065	82,362			(6,835
Cash/cash equivalents at beginning:		36,268	15,985		(,004)	9,500	15,985	THE STREET		9,500
Cash/cash equivalents at month/year end:		9,500	9,150			44,565	98,347			2,665

- 5.1.5.1 The municipality opened with a cash and cash equivalent balance of R9.5 million at the beginning of the financial year and closed with a balance of R44.5 million as at the end of the first quarter which represents a cash increase of R35 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 R81 million as result of receipts from services charges, property rates, and government grants as well as other sundry

receipts. This net cash inflow was after the municipality paid its suppliers for services rendered, remunerated its employees and councillors, and paid the portion of the outstanding interest on loans.

- 5.1.5.3 Cash flows from investing activities recorded net cash outflows of R20.6 million this is due to the capital expenditure incurred.
- 5.1.5.4 Cash flows from financing activities recorded net cash outflows of R25.3 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 is it due to the introduction of cost-containment. However, it is important to emphasise that the expenditure on maintenance should not be compromised as it seems to be under-performing by 19.3%. The issues that still reflect material variances in the budget performance report must be monitored and managed to ensure that the municipality operates within the approved budget.

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:

Report seen by:

COUNCILLOR DR NNG MAHLABA PORTFOLIO COUNCILLOR BUDGET AND TREASURY OFFICE **SM NKOSI** 

STRATEGIC EXECUTIVE DIRECTOR: BUDGET AND TREASURY OFFICE

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2019/20				Budget Yea				
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands Financial Performance								%	
Property rates	342,534	362,426	_	27,861	94,841	90,607	4,235	5%	362,426
Service charges	1,013,748	1,119,128	_	120,402	318,744	279,782	38,962	14%	1,119,128
Investment revenue	3,068	2,296	_	461	550	574	(24)	-4%	2,296
Transfers and subsidies	549,062	695,021		32,899	212,264	212,264	(24)	<del>-4</del> 76	695,021
	86,999	35,371		3,664	8,150	8,843	(603)	00/	
Other own revenue Total Revenue (excluding capital transfers and	1,995,412		_	185,287	634,550	592,069	(693)	-8%	35,371
contributions)		2,214,242	_			592,009	42,480	7%	2,214,242
Employee costs	546,878	570,234	-	46,021	132,438	142,558	(10,121)	-7%	570,234
Remuneration of Councillors	25,612	28,882	-	1,987	6,332	7,221	(889)	-12%	28,882
Depreciation & asset impairment	351,202	378,675	-	27,167	83,360	94,669	(11,308)	-12%	378,675
Finance charges	64,980	39,754	_	3,306	10,001	9,939	62	1%	39,754
Materials and bulk purchases	686,953	693,252	_	49,273	197,234	173,313	23,921	14%	693,252
Transfers and subsidies	_	_	_	_	_	-	_		_
Other expenditure	575,969	778,133	_	44,862	107,610	194,533	(86,923)	-45%	778,133
Total Expenditure	2,251,593	2,488,931	_	172,616	536,975	622,233	(85,258)	-14%	2,488,931
Surplus/(Deficit)	(256,181)	(274,689)	-	12,671	97,575	(30,163)		-423%	(274,689
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90,870	121,377	-	12,570	20,377	30,344	(9,968)	-33%	121,377
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)	(165,311)	(153,312)	_	25,242	117,951	181	117,771	65135%	(153,312
Surplus/(Deficit) after capital transfers & contributions		(100,012)		20,242	117,551	101	111,111	0313376	(133,312
Share of surplus/ (deficit) of associate	(30,277)	-	-	-	-	_	-		-
Surplus/ (Deficit) for the year	(195,588)	(153,312)	-	25,242	117,951	181	117,771	65135%	(153,312
Capital expenditure & funds sources									
Capital expenditure	124,501	145,393	_	12,862	20,669	36,348	(15,680)	-43%	145,393
Capital transfers recognised	90,870	121,377	_	12,570	20,377	30,344	(9,968)	-33%	121,377
Borrowing	_	_	_	_	_	_			_
Internally generated funds	33,631	24,016	_	292	292	6,004	(5,712)	-95%	24,016
Total sources of capital funds	124,501	145,393	-	12,862	20,669	36,348	(15,680)	-43%	145,393
Financial position									
Total current assets	791,572	649,643	_		928,953				649,643
Total non current assets	6,967,906	6,982,268	_		6,905,211				6,982,268
Total current liabilities	931,052	653,059	_		912,169		37,1		653,059
Total non current liabilities	576,650	548,118	_		552,268				548,118
Community wealth/Equity	6,251,776	6,430,734	_		6,369,727				6,430,734
Cash flows									
	402.044	150 440		(250)	04.074	100 000	40.057	0.504	450 440
Net cash from (used) operating	123,911	159,442	_	(250)	81,074	123,932	42,857	35%	159,442
Net cash from (used) investing	(121,388)	(134,393)	-	(12,854)	(20,660)	(33,598)	(12,938)	39%	(134,393)
Net cash from (used) financing	(29,291)	(31,884)	-	(800)	(25,349)	(7,971)	17,378	-218%	(31,884)
Cash/cash equivalents at the month/year end	9,500	9,150			44,565	98,347	53,782	55%	2,665
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									
		47.000	00.000	E0 04E	20.240	20 070	470 007	4 000 004	4 000 570
Total By Income Source	(474,284)	47,062	32,980	52,245	32,340	30,870	176,037	1,332,324	1,229,573
Total By Income Source Creditors Age Analysis	(474,284)	47,062	32,980	52,245	32,340	30,670	176,037	1,332,324	1,229,573

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

		2019/20				Budget Year 20	20/21			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		496,601	482,062	-	29,449	140,200	120,515	19,684	16%	482,0
Executive and council		11,774	7,046	-	684	3,029	1,761	1,268	72%	7,0
Finance and administration		484,827	475,016	-	28,765	137,170	118,754	18,416	16%	475,0
Internal audit		-	-	-	-	-	-	-		
Community and public safety		55,462	229,414	-	28,722	32,799	57,354	(24,555)	-43%	229,4
Community and social services		42,193	13,250	-	1,245	3,786	3,313	474	14%	13,2
Sport and recreation		110	11,724	-	10	10	2,931	(2,921)	-100%	11,72
Public safety		5,061	3,214	-	254	458	804	(345)	-43%	3,2
Housing		8,079	201,163	-	27,212	28,543	50,291	(21,747)	-43%	201,16
Health		19	63	-	-	0	16	(15)	-98%	(
Economic and environmental services		124,519	130,284	-	21,430	23,095	32,571	(9,476)	-29%	130,28
Planning and development		85,557	11,102	-	16,419	16,604	2,775	13,829	498%	11,10
Road transport		38,962	119,182	-	5,011	6,491	29,796	(23,305)	-78%	119,18
Environmental protection		-	-	-	-	- 1	-	-		-
Trading services		1,409,512	1,493,686	-	118,244	458,788	411,930	46,857	11%	1,493,68
Energy sources		710,519	806,767	-	69,510	231,824	214,528	17,296	8%	806,76
Water management		321,457	318,574	-	26,348	103,941	92,480	11,461	12%	318,57
Waste water management		239,452	231,907	-	14,375	81,410	70,813	10,597	15%	231,90
Waste management		138,084	136,438	_	8,011	41,613	34,109	7,503	22%	136,43
Other	4	187	173	_	13	45	43	2	4%	17
Total Revenue - Functional	2	2,086,281	2,335,619	-	197,858	654,926	622,413	32,513	5%	2,335,61
Expenditure - Functional										
Governance and administration		595,470	412,892	_	47,414	111,751	103,223	8,528	8%	412,89
Executive and council		172,102	81,428	_	6,711	19,655	20,357	(702)	-3%	81,42
Finance and administration		418,192	324,629	-	40,703	92,064	81,157	10,907	13%	324,62
Internal audit		5,176	6,835	_	-	32	1,709	(1,677)	-98%	6,83
Community and public safety		228,840	363,201	_	26,400	71,895	90,800	(18,906)	-21%	363,20
Community and social services		32,561	39,395	_	2,878	8,265	9,849	(1,583)	-16%	39,39
Sport and recreation		78,913	81,049	_	5,667	16,461	20,262	(3,801)	-19%	81,04
Public safety		59,508	60,864	_	5,028	13,690	15,216	(1,526)	-10%	60,86
Housing		48,669	172,577	_	12,086	31,460	43,144	(11,685)	-27%	172,57
Health		9,188	9,315	_	741	2,018	2,329	(311)	-13%	9,31
Economic and environmental services		289,060	290,015	_	32,498	45,615	72,504	(26,888)	-37%	290,01
Planning and development		81,394	85,704	_	7,141	18,903	21,426	(2,523)	-12%	85,70
Road transport		207,656	204,303	_	25,357	26,713	51,076	(24,363)	-48%	204,30
Environmental protection		9	8	_	_		2	(2)	-100%	204,00
Trading services		1,167,699	1,419,052	_	66,097	307,506	354,763	(47,257)	-13%	1,419,05
Energy sources		567,650	701,055	_	37,884	187,960	175,264	12,696	7%	701,05
Water management		492,183	615,329	_	15,776	87,209	153,832	(66,624)	-43%	615,32
Waste management Waste water management		73,246	63,720	_	9,527	23,798	15,930	7,868	49%	63,72
Waste management		34,619	38,948	_	2,910	8,540	9,737	(1,197)	-12%	38,94
Other		801	3,771	_	2,510	208	943	(735)	-12% - <b>78</b> %	
Total Expenditure - Functional	3	2,281,870	2,488,931		172,616	536,975	622,233	(85,258)	-14%	3,77 2,488,93
Surplus/ (Deficit) for the year		(195,588)	(153,312)		25,242	117,951	181	117,771	65135%	(153,31

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description		2019/20				Budget Year 2	020/21			
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		94,290	79,492	-	812	33,284	19,873	13,411	67.5%	79,492
Vote 2 - COMMUNITY SERVICES		185,559	164,689	-	9,522	45,873	41,172	4,701	11.4%	164,689
Vote 3 - BUDGET AND TREASURY		402,528	402,570	-	28,637	106,915	100,643	6,273	6.2%	402,570
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19,360	209,490	_	29,028	30,573	52,372	(21,800)	-41.6%	209,490
Vote 6 - TECHNICAL SERVICES		674,026	672,611	_	60,348	206,457	193,825	12,632	6.5%	672,61
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		710,519	806,767	-	69,510	231,824	214,528	17,296	8.1%	806,767
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	_		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-		-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-		-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	- 1	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		
Total Revenue by Vote	2	2,086,281	2,335,619	-	197,858	654,926	622,413	32,513	5.2%	2,335,619
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		226,837	146,849	-	14,574	27,625	36,712	(9,088)	-24.8%	146,849
Vote 2 - COMMUNITY SERVICES		270,856	252,079	-	24,771	65,294	63,020	2,274	3.6%	252,079
Vote 3 - BUDGET AND TREASURY		218,299	165,010	-	15,751	45,903	41,253	4,650	11.3%	165,010
Vote 4 - MUNICIPAL MANAGER		83,702	75,573	_	7,189	18,840	18,893	(53)	-0.3%	75,573
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		76,501	203,132	-	14,482	37,781	50,783	(13,002)	-25.6%	203,132
Vote 6 - TECHNICAL SERVICES		827,582	938,144	_	54,848	150,485	234,536	(84,051)	-35.8%	938,144
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		578,094	708,144	-	41,002	191,047	177,036	14,011	7.9%	708,144
Vote 8 - [NAME OF VOTE 8]	- 1 1	-	-	-	-	_	_	_		_
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	- 1	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	- 1	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	_	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	- 1	-	-		_
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]				-	-		-	-		_
Total Expenditure by Vote	2	2,281,870	2,488,931	-	172,616	536,975	622,233	(85,258)	-13.7%	2,488,931
Surplus/ (Deficit) for the year	2	(195,589)	(153,312)	-	25,242	117,951	181	117,771	65134.6%	(153,312

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

~		2019/20				Budget Year 20	20/21			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	$\rightarrow$								%	
Revenue By Source	1	0.40.504	000 100		07.004	04.044		4.005		000.400
Property rates		342,534	362,426	-	27,861	94,841	90,607	4,235	5%	362,426
Service charges - electricity revenue		621,122	710,188	5	69,510	198,850	177,547	21,303	12%	710,188
Service charges - water revenue		188,410	193,910	-	28,498	60,795	48,477	12,318	25%	193,910
Service charges - sanitation revenue		112,244	119,429	V.S.	14,388	34,483	29,857	4,626	15%	119,429
Service charges - refuse revenue		91,973	95,601	-	8,006	24,615	23,900	715	3%	95,601
Rental of facilities and equipment		7,093	7,532	. =	575	1,833	1,883	(50)	-3%	7,532
Interest earned - external investments		3,068	2,296	-	461	550	574	(24)	-4%	2,296
Interest earned - outstanding debtors		3,835	4,642	1 =	310	906	1,161	(255)	-22%	4,642
Dividends received		5 400	0.405	-	- 040		-	- 074	740/	0.400
Fines, penalties and forfeits		5,402	2,105		243	900	526	374	71%	2,105
Licences and permits		101	105	:4	3	8	26	(18)	-70%	105
Agency services		540,000	COE OD4	5=	20,000	040.004	040.004	-		CDE 004
Transfers and subsidies		549,062	695,021		32,899	212,264	212,264	- (744)	4.407	695,021
Other revenue		18,409	20,987		2,532	4,503	5,247	(744)	-14%	20,987
Gains		52,158		-	405 007	- 224 FEA	F00 800	40.400	70/	0.044.040
Total Revenue (excluding capital transfers and contributions)		1,995,412	2,214,242	-	185,287	634,550	592,069	42,480	7%	2,214,242
Expenditure By Type										_
Employee related costs		546,878	570,234	.=	46,021	132,438	142,558	(10,121)	-7%	570,234
Remuneration of councillors		25,612	28,882	700	1,987	6,332	7,221	(889)	-12%	28,882
Debt impairment		216,003	283,536	12	2,767	5,742	70,884	(65,142)	-92%	283,536
		351,202	378,675		27,167	83,360	94,669	(11,308)	-12%	378,675
Depreciation & asset impairment										
Finance charges		64,980	39,754	· ·	3,306	10,001	9,939	62	1%	39,754
Bulk purchases		559,335	557,138	1.5	37,895	163,238	139,284	23,953	17%	557,138
Other materials		127,618	136,114	0.5	11,378	33,996	34,029	(32)	0%	136,114
Contracted services		273,799	388,306	Œ-	33,459	75,166	97,076	(21,910)	-23%	388,306
Transfers and subsidies		0.00	-	02	-	-	- 1	-		/=
Other expenditure		10,155	106,290	S=	8,626	26,585	26,572	12	0%	106,290
Losses		76,013	1		10	117	0	117	46806%	1
Total Expenditure		2,251,593	2,488,931		172,616	536,975	622,233	(85,258)	-14%	2,488,931
Surplus/(Deficit)		(256,181)	(274,689)	-	12,671	97,575	(30,163)	127,738	(0)	(274,689
(National / Provincial and District)  Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		90,870	121,377	-	12,570	20,377	30,344	(9,968)	(0)	121,377
Transfers and subsidies - capital (in-kind - all) Surplus/(Deficit) after capital transfers & contributions		(165,311)	(153,312)	_	25,242	117,951	181			(153,312
sample of the supplemental and the supplemental of the supplementa		(100,011)	(.50,012)		Lo <sub>j</sub> u-7L	. 11 1001	101			(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Taxation		1						-		
Surplus/(Deficit) after taxation		(165,311)	(153,312)	-	25,242	117,951	181		nu Eur	(153,312
Attributable to minorities		.,,								
Surplus/(Deficit) attributable to municipality		(165,311)	(153,312)	_	25,242	117,951	181			(153,312
Share of surplus/ (deficit) of associate	1		(100,012)		2-Uja-72		101			1100,012
Surplus/ (Deficit) for the year		(30,277) (195,588)	(153,312)		25,242	117,951	181			(153,312

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

	_	2019/20				Budget Year 2020				
Vote Description	Ref	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		-	_	-	-	- 1	-	-		-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-		-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-		-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	_		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEM	MENTS	-	-	-	-	-	-	_		_
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 Veer supenditure engantiation	ا ، ا									
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		- F 204	-	-	-	-	-	-	11D 0 1/21	_
Vote 2 - COMMUNITY SERVICES		5,301	-	-	268	268	-	268	#DIV/0!	-
Vote 3 - BUDGET AND TREASURY		2,038	1,200	-	24	24	300	(276)	-92%	1,200
Vote 4 - MUNICIPAL MANAGER			300	-	-	- 1	75	(75)	-100%	300
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEM	MENTS	21,528	10,651	-	-	-	2,663	(2,663)	-100%	10,651
Vote 6 - TECHNICAL SERVICES		95,636	130,342	-	12,570	20,377	32,586	(12,209)	-37%	130,342
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	-	-	- 1	725	(725)	-100%	2,900
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	- [	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	_	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	- 1		-
Vote 13 - [NAME OF VOTE 13]		-	- 1	-	_	- 1	_	-		-
Vote 14 - [NAME OF VOTE 14]		-	_	_	_	-	_	-		_
Vote 15 - [NAME OF VOTE 15]		-	-	_	_	_	-	_		_
Total Capital single-year expenditure	4	124,501	145,393	_	12,862	20,669	36,348	(15,680)	-43%	145,393
Total Capital Expenditure		124,501	145,393	_	12,862	20,669	36,348	(15,680)	-43%	145,393
Capital Expenditure - Functional Classification			4 400		24	0.4	4 400	(4.070)	0004	4 400
Governance and administration		2,038	4,400	-	24	24	1,100	(1,076)	-98%	4,400
Executive and council			300	- #	-		75	(75)	-100%	300
Finance and administration		2,038	4,100	-	24	24	1,025	(1,001)	-98%	4,100
Internal audit			-		(2)					
Community and public safety		6,283	11,035	-	268	268	2,759	(2,491)	-90%	11,035
Community and social services		3,611		8	268	268	8	268	#DIV/0!	-
Sport and recreation		294	11,000	+	- 1	-	2,750	(2,750)	-100%	11,000
Public safety		1,683	*	-	(8)	-	-	- 1		-
Housing		695	35	+	( <del>)</del>	-	9	(9)	-100%	35
Health			-	2	-	= =	-	- 1		- 3
Economic and environmental services		74,561	47,143	-	5,011	6,491	11,786	(5,295)	-45%	47,143
Planning and development		20,407	10,731	=	=	=	2,683	(2,683)	-100%	10,731
Road transport		54,154	36,412	+	5,011	6,491	9,103	(2,612)	-29%	36,412
Environmental protection		=	\$				2			
Trading services		41,620	82,815	-	7,560	13,886	20,704	(6,818)	-33%	82,815
Energy sources		- 1,020	-		7,000	10,000	20,704	(0,010)	30,0	02 <sub>1</sub> 010
Water management		24,536	46,707	2		8	11,677	(11,677)	-100%	46,707
		16,946		- 2	608	1,535	9,027		-83%	
Waste water management			36,109	8	6,952	12,351	9,027	(7,492)		36,109
Waste management		138	-		6,952			12,351	#DIV/0!	- 3
Other	2	404 504	550			20.660	26 240	- /4E COO\	400/	445.000
Total Capital Expenditure - Functional Classification	3	124,501	145,393		12,862	20,669	36,348	(15,680)	-43%	145,393
Funded by:										
National Government		90,051	110,342	-	12,570	20,377	27,586	(7,209)	-26%	110,342
Provincial Government		819	11,035		=	2	2,759	(2,759)	-100%	11,035
District Municipality		- 1	(#C	-			1=	(=,, 00)		-
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial Departmental Agencies,										
Households, Non-profit Institutions, Private Enterprises,										
Public Corporatons, Higher Educational Institutions)							(8)	-		
Transfers recognised - capital		90,870	121,377	-	12,570	20,377	30,344	(9,968)	-33%	121,377
Borrowing	6	-	-		- 1	-		-		180
Internally generated funds		33,631	24,016	- 4	292	292	6,004	(5,712)	-95%	24,016
		124,501	145,393	_	12,862	20,669	36,348	(15,680)	-43%	145,393

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

		2019/20		Budget Y	ear 2020/21	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS			-			
Current assets		7 024	200		7.040	200
Cash		7,834	390	=:	7,646	390
Call investment deposits		1,666	8,760	-	36,919	8,760
Consumer debtors		647,406	544,148	_	753,505	544,148
Other debtors		115,423	81,351	-	105,479	81,351
Current portion of long-term receivables		40.040	44.005	7.0	05 400	44.005
Inventory		19,242	14,995	-	25,403	14,995
Total current assets		791,572	649,643	_	928,953	649,643
Non current assets						
Long-term receivables		· · ·	=	-	:=:	-
Investments		-	: <del>-</del> :	-	784	-
Investment property		327,735	341,874	-	327,735	341,874
Investments in Associate		187,056	217,333	-	187,056	217,333
Property, plant and equipment		6,440,097	6,410,126	-	6,377,642	6,410,126
Biological		-	-	: =	:= 1	-
Intangible		1,260	1,224	14	1,021	1,224
Other non-current assets		11,758	11,711		11,758	11,711
Total non current assets		6,967,906	6,982,268	-	6,905,211	6,982,268
TOTAL ASSETS		7,759,478	7,631,911	-	7,834,165	7,631,911
LIABILITIES						
Current liabilities						
Bank overdraft		æ	-	( <del></del>	-	100
Borrowing		31,097	15,118	-	30,130	15,118
Consumer deposits		27,520	27,095	022	28,008	27,095
Trade and other payables		861,029	601,094	-	842,625	601,094
Provisions		11,406	9,752	0=	11,406	9,752
Total current liabilities		931,052	653,059	-	912,169	653,059
Non current liabilities						
Borrowing		362,054	345,654	V-	337,672	345,654
Provisions		214,597	202,464	0.5	214,597	202,464
Total non current liabilities		576,650	548,118	_	552,268	548,118
TOTAL LIABILITIES		1,507,703	1,201,177	_	1,464,437	1,201,177
NET ASSETS	2	6,251,776	6,430,734	_	6,369,727	6,430,734
		-,,	-,,		-,,-	-,,. • •
COMMUNITY WEALTH/EQUITY		6 004 504	6 400 000		6 200 544	0.400.000
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	100	6,339,511	6,400,660
Reserves		30,242	30,074	1.8	30,216	30,074
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734		6,369,727	6,430,734

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

		2019/20				Budget Year 20	20/21			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		367,177	271,820	· ·	24,524	72,080	67,955	4,125	6%	271,820
Service charges		682,204	942,901	:-	87,387	242,167	235,725	6,442	3%	942,90
Other revenue		32,949	29,045	(m)	2,573	5,174	7,261	(2,087)	-29%	29,04
Transfers and Subsidies - Operational	100	527,884	695,021	-	22,980	216,597	216,597	-		695,02
Transfers and Subsidies - Capital		107,531	121,377	-	29,865	71,574	71,574	-		121,37
Interest		6,903	2,296	72	374	1,456	574	882	154%	2,298
Dividends		-	_	(E)	9		_	-		-
Payments										
Suppliers and employees		(1,558,017)	(1,863,263)		(164,646)	(517,972)	(465,816)	52,156	-11%	(1,863,26
Finance charges		(42,721)	(39,754)		(3,306)	(10,001)	(9,939)	62	-1%	(39,75
Transfers and Grants				-	-	- 1				-
NET CASH FROM/(USED) OPERATING ACTIVITIES		123,911	159,442	-	(250)	81,074	123,932	42,857	35%	159,44
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,635	11,000	94	2	2	2,750	(2,748)	-100%	11,000
Decrease (increase) in non-current receivables	4 3			-	-	-	-			-
Decrease (increase) in non-current investments		1,478		-	_	_		_		
Payments										
Capital assets		(124,501)	(145,393)	¥	(12,856)	(20,663)	(36,348)	(15,686)	43%	(145,393
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121,388)	(134,393)	-	(12,854)		(33,598)	(12,938)	39%	(134,393
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	: <del></del>		-	200	_	i	_
Borrowing long term/refinancing		:=:			- 46.	_	-	_		-
Increase (decrease) in consumer deposits		1-1			_		-	_		_
Payments			=-	Ser.		-	1988		•	
Repayment of borrowing		(29,291)	(31,884)	<b>#</b>	(800)	(25,349)	(7,971)	17,378	-218%	(31,884
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29,291)	(31,884)	-	(800)		(7,971)	17,378	-218%	(31,884
		(26,768)	(6,835)	_	(13,904)	<u> </u>	82,362		0.00	(6,83
NET INCREASE/ (DECREASE) IN CASH HELD			15,985		(13,804)	9,500	15,985			9,500
Cash/cash equivalents at beginning:		36,268					98,347			2,665
Cash/cash equivalents at month/year end:		9,500	9,150	-		44,565	90,347	_ =		∠,003

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Ret	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
-	Revenue By Source			
	Fines, penalties and forfeits	71%	Dependent on the consumers reaction	This item will be monitored during the course of the year whether an adjustment would be required.
	Service charges - electricity revenue	12%	The over performance of this service is due to consumers reaction during the cold winter month.	
	Service charges - water revenue		The over performance of this service is due to consumers reaction during the cold winter month.	
	Service charges - sanitation revenue	15%		
	Property Rate	11%	Government departments are paying in July & new properties have been registered	
	Other revenue	-14%	-14% Consumer reaction due to the increased number of death.	This item will be monitored during the course of the year whether an adjustment would be required.
	Interest earned - outstanding debtors	-22%	Some businesses are failing to pay interest due to COVID pandemic & unrest	
	Licences and permits	-20%	-70% Dependent on the consumers reaction	This item will be monitored during the course of the year whether an adjustment would be required.
2	Expenditure By Type			
	Debt impairment	-92%	92% Only debt impairement for indigents is calculated monthly all other debtors is Biannually	
	Remuneration of councillors	-12%		
	Depreciation & asset impairment	-12%	-12% Delays in the capitalisation of assets affect this variance	
	Bulk purchases	17%	More electricity was being acquired due to winter season	
	Other materials	48%	u Thukela water bulk nurchases	
		2000	Delaw in the annalythment of energies are righter	
	Contracted services	-23%	Delays in the appointment of service providers	
	Other expenditure	%09-	-60% 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.
က	Capital Expenditure			
	Grant funded projects	-33%	-33% Due to SCM processe being at initial stages	Fast track SCM processes and management of contractors
	Internally funded projects	-95%	-95% Due to SCM processe being at initial stages	Fast track SCM processes and management of contractors
	Repairs and maintenance	19%	19% Due to SCM processe being at initial stages	Fast track SCM processes and management of contractors
4	Financial Position			
Ŋ	Cash Flow			
	Net Cash from Operating Activities	35%	35% Equitable Share and other grants bulk of it received early in the financial year	None
	Net Cash Used from Investing Activities	39%	39% Slow capital expenditure	None
	Net Cash Used from Financial Activities	-218%	-218% Based on armotisation schedules	None
9	Measureable performance			
-				
_	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q1 First Quarter

			2019/20		Budget Y	ear 2020/21	
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management		П					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.6%	16.8%	0.0%	1.9%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.1%	15.0%	0.0%	19.0%	15.0%
Gearing	Long Term Borrowing/ Funds & Reserves		1197.2%	1149.3%	0.0%	1117.5%	1149.3%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	85.0%	99.5%	0.0%	101.8%	99.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.0%	1.4%	0.0%	4.9%	1.4%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		38.2%	28.2%	0.0%	135.4%	28.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))			191			
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					1	
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		27.4%	25.8%	0.0%	20.9%	25.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.9%	18.9%	0.0%	1.6%	3.1%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description							Budget	Budget Year 2020/21					
	Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	60	Impairment - Bad Debts i.t.o
R thousands											•	against Deptors	Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	40,905	8,674	8,875	13,299	206'2	7,383	43,077	386,985	517,102	458,648	929	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	57,625	1,535	1,020	1,120	899	265	3,638	62,992	129,191	69,010	123	
Receivables from Non-exchange Transactions - Property Rates	1400	42,502	19,600	8,796	12,794	8,180	7,926	43,915	217,154	360,866	289,969	527	
Receivables from Exchange Transactions - Waste Water Management	1500	22,824	999'9	6,169	10,313	6,053	2,967	33,660	309,368	401,021	365,362	598	
Receivables from Exchange Transactions - Waste Management	1600	13,510	4,891	4,477	6,911	4,284	4,267	24,722	168,822	231,886	209,008	462	
Receivables from Exchange Transactions - Property Rental Debtors	1700	290	136	124	142	106	172	634	4,565	6,438	5,619	13	
Interest on Arrear Debtor Accounts	1810	783	289	536	1,785	423	392	2,212	39,670	45,849	44,482	37	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	1	1	1	1	1	1	1	1	ũ	ı	1	
Other	1900	(652,993)	5,271	3,223	5,880	4,721	4,170	24,179	142,766	(462,781)	181,718	349	
Total By Income Source	2000	(474,284)	47,062	32,980	52,245	32,340	30,870	176,037	1,332,324	1,229,573	1,623,816	3,038	1
2019/20 - totals only										t	1		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(2,529)	10,338	734	611	250	417	1,660	11,996	23,749	15,206	Î.	
Commercial	2300	(14,438)	5,172	3,568	6,323	3,249	2,608	13,854	128,852	149,187	154,886	10	
Households	2400	(366,334)	29,604	28,647	44,190	28,552	26,508	154,520	1,189,341	1,135,028	1,443,111	3,038	
Other	2500	(86'06)	1,947	34	1,121	19	1,337	6,003	2,134	(78,390)	10,614	1	
Total By Customer Group	2600	(474,284)	47,062	32,980	52,245	32,340	30,870	176,037	1,332,324	1,229,573	1,623,816	3,038	-

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	Ħ				Buc	Budget Year 2020/21	21				Prior year totals
R thousands	Code	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	Total	for chart (same period)
Creditors Age Analysis By Customer Type										1	
Bulk Electricity	0100	43,639	292	1	1	1	200	5,391	187,603	237,601	
Bulk Water	0200	10,970	12,665	12,378	23,595	1	10,761	58,857	12,750	141,977	
PAYE deductions	0300	692'2	T.		h	.1	1	à	(4)	7,769	
VAT (output less input)	0400	1	-10	11		1	0	E	ľ		
Pensions / Retirement deductions	0200	15,592	i		f	ı	Ü	Ţ	- 35	15,592	
Loan repayments	0090	l	1	1	1	1	T.	Î	ij.		
Trade Creditors	0020	13,363	6,650	22	4,759	4,505	26	6,163	5,364	40,922	
Auditor General	0800	1	1	1	ı	I	1	ı	ı		
Other	0060	ľ	T.	1	1	1	ľ	Î,	1	'	
Total By Customer Type	1000	91,333	20,083	12,401	28,354	4,505	11,057	70,411	205,717	443,860	ı

	L													
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest Rate ** rate	Interest Rate ª	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Rthousands		Yrs/Months												
Municipality	L													
Nedbank			Call Account						Call account	515	288	(142,700)	142,709	812
Standard Bank			Call Account						Call account	538	282	(25,220)		35,494
ABSA			Call Account						Call account	611	e	Т		614
														ı
														1 1
														3
Municipality sub-total										1,664	573	(167,920)	202,603	36,920
Entities														
														1
														1
														1
														ı
														1
														1
														1
Entities sub-total	_											t	I	'
TOTAL INVESTMENTS AND INTEREST	2									1 22.1	623	(000 237)	200 000	00000

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

KZN252 Newcastie - Supporting Table SC6 Monthly	- Duaget ou	2019/20	norono una gi	unit rosorpto	- di i iiot	Budget Year 20	120/21			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands		Outcome	Budget	Budget	actual		budget	variance	variance %	Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		513,354	488,728	_	1,000	178,466	178,466	_		488,72
Local Government Equitable Share		448,493	417,790	=		174,079	174,079	_		417,79
Energy Efficiency and Demand Management			4,000	'n	-	737	737			4,00
Integrated National Electrification Programme		7,000	13,500	-	1,000	1,000	1,000			13,50
Finance Management		1,700	1,650	=	-	1,650	1,650			1,65
Municipal Systems Improvement			1021	=	-	-	-			3
Water Services Infrastructure Grant (WSIG)		18,000	36,000	*	*	1,000	1,000			36,00
Municipal Infrastructure Grant (MIG)	3	35,266	12,840	ā	-	-	-	-		12,84
Massification			0.010	2	-	-	-	-		-
EPWP Incentive		2,895	2,948	8		-	5	-		2,94
Other transfers and grants [insert description]		137,487	206,293	<u> </u>	21,980	38,131	38,131			206,29
Provincial Government:  Health subsidy		197,401	200,293	-	21,500	30,131	30,131	-		200,25
Level 2 accreditation			52			= = = = = = = = = = = = = = = = = = =	8	_		
Museums Services		42	429	_		-				42
Community Library Services Grant		2,312	2,475	=	-	-	_			2,47
Sport and Recreation		_,0 .2	2,470	· · · · · · · · · · · · · · · · · · ·	***		2		ı	2, (1
Spatial Development Framework Support				=	_	_	_	_		
Housing		120,903	192,793	2	21,980	38,131	38,131			192,79
Title Deeds		1,200	·	=	-		(=			: 6
COGTA Support Scheme			-	=		:=:	15		l li	-
Provincialisation of Libraries	4	6,729	6,757	2	23	= 1	72	_		6,75
Neighbourhood Development Partnership			::::	-	*	÷ <del>+</del> 1111	:=	-	- 1	( e
Accredited municipalities		6,301	3,839	<u> </u>	-			-		3,83
District Municipality:				-	-	-	-	_		
								-		
								_		
Other grant providers:  Tirelo Bosha Grant		-	-		-	-		-		
EED Housing Grant		-	-							-
otal Operating Transfers and Grants	5	650,841	695,021	-	22,980	216,597	216,597	-		695,021
Capital Transfers and Grants										
National Government:		107,166	125,342	_	26,865	68,574	68,574	_		125,342
Neighbourhood Development Partnership		15,000	15,000		-	- 1				15,000
Municipal Infrastructure Grant (MIG)		75,166	106,342	-	26,865	64,574	64,574			106,34
Integrated National Electrification Programme			-	=	41		327		1	92
Ernergy efficiency & demand side management			-	De l	-	-	_			-
Water Services Infrastructure Grant (WSIG)		17,000	4,000	15	5.	4,000	4,000	_	1	4,00
Neighbourhood Development Partnership			~	2€	異	==	-		1	
Other capital transfers [insert description]				7=	-	+:	-	-		
Provincial Government:		365	11,000	-	-	-	-	-		11,00
Level 2 accreditation			-	120	-	-	-			3.4
Recapitalisation of Community Libraries		## F	150	-	=	-	-			
Sport and Recreation		420	11,000	TE .	=	=				11,00
Museum		365	<del>100</del> 1	(e.	=	-	*			=
Community Library Service		## (F)	170	1,77	2					===
B1414B141B1				22		-	-	-		
District Municipality: [insert description]			-	-	-	-	-	-		-
Other grant providers:		-	-	-		-	-	-		
[insert description]								-		
otal Capital Transfers and Grants	5	107,531	136,342	-	26,865	68,574	68,574	-		136,34
OTAL RECEIPTS OF TRANSFERS & GRANTS	5	758,372	831,363	-	49,845	285,171	285,171	-		831,363

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

KZN252 Newcastle - Supporting Table SC7(1) Month		2019/20		•		Budget Year 20	20/21			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		502,069	488,728		9,177	188,551	179,253	8,986	5.0%	488,728
Local Government Equitable Share		448,493	417,790	*	-	174,079	174,079	_		417,790
Water Services Infrastructure Grant (WSIG)		5,497	36,000	-	7,799	12,509	3,541	8,969	253.3%	36,000
Municipal Infrastructure Grant (MIG)		712	12,840	20	1,049	1,049	1,049	-		12,840
Energy Efficiency and Demand Management			4,000	4	19	1=1	雪)	_		4,000
Integrated National Electrification Programme		9,200	13,500	-	_	_	-	-		13,500
Finance Management Grant		35,266	1,650	-	17	90	73	17	23.3%	1,650
Massification				<b>43</b>	-	-	5			
EPWP Incentive		2,902	2,948	#3	312	824	512			2,948
Municipal Systems Improvement			-	=	15	-		_		漂
Provincial Government:		133,211	206,293	-	11,677	29,995	18,318	1,026	5.6%	206,293
Health subsidy			75	147	-	- 1	-	-		-
Housing		120,903	192,793	-	10,390	26,540	16,151			192,793
Spatial Development Framework Support			100	(E)	1/2	=	E	-		127
Title Deeds		520		-	N E					
Provincialisation of Libraries		5,739	6,757	-	696	1,498	802	696	86.7%	6,757
Level 2 Accreditation			45	#3 !	(5)	- 4	-	- 1		-
Museum Services		40	429	9	0	0	0			429
Community Services		2,312	2,475	==	262	891	629			2,475
Accredited municipalities		3,697	3,839	-	329	1,066	735	330	44.9%	3,839
District Municipality:		-	-				-	-		-
						1		-		
								_		
Other grant providers:		-		-	-	-	-	-		
								-		
Tirelo Bosha Grant		005.000	005 004		20.052	240.540	407 574	- 40.040	E 40/	005 004
Total operating expenditure of Transfers and Grants:		635,280	695,021	-	20,853	218,546	197,571	10,012	5.1%	695,021
Capital expenditure of Transfers and Grants										
National Government:		94,942	125,342	-	12,570	7,806	7,806	-		125,342
Neighbourhood Development Partnership		5,605	15,000	4/	-	-	-	-		15,000
Municipal Infrastructure Grant(MIG)		72,578	106,342	=:	12,570	6,991	6,991	-		106,342
Water Services Infrastructure Grant (WSIG)		16,759	4,000		370	816	816	-		4,000
Emergy efficiency & demand side management					-	3	. =	-		
Other capital transfers [insert description]				-	(#F	23	15	-		=
Provincial Government:		301	11,000	-	_	-	-	-		11,000
Level 2 accreditation				<b>2</b> )	177	===	U.S.	-		
Museums Services		301	-	=1	12	= 1	72			-
Provincialisation of Libraries		-	-	-	98		( <u>~</u>			
Housing		=	· ·	司	350	= 1	25			
GOGTA Support Scheme		=		8.	-	30	-			
Sport and Recreation		2	11,000	41	-	<u> </u>	12			11,000
Community Library Service		-		-		-:	-			
								-		
District Municipality:		-	-	-			-	-		
								-		
Other result associations								-		
Other grant providers:		-	-	-		-	-	-		_
								-		
Fotal capital expenditure of Transfers and Grants		95,243	136,342	_	12,570	7,806	7,806	-		136,342
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		730,523	831,363	-	33,423	226,353	205,377	10,012	4.9%	831,363

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration	Ref	Audited	Original	Adjusted	Monthly	Budget Year 2	YearTD	YTD	YTD	Full Ye
R thousands		Outcome	Budget	Budget	actual	YearTD actual	budget	variance	variance %	Foreca
Kulouoaliuo	1	A	В	С					~	D
Councillors (Political Office Bearers plus Other)									- 6	
Basic Salaries and Wages		14,043	16,301	(表)	1,057	3,515	4,075	(560)	-14%	16
Pension and UIF Contributions		1,747	1,979	===	148	463	495	(31)	-6%	1
Medical Aid Contributions	1	81	111	140	7	20	28	(7)	-27%	
Motor Vehicle Allowance		5,893	6,229	123	462	1,391	1,557	(166)	-11%	6
Cellphone Allowance		2,753	3,088	120	221	667	772	(106)	-14%	3
Housing Allowances		1,095	1,175	590	92	276	294	(18)	-6%	1
Other benefits and allowances			321	527	_		_			
Sub Total - Councillors		25,612	28,882	-	1,987	6,332	7,221	(889)	-12%	28
% increase	4	1	12.8%		•			` 1		12.89
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,661	7,682		479	1,229	1,921	(691)	-36%	7
Pension and UIF Contributions		640	840	-21	57	136	210	(74)	-35%	
Medical Aid Contributions		94	-	-71	10	25		25	#DIV/0!	
Overtime		-	- 1		-	-	_	-		
Performance Bonus		_	386	14.0	_	_	97	(97)	-100%	
Motor Vehicle Allowance		814	997	100	66	157	249	(92)	-37%	
	1 /				_				0,70	
Cellphone Allowance		-		20				-		
Housing Allowances		-		**	-	-	-	-		
Other benefits and allowances		387	:-:	:#S	165	238	-	238	#DIV/0!	
Payments in lieu of leave			-	727	2	=	-	-		
Long service awards		E.				-		-		
Post-retirement benefit obligations	2	-	-	*	-	-		_ [		
iub Total - Senior Managers of Municipality		7,597	9,906	-	777	1,785	2,477	(691)	-28%	9
% increase	4	,,,,,,	30.4%	-		.,,,,,	_,~,	(301)	20.00	30.49
in motodog	"	1	99.4M							UU.4
Other Municipal Staff										
Basic Salaries and Wages		339,553	350,670	20	29,097	83,762	87,668	(3,906)	-4%	350
Pension and UIF Contributions	1 17	60,523	64,340	.=)	5,153	15,425	16,085	(660)	-4%	64
Medical Aid Contributions	1 /	26,480	24,498	-	2,403	7,127	6,124	1,003	16%	24
	1 /					U. U.S.				
Overtime	1 /	33,472	34,290	(F)	2,438	4,933	8,573	(3,640)	-42%	34
Performance Bonus	1 7	5.55	27,734	= 1	-	- 1	6,934	(6,934)	-100%	27
Motor Vehicle Allowance	1 /	20,232	21,861	-	1,826	5,353	5,465	(112)	-2%	21
Celiphone Allowance	1 1	-	-	-	-		-	-		
Housing Allowances		6,858	7,342	3.	584	1,748	1,835	(87)	-5%	7
Other benefits and allowances	1 /	48,281	22,638	-	3,513	11,191	5,660	5,531	98%	22
Payments in lieu of leave	1 /	15,25	_		0,0.0		-,000	-	00%	
· · · · · · · · · · · · · · · · · · ·	1 /	2 002	3,750	= 1	230	1 114	937	176	19%	2
Long service awards		3,883			230	1,114				3
Post-retirement benefit obligations	2		3,204		-	-	801	(801)	-100%	3
Sub Total - Other Municipal Staff	1 /	539,281	560,328	-	45,244	130,652	140,082	(9,430)	-7%	560
% Increase	4		3.9%					LI TAI	Team.	3.9%
Total Parent Municipality		572,490	599,116		48,008	138,770	149,779	(11,009)	-7%	599
			4.7%				,	(,)		4.7%
npaid salary, allowances & benefits in arrears:										
oard Members of Entities										
Basic Salaries and Wages	1 7							_		
Pension and UIF Contributions	1 1		1	- 1		1				
	1 1									
Medical Aid Contributions	1 1							-		
								-		
Overtime								-		
Performance Bonus				=				- - -		
				=				- - - -		
Performance Bonus				-				- - - -		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance				=				- - - -		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances				-				-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances				-				-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees				=				-		
Performance Bonus Motor Vehicle Allowance Celliphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of ieave				=				-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of ieave Long service awards				=				- - - - - - -		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations				=				- - - - - - - -		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations	2	-	_	=		1	-	-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations	2 4	-	_	=	_		-	-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of ieave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % Increase		-	_	-		-	-	-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of ieave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase		_	_	-	-	-	-	-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase enlor Manauers of Entities Basic Salaries and Wages		-	-	-	-		-	-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowances Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase enlor Managers of Entities Basic Salaries and Wages Pension and UIF Contributions		-	_	-			-	-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase enlor Manauers of Entities Basic Salaries and Wages		-	-	-		-	-	-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase enter Managers of Entities Basic Salaries and Wages Pension and UIF Contributions		-		-		-		-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retifement benefit obligations ub Total - Board Members of Entities % increase entor Managers of Entitles Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime		-	_	-			-	-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase enlor Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus		-	-	-	-	-	-			
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase entor Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance		_	-			-	-			
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of ieave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase enlor Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance		-		-				-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of ieave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase enlor Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowances			_							
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase enlor Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance			-				-			
Performance Bonus Motor Vehicle Allowance Cellphone Allowances Other benefits and allowances Board Fees Payments in lieu of ieave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase enlor Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowances		-					-			
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of ieave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase enter Manaiers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Payments in lieu of leave										
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Collphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of ieave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase enter Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Payments in lieu of leave Long service awards	4		_	-			-			
Performance Bonus Motor Vehicle Allowance Cellphone Allowances Other benefits and allowances Board Fees Payments in lieu of ieave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % Increase entor Manairers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Payments in lieu of leave Long service awards Post-retirement benefit obligations							-	-		
Performance Bonus Motor Vehicle Allowance Celiphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities increase enter Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Celiphone Allowance Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Sentor Managers of Entities	2							-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % Increase enter Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Payments in lieu of leave Long service awards Post-retirement benefit obligations	4						-	-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % Increase enter Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowance Housing Allowances Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Senior Managers of Entities % Increase	2						-	-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities w increase enter Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions 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 ub Total - Sentor Managers of Entities % Increase ther Staff of Entities	2						-	-		
Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % Increase enter Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowance Housing Allowances Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Senior Managers of Entities % Increase	2						-	-		

TOTAL MANAGERS AND STAFF		546,878	570,234	_	46,021	132,438	142,558	(10,121)	-7%	570,234
% increase	4		4.7%							4.7%
TOTAL SALARY, ALLOWANCES & BENEFITS		572,490	599,116	-	48,008	138,770	149,779	(11,009)	-7%	599,116
Total Municipal Entitles		-	-	-	-	-	-	-		-
% Increase	4									
Sub Total - Other Staff of Entities	1 1		-	-	-	-	-			-
Post-retirement benefit obligations								-		
Long service awards	1 1							-		
Payments in lieu of leave	1 1							-		
Other benefits and allowances	1 1		il i	1				-		
Housing Ailowances	1 1							~		
Cellphone Allowance	1 1							-		
Motor Vehicle Allowance	1 1	11	W.					-		
Performance Bonus	1 1							-		
Overtime								- 11		

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q1 First Quarter

		2019/20				Budget Year 20	20/21			
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source	-								70	
Property rates		342,534	362,426	_	27,861	94,841	90,607	4,235	5%	362,426
Service charges - electricity revenue		621,122	710,188	-	69,510	198,850	177,547	21,303	12%	710,188
Service charges - electricity revenue		188,410	193,910	<u>2</u>	28,498	60,795	48,477	12,318	25%	193,910
Service charges - sanitation revenue		112,244	119,429	2	14,388	34,483	29,857	4,626	15%	119,429
Service charges - refuse revenue		91,973	95,601		8,006	24,615	23,900	715	3%	95,601
Rental of facilities and equipment		7,093	7,532	=	575	1,833	1,883	(50)	-3%	7,532
Interest earned - external investments		3,068	2,296		461	550	574	(24)	-4%	2,296
Interest earned - external investments  Interest earned - outstanding debtors		3,835	4,642		310	906	1,161	(255)	-22%	4,642
Dividends received		0,000	7,072	-	_	_	-	(200)	-22/0	-
Fines, penalties and forfeits		5,402	2,105	2	243	900	526	374	71%	2,105
Licences and permits		101	105		3	8	26	(18)	-70%	105
Agency services		101	100	2	2	_	4	-	10%	0.00%
Transfers and subsidies		549,062	695,021		32,899	212,264	212,264	_		695,021
Other revenue		18,409	20,987		2,532	4,503	5,247	(744)	-14%	20,987
Gains		52,158	20,001	_	_	-	-	-	1170	-
Total Revenue (excluding capital transfers and contributions)		1,995,412	2,214,242	_	185,287	634,550	592,069	42,480	7%	2,214,242
		1,000,112			,	,	,	,1		
Expenditure By Type		540.070	F70.004	197	40.004	420,420	440 550	440 404)	70/	F70 004
Employee related costs		546,878	570,234	2	46,021	132,438	142,558	(10,121)	-7%	570,234
Remuneration of councillors		25,612	28,882	-	1,987	6,332	7,221	(889)	-12%	28,882
Debt impairment		216,003	283,536	-	2,767	5,742	70,884	(65,142)	-92%	283,536
Depreciation & asset impairment		351,202	378,675		27,167	83,360	94,669	(11,308)	-12%	378,675
Finance charges		64,980	39,754	-	3,306	10,001	9,939	62	1%	39,754
Bulk purchases		559,335	557,138	5	101,730	163,238	139,284	23,953	17%	557,138
Other materials		127,618	136,114	5 1	11,378	33,996	34,029	(32)	0% -23%	136,114
Contracted services		273,799	388,306		33,459	75,166	97,076	(21,910)	-23%	388,306
Transfers and subsidies		40.455	400,000	=	8,626	26,585	26,572	- 12	0%	106,290
Other expenditure		10,155	106,290	-	10	20,505	20,572	117	46806%	100,290
Losses Total Evanditure		106,290 2,281,870	2,488,931		236,451	536,975	622,233	(85,258)	-14%	2,488,931
Total Expenditure				_						
Surplus/(Deficit)		(286,458)	(274,689)	-	(51,164)	97,575	(30,163)	127,738	-423%	(274,689)
Transters and subsidies - capital (monetary allocations) (National / Provincial and District) Transters and subsidies - capital (monetary allocations)		90,870	121,377	-9	12,570	20,377	22,293	(1,916)	-9%	121,377
(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		(195,588)	(153,312)	-	(38,593)	117,951	(7,870)	125,822	-1599%	(153,312)
Taxation								_		
Surplus/(Deficit) after taxation		(195,588)	(153,312)	-	(38,593)	117,951	(7,870)	125,822	-1599%	(153,312)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q1 First Quarter

		2019/20				Budget Year 2	020/21			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	-								%	
Revenue By Municipal Entity		100 500	100 501		40.070	00 7 17	00.000	//00	44.	100 501
Service charges - water revenue		122,506	126,581	-	10,970	32,747	32,929	(182)	-1%	126,581
				·	-	-		-		
				50		-	-	_		
			11		177.1 1990		75. 120	_		
					-			_		
				_		-	_	_		
				_						
					_	=	_	_		
Total Operating Revenue	1	122,506	126,581	- 3	10,970	32,747	32,929	(182)	-1%	126,581
Expenditure By Municipal Entity										
Employee related costs		14,591	14,462	- 6	1,122	3,381	3,948	(567)	-14%	14,462
Remuneration of Directors		20	-	*	=	(4)	121			(4)
Debt impairment			**	-	_	-	-			:=:
Depreciation & asset impairment		780	780	-	69	206	206			780
Finance charges			-	=	-		100			=
Bulk purchases		26,276	26,276	-	2,123	6,069	6,069	0	0%	26,276
Materials and Supplies		6,616	5,848	120	522	1,227	1,542	(315)	-20%	5,848
Contracted services		4,437	10,494	23	160	535	2,768	(2,233)	-81%	10,494
Transfers and grants			*	-	-	<b>=</b>	-	-		~
Other expenditure		35,595	31,364		3,484	11,116	7,397	3,720	50%	31,364
Loss on disposal of PPE		31	#X)	*	-	*	-	-		=
		**		77	70.	-	-70	- 1		
			00.004		7 400	90 504	04 000	-	20/	89,224
Total Operating Expenditure	2	88,296	89,224	-	7,480	22,534	21,930	604	3%	
Surplus/ (Deficit) for the yr/period Capital Expenditure By Municipal Entity		34,210	37,357	-	3,490	10,213	11,000	422	4%	37,357
Service charges - water revenue								_		
German and an analysis and an								_		
								_		
								_		
								_		
								-		
								_		
								_		
								_		
Total Capital Expanditure	3	-	_	_		_	_	_		_
Total Capital Expenditure	J	-	_		_					

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

	2019/20				Budget Year 20	20/21			
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	0	12,116	E.	2,565	2,565	12,116	9,551	78.8%	2%
August	948	12,116	3	5,241	7,806	24,232	16,426	67.8%	5%
September	5,971	12,116		12,862	20,669	36,348	15,680	43.1%	14%
October	2,042	12,116	-	0	20,669	48,464	27,796	57.4%	14%
November	14,281	12,116	-	0	20,669	60,580	39,912	65.9%	14%
December	10,515	12,116	=	0	20,669	72,697	52,028	71.6%	14%
January	2,783	12,116	-	0	20,669	84,813	64,144	75.6%	14%
February	9,482	12,116	<b>*</b>	0	20,669	96,929	76,260	78.7%	14%
March	12,412	12,116	-	0	20,669	109,045	88,376	81.0%	14%
April	8,648	12,116	***	0	20,669	121,161	100,492	82.9%	0
May	10,734	12,116	*	0	20,669	133,277	112,608	84.5%	0
June	30,982	12,116	<i>≠</i>	0	20,669	145,393	124,724	85.8%	0
Total Capital expenditure	108,799	145,393	_	20,669					

Description	Ref	2019/20 Audited	Oslalaci	Adlmat	Manak to	Budget Year 20		VTD	VTD	EII V
Description	I/ei	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands	1								%	
npital expenditure on new assets by Asset Class/Sub-clas	s									
frastructure	П	66,734	66,220	_	8,083	10,378	16,555	6,177	37.3%	66,22
Roads Infrastructure	H	49,638	23,170	-	5,011	6,491	5,792	(698)	-12.1%	23,17
Roads	ll	49,638	23,170	2	5,011	6,491	5,792	(698)	-12.1%	23,17
Road Structures		100	123	-	-	18.	-	-		
Road Furniture	ll	100	- 186	=	*	3.50	-	-		
Capital Spares			(2)	14	2	5 to 1	347	-		
Storm water Infrastructure	ΙI	-	-	-	-	-	-	-		_
Drainage Collection		*	-	-	=	:=1		-		
Storm water Conveyance		3-3	F#1	=	=	200	-	-		
Attenuation		120	20		#	S#1	-	-		
Electrical Infrastructure		-	2,184	-	-	-	546	546	100.0%	2,18
Power Plants		-			-	-				-
HV Substations		3-3	2,184	=	8	(8)	546	546	100.0%	2,18
HV Switching Station		120	-	~	=	1 1 1	100	-		-
HV Transmission Conductors		-	-	3	골	12	12	-		-
MV Substations		Sec. 1	-	3		-		-		
MV Switching Stations		-	100	-	8	196	:+0	_		
MV Networks		-	140	4	=	1981	(4)	-		
LV Nelworks		-	27	2	말	720	**	_		
Capital Spares		_	-	- 1	_	340	100	-		
Water Supply Infrastructure		17,096	4,758	-	3,072	3,888	1,189	(2,698)	-226.8%	4,75
Dams and Weirs		22	-	- 2	-	(E)	1,100			
Boreholes		=	20	일	3	120	120	_		
Reservoirs			_		_	200		_		
Pump Stations							*	_		
Water Treatment Works				5	3	1	===	_		
Bulk Mains					3,072	3,072	_	(3,072)	#DIV/01	- 2
		47.000	4.750	= =	3,072				31.4%	4,75
Distribution		17,096	4,758	= =		816	1,189	374	31.476	4,73
Distribution Points		-	-	=	-		_	-		( 6
PRV Stations		-		-	-		120	-		12
Capital Spares		-	-	=	=		14			
Sanitation Infrastructure		-	36,109	-	-	-	9,027	9,027	100.0%	36,10
Pump Station		-	36,109		*	-	9,027	9,027	100.0%	36,10
Reticulation				=	=	(2)	-	-		174
Waste Water Treatment Works		=		2	- 2	72	190	_		72
Outfail Sewers		-	-	=	=	-	180	-		45
Toilet Facilities		-	E=1		=	-	:=0	-		
Capital Spares		=	- 2	-	=	(a)	123	-		
Solid Waste Infrastructure		-	- 1	-	-	-	-	-		-
Landfill Sites		-	(40.0	-	-	-	120	_		
Waste Transfer Stations		-	-	-	-		(#)	_		
Waste Processing Facilities		=	343	4	2	2.2	-21	_		
Waste Drop-off Points			120	2	9	~	129	_		
Waste Separation Facilities					_	-		_		
Electricity Generation Facilities							-	_		
			-		- 2		=2.0	_		
Capital Spares Rail Infrastructure		_	2	_	_	-	_	_		
Rail Lines		);						_		
Rail Structures				-			120	_		
				2			127	_		
Rail Furniture				_	-		900	-		
Drainage Collection		- 3		=			-	-		
Storm water Conveyance		**	100	3	5			-		
Attenuation		-	-	3	*		-	-		
MV Substations		~	-	-	2	*	- Table 1	-		
LV Networks			-	=	=	-	-	-		
Capital Spares		*	(5)	5				-		
Coastal Infrastructure		-	-	-	-	-	-	-		
Sand Pumps		-	-	=	2	4	20	-		
Piers			2.1	=	- 2	12	20	-		
Revetments		-	-	5	=		***	-		
Promenades		-	-	*	=		-	-		
Capital Spares		-	- 4	#	2	4	520	_		
Information and Communication Infrastructure		-	-	-	-	-	_	_		_
Data Centres		-		-	_	-	100	_		
Core Layers			-20	*	-	-	==0	_		
			2	<u>.</u>	9	32	= 0	_		
Distribution Levers		- 3		8			5	_		
Capital Spares		- 3			-		-			
mmunity Assets		4,044	-	-	268	268	-	(268)	#DIV/0!	-
Community Facilities		4,044	-	-	268	268	-	(268)	#DIV/0!	
Halls		=	9	*	-	(4)	(4)	- 1		19
Centres		=	2	T	- 5	=	127	_		13
Crèches		-	-		-	-	177	_		
Clinics/Care Centres		-	-				-	-		
Fire/Ambulance Stations		-		2		-	191	_		
		-	2			121	534			
Testing Stations								-		
		1 2		-		3.7	197.0			- 0
Museums	11									
Museums Galleries Theatres		-	-	=	-	-	181	-		

Cemeteries/Crematoria	T I -	=	50	-	=	74	-		-
Police		-	*:		-		-		-
Purts	-	-		*	-	-	-		+
Public Open Space	-	-	-	#	=	=	-		=
Nature Reserves	1 15		- 3	- 3	=	~	-		
Public Ablution Facilities  Markets	5*	-			5		_		
Stalls	294						_		
Abattoirs			=	<u> </u>		12	_		
Airports	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )		-	-	-	7.00	_		
Taxi Ranks/Bus Terminals	(96)	-	-	Ψ.	=	-	-		
Capital Spares	542	-	12	=	- 1	70	-		
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities					Ε.	:=:	-		
Outdoor Facilities	2.00			*		) e.	-		
Capital Spares Heritage assets	-	-	_	_	_	_			_
Monuments		_			_		_		
Historic Buildings	>==		-	-	-		_		-
Works of Art	(年)	=	-	2	12	-	-		2
Conservation Areas	يقي ا	3	1	9	1 4		-		1 =
Other Heritage		-		=	-	-	-		
Investment properties	-	-	_	_	-	-	_		_
Revenue Generating	_	-	-	_	-	-	-		_
Improved Property	141	7	= =	2	72	- 1	-		- 3
Unimproved Property	=		-			:-	-		
Non-revenue Generating	_	-	-	-	-	-	-		-
Improved Property		-	54	=	=	-	-		
Unimproved Property	~	-	2	2	120		-		
Other assets	-	-	-	_	-	-	-		-
Operational Buildings  Municipal Offices	-	_	-	_	-	-	_		_
Pay/Enquiry Points	12	-	2	₩.	73		_		
Building Plan Offices	-	13		-	18		_		
Workshops		-	-	#	) e	-	_		
Yards	S1400	30	==	=	(#	740	-		
Stores	140	学	2	7	721	-	-		
Laboratories		<b>13</b> 3		5	150	-	-		
Training Centres		<b>3</b>	-	#	1.00	-	- 1		
Manufacturing Plant			=		( =		-		
Depots Operated States	-	-	~	_		-	-		
Capital Spares		- B	-	-	100	-	_		-
Housing Staff Housing	541	- W	=	=	7.55	-	_		
Social Housing	72	127	2	2	72:	100	_		
Capital Spares		17.	-	-	/=		-		
Biological or Cultivated Assets	_	_	_	_	_	-	_		-
Biological or Cultivated Assets	_			-	160	-	-		
·									
Intancible Assets	-	-	-		72	-	-		
Servitudes	_	-	3	5	-	-	_		-
Licences and Rights  Water Rights	300	-		-	) ed	- :-:			
Effluent Licenses	-	- 2	2	-	18	=	_		
Solid Waste Licenses	-	-	- 2		121	=	-		
Computer Software and Applications	-		-	=	-	=	-		-
Load Settlement Software Applications	>=	-	=	=	:#E	-	-		
Unspecified	=	-	0	Ę	/S	-	-		
Computer Equipment			_	_	_	_	_		_
Computer Equipment				-	15	-	-		
Furniture and Office Equipment	2,434	1,350	_	_	_	338	338	100.0%	1,350
Furniture and Office Equipment	2,434	1,350	2		) 66	338	338	100.0%	1,350
	857			24	24			#DIV/0!	
Machinery and Equipment	857	-	-	24	24	딸	(24)	#DIV/0!	- (E
Machinery and Equipment	STATE OF THE STATE								
Transport Assets	3,133	3,200		-	-	800	800	100.0%	3,200
Transport Assets	3,133	3,200	-	-	1.5	800	800	100.0%	3,200
Land	500	-		-	-		-		-
Land	500	-	22		323	(23)	-		14
		_	_	_	_	_	_		_
Zoo's, Marine and Non-blological Animals	_								
Zoo's, Marine and Non-blological Animals Zoo's, Marine and Non-biological Animals			=	-	1.0		-		

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q1 First Quarter

D 1 41		2019/20				Budget Year 20				
Description	Ref	Audited Outcome	Original	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
housands	1	Officeine	Budget	Buuget	actual		budget	Valiance	%	rorecasi
pital expenditure on renewal of existing assets by As	set Class	/Sub-class								
rastructure		15,338	9,000	_	_	W _ I	2,250	2,250	100.0%	9,0
Roads Infrastructure			9,000	_			2,250	2,250	100.0%	9,0
		15,338					2,250		100.0%	
Roads		15,338	9,000	8	12			2,250	100.070	9,0
Road Structures				Ä	1.55		30			
Road Furniture		-	-	8	-		E#.0	-		
Capital Spares		-			15	-	(4)	-		
Storm water Infrastructure		-	-	-	-	-	-	-		
Drainage Collection		-	-		/5	-	80	-		
Storm water Conveyance	- 1	(j=)	-	¥	:=	-	(m)	-		
Attenuation	-1		=	8	(8)	=	120	-		
Electrical Infrastructure		-	-	-	-	-		-		
Power Plants		-		= =	J#1	-	-7.	-		
HV Substations		140	-	-	7-6	· ·	1967	-		
HV Switching Station		127	- 4	2	7.0		=	-		
HV Transmission Conductors			-	-		- 1	-	_		
MV Substations		-		2				_		
MV Switching Stations		-			74		-	_		
		140		2	12		4	_		
MV Networks			-	_				_		
LV Networks		53.		7.	100	2	20	_		
Capital Spares		-	-	=	75	*	20.0	_		
Water Supply Infrastructure		-	-	-	-	_		_		
Dams and Weirs		-	-	-	-			-		
Boreholes		17.0	- 5	77.	100	- 2	₹4	-		
Reservoirs		(4)	-	*	(e)	*	20	-		
Pump Stations		:=:	-	~	1.0	-	(a)	-		
Water Treatment Works		-	9		Va:	= 1	4	-		
Bulk Mains		57.0	-	-	157	=	- 20	-		
Distribution		(*)	- 1	+		=	200	-	1	
Distribution Points		193	- 1	=	100	100	(e)	_	11	
PRV Stations		127		2	121	-	4	_		
Capital Spares			_	-	_	_	-	_		
Sanitation Infrastructure		-	-	-	-	_	-20	_		
Pump Station		12.0	- 1	-		121	-	_		
		-		-				_		
Reticulation				-			_	-	1	
Waste Water Treatment Works		3.0		3	654		- 21	-		
Outfall Sewers		180	=	=	28			-		
Toilet Facilities		140	-	*	7.00	-	-	-		
Capital Spares			-	-	-	-	-	-		
Sciid Waste Infrastructure		-	-	-	-	-	-	-		
Landfill Sites		(*)	-	-	1.5	-	2	-		
Waste Transfer Stations		54.5	=			-	-	-		
Waste Processing Facilities		- 1		=	:=:	= 1	4	-		
Waste Drop-off Points			-		150	27.0		-		
Waste Separation Facilities		(40)	-	-			-	-		
Electricity Generation Facilities		340	-		144	E-2	-	_		
Capital Spares		(2)	5	-	-	=	- 4	_		
Rail Infrastructure		_	_	-	_	-	_	_		
Rail Lines			-	-	-	-	-			
Rail Structures		97.1		E1	102		-	_		
			-	5			2	_		
Rail Furniture			-					-		
Drainage Collection		27	= -	72		- 2	5	-		
Storm water Conveyance		3.3	-	=	· · · · · · · · · · · · · · · · · · ·	(2)	5	-		
Attenuation		91	-	-	-	100	-	-		
MV Substations		120		20	14	120	-	-	1	
LV Networks		27	-	5		120		-		
Capital Spares		-	-	=	75	100	-	-		
Coastal Infrastructure		-	-	-	-		-			
Sand Pumps		140	0				=			
Piers		-	-	- 1	-		_	_		
Revelments				-			-	_		
						-34	5			
Promenades			2	- 5		-	2	-		
Capital Spares		-						-		
nformation and Communication Infrastructure		-	-	-	-	-	-	-		
Data Centres			-	15		177	*	-		
Core Layers		-	=	1 6		==:	9	-		
Distribution Layers		2	2	16			Ξ	-		
Capital Spares					-	-50	=	-		
munity Assets		-	-	-	-	-	-	-		
Community Facilities		-	-	-	-	-	-	-		
Halls		2	-	=	-	-		-		
						E	- 2			
Centres			- 5	-		3.1		- 1		

Fire/Ambulance Stations	11	- 3	-	1 =	-		20	-		
Testing Stations			2	I E			5	-		
Museums Galleries		2		-		9		_		
Theatres		9	- 8	12	-	=	=	_		
Libraries		=	=	-	=	-	=	-		
Cemeteries/Crematoria	1	*	8	-	=	**	=	-		
Police Puris			9	-		3 3	8	_		
Public Open Space		5						_		
Nature Reserves		=			-	=	-	_		
Public Ablution Facilities	1 1	9	=	(A)	-	9	=	-		
Markets		8	=			-	3	-		
Stalls Abattoirs	1 1	ă 2	. 5	100		=	5	_		
Airports		2	2		-	3		_		
Taxi Ranks/Bus Terminals	1 1	ĝ	3	(E	-	- 1	9	-		
Capital Spares		Ħ	-	17:	-		5	-		
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities		-			-	-	=	-		
Outdoor Facilities Capital Spares			=				_ 5			
Heritage assets		<del>-</del>		-	-	_	-	_		_
Monuments		9	=	T#:	(4)	-	=	-		
Historic Buildings		ä	- 5	-	3	- 1	=	-		
Works of Art		Ħ	-	(	370	=	=	-		
Conservation Areas Other Heritage		8	-	-	-		= =	_		
Investment properties	1	_	-	-	-	-	-	_		
Revenue Generating Improved Property		-	_	-	-	-	-	_		
Unimproved Property				32	-	-	-	_		
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property					-	=	=	-		
Unimproved Property				-	-	-	-	-		
Other assets Operational Buildings	Ιŀ	-	-	-	-	-	-	-		-
Municipal Offices	1	-	-			-	-	-		
Pay/Enquiry Points	1 1	-	-	-	-	-	-	-		
Building Plan Offices		=	12	75	140		=	-		
Workshops			-	121	-	-	-	-		
Yards Stores			15	3.00 VE		-	-	-		
Laboratories		<u> </u>	- 2	18	-		-	-		
Training Centres		2	1.5	12	- 1	-	3			
Manufacturing Plant		5	15	120		=	-	-		
Depots		=	16	(**	-	=	= 5	- 1		
Capital Spares	1 1	#	- 5	(E)	:#1	_	-			
Housing Staff Housing		-	-	-		-	-	_		
Social Housing		8		·	=		-	-		
Capital Spares		¥	=	525	:90	-	=	-		
Biological or Cultivated Assets		-	_	_	_	_	_	-		_
Biological or Cultivated Assets		5	.7.	55	(B)		Ę	-		
Intangible Assets		_	-	_	_	-	-	_		-
Servitudes				(-)	-		-	-		
Licences and Rights		_	-	-	252.6	_	-	- 1		-
Water Rights		3	(5)		90	- 2				
Effluent Licenses Solid Weste Licenses		8	18		-					
Computer Software and Applications		2	16	12		9	=	_		
Load Settlement Software Applications		ĕ	-	-	121	=	- 8	-		
Unspecified		Ħ	181		-	=	=	-		
Computer Equipment		-	_	_	-	-	-	_		-
Computer Equipment				-	*	-	=	-		
Furniture and Office Equipment		_		_	-	_	_	-		_
Furniture and Office Equipment		5	(-7)	-	(2)	=	-	-		
Machinery and Equipment		-	-	-	-	-	-	_		-
Machinery and Equipment					740	=	-	-		
Transport Assets		219	_	-	-	_	_			_
Transport Assets		219		121	- 121		= =	-		- 2
Land		_	_	_	_	-	_	_		_
Land				-	(*)	-	7	-	-	
Zoo's_Marine and Non-biolouical Animals		_	_	-	-	_	-	-		_
	1 1				47					
Zoo's, Marine and Non-biological Animals	1 1									

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter

Description	Ref	2019/20 Audited	Original	Adjusted	Monthly	Budget Year 20	YearTD	YTD	YTD	Full Year
Pesculanu	No.	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	Variance	Variance	Full Year Forecast
thousands									%	
epairs and maintenance expenditure by Asset Class/Sub	-class									
<u>Frestructure</u>		28,385	71,033	-	7,121	14,051	17,758	3,707	20.9%	71,03
Roads Infrastructure		910	4,466	-	666	666	1,117	450	40.3% 40.3%	4,40
Roads Road Structures		910	4,466	= =	666	666	1,117	450 -	40.378	4,40
Road Furniture			1.5	- 5			550	_		
Capital Spares		-	120			_	- 2			
Storm water Infrastructure		3,598	18,422	_	3,890	4,151	4,605	454	9.9%	18,4
Drainage Collection		37		Ē.		=	20	_		
Storm water Conveyance		3,598	18,422	-	3,890	4,151	4,605	454	9.9%	18,4
Attenuation				-	*	-	18.0	-		
Electrical Infrastructure		2,661	7,231	-	328	610	1,808	1,197	66.2%	7,2
Power Plants	ш	-		-		=	200	-		
HV Substations		2,661	7,231		-	=	1,808	1,808	100.0%	7,2
HV Switching Station		20	-	-	-	-	-	-		
HV Transmission Conductors	П	:20	551	66		-	31	-	4DI\(101	
MV Substations	1 1	-	-	3	1	56		(56)	#DIV/0!	
MV Switching Stations	Ш	**		*	- 15	15	7.1	- (4E)	#DIV/0I	
MV Networks LV Networks			199	=	312	540	3	(15) (540)	#DIV/01	
Capital Spares		= 20	75	-	312	340	15	(040)	17017101	
Water Supply Infrastructure		9,043	11,466	_	735	6,317	2,866	(3,451)	-120.4%	11,4
Dams and Weirs		5,040	, 1,100	-	100	- 0,011	2,000	(0,401)	,,,,	11,5
Boreholes	1 1	-		-	-		-	-		
Reservoirs	1 1	-	1		-	-	54.	_	1	
Pump Stations	1 1	3,325	5,034		32	32	1,258	1,226	97.4%	5,0
Water Treatment Works	1 1	5,183	5,000	<u></u>	(117)	3,060	1,250	(1,810)	-144.8%	5,0
Bulk Mains	1 1	3.1	-	프	`- `		_	-		·
Distribution	1 1	536	1,432		821	3,225	358	(2,867)	-800.8%	1,4
Distribution Points	1 1	-			_	-	-	-		
PRV Stations	П	æ)		=	-	-	-	-		
Capital Spares	1 1	34.		#		-		-		
Sanitation Infrastructure		12,173	27,383	-	1,502	2,305	6,846	4,540	66.3%	27,3
Pump Station	1 1	-	-	-	-	-	-	-		
Reticulation	l I	2,250	2,463	- 5	- 4	E	616	616	100.0%	2,4
Weste Water Treatment Works	1 1	4,970	5,000	=	100	· ·	1,250	1,250	100.0%	5,0
Outfall Sewers	ш	=		-	(2)	E.	=	-		
Toilet Facilities	1 1	4,953	19,920	=	1,502	2,305	4,980	2,675	53.7%	19,9
Capital Spares	1 1	-	- 2	-		-	-	-		
Solid Waste Infrastructure	1 1	-	2,065	_	200	-	516	516	100.0%	2,
Landfill Sites				*		-	-	-		
Waste Transfer Stations	1 1		0.005	=	- 30	1.20	-	- 540	400.0%	0.0
Waste Processing Facilities	ш	- 5	2,065	=			516	516	100.0%	2,0
Waste Drop-off Points	ΙI	3		= =				_		
Waste Separation Facilities	1 1	9	1				-	-		
Electricity Generation Facilities	1 1	_ 2			-					
Capital Spares Rail Infrastructure		-	_	_	_	_	-	_		
Rail Lines			_	_	_	-	_			
Rail Structures							9			
Rail Furniture					-	) (6)	-	- 1		
Drainage Collection				=	120	36	=	_ ]		
Storm water Conveyance				=	(4)	141	=	_		
Attenuation				€.	-	06.8	Ē.	- 1		
MV Substations				-		1 =	-	-		
LV Networks					30	Les	-	-		
Capital Spares				-	560	) <del>-</del>	+	-		
Coastal Infrastructure	1 1	-	-	-		-	*-			
Sand Pumps	1 1			3	547	-	-	-		
Piers	$\perp$			8	20	~	=	-		
Revetments				- 3	- 50.	-	5	-		
Promenades				-	17.5	100	=	-		
Capital Spares				=	30	135		-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		
Data Centres		=	-	2	-	-	=	- 1		
Core Layers		2	2	23	2	1/2	2	-		
Distribution Layers		5	70	를	3			- 1		
Capital Spares		- 2		5		-	=	-		
mmunity Assets		2,168	2,065	-	87	169	516	347	67.2%	2,0
Community Facilities		2,029	1,767	-	84	166	442	276	62.4%	1,7
Halls		250	185	TE I	(1)	24	46	22	48.5%	1
Centres	1 1		120	2		100	_	_		

Crèches			=	=		120		-		
Clinics/Care Centres		*	*		31	3=	-	_		-
Fire/Ambulance Stations		0	(#)			-	-	_		
Testing Stations Museums		10	8				2	2	100.0%	
Galleries		2			(0)				100.070	_
Theatres				100	_		_	_		_
Libraries		159	29	-	-	-	7	7	100.0%	2
Cemeteries/Cremetoria		=	(*)	100	=	-	=	-		
Police		=	80	(=	-		=	-		14
Purls		<u> </u>		194	-	12	-	-		
Public Open Space		495	560	72	68	70	140	70	50.3%	56
Nature Reserves		77	17.0	1.77	-	-	-	-		
Public Ablution Facilities		=				-	=	-		12
Markets	1 1	E .	38(	) (**	-		-	- 1		
Stalis		127	115	-	=		29	29	100.0%	11
Abattoirs Airports		757	681	967	- C		170	170	100.0%	68
Taxi Ranks/Bus Terminals		-	001			- 2	_	- 170	100.070	
Capital Spares		230	190	30	17	73	48	(25)	-53.4%	19
Sport and Recreation Facilities		139	298	-	3	3	74	71	95,9%	25
Indoor Facilities		88	183	) (4)	-	-	46	46	100.0%	18
Outdoor Facilities	1 1	51	115	100	3	3	29	26	89,5%	11
Capital Spares		-		- 1	=	12.	-	-		
Heritage assets		-	-	-	_		-	-		-
Monuments		-	7/		-	-	2	-		
Historic Buildings		=	= 1	1.50	=	) E.	- 5	-		
Works of Art		=	31	-	8	~	=	-		
Conservation Areas		- 5	30	7,641	8			-		
Other Heritage				~	-		-	-		
Investment properties		-	-	-	-	-	-			-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property					5	=		-		
Unimproved Property						121		-		
Non-revenue Generating		-	~	_	-	-	-	-		-
Improved Property				7 (F)	= =	-		_		
Unimproved Property		2,954	4,419	-	178	521	1,105	- 584	52.9%	4,41
Other assets Operational Buildings		1,722	3,367		81	311	842	531	63.1%	3,36
Municipal Offices		1,640	3,260	1-	76	293	815	522	64.1%	3,26
Pay/Enquiry Points		1,040	5,200	7-2	_	#48 #48	-	-		- 3,20
Building Plan Offices			#			-		_		
Workshops		17	43			7	11	4	33.7%	4
Yards			-	(a)	≘ .	=	-	-		
Stores		64	64	-	1	- 11	16	5	30.3%	ě
Laboratories		E	-	-	D	=	-	-		-
Training Centres		=		17	- 5	- 2	-	-		
Manufacturing Plant		- 1	-	100	8	:=:	-	-		9
Depots		1=1	-	9	*	=	=	-		
Capital Spares		-	=	123	=	21		-	B	
Housing		1,232	1,052		98	210	263	53	20.2%	1,05
Staff Housing		708	603	- 5	76	166	151	(16)	-10.4%	60
Social Housing		524	449	*	22	43	112	69	61.3%	44
Capital Spares		1 = 1	-		= =	30	E	_		
Biological or Cultivated Assets		-	-		-	-	-	-		-
Biological or Cultivated Assets				-	H	-		-		
ntangible Assets		-	3,109	_	547	903	777	(126)	-16.2%	3,10
Servitudes				141	¥	31	- 12	-		
Licences and Rights		-,	3,109	-	547	903	777	(126)	-16.2%	3,10
Water Rights		15	1	-	-	-	- 2	-		
Effluent Licenses		150	ā	-		<b>37</b> .	1.7	-		
Solid Waste Licenses		16.		=	547	000	-	- (400)	10.00	
Computer Software and Applications		196	3,109	*	547	903	777	(126)	-16.2%	3,10
Load Settlement Software Applications		1=	5	-	#	-				
Unspecified			-			:=:		-		
Computer Equipment		3,991	-	-	429	1,155	-	(1,155)	#DIV/0!	-
Computer Equipment		3,991	3	-	429	1,155	12	(1,155)	#DIV/0!	
urniture and Office Equipment		16	38	_			9	9	100.0%	3
Furniture and Office Equipment		16	38		-	17.0	9	9	100.0%	3
Machinery and Equipment		6,638	5,830	_	411	660	1,458	798	54.7%	5,83
		6,638	5,830		411	660	1,458	798	54.7%	5,83
Machinery and Equipment									/4	
Machinery and Equipment		-			-	-	-	-		
Transport Assets				-	=	3	2,46	-		
		) <b>+</b>								
Transport Assets Transport Assets Land		-	-	_	_	-	-	-		
Transport Assets Transport Assets			<u>-</u>	-		= (=)	<u>-</u>	-		_
Transport Assets Transport Assets Land		-								
Transport Assets Transport Assets Land Land		- (#	-	-	7	14.0	7=	-		-

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - degreciation by asset class - Q1 First Quarter

Dessistes		2019/20		A.11		Budget Year 20				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands	1								%	
preclation by Asset Class/Sub-class										
frastructure		323,269	316,673	-	24,064	74,049	79,168	5,119	6.5%	316,6
Roads Infrastructure		207,257	184,538	-	10,252	32,613	46,135	13,522	29.3%	184,53
Roads		207,257	184,538	- 5	10,252	32,613	46,135	13,522	29.3%	184,53
Road Structures		(#E)		-	-	=	187	-		
Road Furniture	1.1			9		-	(40)	-		
Capital Spares	- 1 1	140		-	-	-	<b>14</b>	-		
Storm water Infrastructure		19,951		_	1,995	5,985	_	(5,985)	#D!V/01	
Drainage Collection	- 1 1	199		-	-	-	20	_		
Storm water Conveyance		19,951	- 1	-	1,995	5,985	-	(5,985)	#DIV/0!	
Attenuation	- 1 1	144.1		_	-	_	_	,-,,		
Electrical Infrastructure		46,402	53,855	-	5,156	15,467	13,464	(2,004)	-14.9%	53,8
Power Plants		-		-	140	-	(4)	-		
HV Substations		2.7		=	. 4	2	100	-		
HV Switching Station	1 1	127		2	125	2	127	_		
HV Transmission Conductors				_	_			_		
MV Substations		-		8			-	_		
								_		
MV Switching Stations		40.400	50.055		E 150	45.400	40.101	/0.00/:	44.00/	
MV Networks		46,402	53,855	=	5,156	15,467	13,464	(2,004)	-14.9%	53,8
LV Networks		-		=	-	=	-	-		
Capital Spares		121				=	52)	-		
Water Supply Infrastructure		26,009	48,869	-	2,890	8,670	12,217	3,547	29.0%	48,8
Dams and Weirs		7		.=	3	8		-		
Boreholes	11.1	- 1		=		-	±₹3	-		
Reservoirs				+	500	- 1	38.0	-		
Pump Stations		121	1	-	_		_	_ '		
Water Treatment Works	1 1	26,009	48,869	2	2,890	8,670	12,217	3,547	29.0%	48,
Bulk Mains	11.3	20,000	,0,000	=	_	0,0.0	50	-,		10,
					_	-		-		
Distribution		9.1		=	57.0	2	50	-		
Distribution Points		-		*	:=3	=	.7	- 1		
PRV Stations		-		=		- 1	30	- 1		
Capital Spares	10.11			*	-	-	20	- ))		
Sanitation Infrastructure	1 1	23,650	29,412	-	3,771	11,314	7,353	(3,961)	-53.9%	29,
Pump Station	1.1	-		2	-	- 1	- 4	_		
Reticulation	1 1	23,650	29,412		3,771	11,314	7,353	(3,961)	-53.9%	29,4
Waste Water Treatment Works	1 1	-				_	-	- 1		
Outfall Sewers	1111			-				_		
Toilet Facilities										
						12	9			
Capital Spares										
Solid Waste Infrastructure	1 1	-	-		-	_		-		
Landfili Sites		-		-	18	=	=	-		
Waste Transfer Stations	1 1	=			=/	1,5	-	-		
Waste Processing Facilities				= =	-	155	=	-		
Waste Drop-off Points		=		=	590	: ==	- 1	-		
Waste Separation Facilities	1.1	-		=	90	(=)	-	-		
Electricity Generation Facilities	1 1	≥ 1		₩ 😑	-	1=1	2	-		
Capital Spares		2		2	320	72	12	_		
Rail Infrastructure	1 1	-	-	-	-	_	_	_		
Rail Lines	1 1	-	-	-	-	100	-			
Rail Structures										
	1 1					, , ,	- 5	_		
Rail Furniture		~	-	=		/ =	=	-		
Drainage Collection		-	-	-		7-2	=	-		
Storm water Conveyance		-	2.1	_	120	12	-	-		
Attenuetion		- 5	=		-	(#)		-		
MV Substations		=	-	=	- 3	1.5	=	-		
LV Networks		-	-	-	361	7.00	=	-		
Capital Spares		=			31	(=:	-	_		
Coastal Infrastructure		-	_	-	_	-	_	_		
Sand Pumps		8	3		- 1	121	2	_ 1		
Piers		2	- 53	25	- 60	720	- 5	_		
			55	- E	The second			_		
Revetments		= 1	-		- I	1.71		-		
Promenades		*	38	5	5			-		
Capital Spares		*	-	-	#	-	8	-		
Information and Communication Infrastructure		-	-	- 1	-	-	-	-		
Data Centres		=	- 1	-	-		=	-		
Core Layers		· ·	120	2	2	727	<u> </u>	_		
Distribution Layers		_		-	_ :	-		_		
		Δ.	100	8	50	0.00	18			
Capital Spares			100	2		2.54	3			
nmunity Assets		5,580	6	-	620	1,860	1	(1,858)	********	
					200	4.000		14 0000		
Community Facilities		5,580	-	-	620	1,860	-	(1,860)	#DIV/0!	

Crèches	1	-	-	-	Ε.	-	-	-		
Clinics/Care Centres		-		-	_	_	_	_		
Fire/Ambulance Stations		137	-	-	15	46	*	(46)	#DIV/0!	
Testing Stations			-	-	-		-			
Museums		#	-	:22	=	74	=	_		2
Galleries		· ·	-	12	(4)	75		_		
Theatres		-		100		=	2	_		
Libraries		133	-	-	15	44	-	(44)	#DIV/0!	
Cemeteries/Crematoria		3,278	-		364	1,093	-	(1,093)	#DiV/0!	
Police		-	_	-	_	.,,,,,	-	(.,,,,,,,		
Puris		1,400			156	467		(467)	#DIV/0!	
		546		-	61	182		(182)	#DIV/0!	
Public Open Space	- 1	~		- 12	- B	102	- 5	(102)	#DIVIO:	
Nature Reserves			30			1	_	-		
Public Ablution Facilities				1.2	22.1			-		
Markets		#	FS	3.5		:=:		-		
Stalls		=		7.0	#	-	×	-		
Abattoirs		=	-	1.0	-		=	-		
Airports		2	-	-	-		-	-		
Taxi Ranks/Bus Terminals		2	- 20	12	-	12	Ψ.	-		
Capital Spares		Ε.	:30	150	-	-	=	-		
Sport and Recreation Facilities		-	6	-	_	-	1	1	100.0%	
Indoor Facilities		8	183	191	-		-	-		
Outdoor Facilities		9	6	1961	-	363	1	1	100.0%	
Capital Spares		=	=	) F	==	0.20	=	_		
Heritage assets		-	_	_	_	_	_			
Monuments		-		100		- 6	-	_		
Historic Buildings		8	3	186		-		_		
Works of Art		3			-	-	-	_		
						100	0			
Conservation Areas		-	(0)							
Other Heritage		-	141	-	-		-	-		
nvestment properties		-	-	_	-	_	-	-		
Revenue Generating		_	_	-	-	-	-	-		
Improved Property	11	-	- 5	723	칕	- 보기	3	_		
Unimproved Property		-			-		_	_		
Non-revenue Generating			-		_	-		100		
Improved Property				1941		-	-	_		
				94	9			_		
Unimproved Property			04.000						78.0%	04.1
Other assets		10,232	61,996		1,137	3,411	15,499	12,088		61,5
Operational Buildings		10,232	61,996	_	1,137	3,411	15,499	12,088	78.0%	61,9
Municipal Offices	- 1	10,232	61,996		1,137	3,411	15,499	12,088	78.0%	61,9
Pay/Enquiry Points		= =	131	漢	=	-	8	-		
Building Plan Offices		-	327	(m)	-	130	=	-		
Workshops		=		0.00		· ·	=	(9)		
Yards		¥	190	62	-	- 1	-	-		
Stores		=	120	741	2	- E	=	-		
Laboratories		8	(a)	(基)	<b>=</b> 1	-	2	_		
Training Centres		_			-	-	_	_		
Manufacturing Plant		_	200	se:	_	-	_	_		
Depots				-		~	9	_		
Capital Spares			-	-		_		_		
		_	_	_	_	_	_	-		
Housing			50	25		-				
Staff Housing		3,					9	_		
Social Housing		= 1	20	- 5	= =	100	= =	-		
Capital Spares			198	(5)	3		- 5	_		
liological or Cultivated Assets		-	-	_	-	-	_	-		
Biological or Cultivated Assets				-			-	-		
-									AIDD GOL	
tangible Assets		1,773	-	-	197	591		(591)	#DIV/0!	
Servitudes				-	3		-	_		
Licences and Rights		1,773	-	-	197	591	-	(591)	#DIV/0!	
Water Rights		2	2)	-	≘ .	-	-	-		
Effluent Licenses			3	-	=		- 5	-		
Solid Waste Licenses		_				-	-	-		
Computer Software and Applications		1,773	200	: e-	197	591		(591)	#D!V/0!	
Load Settlement Software Applications		=	30	-	=	:=:		_		
Unspecified			3	-	=		_	_		
omputer Equipment		963	-	-	107	321	-	(321)	#DIV/0!	
Computer Equipment		963			107	321	= =	(321)	#DIV/0!	
urniture and Office Equipment		2,008	_	_	223	669	_	(669)	#DIV/0!	
		2,008			223	669	= =	(669)	#DIV/0!	
Furniture and Office Equipment										
achinery and Equipment		2,720	-	-	302	907	-	(907)	#DIV/0!	
Machinery and Equipment		2,720		-	302	907	-	(907)	#DIV/0!	
						4 550			#DIMPN	
ansport Assets		4,657	-	-	517	1,552	_	(1,552)	#DIV/0!	
Toward Accele		4,657			517	1,552	=	(1,552)	#DIV/0!	
Transport Assets		- 1	-	-	-	-	-	_		
	1							-		
and					8	-	-	_		
and Land										
a <u>nd</u> Land oo's, Marine and Non-biological Animals		-	_	_	_	-	_	_		
and			-							

KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q1 First

Description	Ref	2019/20 Audited	Original	Adjusted	Monthly	Budget Year 20	YearTD	YTD	YTD	Fuil Year
passuhann	1,41	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	Year I D budget	variance	variance	Full Year Forecast
thousands	1			•					%	
apital expenditure on upgrading of existing assets by Asse	t Clas	s/Sub-class								
frastructure	ΙI	26,610	54,623	_	4,488	9,998	13,656	3,657	26.8%	54,62
Roads Infrastructure		2,223	8,762		_	_	2,191	2,191	100.0%	8,76
Roads		2,223	8,762	2	(6)		2,191	2,191	100.0%	8,76
Road Structures		2,220	0,702	2		_	2,101			0,11
Road Furniture		1		2	10		2	_		
Capital Spares		101		2		31				
Storm water Infrastructure		163	-			- 3	= =	_		
Drainage Collection		7.2	-	-	110		-	_		
· ·				-	1/2=		-			
Storm water Conveyance		-	-	-	1/2	-	-	-		
Attenuation		0.70	100	. 5	2.50	570	7.	-	100.0%	
Electrical infrastructure		-	1,348	-	-	-	337	337	100.0%	1,3
Power Plants					-	-	-			
HV Substations		-	1,348		(=	-	337	337	100.0%	1,3
HV Switching Station		(6)	30	8	-	-		-		
HV Transmission Conductors		120	1.00	===		(2)	=	-		
MV Substations		;∂ <del>e</del> si	÷:	*	35	#1	8	-		
MV Switching Stations		-	(a)	2	( m	2.5	+	-		
MV Networks		(2)	₩.Y	=======================================	-	471	=	-		
LV Networks		0.50	80	=	1,5	-	- 3	-		
Capital Spares		1.6	(*)	-				- 1		
Water Supply Infrastructure		24,386	29,109	-	3,880	8,463	7,277	(1,186)	-16.3%	29,
Dams and Weirs		74	-	#	12	\$ 1	=	` -		
Boreholes		12	20	8	2	27	2	_		
Reservoirs		-	-	-	100	-		_		
Pump Stations		-	-	-				_		
Water Treatment Works		16,946	-	- 5	_	_	-			
Bulk Mains		3,966	_		3,880	8,446	3	(8,446)	#DIV/0!	
		3,475	29,109	-	5,000	40	7,277	7,260	99.8%	29,
Distribution		3,4/5			_	18			33.076	29,
Distribution Points		200	=	- 7.	95	:=	-	-		
PRV Stations		-	**	=		-	=	-		
Capital Spares		-	=	#	7.6	- 3	-	-		
Sanitation Infrastructure		-	15,404	-	608	1,535	3,851	2,316	60.1%	15,
Pump Station		-	15,404	=	.00	-	3,851	3,851	100.0%	15,
Reticulation		-	=	*	-	-	=	-		
Waste Water Treatment Works		-	-	=	608	1,535	-	(1,535)	#DIV/0!	
Outfall Sewers		==:	-	=	-	-	-	-		
Toilet Facilities		-	3			3	- 8	-		
Capital Spares		-	-	5			- 5	-		
Solid Waste Infrastructure		-	- 1	-	-	-	-	-		
Landfill Sites			14	-	-			-		
Waste Transfer Stations		-	2	- 3	120	= 1	=	-		
Waste Processing Facilities		-	-		_	- 1	_	_		
Waste Drop-off Points						21				
Waste Separation Facilities		_								
Electricity Generation Facilities			2							
								_		
Capital Spares				= =			= 1	_		
Rail Infrastructure		-	-	-	-	-	-	- 1		
Rail Lines		-	-	=			-	-		
Rail Structures		-	=	-	-	-	=	-		
Rail Furniture		-	-	=	140	~	-	-		
Drainage Collection		-	=	= =	- 5	= 1	.5	-		
Storm water Conveyance		-	=	=		=	175	-		
Attenuation		-	-	-	(8)	-	0-	- 1		
MV Substations		-	-	=	120	=	120	-		
LV Networks		-	÷ (	12	20	2	(2)	-		
Capital Spares		-	-	_	-	-		_		
Coastal Infrastructure		-	-	-	_	-	-			
Sand Pumps					100		142			
Piers		-	五				7 61			
			ų.			-	-	_		
Revetments		57.0	8	19	122	<b>A</b>		-		
Promenades			=======================================	1.5	20	2	1.00	-		
Capital Spares		-	=	*	191	=		-		
information and Communication Infrastructure		-	-	-	-			-		
Data Centres		-			- 20	~	7/4	-		
Core Layers		-		(8)	15/	=	170	-		
Distribution Layers		-	8	-	27	*	5 <del>6</del> 5	- [		
Capital Spares		-	9	(€	-	9	200	_		
· · ·									400.000	
munity Assets		44	11,000	-	-		2,750	2,750	100.0%	11,
Community Facilities		-	-	-	-	-	-	-		
Halls		-	=	7,52	27/	=	7	-		
Centres		(#)	*	(m.	300	*	16	-		
Crèches		-	≅ .	7.00	=0	8	) <del>*</del>	-		
Clinics/Care Centres		140	=	141	2	= =	14	_		

Testing Stations	1	1		=	1					
Museums		-	-	72	_	2	22.	_		
Galleries		-	-	1.0	-			_		
Theatres		-	-	-	-	*		-		
Libraries		(#)	=	344			-	-		
Cemeteries/Crematoria			=	-		=	=	-		
Police		1.00			্টার বি	-	-	-		
Purls Public Open Space			ă			E		_		
Nature Reserves				- 4	1 2			_		
Public Ablution Facilities		20	8	-	20	2	20	_		
Markets		170	=	-	-		-	_		
Stalis			=	-	90	=	-	-		
Abattoirs		-	۰	-	<b>19</b>	-	-	-		
Airports		= 1	8	-	41	9	-	-		
Taxi Ranks/Bus Terminals			豆		30			-		
Capital Spares Sport and Recreation Facilities		44	11,000	-	-	5	2,750	2,750	100.0%	11,00
Indoor Facilities		.44	11,000		20	÷	2,100	2,100	100.070	11,00
Outdoor Facilities		2	11,000	2	20	2	2,750	2,750	100.0%	11,00
Capital Spares		:=/	-	-		-	-	-		·
Heritage assets		-	-	-	-	-	-	-		-
Monuments		æ.:	¥	-			-	-		
Historic Buildings		(a)	\$	(E)	-	-	121	-		
Works of Art		(3)	ē		-		<u> </u>	-		
Conservation Areas		100	= =			1		_		
Other Heritage			=		-	ā.		-		
Investment properties			<u> </u>	-	-	-	-	-	_	ļ — <del>-</del>
Revenue Generating		-	_	_	-	-	-	-		
Improved Property		21	- 5	-	-	-		-		
Unimproved Property Non-revenue Generating		3	=	-		=	-	_		_
Improved Property		<b>4</b>	=	-		-	(=)	_		
Unimproved Property			-	_	4	=		~		
Other assets		4,450	-	-	-		-			-
Operational Buildings		4,450	-	-	-	-	-	-		-
Municipal Offices		4,450	-	-	-	=	-	~		:-
Pay/Enquiry Points		12		-	3	2	-	-		+
Building Plan Offices		=	=	-	-	-	-	-		*
Workshops Yards		E .	-	-	=		17.1	_		
Stores		= ==						_		_
Laboratories				=	2	=	-	~		H.C.
Training Centres		-	=	-	1	-		_		
Manufacturing Plant		=		-	=	-	-	-		-
Depots		-	-	(+)	=	=	32,	-		-
Capital Spares		=	=	- 2	¥	2	3	_		-
Housing		-	-	-	-	-	-	-		_
Staff Housing		= :		-		-	7.	-		
Social Housing		- 3		-	3	5	(F)	_		
Capital Spares										
Biological or Cultivated Assets Biological or Cultivated Assets				- 2	-	-	3/			
Intancible Assets		_	_	_	_	_	_			_
Servitudes				-	-	-	-	_		
Licences and Rights		-	-	-	-	-	-	_		_
Water Rights		=		(4)	-	=	(4)	~		
Effluent Licenses		=	-	100	-	-	(2)	-		
Solid Waste Licenses		=	1.5	175	=	=	=	-		
Computer Software and Applications		*		- 8	-	=	=	-		
Load Settlement Software Applications		2		-			*	-		
Unspecified		-	-		-	-		-		
Computer Equipment		-	-	_	-	-	-	-		-
Computer Equipment			17	- 50	- 5	- 5	2	-		
Furniture and Office Equipment		-		-	-	-	-	-		-
Furniture and Office Equipment		*				(*)		_		
Machinery and Equipment		138	-	-	_	-	-	-		-
Machinery and Equipment		138	-	:=:	¥	2.4	140	_		
Transport Assets		-	_	_	-	_	-			-
Transport Assets		5	(=	*	-	-	3)	-		
Land		-	-	-	-	-	-	-		-
Land		-		-	=	72	7	-		
Zoo's Marine and Non-biological Animals			_	-		-	-	-		_
Zoo's, Marine and Non-biological Animals		=	22	2	-	181	5.7	-		
	_									