SECTION 52 (d): QUARTERLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: SECOND QUARTER: 31 DECEMBER 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 31 December 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

This month's financial analysis comprises of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows, where there are differences between the Financial Statements and S71 report. The differences may be due to timing differences in closing the financial systems.

Table C1: Monthly budget statements summary

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

KZN252 Newcastle - Table C1 Monthly Budge	2020/21				Budget Ye	ar 2021/22			
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		Full Year Forecast
R thousands			0 00 m					%	
Financial Performance									
Property rates	342,534	362,426	-	28,873	181,212	181,213	(1)	-0%	362,426
Service charges	1,013,748	1,119,128	_	87,603	572,115	559,564	12,551	2%	1,119,128
Investment revenue	3,068	2,296	_	78	1,226	1,148	78	7%	2,29
Transfers and subsidies	549.062	695,021	_	191,888	492,094	492,094			695,02
Other own revenue	86,999	35,371	_	4,174	18,836	17,686	1,150	7%	35,371
Total Revenue (excluding capital transfers and contributions)	1,995,412	2,214,242	_	312,613	1,265,483	1,251,705	13,778	1%	2,214,24
Employ ee costs	546,878	570,234	_ '	55,053	282,105	285,117	(3,012)	-1%	570,234
Remuneration of Councillors	25,612	28,882		1,929	12,175	14,441	(2,266)	-16%	28,882
Depreciation & asset impairment	351,202	378,675	_	29.182	163,044	189,338	(26, 294)	-14%	378,675
Finance charges	64,980	39,754		3,320	19,929	19,877	52	0%	39,754
The second secon	686,953	693, 252		47,483	342,027	346,626	(4,599)	-1%	693,252
Materials and bulk purchases	000, 903	093,232		47,463	342,027	5-10,020	(4,555)	-170	000,202
Transfers and subsidies			- 1	75,766	321,988	389,066	(67,078)	-17%	778,133
Other ex penditure	575,969	778,133	_					-1778	
Total Expenditure	2,251,593	2,488,931		212,732	1,141,653	1,244,465	(102,812)		2,488,931
Surplus/(Deficit) Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Privete Enterprises, Public Corporations, Higher Educational Institutions)	(256,181) 90,870	(274,689) 121,377	1	99,881 9,050	123,934 49,263	7,239 60,689	116,695 (11,425)	1612% -19%	(274,689 121,377
Surplus/(Deficit) after capital transfers & contributions Share of surplus/ (deficit) of associate	(30, 277)	(153,312)	-		173,093	67,928	105,165	155%	(153, 31)
Surplus/ (Deficit) for the year	(195,588)	(153,312)		108,931	173,093	67,320	105, 165	13376	(155,512
Capital expenditure & funds sources						70.007			445.000
Capital expenditure	124,501	145,393		9,134	61,978	72,697	(10,718)	-15%	145,393
Capital transfers recognised	90,870	121,377	-	9,050	49,259	60,689	(11,429)	-19%	121,377
Borrowing Internally generated funds	33,631	24,016		84	12,719	12,008	711	6%	24,016
Total sources of capital funds	124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145,393
Financial position	791,572	649,643	_		1,068,819			11.53	649,643
Total current assets									6,982,268
	6,967,906	6,982,268	_		6,898,798				653,059
Total non current assets		6,982,268			6,898,798 969,575		L L A TS	12.75	653,058
Total non current assets Total current liabilities	931,052	653,059			969,575				
Total non current assets Total current liabilities Total non current liabilities	931,052 576,650	653,059 548,118			969,575 544,406				548,118
Total non current assets Total current liabilities Total non current liabilities Community wealth/Equity	931,052	653,059	_		969,575				548,118
Total non current assets Total current liabilities Total non current liabilities Community wealth/Equity Cash flows	931,052 576,650 6,251,776	653,059 548,118 6,430,734		240 301	969,575 544,406 6,453,637	307 947	11 461	4%	548,118 6,430,734
Total non current easets Total current liabilities Total non current liabilities Community wealth/Equity Cash flows Net cash from (used) operating	931,052 576,650 6,251,776 123,911	653,059 548,118 6,430,734 159,442	-	240,301	969,575 544,406 6,453,637 296,485	307,947	11,461	4%	548,118 6,430,734 159,442
Total non current assets Total current liabilities Total non current liabilities Community wealth/Equity Cash flows Net cash from (used) operating Net cash from (used) investing	931,052 576,650 6,251,776 123,911 (121,388)	653,059 548,118 6,430,734 159,442 (134,383)		(9,556)	969,575 544,406 6,453,637 296,485 (60,445)	(67,197)	(6,751)	10%	548,118 6,430,734 159,442 (134,393
Total non current assets Total current liabilities Total non current liabilities Community wealth/Equity Cash flow Net cash from (used) operating Net cash from (used) investing Net cash from (used) financing	931,052 576,650 6,251,776 123,911 (121,388) (29,291)	653,059 548,118 6,430,734 159,442 (134,393) (31,884)	-		969,575 544,406 6,453,637 296,485 (60,445) (46,726)	(67,197) (15,942)	(6,751) 30,784	10% -193%	548,118 6,430,734 159,442 (134,393 (31,884
Total non current assets Total current liabilities Total non current liabilities Community wealth/Equity Gash flows Net cash from (used) operating Net cash from (used) investing Net cash from (used) financing Cash/cash equivalents at the month/year end	931,052 576,650 6,251,776 123,911 (121,388) (29,291) 9,500	653,059 548,118 6,430,734 159,442 (134,393) (31,884) 9,150		(9,556) (27,984)	969,575 544,406 6,453,637 296,485 (60,445) (46,726) 198,814	(67, 197) (15, 942) 240, 793	(6,751) 30,784 41,979	10% -193% 17%	548,118 6,430,734 159,442 (134,393 (31,884 2,665
Total non current assets Total current liabilities Total non current liabilities Community wealth/Equity Gash flows Net cash from (used) operating Net cash from (used) investing Net cash from (used) financing Cash/cash equivalents at the month/year end Debtors & creditors analysis	931,052 576,650 6,251,776 123,911 (121,388) (29,291)	653,059 548,118 6,430,734 159,442 (134,393) (31,884)	-	(9,556)	969,575 544,406 6,453,637 296,485 (60,445) (46,726)	(67,197) (15,942)	(6,751) 30,784	10% -193%	548,118 6,430,734 159,442 (134,393 (31,884
Total on current easets Total current liabilities Total non current liabilities Community wealth/Equity Cash flows Net cash from (used) operating Net cash from (used) investing Net cash from (used) financing Cash/cash equivalents at the month/year end Debtors & creditors analysis	931,052 576,650 6,251,776 123,911 (121,388) (29,291) 9,500 0-30 Days	653,059 548,118 6,430,734 159,442 (134,393) (31,884) 9,150 31-80 Days	- - - - - 61-90 Days	(9,556) (27,984) — 91-120 Days	969,575 544,406 8,453,637 296,485 (60,445) (46,726) 198,814 121-150 Dys	(67,197) (15,942) 240,793 151-180 Dys	(6,751) 30,784 41,979 181 Dys-1 Yr	10% -193% 17% Over 1Yr	548,118 6,430,734 159,442 (134,393 (31,884 2,665 Total
Total non current assets Total current liabilities Total non current liabilities Community wealth/Equity Cash flows Net cash from (used) operating Net cash from (used) investing Net cash from (used) financing Cash/cash equivalents at the month/year end Debtors & creditors analysis Debtors Age Analysis	931,052 576,650 6,251,776 123,911 (121,388) (29,291) 9,500	653,059 548,118 6,430,734 159,442 (134,393) (31,884) 9,150		(9,556) (27,984)	969,575 544,406 6,453,637 296,485 (60,445) (46,726) 198,814	(67, 197) (15, 942) 240, 793	(6,751) 30,784 41,979	10% -193% 17%	548,118 6,430,734 159,442 (134,393 (31,884 2,665
Total non current assets Total current liabilities Total non current liabilities Community wealth/Equity Gash flows Net cash from (used) operating Net cash from (used) investing Net cash from (used) financing Cash/cash equivalents at the month/year end	931,052 576,650 6,251,776 123,911 (121,388) (29,291) 9,500 0-30 Days	653,059 548,118 6,430,734 159,442 (134,393) (31,884) 9,150 31-80 Days	- - - - - 61-90 Days	(9,556) (27,984) — 91-120 Days	969,575 544,406 8,453,637 296,485 (60,445) (46,726) 198,814 121-150 Dys	(67,197) (15,942) 240,793 151-180 Dys	(6,751) 30,784 41,979 181 Dys-1 Yr	10% -193% 17% Over 1Yr	548,118 6,430,734 159,442 (134,393 (31,884 2,665 Total

5.1.1 Operating budget performance-revenue

- 5.1.1.1 The municipality generated a total revenue of R1.2 billion of the original budget of R2.2 billion, representing 57.1 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R13.7 million. Although the aggregate performance on revenue generated shows a variance of 1 percent, it is however necessary to explain reasons which attributed to the variance.
- 5.1.1.2 The municipality generated R12.5 million (2%) more revenue from service charges than the year-to-date budget of R559.5 million for the period under review. Electricity, sanitation and refuse over-performed above target by R13.1 million, R316 thousand and R1.5 million respectively. Water under-performed below target by R2.4 million. Furthermore, it must be noted that the alignment of S71 report figures are net of indigents while the monthly collection rate report reflects gross amounts.
- 5.1.1.3 The municipality generated revenue from property rates which is on par with the year-to-date budget of R181.2 million during the period under review.
- 5.1.1.4 The municipality generated R78 thousand (7%) more revenue from interest on investments than the year-to-date budget of R1.1 million for the period under review. This is due to the investments top up.
- 5.1.1.5 The municipality recorded R492 million for operational and R49.2 million for capital transfers and subsidies.
- 5.1.1.6 The municipality generated R1.1 thousand (7%) more revenue from sundry revenue than a prorata budget of R17.6 million for the period under review.

5.1.2 Operating performance – expenditure

- 5.1.2.1 The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of the second quarter, the municipality incurred the total expenditure of R1.1 billion of the original budget of R2.4 billion, which represents 45.8 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R102.8 million, representing under-expenditure of 8 percent.
- 5.1.2.2 Depreciation has under-performed by R26 million (-14%) in the second quarter of the financial year due to the very low capital expenditure and projects still under work in progress (not yet capitalised). Debt impairment under-performed by R131.6 million (-93%) since the municipality is recognising debt impairment on indigents only during the year, all other impairments are done at yearend.
- 5.1.2.3 The municipality spent R4.5 million (-2%) less on the bulk purchases than the year-to-date budget of R278.5 million. This is due to warmer month's season.
- 5.1.2.4 Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seem to be performing as budgeted for.

- 5.1.2.5 The municipality spent R61.9 million (32%) more on contracted services than the year-to-date budget of R194.1 million. Housing project is the main attributer to this variance.
- 5.1.2.6 The municipality spent R3 million (-1%) less on employee related costs than a year-to-date budget of R285.1 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:

KZN252 Newcastle - Table C5 Monthly Budget Statement	Jupica	2020/21	(sine is respecti	. Jeep respective		Budget Ye	ar 2021/22			
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 2 - COMMUNITY SERVICES		-	-		-	-	-	-		-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-		-
Vote 4 - MUNICIPAL MANAGER		- 1	-	-	-	- 1	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	- 1	-		-	-	-		-
Vote 5 - TECHNICAL SERVICES	10 11	-	-	-	-		-	-		-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		- 1	-	-	_	-	-	_		-
Vote 8 - [NAME OF VOTE 8]		- 1	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		_	-		-	- 1	-	_		-
Vote 10 - [NAME OF VOTE 10]		- 1	- 1	-	-	_	-	_		-
Vote 11 - [NAME OF VOTE 11]		-	-	- 1	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		_	- 1	- 1	_	-	-	_		_
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		- 3
Vote 14 - INAME OF VOTE 141		_	-	-	_	-	-	-		_
Vote 15 - [NAME OF VOTE 15]			_		_					
Total Capital Multi-year expenditure	4,7	-	-	-	_		-	_		
Single Year expenditure appropriation	2									
Vote 2 - COMMUNITY SERVICES		_	-		_	- 1	-	-		_
Vote 3 - BUDGET AND TREASURY		5,301	_	_	3,137	4.040	_	4,040	#DIV/0!	_
Vote 4 - MUNICIPAL MANAGER		2.038	1,200	_	63	851	600	251	42%	1,20
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		2,000	300	_			150	(150)	-100%	30
Vote 6 - TECHNICAL SERVICES		21,528	10,651		_	3,737	5,326	(1,589)	-30%	10,65
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		95,636	130,342		5,934	53,351	65,171	(11,820)	-18%	130,34
Vote 8 - [NAME OF VOTE 8]		50,030	2,900	_	0,004	00,001	1,450	(1,450)	-100%	2,90
		_	2,900		_ [1,450	(1,400)	-100%	2,00
Vote 9 - [NAME OF VOTE 9]			_ [1	_ [_		_
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	-			_
Vote 14 - [NAME OF VOTE 14]		-	~	-	-	-	-	-		_
Vote 15 - [NAME OF VOTE 15]		_			_				480	-
Total Capital single-year expenditure	4	124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15% -15%	145,39
Total Capital Expenditure		124,501	145,393	-	9,134	61,978	72,697	(10,718)	-1076	145, 39.
8.158 * 2										
Capital Expenditure - Functional Classification						851	2,200	/4 D401	-61%	4,40
Governance and administration		2,038	4,400		63	851	150	(1,349) (150)	-100%	300
Executive and council			300	-	-	851			-59%	4,100
Finance and administration		2,038	4,100	-	63	(803)	2,050	(1,199)	-59%	4, 100
Internal audit			-	35	_	= 3				11.03
Community and public safety		6,283	11,035		3,137	4,506	5,518	(1,011)		11,03
Community and social services		3,611	-		21	924	-	924	#DIV/0!	-
Sport and recreation		294	11,000	-	3,116	3,116	5,500	(2,384)	-43%	11,000
Public safety		1,683	-	-	-	-	-	= =		-
Housing		695	35) -	8	466	18	449	2565%	35
Health		-	-	3	-	197	-			-
Economic and environmental services		74,581	47,143	-	1,356	20,141	23,571	(3,430)	-15%	47,14
Planning and development		20,407	10,731	120		3,322	5,366	(2,044)	-38%	10,73
Road transport		54, 154	36,412	12	1,356	16,819	18,206	(1,387)	-8%	36,413
Environmental protection		-	140		-		-	-		-
Trading services		41,620	82,815	-	4,577	36,480	41,408	(4,927)	-12%	82,81
Energy sources		=	-	100	=	(8)	:-:	-		-
Water management		24,536	46,707		1,429	26,264	23,353	2,911	12%	46,707
Waste water management		16,946	36,109		3,149	10,216	18,054	(7,838)	-43%	36,100
Waste management		138	-	100	-		-	-		-
Other			1	1 1 1 1	-	41				=
Total Capital Expenditure - Functional Classification	3	124,501	146,393		9,134	61,978	72,697	(10,718)	-15%	145,39
Funded by:										
National Government		90,051	110,342	;e	5,934	46,112	55,171	(9,059)	-16%	110,342
Provincial Government		819	11,035		3,116	3,147	5,518	(2,370)	43%	11,038
District Municipality	1			-	_	_	_	1 -		100
Transfers and subsidies - capital (in-kind - all)			3-64	125		1		-		
Transfers recognised - capital		90,870	121,877	-	9,050	49,259	60,689	(11,429)	-19%	121,377
Borrowing	6	-		Tea-		100 1		1 1		
Internally generated funds	1	33,631	24,016		84	12,719	12,008	711	6%	24,016
		124,501	145,393		9,134	61,978	72,697	(10,718)	-15%	145,39

5.1.3.1 Capital expenditure for the second quarter of the financial year was R61.9 million which represents 42.63% of the original capital budget of R145.3 million. Comparison between the year-to-budget of R72.6 million and actual expenditure for the period reflects an under expenditure of (R10.7 million) which implies that the municipality spent 15% 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 Mon		2020/21		Budget Yea		
Description	Ref	Audited	Original	Adjusted	YearTD	Full Year
	1 1	Outcome	Budget	Budget	actual	Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		7,834	390	· ·	47,235	390
Call investment deposits		1,666	8,760	~	151,579	8,760
Consumer debtors		647,406	544,148	=	728,547	544,148
Other debtors	1 1	115,423	81,351	344	118,112	81,351
Current portion of long-term receivables	1 1	-	~ ~	2	20	<u> </u>
Inventory		19,242	14,995	-	23,345	14,995
Total current assets		791,572	649,643		1,068,819	649,643
Non current assets	1 1					
Long-term receivables	1 1	-	-	-	3.5	-
Investments		=	-		-	_
Investment property	1 1	327,735	341,874	=	327,785	341,874
Investments in Associate		187,056	217,333	=:	187,056	217,333
Property, plant and equipment		6,440,097	6,410,126		6,371,348	6,410,126
Biologica!	1 1	-	-	-	-	-
Intangible	1 1	1,260	1,224	===	836	1,224
Other non-current assets		11,758	11,711	_	11,774	11,711
Total non current assets		6,967,906	6,982,268	_	6,898,798	6,982,268
TOTAL ASSETS		7,759,478	7,631,911		7,967,617	7,631,911
LIABILITIES	1 1					
Current liabilities	1 1			_		
Bank overdraft		31,097	15,118	1573) 1241	16,616	15,118
Borrow ing	1 1					
Consumer deposits	1	27,520	27,095	7.5	28,076	27,095
Trade and other payables	1 1	861,029	601,094	-	913,477	601,094
Prov isions	\vdash	11,406	9,752		11,406	9,752
Total current liabilities		931,052	653,059	_	969,575	653,059
Non current liabilities						
Borrowing	1 1	362,054	345,654	=	329,809	345,654
Prov isions		214,597	202,464		214,597	202,464
Total non current liabilities		576,650	548,118	_	544,406	548,118
TOTAL LIABILITIES		1,507,703	1,201,177	-	1,513,981	1,201,177
NET ASSETS	2	6,251,776	6,430,734		6,453,637	6,430,734
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660		6,423,478	6,400,660
Reserves		30,242	30,074	=	30,159	30,074
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734		6,453,637	6,430,734

5.1.4.1 As at end the end of the second quarter of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.4 billion. It must 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 second quarter. The bulk of the debtor's ageing amount (R1.1 billion) was for debt owing for more than 90 days, while R995.7 million of the total debt is owed by households. When one investigates aged debtors less than 30 days there was a decrease due to the easing of COVID-19 lockdown regulations. It must be noted that the total figure of debtors is inclusive of indigent.
- 5.1.4.3 Property Plant and Equipment (Assets) comprise of R6.3 billion of the total assets of R7.9 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 R198.8 million as at the end of the second quarter of the financial year, of which R47.2 million was at the current account and R151.5 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 R424.2 million as illustrated on SC4, while unspent conditional grants amount to R121.8 million, representing a cash shortfall of R377 million. Included under creditors is Eskom for R213.8 million which has also decreased by R16.3 million when compared to November report, uThukela Water for R150.9 million, SARS PAYE for R9.7 million, pension and other employee benefits for R17.7 million and other trade creditors for R31.8 million. Looking at the cash position as mentioned above the municipality is currently not in the position to cover it short-term obligations, including unspent conditional grants.
- 5.1.4.5 The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The **going concern** principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R6.4 billion, while the net current asset is R99.2 million. The net current ratio indicates that the municipality's current will not 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 20.5% as reflected in table SC2. As per paragraph 2.4.4 above, however, if one considers the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 46.8%, since the municipality needs R424.2 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 - Q2 Second Quarter

		2020/21				Budget Yea	r 2021/22			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		367,177	271,820	(8)	40,135	180,920	135,910	45,010	33%	271,820
Service charges		682,204	942,901	(8.	69,198	476,137	471,451	4,686	1%	942,901
Other revenue		32,949	29,045	38	546	10,476	14,522	(4,046)	-28%	29,045
Transfers and Subsidies - Operational		527,884	695,021	-	230,533	522,800	537,256	(14,456)	-3%	695,021
Transfers and Subsidies - Capital		107,531	121,377	-	27,595	99,169	99,169	-		121,377
Interest		6,903	2,296	-	1,070	3,379	1,148	2,232	194%	2,296
Dividends		-	_		-		S#1	-		B
Payments										
Suppliers and employees		(1,558,017)	(1,863,263)	-	(156,910)	(976,466)	(931,632)	13,383	-1%	(1,863,263
Finance charges		(42,721)	(39,754)		(3,320)	(19,929)	(19,877)	52	0%	(39,754
Transfers and Grants		=) =	_	_	:-	-			-
NET CASH FROM!(USED) OPERATING ACTIVITIES		123,911	159,442	_	208,849	296,485	307,947	11,461	4%	159,442
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,635	11,000	-	1,596	1,596	5,500	(3,904)	-71%	11,000
		1,000	11,000	100	1,000	- 1,000	- 0,000	(0,001)	'''	
Decrease (increase) in non-current receivables Decrease (increase) in non-current investments		1,478		7=	020	-		_		12
Payments		1,470					,1			
i i		(124,501)	(145, 393)		(11,152)	(62,041)	(72,697)	(10,656)	15%	(145, 393
Capital assets	\vdash				(9,556)	(60,445)	(67,197)	(6,751)	10%	(134,393
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121,388)	(134,393)	-	(9,556)	(60,445)	(01,131)	(0,751)	1070	(134,000
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans				-	12	122	~	-		=
Borrowing long term/refinancing		-	12		72	V2	-	-		=
Increase (decrease) in consumer deposits		-	12		1/2	V#	12	-		-
Payments										
Repayment of borrowing		(29,291)	(31,884)	72	(27,984)	(46,726)	(15,942)	30,784	-193%	(31,884
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29,291)	(31,884)	_	(27,984)	(46,726)	(15,942)	30,784	-193%	(31,884
NET INCREASE/ (DECREASE) IN CASH HELD		(26,768)	(6,835)	_	171,309	189,314	224,808			(6,835
Cash/cash equivalents at beginning:		36,268	15,985			9,500	15,985			9,500
Cash/cash equivalents at month/year end:		9,500	9,150	_		198,814	240,793			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 R198.8 million as at the end of the second quarter which represents a cash increase of R189.3 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 R296.4 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 R60.4 million this is due to the capital expenditure incurred.
- 5.1.5.4 Cash flows from financing activities recorded net cash outflows of R46.7 million. This was due to the capital repayment of loans by the municipality during the period.

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 and the funding plan.

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

Report prepared by:

Report/seen by:

NEWCASTLE MUNICIPALITY

2022 -01- 2 5

MAYORS OFFICE

PORTFOLIO COUNCILLOR

BUDGET AND TREASURY OFFICE

SM NKOSI

STRATEGIC EXECUTIVE DIRECTOR: BUDGET AND TREASURY OFFICE KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter

	2019/20				Budget Yea	r 2020/21			
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Financial Performance	240 524	200 400		20.072	404 040	404.040	(4)	00/	202.420
Property rates	342,534	362,426	_	28,873	181,212	181,213	(1)	-0% 2%	362,426
Service charges	1,013,748	1,119,128	-	87,603	572,115 1,226	559,564	12,551 78		1,119,128
Investment revenue	3,068	2,296	-	76		1,148	//	7%	2,296
Transfers and subsidies	549,062 86,999	695,021 35,371	_	191,888 4,174	492,094 18,836	492,094 17,686	1,150	7%	695,021 35,371
Other own revenue Fotal Revenue (excluding capital transfers and contributions)	1,995,412	2,214,242	-	312,613	1,265,483	1,251,705	13,778	1%	2,214,242
Employee costs	546,878	570,234	_	55,053	282,105	285,117	(3,012)	-1%	570,234
Remuneration of Councillors	25,612	28,882	_	1,929	12,175	14,441	(2,266)	-16%	28,882
Depreciation & asset impairment	351,202	378,675	_	29,182	163,044	189,338	(26,294)	-14%	378,675
Finance charges	64,980	39,754	_	3,320	19,929	19,877	52	0%	39,754
Materials and bulk purchases	686,953	693,252	_	47,483	342,027	346,626	(4,599)	-1%	693,252
Transfers and subsidies			_	-	-	-		.,,	-
Other expenditure	575,969	778,133	_	75,766	322,373	389,066	(66,693)	-17%	778,133
Total Expenditure	2,251,593	2,488,931	_	212,732	1,141,653	1,244,465	(102,812)	-8%	2,488,931
Surplus/(Deficit)	(256,181)	(274,689)	_	99,881	123,830	7,239	116,591	1611%	(274,689
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90,870	121,377	-	9,050	49,263	60,689	(11,425)	-19%	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\ Surplus/(Deficit) after capital transfers &	(165,311)	(153,312)		108,931	173,093	67,928	105,165	155%	(153,312
contributions	(,	(100,01.2,		,	,	,	100,100		(
Share of surplus/ (deficit) of associate	(30,277)	_	_	_	_	_	_		_
Surplus/ (Deficit) for the year	(195,588)	(153,312)	-	108,931	173,093	67,928	105,165	155%	(153,312
Capital expenditure & funds sources									
Capital expenditure	124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145,393
Capital transfers recognised	90,870	121,377	-	9,050	49,259	60,689	(11,429)	-19%	121,377
Borrowing	-	_	_	-	-	-	-		-
Internally generated funds	33,631	24,016	-	84	12,719	12,008	711	6%	24,016
Total sources of capital funds	124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145,393
Financial position						N Edit		R. L.	
Total current assets	791,572	649,643	_		1,068,819				649,643
Total non current assets	6,967,906	6,982,268	_		6,898,798				6,982,268
Total current liabilities	931,052	653,059	_		969,575				653,059
Total non current liabilities	576,650	548,118	_		544,406				548,118
Community wealth/Equity	6,251,776	6,430,734	_		6,453,637				6,430,734
Cash flows									
Net cash from (used) operating	123,911	159,442	_	208,849	296,485	307,947	11,461	4%	159,442
Net cash from (used) investing	(121,388)	(134,393)	_	(9,556)	(60,445)	(67,197)	(6,751)	10%	(134,393
Net cash from (used) financing	(29,291)	(31,884)	_	(27,984)	(46,726)	(15,942)	30,784	-193%	(31,884
Cash/cash equivalents at the month/year end	9,500	9,150	-	-	198,814	240,793	41,979	17%	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									
Total By Income Source	5,804	50,375	35,361	45,711	38,210	29,586	186,752	808,470	1,200,269
Creditors Age Analysis	",	,			, ,		,		
Fotal Creditors	86,219	16,665	25,882	14,917	17,930	12,378	74,795	175,446	424,230
	,	,	,		·		.,	,	,

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

		2019/20				Budget Year 20	20/21			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		496,601	482,062	-	65,672	268,574	241,031	27,543	11%	482,06
Executive and council		11,774	7,046	-	4,203	10,524	3,523	7,001	199%	7,04
Finance and administration		484,827	475,016	-	61,469	258,049	237,508	20,541	9%	475,01
Internal audit		-	-	-	_	1-1	700	-		-
Community and public safety		55,462	229,414	-	51,966	164,950	114,707	50,243	44%	229,41
Community and social services		42,193	13,250	-	986	7,569	6,625	944	14%	13,25
Sport and recreation		110	11,724	-	-	3,635	5,862	(2,227)	-38%	11,72
Public safety		5,061	3,214	-	484	2,266	1,607	659	41%	3,21
Housing		8,079	201,163	-	50,494	151,476	100,581	50,895	51%	201,16
Health		19	63	-	2	4	32	(28)	-88%	6
Economic and environmental services		124,519	130,284	-	8,598	95,296	129,758	(34,461)	-27%	130,28
Planning and development		85,557	11,102	-	7,586	56,706	70,167	(13,461)	-19%	11,10
Road transport		38,962	119,182	-	1,012	38,590	59,591	(21,001)	-35%	119,18
Environmental protection		- 1	_	-	_	-	_	_		_
Trading services		1,409,512	1,493,686	_	195,414	785,839	826,811	(40,972)	-5%	1,493,68
Energy sources		710,519	806,767	_	80,553	427,611	418,736	8,875	2%	806,76
Water management		321,457	318,574	_	45,112	183,080	223,903	(40,823)	-18%	318,57
Waste water management		239,452	231,907	_	47,731	95,232	115,954	(20,722)	-18%	231,90
Waste management		138,084	136,438	_	22,019	79,916	68,219	11,697	17%	136,43
Other	4	187	173	_	14	88	87	1	1%	17
Total Revenue - Functional	2	2,086,281	2,335,619	-	321,663	1,314,746	1,312,393	2,353	0%	2,335,61
Expenditure - Functional										
Governance and administration		595,470	412,892	_	36,086	225,829	206,446	19,383	9%	412,89
Executive and council		172,102	81,428	_	7,810	48,723	40,714	8,009	20%	81,42
Finance and administration		418,192	324,629	_	28,160	176,877	162,314	14,563	9%	324,62
Internal audit		5,176	6,835	_	116	228	3,417	(3,189)	-93%	6,83
Community and public safety		228,840	363,201	_	68,081	243,407	181,600	61,806	34%	363,20
Community and social services		32,561	39,395	_	3,655	17,186	19,698	(2,512)	-13%	39,39
· ·		78,913	81,049	_	5,494	33,768	40,524	(6,757)	-17%	81,04
Sport and recreation		59,508	60,864	_	6,079	29,519	30,432	(913)	-3%	60,86
Public safety		48,669	172,577	_	52,026	158,443	86,289	72,155	84%	172,57
Housing		9,188	9,315	_	827	4,490	4,658	(167)	-4%	9,31
Health		289,060	290,015	_	38,961	125,580	145,007	(19,427)	-13%	290,01
Economic and environmental services					7,008	38,467	42,852	(4,385)	-10%	85,70
Planning and development		81,394	85,704				102,151	(15,038)	-15%	204,30
Road transport		207,656	204,303	-	31,953	87,114	102,151			
Environmental protection		9	-	-				(4)	-100%	4 440 05
Trading services		1,167,699	1,419,052	-	69,605	545,994	709,526	(163,532)	-23%	1,419,05
Energy sources		567,650	701,055	-	43,239	325,708	350,527	(24,819)	-7%	701,05
Water management		492,183	615,329	-	21,988	167,256	307,664	(140,408)	-46%	615,32
Waste water management		73,246	63,720	-	818	34,014	31,860	2,154	7%	63,72
Waste management		34,619	38,948	-	3,560	19,015	19,474	(459)	-2%	38,94
Other	- 1	801	3,771	-	040 700	843	1,886	(1,042)	-55%	3,77
Total Expenditure - Functional	3	2,281,870	2,488,931	_	212,732	1,141,653	1,244,465	(102,812)	-8%	2,488,93 (153,31

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second 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 1									
Vote 1 - CORPORATE SERVICES		94,290	79,492	-	27,208	61,885	39,746	22,139	55.7%	79,49
Vote 2 - COMMUNITY SERVICES		185,559	164,689	-	23,494	93,404	82,345	11,059	13.4%	164,68
Vote 3 - BUDGET AND TREASURY		402,528	402,570	-	38,464	206,689	201,285	5,404	2.7%	402,57
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19,360	209,490	-	50,578	153,860	104,745	49,115	46.9%	209,49
Vote 6 - TECHNICAL SERVICES		674,026	672,611	-)	101,367	371,297	465,537	(94,240)	-20.2%	672,61
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES	1 1	710,519	806,767	-	80,553	427,611	418,736	8,875	2.1%	806,76
Vote 8 - [NAME OF VOTE 8]	-1-1	-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	_	-	-	-		_
Vote 12 - [NAME OF VOTE 12]		-	-	-	_	-	-	-		_
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		_
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		_
Vote 15 - [NAME OF VOTE 15]		- 1	-	_				-		
Total Revenue by Vote	2	2,086,281	2,335,619	-	321,663	1,314,746	1,312,393	2,353	0.2%	2,335,619
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		226,837	146,849	- 1	7,173	56,125	73,424	(17,300)	-23.6%	146,84
Vote 2 - COMMUNITY SERVICES		270,856	252,079	-	25,043	132,604	126,039	6,565	5.2%	252,07
Vote 3 - BUDGET AND TREASURY		218,299	165,010	-	16,019	92,460	82,505	9,955	12.1%	165,01
Vote 4 - MUNICIPAL MANAGER		83,702	75,573	-)	6,465	41,295	37,786	3,508	9.3%	75,57
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		76,501	203,132	- 1	54,041	171,391	101,566	69,825	68.7%	203,13
Vote 6 - TECHNICAL SERVICES		827,582	938,144	-	60,133	314,282	469,072	(154,790)	-33.0%	938,14
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		578,094	708,144	-	43,857	333,497	354,072	(20,575)	-5.8%	708,14
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		_
Vote 15 - [NAME OF VOTE 15]		-	-	-			-	-		_
Total Expenditure by Vote	2	2,281,870	2,488,931	-	212,732	1,141,653	1,244,465	(102,812)		2,488,93
Surplus/ (Deficit) for the year	2	(195,589)	(153,312)	_	108,931	173,093	67,928	105,165	154.8%	(153,31

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

		2019/20				Budget Year 20	20/21			
Description		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Source										
Property rates		342,534	362,426	20	28,873	181,212	181,213	(1)	0%	362,426
Service charges - electricity revenue		621,122	710,188	**	54,174	368,259	355,094	13,165	4%	710,188
Service charges - water revenue		188,410	193,910		14,823	94,511	96,955	(2,444)	-3%	193,910
Service charges - sanitation revenue		112,244	119,429		10,176	60,031	59,714	316	1%	119,429
Service charges - refuse revenue		91,973	95,601		8,430	49,315	47,800	1,514	3%	95,601
Rental of facilities and equipment		7,093	7,532		1,435	4,564	3,766	798	21% 7%	7,532
Interest earned - external investments		3,068	2,296		76 607	1,226	1,148	78 (169)	-7%	2,296
Interest earned - outstanding debtors		3,835	4,642		007	2,154	2,321	(168)	-1%	4,642
Dividends received		E 400	2,105		494	2,328	1,052	1,275	121%	2,105
Fines, penalties and forfeits		5,402 101	105		434	18	52	(35)	-66%	105
Licences and permits		101	103			10	-	(55)	-0070	100
Agency services Transfers and subsidies		549,062	695,021		191,888	492,094	492,094	_		695,021
Other revenue		18,409	20,987		546	6,727	10,493	(3,766)	-36%	20,987
Gains		52,158	20,301	20	1,088	3,045	-	3,045	#DIV/0!	
Cans		1,995,412	2,214,242	_	312,613	1,265,483	1,251,705	13,778	1%	2,214,242
Total Revenue (excluding capital transfers and contributions)		1,000,412	2,217,272		072,010	1,200,100	1,201,100	10,710	170	_, ,
Expenditure By Type										
Employee related costs		546,878	570,234	= 1	55,053	282,105	285,117	(3,012)	-1%	570,234
Remuneration of councillors		25,612	28,882	- 1	1,929	12,175	14,441	(2,266)	-16%	28,882
Debt impairment		216,003	283,536	91	1,612	10,081	141,768	(131,687)	-93%	283,536
Depreciation & asset impairment		351,202	378,675		29,182	163,044	189,338	(26,294)	-14%	378,675
Finance charges		64,980	39,754	_	3,320	19,929	19,877	52	0%	39,754
		559,335	557,138	2	36,306	274,003	278,569	(4,566)	-2%	557,138
Bulk purchases				2					0%	
Other materials		127,618	136,114		11,176	68,024	68,057	(33)		136,114
Contracted services		273,799	388,306	=	68,127	256,058	194,153	61,905	32%	388,306
Transfers and subsidies		-	-	= 1	_	=0	100	-	- 1	-
Other expenditure		10,155	106,290		5,491	55,576	53,145	2,431	5%	106,290
Losses		76,013	- 1		535	658	1	658	131592%	1
Total Expenditure		2,251,593	2,488,931	-	212,732	1,141,653	1,244,465	(102,812)	-8%	2,488,931
Surplus/(Deficit) Transiers and subsidies - capital (monetary allocations)		(256,181)	(274,689)	-	99,881	123,830	7,239	116,591	0	(274,689
(National / Provincial and District)		90,870	121,377	-	9,050	49,263	60,689	(11,425)	(0)	121,377
(National / Provincial Departmental Agencies, Households,			1	1						
Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)										
Transfers and subsidies - capital (in-kind - all)								_		
Surplus/(Deficit) after capital transfers & contributions		(165,311)	(153,312)	_	108,931	173,093	67,928			(153,312
Surplus/(Deficit) after capital transfers & contributions		(105,511)	(100,012)	_	100,931	113,033	07,320			(100,012
Taxation								-		
Surplus/(Deficit) after taxation		(165,311)	(153,312)	-	108,931	173,093	67,928			(153,312
Attributable to minorities										
Surplus/(Deficit) attributable to municipality	10	(165,311)	(153,312)	-	108,931	173,093	67,928		79101	(153,312
Share of surplus/ (deficit) of associate		(30,277)							I I I I	
Criaio di Carpiato (adriato) di addodiato										

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

Vata Danadatie -	D-4	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 Ye Foreca
R thousands	1								%	
lulti-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	_	-	-	-		
Vote 2 - COMMUNITY SERVICES		-	- 1	_	_	_	_	_		
Vote 3 - BUDGET AND TREASURY		_	_	_	_	_	_	_		
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	_		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLE	EMENT	- [-	-	-	-	-	-		
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	_	-		
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		- 1	_	_	_	-	_	_		
Vote 8 - [NAME OF VOTE 8]		_ [_	_	_	_	_	_		
		_ [
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	_	-		
Vote 10 - [NAME OF VOTE 10]		- [-	-	-	-	-	-		
Vote 11 - [NAME OF VOTE 11]		- 1	-	-	-	_	-	-		
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]		- 1	-	_	-	_	_	_		
otal Capital Multi-year expenditure	4,7	1	-	_	_	-	_	-		
		l l								
ngle Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		- 	-	-	-	-	_	-		
Vote 2 - COMMUNITY SERVICES		5,301	-	_	3,137	4,040	_	4,040	#DIV/0!	
Vote 3 - BUDGET AND TREASURY		2,038	1,200	_	63	851	600	251	42%	
				_		001				
Vote 4 - MUNICIPAL MANAGER	إريا	-	300	-	-		150	(150)	-100%	
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLI	MENT	21,528	10,651	-	-	3,737	5,326	(1,589)	-30%	11
Vote 6 - TECHNICAL SERVICES	1 1	95,636	130,342	- 1	5,934	53,351	65,171	(11,820)	-18%	13
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	_	_	-	1,450	(1,450)	-100%	
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	-	_	-	-	-	-		
Vote 13 - [NAME OF VOTE 13]		- 1	_	_	_	_	_	_		
Vote 14 - [NAME OF VOTE 14]			_	_	_	_	_	_		
-										
Vote 15 - [NAME OF VOTE 15]			-	-	_					
otal Capital single-year expenditure	4	124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145
tal Capital Expenditure		124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145
pital Expenditure - Functional Classification										
Governance and administration	- 1	2,038	4,400	_	63	851	2,200	(1,349)	-61%	4
		2,030			03	001				-
Executive and council		*	300	-	-		150	(150)	-100%	
Finance and administration		2,038	4,100	-	63	851	2,050	(1,199)	-59%	4
Internal audit		₩ 7	-	-		.5	_	-		
Community and public safety		6,283	11,035	-	3,137	4,506	5,518	(1,011)	-18%	11
Community and social services		3,611	_	2	21	924	_	924	#DIV/0!	
		294	11.000	_	3,116	3,116			-43%	- 11
Sport and recreation			11,000	= 1	3,110	3,110	5,500	(2,384)	-4376	11
Public safety		1,683		9	-	(6)	-	-		
Housing		695	35	9	=	466	18	449	2565%	
Health			-	-	-	-	-	-		
Economic and environmental services		74,561	47,143	-	1,356	20,141	23,571	(3,430)	-15%	47
Planning and development		20,407	10,731	2	-	3,322	5,366	(2,044)	-38%	10
Road transport		54,154	36,412	55	1,356	16,819	18,206	(1,387)	-8%	36
Environmental protection		8	-		_	-	-	-		
Trading services		41,620	82,815	-	4,577	36,480	41,408	(4,927)	-12%	82
Energy sources		-	=	-	-		=	- 1		
Water management		24,536	46,707		1,429	26,264	23,353	2,911	12%	46
		16,946	36,109	2	3,149	10,216	18,054	(7,838)	-43%	
Waste water management									-1070	36
Waste management		138	-	-	=	-	-	-		
Other			- 4	=	*	/e:	- 12	_		
tal Capital Expenditure - Functional Classification	3	124,501	145,393		9,134	61,978	72,697	(10,718)	-15%	145
nded by:										
National Government	1 1	90,051	110,342	=	5,934	46,112	55,171	(9,059)	-16%	110
Provincial Government	1 1	819	11,035	2	3,116	3,147	5,518	(2,370)	-43%	11
District Municipality		1	_		-	-	(+)	- 1		
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial Departmental Agencies,										
Households, Non-profit Institutions, Private Enterprises,										
Public Corporations, Higher Educational Institutions)							1	_		
		00.070	494 977		0.050	40.250	60 600		400/	464
Transfers recognised - capital		90,870	121,377	-	9,050	49,259	60,689	(11,429)	-19%	121
Borrowing	6	-	-	ā	5.	-		-		
Internally generated funds		33,631	24,016		84	12,719	12,008	711	6%	24
		124,501	145,393		9,134	61,978	72,697	(10,718)	-15%	145,

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q2 Second 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		7.004	000		47.005	200
Cash		7,834	390		47,235	390
Call investment deposits		1,666	8,760	-	151,579	8,760
Consumer debtors		647,406	544,148		728,547	544,148
Other debtors		115,423	81,351	**	118,112	81,351
Current portion of long-term receivables				_	= =	
Inventory		19,242	14,995		23,345	14,995
Total current assets		791,572	649,643		1,068,819	649,643
Non current assets						
Long-term receivables		.=.	=0	=	-	N.T.
Investments		· · · · · · · · · · · · · · · · · · ·	≂ 0	100	= :	0 00
Investment property		327,735	341,874	:=:	327,785	341,874
Investments in Associate		187,056	217,333	-	187,056	217,333
Property, plant and equipment		6,440,097	6,410,126	8	6,371,348	6,410,126
Biological		-	+:	-	=:	1. **
Intangible		1,260	1,224	·	836	1,224
Other non-current assets		11,758	11,711	=	11,774	11,711
Total non current assets		6,967,906	6,982,268	-	6,898,798	6,982,268
TOTAL ASSETS		7,759,478	7,631,911	-	7,967,617	7,631,911
LIABILITIES						
Current liabilities						
Bank overdraft		-		=	=	-
Borrowing		31,097	15,118	·	16,616	15,118
Consumer deposits		27,520	27,095	-	28,076	27,095
Trade and other payables		861,029	601,094	=	913,477	601,094
Provisions		11,406	9,752	=	11,406	9,752
Total current liabilities		931,052	653,059	-	969,575	653,059
Non current liabilities						
Borrowing		362,054	345,654	-	329,809	345,654
Provisions		214,597	202,464	55	214,597	202,464
Total non current liabilities		576,650	548,118	_	544,406	548,118
TOTAL LIABILITIES		1,507,703	1,201,177	-	1,513,981	1,201,177
NET ASSETS	2	6,251,776	6,430,734	_	6,453,637	6,430,734
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	120	6,423,478	6,400,660
Reserves		30,242	30,074	π.	30,159	30,074
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734	_	6,453,637	6,430,734

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

		2019/20				Budget Year 20	20/21			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		367,177	271,820	-	40,135	180,920	135,910	45,010	33%	271,820
Service charges		682,204	942,901	=	69,198	476,137	471,451	4,686	1%	942,901
Other revenue		32,949	29,045	=	546	10,476	14,522	(4,046)	-28%	29,045
Transfers and Subsidies - Operational		527,884	695,021	-	230,533	522,800	537,256	(14,456)	-3%	695,021
Transfers and Subsidies - Capital		107,531	121,377	(-)	27,595	99,169	99,169	-		121,377
Interest		6,903	2,296	=	1,070	3,379	1,148	2,232	194%	2,296
Dividends		-	+	-	+		+	-		+
Payments										
Suppliers and employees		(1,558,017)	(1,863,263)	-	(156,910)	(976,466)	(931,632)	44,835	-5%	(1,863,263
Finance charges		(42,721)	(39,754)		(3,320)	(19,929)	(19,877)	52	0%	(39,754
Transfers and Grants		~			-		#	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		123,911	159,442	-	208,849	296,485	307,947	11,461	4%	159,442
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	_	1,635	11,000		1,596	1,596	5,500	(3,904)	-71%	11,000
Decrease (increase) in non-current receivables	- 1	-	7.	_	_		-	-	1	-
Decrease (increase) in non-current investments		1,478	2	=	2	-	- 4	_		- 2
Payments										
Capital assets		(124,501)	(145,393)	-	(11,152)	(62,041)	(72,697)	(10,656)	15%	(145,393
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121,388)	(134,393)	-	(9,556)	(60,445)	(67,197)	(6,751)	10%	(134,393
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			=	=	-	177	=	-	1	/=
Borrowing long term/refinancing		121	2		=	=	2	-		N=
Increase (decrease) in consumer deposits		-	2		4		+	-		2=
Payments									ı	
Repayment of borrowing		(29,291)	(31,884)		(27,984)	(46,726)	(15,942)	30,784	-193%	(31,884
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29,291)	(31,884)	-	(27,984)	(46,726)	(15,942)	30,784	-193%	(31,884
NET INCREASE/ (DECREASE) IN CASH HELD		(26,768)	(6,835)	_	171,309	189,314	224,808			(6,835
Cash/cash equivalents at beginning:		36,268	15,985			9,500	15,985			9,500
Cash/cash equivalents at month/year end:		9,500	9,150	_		198,814	240,793			2,665

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

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	Revenue By Source			
	Fines, penalties and forfeits	121%	121% Dependent on the consumers reaction	This item will be monitored during the course of the year whether an adjustment would be required.
	Other revenue	-36%	36% 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.
_	Rental of facilities and equipment	21%	21% Increase in the rental of council facilities due to the easing of lockdown restrictions	
_	Licences and permits	%99-	-66% Dependent on the consumers reaction	This item will be monitored during the course of the year whether an adjustment would be required.
2				
_	Debt impairment	%E6-	93% Only debt impairement for indigents is calculated monthly all other debtors is Biannually	
_	Remuneration of councillors	-16%	-16% Delay in the inaugaration of councillors	
	Depreciation & asset impairment	-14%	-14% Delays in the capitalisation of assets affect this variance	
_	Contracted services	34%	34% High expenditure on housing project.	
ო	Capital Expenditure			
_	Grant funded projects	-19%	-19% Due to SCM processe being at initial stages	Fast track SCM processes and management of contractors
_	Internally funded projects	89	6% Due to SCM processe being at initial stages	Fast track SCM processes and management of contractors
	Repairs and maintenance	18%	18% Due to SCM processe being at initial stages	Fast track SCM processes and management of contractors
4	Financial Position			
_				
LC.	Cash Flow			
_		40%	49. Equilable Share and other grapts bulk of if received early in the financial year	e col
	Net Cash Used from Investing Activities	10%	14.76 Equitable origine and other grants outly on treceived early in the infancial year. Slow capital expenditure.	None None
	Net Cash Used from Financial Activities	939 6581-	-145% based on amtorsation schedules	None
9	Measureable performance			
-	7 Municipal Entitles			
_				

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

			2019/20		Budget Y	ear 2020/21	
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management		П					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.6%	16.8%	0.0%	1.7%	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%	19.5%	15.0%
Gearing	Long Term Borrowing/ Funds & Reserves		1197.2%	1149.3%	0.0%	1093.6%	1149.3%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	85.0%	99.5%	0.0%	110.2%	99.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.0%	1.4%	0.0%	20.5%	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%	66.9%	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))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		27.4%	25.8%	0.0%	22.3%	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 - Q2 Second Quarter

Description							Budget	Budget Year 2020/21					
	Code	0.30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Impairment - Bad Written Off Debts i.t.o	Impairment - Bad Debts i.t.o
R thousands													Council Folloy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	22,850	8,567	10,080	11,326	7,635	7,910	46,358	332,707	447,433	405,936	491	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	35,083	1,641	1,445	1,476	822	619	3,342	16,149	60,577	22,408	63	
Receivables from Non-exchange Transactions - Property Rates	1400	33,848	9,534	9,020	12,447	15,884	7,885	44,391	202,542	335,551	283,149	294	
Receivables from Exchange Transactions - Waste Water Management	1500	16,421	6,397	6,301	8,641	6,214	5,794	37,523	319,355	406,646	377,527	430	
Receivables from Exchange Transactions - Waste Management	1600	12,675	4,839	4,681	5,962	4,506	4,199	26,167	160,039	223,069	200,874	297	
Receivables from Exchange Transactions - Property Rental Debtors	1700	1,377	180	155	165	114	104	584	2,844	5,524	3,811	1	
Interest on Arrear Debtor Accounts	1810	299	317	328	673	259	265	3,004	29,951	35,390	34,152	22	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	ı	1	1	1	1	1	1	1	1	ı	1	
Other	1900	(117,012)	18,899	3,321	5,020	2,777	2,809	25,382	(255,117)	(313,921)	(219,128)	200	
Total By Income Source	2000	5,804	50,375	35,361	45,711	38,210	29,586	186,752	808,470	1,200,269	1,108,729	1,797	1
2019/20 - totals only										1	1		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,406	1,469	1,207	1,012	8,030	268	7,321	10,025	31,739	26,656	ı	
Commercial	2300	22,792	5,195	3,067	4,557	2,813	2,324	14,126	59,046	113,919	82,865	1	
Households	2400	119,772	43,647	31,028	40,110	27,339	26,969	164,093	737,255	1,190,214	995,766	1,797	
Other	2500	(139,166)	63	88	32	29	26	1,212	2,144	(135,602)	3,442	1	
Total By Customer Group	2600	5,804	50,375	35,361	45,711	38,210	29,586	186,752	808,470	1,200,269	1,108,729	1,797	ı

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

Description	5				Bu	Budget Year 2020/21	되			
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
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	41,744	1	3,100	ı	1	1	200	168,764	213,808
Bulk Water	0200	12,512	12,263	18,945	12,616	12,665	12,378	69,590	ĸ	150,973
PAYE deductions	0300	9,794	AT.	ä	1	(j	1	1	ā	9,794
VAT (output less input)	0400	1	<u>)</u>		9	1	1	i	i,	1
Pensions / Retirement deductions	0200	17,790	18	Ť	f.	i)	I)	il	F.	17,790
Loan repayments	0090	ı	10	Ĺ	ı	1	1	1	1	. 1
Trade Creditors	0020	4,379	4,402	3,837	2,301	5,264	1	5,005	9/9/9	31,865
Auditor General	0800	1	ı	ı	ı	1	1	1	1	ı
Other	0060	9	Ş1-	(0)	(1)	71%	19	ť	ţ	1
Total By Customer Type	1000	86,219	16,665	25,882	14,917	17,930	12,378	74,795	175,446	424,230

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Variable or Commission Commission Fixed interest Interest Rate ³ Paid (Rands) Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months											
Municipality													
Nedbank			Call Account					Call account	515	029	(296,970)	402,980	107,195
Standard Bank			Call Account					Call account	538	483	(86,887)	129,698	43,832
ABSA			Call Account					Call account	611	7	(64)	1	223
													1
													ı
													1
													1
Municipality sub-total									1,664	1,160	(383,922)	532,677	151,579
Entities													
													'
	_												'
													1
													l
													' '
Entities sub-total									1		ī	1	1
TOTAL INVESTMENTS AND INTEREST	2								1,664	1,160	(383,922)	532,677	151,579

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

Description.	n	2019/20	1			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	4.0								%	
ECEIPTS:	1,2									
perating Transfers and Grants										
National Government:		513,354	488,728	-	126,133	310,599	325,055	(14,456)	-4.4%	488,72
Local Government Equitable Share		448,493	417,790	-	124,807	298,886	313,342	(14,456)	-4.6%	417,79
Energy Efficiency and Demand Management			4,000	=	9	1,000	1,000		1	4,00
Integrated National Electrification Programme		7,000	13,500			1,000	1,000			13,50
Finance Management		1,700	1,650	-	2	1,650	1,650			1,6
Municipal Systems Improvement			15	*	=	- 1				
Water Services Infrastructure Grant (WSIG)		18,000	36,000		-	6,000	6,000			36,00
Municipal Infrastructure Grant (MIG)	3	35,266	12,840		=	-	-	-		12,8
Massification			2-	-	=	-	744	-		
EPWP Incentive		2,895	2,948	170	1,326	2,063	2,063	-		2,9
Other transfers and grants [insert description]			(186	-		: m.	-	-	1	
Provincial Government:		137,487	206,293	-	105,267	212,718	212,718	-		206,29
Health subsidy			100		-	-		-		-
Level 2 accreditation			-		<u> </u>	-	_			-
Museums Services		42	429	*	*	429	429		1	42
Community Library Services Grant		2,312	2,475	12	-2	2,475	2,475			2,4
Sport and Recreation			-	-			-			
Spatial Development Framework Support			- 1	5	2	12	-	_	1	
Housing		120,903	192,793	.5	104,718	201,697	201,697			192,7
Title Deeds		1,200	_	-	=	-	- 35			
COGTA Support Scheme			_	-	=	- 1	_		Ì	
Provincialisation of Libraries	4	6,729	6,757	- 2/	2	6,757	6,757	-	1	6,75
Neighbourhood Development Partnership		7, 21		-	_	_		_	i i	
Accredited municipalities		6,301	3,839	-	550	1,361	1,361	-	1	3,83
District Municipality:		_	_	_	-	_	_	_		-,
								_		
								_		
Other grant providers:				-	_	_	_			
Tirelo Bosha Grant		2	- 2					_	- 1	
EED Housing Grant			-							
									}	
								_		
otal Operating Transfers and Grants	5	650,841	695,021	-	231,400	523,317	537,773	(14,456)	-2.7%	695,02
			,				,	(1.7.2.7		
pital Transfers and Grants										
National Government:		107,166	125,342	-	27,595	96,169	96,169			125,34
Neighbourhood Development Partnership		15,000	15,000	40	-	- 1	-	-		15,00
Municipal Infrastructure Grant (MIG)		75,166	106,342	-	27,595	92,169	92,169			106,34
Integrated National Electrification Programme			=	140	-	-	347		1	- 3
Emergy efficiency & demand side management		I	-	-	=		=			
		17,000	4,000	+0	=	4,000	4,000	-	1	4,00
Water Services Infrastructure Grant (WSIG)										
			-	-	-		20			
Water Services Infrastructure Grant (WSIG)		=	*		= =	-		-		
Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership			11,000			-		-		11,00
Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Other capital transfers [insert description]		-	=	(*)	-		-			11,00
Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Other capital transfers [insert description] Provincial Government:		-	11,000	940 -	-	-	-	-		11,00
Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Other capital transfers [insert description] Provincial Government: Level 2 accreditation		365	11,000	- -	-	-	-	-		-
Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Other capital transfers [insert description] Provincial Government: Level 2 accreditation Recapitalisation of Community Libraries		365	11,000	- - - 2	. A	- :=: :2:	- - -	-		11,00 - - 11,00
Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Other capital transfers [insert description] Provincial Government: Level 2 accreditation Recapitalisation of Community Libraries Sport and Recreation		365	11,000 - - - 11,000	# - - - - - - - - - - - - - - - - - -	T 4	- *		-		-
Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Other capital transfers [insert description] Provincial Government: Level 2 accreditation Recapitalisation of Community Libraries Sport and Recreation Museum		- 365 - - 365	11,000 - - - 11,000	#1 #1 #1	0 1 1 1 1 1	-	7 2 1	-		-
Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Other capital transfers [insert description] Provincial Government: Level 2 accreditation Recapitalisation of Community Libraries Sport and Recreation Museum Community Library Service		- 365 - - 365	11,000 - - - 11,000		4 1 2 4 1 4			-		-
Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Other capital transfers [insert description] Provincial Government: Level 2 accreditation Recapitalisation of Community Libraries Sport and Recreation Museum Community Library Service District Municipality:		365 - - 365 -	11,000 - - 11,000		To da at a a	-		-		11,00 -
Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Other capital transfers [insert description] Provincial Government: Level 2 accreditation Recapitalisation of Community Libraries Sport and Recreation Museum Community Library Service		365 - - 365 -	11,000 - - 11,000		To da at a a	-		-		11,00 -
Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Other capital transfers [insert description] Provincial Government: Level 2 accreditation Recapitalisation of Community Libraries Sport and Recreation Museum Community Library Service District Municipality: [insert description]		365 - - 365 -	11,000 - - 11,000		To da at a a	-		-		- - 11,00 - -
Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Other capital transfers [insert description] Provincial Government: Level 2 accreditation Recapitalisation of Community Libraries Sport and Recreation Museum Community Library Service District Municipality: [insert description] Other grant providers:		365 - 365 -	11,000 - - - 11,000 - -					-		11,00
Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Other capital transfers [insert description] Provincial Government: Level 2 accreditation Recapitalisation of Community Libraries Sport and Recreation Museum Community Library Service District Municipality: [insert description]		365 - 365 -	11,000 - - - 11,000 - -					-		11,0
Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Other capital transfers [insert description] Provincial Government: Level 2 accreditation Recapitalisation of Community Libraries Sport and Recreation Museum Community Library Service District Municipality: [insert description] Other grant providers:		365 - 365 -	11,000 - - - 11,000 - -					-		11,00
Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Other capital transfers [insert description] Provincial Government: Level 2 accreditation Recapitalisation of Community Libraries Sport and Recreation Museum Community Library Service District Municipality: [insert description] Other grant providers:	5	365 - 365 -	11,000 - - - 11,000 - -					-		11,00

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

		2019/20				Budget Year 20	120/21			
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:	1 1	502,069	488,728	-	126,425	313,151	348,811	(35,906)	-10.3%	488,72
Local Government Equitable Share		448,493	417,790	120	124,807	298,886	313,342	(14,456)	-4.6%	417,79
Water Services Infrastructure Grant (WSIG)	1 1	5,497	36,000	-	368	9,654	18,000	(8,346)	-46.4%	36,00
Municipal Infrastructure Grant (MIG)		712	12,840	-	870	2,690	6,420	(3,730)	-58.1%	12,84
Energy Efficiency and Demand Management			4,000		_		2,000	(2,000)	-100.0%	4,00
Integrated National Electrification Programme		9,200	13,500		-	-	6,750	(6,750)	-100.0%	13,50
Finance Management Grant		35,266	1,650	=	17	201	825	(624)	-75.6%	1,65
Massification				-	_	-	_	` '		· ·
EPWP Incentive		2,902	2,948	=	362	1,721	1,474			2,94
Municipal Systems Improvement		_,		-	_		-	_		-
Provincial Government:		133,211	206,293	-	51,111	154,170	103,147	85	0.1%	206,29
Health subsidy	11	100,211		-		-	_	-		_
Housing		120,903	192,793	_	49,791	146,770	96,397			192,79
Spatial Development Framework Support		120,000	.02,100	-	40,101	140,770	- 30,001	_		102,10
Title Deeds		520			_		:			
Provincialisation of Libraries	1 1	5,739	6,757		528	2,527	3,379	(851)	-25.2%	6,75
Level 2 Accreditation		2002	31(3)	-	SW.	150000	-	(001)		2012
Museum Services		40	429	-	20	-	215		1	42
Community Services		2,312	2,475	:#0	365	2,017	1,238			2,47
Accredited municipalities		3,697	3,839	- 3	427	2,856	1,920	936	48.8%	3,83
District Municipality:		5,057	0,000	_	-	-	-	-	10.075	
District inufficipanty.		_				_		_		_
								_		
Other grant providers:		_	_		-	-		_		-
Other grant providers.		_		_		_	_			
Tirelo Bosha Grant								_		
Total operating expenditure of Transfers and Grants:		635,280	695,021	-	177,536	467,321	451,958	(35,821)	-7.9%	695,02°
Capital expenditure of Transfers and Grants		04.040	405.040		5.024	40 440	60.674	(46 EEE)	-26.4%	405.24
National Government:		94,942	125,342	- tes://	5,934	46,116	62,671	(16,555)		125,342
Neighbourhood Development Partnership	- 1	5,605	15,000	-	5.004	45.000	7,500	(7,500)	-100.0%	15,000
Municipal Infrastructure Grant(MIG)		72,578	106,342		5,934	45,300	53,171	(7,871)	-14.8%	106,34
Water Services Infrastructure Grant (WSIG)		16,759	4,000	-	20	816	2,000	(1,184)	-59.2%	4,00
Ernergy efficiency & demand side management			20	-	H)	-	-	-		-
Other capital transfers [insert description]		224	44.000	(32)	2.110	0.440	70	- (0.004)	40.00/	44.00
Provincial Government:		301	11,000	-	3,116	3,116	5,500	(2,384)	-43.3%	11,00
Level 2 accreditation				-	1	-	2 2	-		
Museums Services		301		-	-	-	-			-
Provincialisation of Libraries		-	-	251		= 1	200			
Housing		2	-	2		2/	-20			
GOGTA Support Scheme		+		70	30	*	*			
Sport and Recreation		高	11,000	3/	3,116	3,116	5,500			11,00
Community Library Service		2		-	-	=	=:			
			-					-		
District Municipality:		-	-	-		-	-	-		
								_		
Other grant providers:		_	_	_	_	-	-	-		_
other grant providers.			_	_		_	_	_		
								_		
otal capital expenditure of Transfers and Grants		95,243	136,342	_	9,050	49,232	68,171	(18,939)	-27.8%	136,342

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q2 Second Quarter

				Budget Year 2020/21		
Description	Ref	Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		_	_	_	_	
Local Government Equitable Share						
Integrated National Electrification Programme					_	
Finance Management					_	
Municipal Systems Improvement					_	
Water Services Infrastructure Grant (WSIG)					_	
Municipal Infrastructure Grant (MIG)					_	
Other transfers and grants [insert description]					_	
Provincial Government:	1	743	16	50	692	93.2%
Museums Services		397	4	38	358	90.3%
Spatial Development Framework Support					_	
Provincialisation of Libraries	1	346	12	12	334	96.5%
Neighbourhood Development Partnership			1,000	1000	_	
Accredited municipalities					_	
District Municipality:		_	_	_	_	
,					_	
					_	
Other grant providers:		_	-	_	_	
•					_	
Tirelo Bosha Grant					_	
Total operating expenditure of Approved Roll-overs		743	16	50	692	93.2%
Capital expenditure of Approved Roll-overs						
National Government:		_	_	_	_	
Neighbourhood Development Partnership					_	
Water Services Infrastructure Grant (WSIG)					_	
,					_	
					_	
					_	
Other capital transfers [insert description]					_	
Provincial Government:	- 1 2	1,070	_	887	183	17.1%
Provincialisation of Libraries		657		540	117	17.9%
Community Library Service		413		347	65	15.8%
Museums Services		155	21	37		
District Municipality:		_	-	_		
					-	
					-	
Other grant providers:		-	-	_	_	
					-	
					-	
Total capital expenditure of Approved Roll-overs		1,070	-	887	183	17.1%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,813	16	938	875	48.3%

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q2 Second Quarter

Summary of Employee and Councillor remuneration	Ref	2019/20 Audited	Original	Adjusted	Monthly	Budget Year 20	20/21 YearTD	YTD	YTD	Full Year
	Kei	Outcome	Budget	Adjusted Budget	actual	YearTD actual	budget	variance	variance	Full Year Forecast
R thousands	1	A	В	С					%	D
Councillors Political Office Bearers plus Other										
Basic Salaries and Wages		14,043	16,301	-	1,114	6,803	8,151	(1,347)	-17%	16,301
Pension and UIF Contributions		1,747	1,979		150	912	989	(78)	-8%	1,979
Medical Aid Contributions		81	111		400	34	55	(22)	-39%	111
Motor Vehicle Allowance		5,893	6,229	130	420	2,670	3,115	(445)	-14%	6,229
Cellphone Allowance		2,753	3,088	100	228	1,333	1,544	(211)	-14%	3,088
Housing Allowances Other benefits and allowances		1,095	1,175	37	17	424	588	(163)	-28%	1,179
Sub Total - Councillors		25,612	10 002	180	4.020	10.175	44.444	(2.200)	475/	20.004
% increase	4	20,012	28,882 12.8%	_	1,929	12,175	14,441	(2,266)	-16%	28,882 12.8%
% increase			12.070							12.076
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,661	7,682	: 10	374	2,394	3,841	(1,447)	-38%	7,682
Pension and UIF Contributions		640	840	E+10	57	306	420	(114)	-27%	841
Medical Aid Contributions		94	-		10	55	-	55	#DIV/0!	-
Overtime	1	-	-		-	(-)	-	-		-
Performance Bonus		-	386	49	-	190	193	(193)	-100%	38
Motor Vehicle Allowance		814	997	141	55	344	499	(154)	-31%	99
Cellphone Allowance		=	- 1				-	-		2
Housing Allowances		-	20	27	-	-	320	-		=
Other benefits and allowances		387	51	(20)	83	326	-	326	#DIV/0!	-
Payments in lieu of leave				-	-	-31	-	-		
Long service awards		= =	- 3	31	5	20	-7.	-		-
Post-retirement benefit obligations	2	-	-	-		3/1	=7/	-		-
Sub Total - Senior Managers of Municipality		7,597	9,906	-	579	3,425	4,953	(1,528)	-31%	9,906
% încrease	4		30.4%							30.4%
Other Municipal Staff										
Basic Salaries and Wages		339,553	350,670	-	34,742	176,072	175,335	737	0%	350,670
Pension and UIF Contributions	1 1	60,523	64,340	-	6,274	32,131	32,170	(39)	0%	64,340
Medical Aid Contributions		26,480	24,498	-	2,410	14,398	12,249	2,149	18%	24,498
Overtime		33,472	34,290	-	2,843	12,441	17,145	(4,704)	-27%	34,290
Performance Bonus		33,472	27,734		2,043	12,441	13,867	(13,867)	-100%	
Motor Vehicle Allowance		20,232	21,861	- 7	1,939	10,969	10,930	(15,667)	0%	27,734
		20,232	21,001	2	1,838	10,909	10,930	-	076	21,861
Cellphone Allowance Housing Allowances		6,858	7,342		597	3,538	3,671	(133)	-4%	
-	1 1		22,638			27,307		15,988	141%	7,342
Other benefits and allowances	1 1	48,281	22,030		5,547	21,301	11,319	10,800	14170	22,638
Payments in lieu of leave		2 000	2.750	- 6	100	4 004	4.075		20/	0.750
Long service awards	2	3,883	3,750 3,204	-	121	1,824	1,875 1,602	(51)	-3% -100%	3,750
Post-retirement benefit obligations Sub Total - Other Municipal Staff	4	539,281	560,328	-	54,474	278,680		(1,602)	-1%	3,204
% increase	4	535,201	3.9%	-	34,414	210,000	280,164	(1,484)	-170	560,328 3.9%
	"									
Total Parent Municipality		572,490	599,116 4.7%	-	56,983	294,281	299,558	(5,278)	-2%	599,116 4.7%
Unpaid salary, allowances & benefits in arrears:			4.170							4.770
Board Members of Entities										
Basic Salaries and Wages	1 1							-		
Pension and UIF Contributions	1 1							_		
Medical Aid Contributions	1 1							_		
Overtime	1 1							_		
Performance Bonus	1 1			-				-		
Motor Vehicle Allowance	1 1					10		_		
Cellphone Allowance	1 1					1		-		
Housing Allowances	1 1							-		
Other benefits and allowances	1 1	l II						-		
Board Fees	1 1							-		
Payments in lieu of leave	1 1							-		
Long service awards	1 1							-		
Post-retirement benefit obligations	1 1							-		
Sub Total - Board Members of Entities	2	1	-	-	_	-	-	-		-
% increase	4									
V 44/7/2011 4 P 194	1 1									
Senior Managers of Entities	1 1									
Basic Salaries and Wages	1 1	11						- 1		
Pension and UIF Contributions	1 1							-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-	1	
Cellphone Allowance	1 1							-		
Housing Allowances	1 1							-		
Other benefits and allowances			- 01					- 1		
Payments in lieu of leave			1					-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		_
% Increase	4									
	1 1									
Other Staff of Entities	1 1									
Other Staff of Entities Basic Salaries and Wages								_		
								-		

TOTAL MANAGERS AND STAFF		546,878	570,234	-	55,053	282,105	285,117	(3,012)	-1%	570,234
% increase	4		4.7%							4.7%
TOTAL SALARY, ALLOWANCES & BENEFITS		572,490	599,116	-	56,983	294,281	299,558	(5,278)	-2%	599,116
Total Municipal Entities		-	-	-	-	- 1	-	-		-
% increase	4	1)-					1	Table 1	100	
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
Post-retirement benefit obligations								-		
Long service awards	1 1				1			-)	
Payments in lieu of leave								-		
Other benefits and allowances								-	l.	
Housing Allowances	1 1			1				-		
Celiphone Allowance								-		
Motor Vehicle Allowance								-		
Performance Bonus	1 1							-		
Overtime	1 1							-		

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q2 Second Quarter

														SE POPOCOC		
Description	Ref						Budget Year 2020/21	ır 2020/21						Exper	Expenditure Framework	ork
				Sept	October	Nov	Dec	January	Feb	March	April	May	June	늍		Budget Year
	- S	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2020/21	+1 2021/22	+2 2022/23
Cash Receipts By Source		0000														
Property rates		34,039	13,45/	472,47	28,034	28,804	28,873						113,370	271,820	293,022	321,182
Service charges - electricity revenue		52,762	46,594	48,709	58,340	65,430	58,508						365,642	695,985	810,822	938,982
Service charges - water revenue		14,489	11,241	21,658	2,869	18,426	16,009						31,653	116,346	128,271	150,362
Service charges - sanitation revenue	_	10,166	6,065	10,935	5,216	11,680	10,990						17,203	72,254	79,002	92,608
Service charges - refuse		8,644	4,818	6,085	8,061	9,440	9,105						12,164	58,317	63,240	74,131
Rental of facilities and equipment	_	929	602	575	638	658	1,435						2,968	7,532	2,909	8,344
Interest earned - external investments		314	292	461	153	72	9/						452	2,296	2,410	2,543
Interest earned - outstanding debtors		1											'	1	1	Ĵ
Dividends received				ŀ									1		1	1
Fines, penalties and forfeits	_	22	193	243	462	536	464						(1,536)	421	1,879	1,749
Licences and permits		2	က	3	4	2	4						87	105	110	116
Agency services	_			¥									1			
Transfers and Subsidies - Operational		175,079	18,538	22,980	27,446	48,224	258,128						144,626	695,021	633,136	648,973
Other revenue		314	1,116	1	668	1,613	246						16,499	20,987	22,036	23,248
Cash Receipts by Source		296,553	103,395	136,173	132,782	184,885	384,167	1	1	1	ı	ı	703,127	1,941,082	2,041,837	2,262,238
Other Cash Flows by Source													ı			
Transfers and subsidies - capital (monetary allocations) (National	_												49,803	121,377	134,450	122,442
/ Provincial and District)		41,709	31	29,865												
Transfers and subsidies - capital (monetary allocations) (National																
/ Provincial Departmental Agencies, Households, Non-profit																
Institutions, Private Enterprises, Public Corporatons, Higher																
Educational institutions)				•									1		;	
Proceeds on Lisposal of Fixed and Intangible Assets				7									10,998	11,000	11,000	11,000
Short term loans													1			
Borrowing long term/rennancing													'			
Increase (decrease) in consumer deposits													1	1	2,000	2,000
Decrease (increase) in non-current receivables													'			
Decrease (increase) in non-current investments													1			
Total Cash Receipts by Source	.,,	338,262	103,395	166,041	132,782	184,885	384,167	1	1	1	1	1	763,928	2,073,459	2,189,286	2,397,680
Cash Payments by Type													1			
Employee related costs		40,999	45,417	46,021	46,114	48,500	55,053						288,129	570,234	590,500	622,221
Remuneration of councillors		2,170	2,175	1,987	2,038	1.876	1,929						16,707	28,882	30,038	31,239
Interest paid		3,335	3,360	3,306	3,321	3,287	3,320						19,825	39,754	41,424	43,247
Bulk purchases - Electricity		65,473	77,755	80,642	20,880	50,713	49,382						182,294	557,138	990'649	759,407
Bulk purchases - Water & Sewer		11,255	12,350	ı	I	1	35,035						(58,640)			
Other materials				1									136,114	136,114	140,003	144,059
Contracted services		4,178	37,530	33,459	44,348	71,989	68,127						128,276	387,906	344,957	352,922
Grants and subsidies paid - other municipalities				ALT.									ı)()	
Grants and subsidies paid - other		34 006	10004	1 00 70	990 90	7000	27 400						1			1
Colored appended		000,47	10,004	166,490	007'07	+06.0	671,16						(34,440)	106,690	94,102	89,554
Cash reginents by type		152,305	195,472	190,406	14,967	185,326	249,976	1	ı	1	1	•	678,264	1,826,718	1,890,090	2,042,649
Other Cash Flows/Payments by Type																
Capital assets		(2,565)	(5,241)	(12,862)	(15,386)	(16,788)	(9,134)						207,370	145,393	145,450	133,442
Repayment of borrowing		(7,874)	(18,275)	008	3,320	3,287	(27,984)						78,611	31,884	31,884	31,884
Other Cash Flows/Payments		134,545	(47,594)										(10,653)	76,299	61,370	33,109
Total Cash Payments by Type		276,411	124,361	178,344	162,901	171,827	212,859	1	1	1	1	1	953,592	2,080,295	2,128,794	2,241,086
NET INCREASE/(DECREASE) IN CASH HELD		61,850	(20,966)	(12,303)	(30,118)	13,058	171,309	1	1	1	1	1	(189,664)	(6,835)	60,492	156,595
Cash/cash equivalents at the month/year beginning:		15,985	77,835	56,869	44,566	14,447	27,505	198,814	198,814	198,814	198,814	198,814	198,814	15,985	9,150	69,642
Cash/cash equivalents at the month/year end:	_	77,835	56,869	44,566	14,447	27,505	198,814	198,814	198,814	198,814	198,814	198,814	9,150	9,150	69,642	226,236

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

		2019/20				Budget Year 20	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 Source		242 524	362,426	100	20 072	181,212	404 040	(4)	00/	362,426
Property rates		342,534		-	28,873		181,213	(1)	0%	
Service charges - electricity revenue		621,122	710,188	-	54,174	368,259	355,094	13,165	4%	710,188
Service charges - water revenue		188,410	193,910		14,823	94,511	96,955	(2,444)	-3%	193,910
Service charges - sanitation revenue		112,244	119,429		10,176	60,031	59,714	316	1%	119,429
Service charges - refuse revenue		91,973	95,601		8,430	49,315	47,800	1,514	3%	95,601
Rental of facilities and equipment		7,093	7,532		1,435	4,564	3,766	798	21%	7,532
Interest earned - external investments		3,068	2,296		76	1,226	1,148	78	7%	2,296
Interest earned - outstanding debtors		3,835	4,642		607	2,154	2,321	(168)	-7%	4,642
Dividends received		~	1.5		=	-	=	-		-
Fines, penalties and forfeits		5,402	2,105		494	2,328	1,052	1,275	121%	2,105
Licences and permits		101	105		4	18	52	(35)	-66%	105
Agency services		-	-		3		-	-		0.00%
Transfers and subsidies		549,062	695,021		191,888	492,094	492,094	-		695,021
Other revenue		18,409	20,987		546	6,727	10,493	(3,766)	-36%	20,987
Gains		52,158		-	1,088	3,045	=	3,045	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		1,995,412	2,214,242	-	312,613	1,265,483	1,251,705	13,778	1%	2,214,242
Expenditure By Type										
Employee related costs		546,878	570,234	-	55,053	282,105	285,117	(3,012)	-1%	570,234
Remuneration of councillors		25,612	28,882	_	1,929	12,175	14,441	(2,266)	-16%	28,882
Debt impairment		216,003	283,536		1,612	10,081	141,768	(131,687)	-93%	283,536
Depreciation & asset impairment		351,202	378,675		29,182	163,044	189,338	(26,294)	-14%	378,675
Finance charges		64,980	39,754	_	3,320	19,929	19.877	52	0%	39,754
		559,335	557,138	E .	36,306	274,003	278,569	(4,566)	-2%	557,138
Bulk purchases Other materials		127,618	136,114	2	11,176	68,024	68,057	(33)	0%	136,114
					68,127		194,153	61,905	32%	
Contracted services		273,799	388,306			256,058	194,103		3270	388,306
Transfers and subsidies		40.455	400,000	= .	5.404	55 570	E0 445	- 0.424	F0/	400,000
Other expenditure		10,155	106,290		5,491	55,576	53,145	2,431	5%	106,290
Losses		76,013	0.400.004	#8	535	658	1 244 465	658	131592%	2 400 024
Total Expenditure		2,251,593	2,488,931	_	212,732	1,141,653	1,244,465	(102,812)	-8%	2,488,931
Surplus/(Deficit) I ransters and subsidies - capital (monetary allocations)		(256,181)	(274,689)	-	99,881	123,830	7,239	116,591	1611%	(274,689)
(National / Provincial and District) I ransers and subsides - capital (monetary allocations) (National / Provincial Departmental Agencies, Households,		90,870	121,377	-	9,050	49,263	60,689	(11,425)	-19%	121,377
Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)					-	-		-		
Transfers and subsidies - capital (in-kind - all)					15	-		_		
Surplus/(Deficit) after capital transfers & contributions Taxation		(165,311)	(153,312)		108,931	173,093	67,928	105,165	155%	(153,312)
Surplus/(Deficit) after taxation		(165,311)	(153,312)	_	108,931	173,093	67,928	105,165	155%	(153,312)

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

		2019/20				Budget Year 20	20/21			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands Revenue By Municipal Entity									76	
Service charges - water revenue		122,506	126,581	-	10,880	65,373	65,858	(485)	-1%	126,58
Octrice Granges - Water revenue		122,000	120,001	-	10,000	50,5.0	- 00,000	-	1,0	120,00
				_	-		-	_		
				-	-	_	-	_		
				= 1	-	2	-	_		
				-	-	-	-	- 1		
				=	-	- 1	-	-		
				~ ~	-	-	140	-		
				+	-	-	*	-		
				= =	7.	=		-		
Total Operating Revenue	1	122,506	126,581	-	10,880	65,373	65,858	(485)	-1%	126,58
Expenditure By Municipal Entity										
Employee related costs		14,591	14,462	=	1,296	7,781	7,896	(116)	-1%	14,46
Remuneration of Directors		=	100	2	1	-				
Debt impairment		; - :	-	+	:*:i	-	**			(=
Depreciation & asset impairment		780	780	=	69	412	412			78
Finance charges			-	-	144		-	_		
Bulk purchases		26,276	26,276	*	2,023	12,138	12,138	0	0%	26,27
Materials and Supplies		6,616	5,848	7	584	2,210	3,085	(875)	-28%	5,848
Contracted services		4,437	10,494	-	107	1,057	5,535	(4,479)	-81%	10,494
Transfers and grants		25 505	24.204	-	E 250	40.044	44.702	- - 454	35%	24.20
Other expenditure		35,595	31,364		5,356	19,944	14,793	5,151	30%	31,364
Loss on disposal of PPE		_	-		_		Ū.	_		
							2	_		
Total Operating Expenditure	2	88,296	89,224	-	9,435	43,541	43,859	(318)	-1%	89,224
Surplus/ (Deficit) for the yr/period		34,210	37,357	_	1,445	21,832	21,999	(803)	-4%	37,35
Capital Expenditure By Municipal Entity		0.,2.1			.,	,	,	(/		,
Service charges - water revenue								_		
								_		
								-		
								-		
								-		
								-		
								-	10	
								-		
								-		
Total Capital Expenditure	3	-	_	-	-	_	_	-		-

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

	2019/20				Budget Year 20	20/21			
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	0	12,116	7	2,565	2,565	12,116	9,551	78.8%	2%
August	948	12,116	2	5,241	7,806	24,232	16,426	67.8%	5%
September	5,971	12,116	2	12,856	20,663	36,348	15,686	43.2%	14%
October	2,042	12,116	+	15,392	36,055	48,464	12,410	25.6%	25%
November	14,281	12,116	-	16,790	52,845	60,580	7,736	12.8%	36%
December	10,515	12,116	15	9,134	61,978	72,697	10,718	14.7%	43%
January	2,783	12,116	1	0	61,978	84,813	22,834	26.9%	43%
February	9,482	12,116	_ ≅	0	61,978	96,929	34,950	36.1%	43%
March	12,412	12,116	(4	0	61,978	109,045	47,066	43.2%	43%
April	8,648	12,116	· ·	0	61,978	121,161	59,182	48.8%	0
May	10,734	12,116	le.	0	61,978	133,277	71,298	53.5%	0
June	30,982	12,116	-	0	61,978	145,393	83,415	57.4%	0
Total Capital expenditure	108,799	145,393	-	61,978					

Donodutlan	Porf	2019/20				Budget Year 20		1===	\	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-cla	88									
nfrastructure	1	66,734	66,220	-	2,121	20,574	33,110	12,536	37.9%	66,22
Roads Infrastructure		49,638	23,170	_	1,356	9,580	11,585	2,005	17.3%	23,17
Roads		49,638	23,170	÷.	1,356	9,580	11,585	2,005	17.3%	23,17
Road Structures		2	72	127	-	=1	-	-		
Road Furniture			1.50		-	9	170	-		
Capital Spares		=		# 2	-	-	=	-		
Storm water Infrastructure		-	-	_	_	-	-	-		-
Drainage Collection		-	-	-	=	-	2.9	_		
Storm water Conveyance		-	18	-	=	= 1	50	-		
Attenuation		-	-	= =	- 5	=	7.	-		
Electrical Infrastructure		-	2,184	-	-	- 1	1,092	1,092	100.0%	2,18
Power Plants		-		-	=		-	-		
HV Substations		-	2,184	- 4	=	=	1,092	1,092	100.0%	2,18
HV Switching Station		=	175		-	-	-	-		15
HV Transmission Conductors		=			=	- 30	3	-		
MV Substations		=	-	-	-	-	300	-		
MV Switching Stations		=	-	=	=	-	=	-		-
MV Networks		=	=	=	-	120	420	-		-
LV Networks		- 5	-	-	15	170	5	-		
Capital Spares		-	-	-	=	-	3	-		-
Water Supply Infrastructure		17,096	4,758	-	765	10,638	2,379	(8,259)	-347.2%	4,75
Dams and Weirs		=		2	TE.	= 3	- 2	- 1	1	3
Boreholes			-			-	- 3	-		- 5
Reservoirs		-	_	-		-	-	-		
Pump Stations		- 1	-			:=0	-	_		
Water Treatment Works		=	:=:	- 4	2	140	- 4	_		=
Bulk Mains		2	223	- 2	765	9,822		(9,822)	#DIV/0!	12
Distribution		17,096	4,758			816	2,379	1,563	65.7%	4,75
Distribution Points		,,,,,	.,,,,,,			-		_		-0.00
PRV Stations				2			2	_	1	
Capital Spares		18			1.5			_	1	
		-	36,109	_	_	356	18,054	17,698	98.0%	36,10
Sanitation Infrastructure				_		330			100.0%	
Pump Station			36,109			356	18,054	18,054	#DIV/0!	36,10
Reticulation		(= 1	- 1	=			-	(356)	#DIVIO	-
Waste Water Treatment Works		-	-	-	-		-	-		
Outfall Sewers		-	-	-	1.2	-	-	-		
Tollet Facilities		172	-	=	15.		=	-		- 5
Capital Spares		15.	=	=	(*		=	-		
Solid Waste Infrastructure		-		-	-	-	-	-		-
Landfill Sites		-	-	-	-	790	-	-		
Waste Transfer Stations			-	-	72		=	-		
Waste Processing Facilities		1.0	-	=	18	2.0	=	-		
Waste Drop-off Points	1 1	100	1-1		19.	100	=	-		
Waste Separation Facilities	ш	146	-	-	-	-	=	-		
Electricity Generation Facilities	1 1	120	==:	-	14	141	-	-		
Capital Spares			-	=	1,00	-	-	-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		1=	-	-	183	:#X	-	-		
Rail Structures		193	- 2	=	100	420	=	1 (4)		
Rail Furniture		~ ~	=	5	02	20	2	_		
Drainage Collection		-	-			:27	-	-		
Storm water Conveyance		16	-	*	-	-	*	_		
Attenuation		/=	-	9)=	140	8	_		
MV Substations		12	=	2	=	-	2	_		
LV Networks					-	-		_		
Capital Spares	1 1) = 1		-		(S)	S .	_		
Capital Spares Coastal Infrastructure	1 1	-	175	-		-			1	_
	1 1			=	1928	527	±	_ [
Sand Pumps Diam	1 1	2	-	2	060	220	0			
Piers			-	_	-		-	-		
Revetments			2/		1.50	2/	Ē.	-		
Promenades			:=3	*	1.5	20	ē	-		
Capital Spares		-	:=:	8) <u>(</u> =)	æ()	ĕ	-		
Information and Communication Infrastructure		-	-	-	-	-	-	- 1		_
Data Centres		100	-			3		-		
Core Layers		85	183	5.	*	=	=	-		
Distribution Layers) <u>ec</u>	560	8	191		Ħ	-		
Capital Spares		120	120	#	(4)	27	2	-		
		4,044	_	_	21	924	_	(924)	#DIV/01	_
Community Assets									#DIV/01	
Community Facilities		4,044			21	924	-	(924)	#DIA101	
Halls	ш		-	-	**	= =	3.	-		
0										-
Centres Crèches		12	20	8 .	(E)	-	# E	_		

Fire/Ambulance Stations	-	1	-	=	1-2	+	-		
Testing Stations	-	=		=			-		-
Museums	-	-	-	-	(*		-		-
Galleries	3	-	-	-	7=	(4.)	-		-
Theatres	0.75			-		-	- 400.41	#IDII (10)	-
Libraries	3,75			21	924	2.	(924)	#DIV/0!	
Cemeteries/Crematoria	=		100	-			-		=
Police Puris		195	191		-	100	_		145
Public Open Space		765	-	1	-	200	_		
Nature Reserves					-		_		-
Public Ablution Facilities		1,00				3	_		
Markets	_	1 2	-	-	_	200	_		_
Stalls	294	1 %	120	9		547	_		12
Abattoirs				-		-	_		_
Airports	=		-	=			_		
Taxi Ranks/Bus Terminals			90	*	300	- 1	-		
Capital Spares	=	1 2	140	2	(S)	4	-		
Sport and Recreation Facilities	-	-	-	-	-	_	-		-
Indoor Facilities		\=	=			=	-		
Outdoor Facilities		(±)	E1	=	100	-	-		
Capital Spares	*	796	200	8	-	ě.	-		
Heritage assets	-	-	-	-	-	-	-		-
Monuments	1			-		-	-		=
Historic Buildings		-	2.0	5	120		-		250
Works of Art	=		39)	*		=	-		-
Conservation Areas	_	(2)	940	=		-	-		
Other Heritage	-		-21	-		-	-		
Investment properties	_	-	-	-	-	-			-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property	-	-	-	-		=	-		-
Unimproved Property	-		-	-	-	-	-		
Non-revenue Generating	_	-	-	-	-	-	-		-
Improved Property	=		31	=		5	-		
Unimproved Property	-	- 2	-	5			_		
Other assets Operational Duildings	_	-		_	-	-			_
Operational Buildings Municipal Offices	_	-			2	=	_		_
Pay/Enquiry Points							_		
Building Plan Offices									
Workshops							_		
Yards			2			2	_		
Stores				5	1.	1	_		
Laboratories	-	1	-	_		5	_		
Training Centres	-	-		-	- 30	*	- 1		
Manufacturing Plant	122	=	=	2	198	÷	_		
Depots	0.25		2	5.	=	ė	_		
Capital Spares	-	-	-	-			-		
Housing	-	-	-	-	-	-	-		-
Staff Housing	-	-	=	-	*	8	-		
Social Housing	164	-	=	1 =	(#)	<u> </u>	-		
Capital Spares	-	-	-	-	- 6	-	-		
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets					-	*	-		
Intangible Assets	_	_	_	_	_	_	_		
Servitudes			-		20	-	-		_
Licences and Rights	_	_	_	_	_	_			-
Water Rights	_		-	(5.		_	_		
Effluent Licenses	(35)				200		_		
Solid Waste Licenses) = 1	-	-	1 1 1	= /	_	-		
Computer Software and Applications	·	120	=	(-	(4)	2	-		9
Load Settlement Software Applications	(a)	227	받	75	20	2	- 2		
Unspecified	-				190	-	-		
Computer Equipment	_	_	-	_	_	_	_		-
Computer Equipment Computer Equipment		_	-	100					
	1							10.50	
Furniture and Office Equipment	2,434		-	25	543	675	132	19.5%	1,350
Furniture and Office Equipment	2,434	1,350	=	25	543	675	132	19.5%	1,350
Machinery and Equipment	857	-	-	37	774		(774)	#DIV/0!	
Machinery and Equipment	857	-		37	774	-	(774)	#DIV/0!	5
Transport Assets	3,133	3,200	_	_	-	1,600	1,600	100.0%	3,200
Transport Assets	3,133		*) e	-	1,600	1,600	100.0%	3,200
Land	500		-	-	-	-	-		-
Land	500	-	*		4	-	-		-
Zoo's Marine and Non-biological Animals		_	-	-					
Zoo's, Marine and Non-biological Animals			. 8			77	-		

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q2 Second

Description	Ref	2019/20 Audited	Original	Adjusted	Monthly	Budget Year 20 YearTD actual	YearTD	YTD	YTD	Full Year
ihousands	1	Outcome	Budget	Budget	actual	, can is nound	budget	variance	variance %	Forecast
pital expenditure on renewal of existing assets by Asset	_	Sub-class								
astructure		15,338	9,000		_	7,240	4,500	(2,740)	-60.9%	9,0
Roads Infrastructure		15,338	9,000	_	_	7,240	4,500	(2,740)	-60.9%	9,0
Roads	1	15,338	9,000		-	7,240	4,500	(2,740)	-60.9%	9,0
Road Structures	1	-		-	-	-	7.	-		
Road Furniture		-	-	-	-	-		-		
Capital Spares		-		=				-		
Storm water Infrastructure		-	-	-	-	-	-	- 1		
Drainage Collection		100			- 5	- 1		-		
Storm water Conveyance		150	4.1	*	-	- 1	5	-		
Attenuation		3:53		-	-	*	-	-		
Electrical Infrastructure		-	-	-	-	-	-	-		
Power Plants		.=	-	-			-	-		
HV Substations			#	*		-	#	-		
HV Switching Station		540	7	9		=	=	-		
HV Transmission Conductors			-		=	*	=	-		
MV Substations		-	-	-	-	- 1	=	-		
MV Switching Stations		200	*			=	=	-		
MV Networks			9	=		8		-		
LV Networks		-	-	9	*	. 8	+	-		
Capital Spares		# 1	-	=	H	8	-	- 1		
Vater Supply Infrastructure		-	-	-	-	-	-	-		
Dams and Weirs		-	=	-	-	=	=	-		
Boreholes			2	=	=	#1	=	-		
Reservoirs		-	~	-	=	-27		-		
Pump Stations		-	=	-	2		-	-		
Water Treatment Works			-	2	-	-	-	-		
Bulk Mains		=	-	-	2		-	-		
Distribution				-	-	-		-	- 9	
Distribution Points		- 2	9	- E	2		-	-		
PRV Stations	1 1		=	-			- 12	-		
Capital Spares	1		-	- 8	- 2	- 2	14	-		
anitation Infrastructure		-	-	-	-	-	-	-		
Pump Station		=		-	- 3	5		-		
Reticulation		-	5	-	=			-		
Waste Water Treatment Works	1 1	-	-	-	-	-5	100	-		
Outfall Sewers	1 1	=	-	=	-	-	17.	-		
Toilet Facilities		=	8		-	-	182	-		
Capital Spares		=	- 5	- 5		-		-		
olid Waste Infrastructure		-	-	-	-	-	-	-		
Landfill Sites	1 1	-	-		-	-		-		
Waste Transfer Stations		=	*	=	-		(-)	-		
Weste Processing Facilities		=	-	=	=	5.1	2.5	-		
Waste Drop-off Points				*	-		35	-		
Waste Separation Facilities		=	-	=	=	-	190	-		
Electricity Generation Facilities		*	*	8		-) =	-		
Capital Spares	1 1	-	-	+	*	-	(+	-		
lail Infrastructure	1 1	- 1	- 1	-	-	-	-	-		
Rail Lines	1 1	-	-	Ε.	-	-	100	-		
Rail Structures		=	-	=	-	-) to	-		
Rail Furniture		9	*	*	=		164	-		
Drainage Collection		-	=	-	-	-	-	-		
Storm water Conveyance		-	-	=	=	IE.	26:	-		
Attenuation		=	=	2	=	16	-	-		
MV Substations		=	2	- 2	2	12	1765	-		
LV Networks			2	2	=	: 24	-	- 1		
Capital Spares		2		2	-	16	-	-		
pastal Infrastructure		-	-	-	_	-	-	-		
Sand Pumps		2	말	2	- 2	181	72	-		
Piers		-	=	Ξ.	=	14	-	-		
Revetments		2	2	ž	- 5	12	75	-		
Promenades		2	프	5	2	14	12	-		
Capital Spares		-	발	2	=	122	- 2			
formation and Communication Infrastructure		-	_	_	_	-	-	_		
Data Centres			- 2	-		160		_		
Core Layers			3	31						
		8	31	3						
Distribution Leyers		3		-2	1/5	850				
Capital Spares		= =	5		1.7	152		-		
nunity Assets			-	-	-	-	-			
ommunity Facilities		-	-	-	-	-	-	-		
Hells			- 5	- 1		.5	•	- [
Centres		=	=	-	-	-		-		
Créches		-	-	-	100	-	.=	-		
Clinics/Care Centres	$\mathbf{n} = \mathbf{I}$									

1	1 1					ti ee		V 00	
Fire/Ambulance Stations Testing Stations			-	5	-	3			
Museums		-		2		_			
Galleries		29	120	121	1 2	2		-	
Theatres		-	120	(4)	=	=	=	-	
Libraries		-	9	-		8	8	-	
Cemeteries/Crematoria		-	· 18	- 8	-			-	
Police		20	3.	- 4		-	- 5	-	
Purts		7.		- 5	- 7	=	=	-	
Public Open Space		15					-	- '	
Nature Reserves Public Ablution Facilities		181	17		=	=	-		
Markets		(3)		- 3					
Stalls		-			_				
Abattoirs		:		-		-	_		
Airports	4 1	180	-	-	-	*	*	-	
Taxi Ranks/Bus Terminals		-	78	- 12	-	=	-	-	
Capital Spares		-	:=	-	-		-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	
Indoor Facilities		740	=	-		*	=	-	
Outdoor Fecilities		-	*	=	-	=	*	-	
Capital Spares		-	-	=	=	-	=	-	
Heritage assets			_	-	-		-		
Monuments Historic Buildings		-	9 3	*		-	-	[]	
Works of Art				-		2		-	
Conservation Areas		5	=	=		-	-) i
Other Heritage			=		-	_	=	<u> </u>	
Investment properties		-	-		-	-			
Revenue Generating improved Property		-			-		_		
Unimproved Property								_	
Non-revenue Generating		-	_	_			_	_	
Improved Property				2	-	₩ ₩		-	
Unimproved Property				2	-	=	-	-	
Other assets		-		-	-	-	-	-	
Operational Buildings		-		-	-	_		-	
Municipal Offices		-	-	-	\$	-	-	-	
Pay/Enquiry Points		-	-	-	-	-	-	-	
Building Plan Offices		-	-				-	-	
Workshops		-	i i		5	-		-	
Yards Stores		- 8	- 5			-	100	_	
Laboratories		- 3	- 5	- 5		- 5	- 3	_	
Training Centres		1	- 1	- 1		- 5		_	
Manufacturing Plant		-	_	_	0,		2	-	
Depois		-	-	-	-	-	-	-	
Capital Spares		-	-	-		-	17	-	
Housing		-	-	-	-		-	-	
Staff Housing			=	=	=	100	17	-	
Social Housing		= :	=	Ξ.	5	100	1.5	-	
Capital Spares		=	-			15.	100	-	
Biological or Cultivated Assets		-	-		-			-	
Biological or Cultivated Assets		- 5		-	-		17.	-	
Intangible Assets			_	_	_	_	_	_	
Servitudes				-	- 4	- 2	(2)	-	
Licences and Rights		-	-	-	-	-	-	-	
Water Rights		5	- 5	- 5				- 1	
Effluent Licenses			-	- 5	-	, E	=	-	
Solid Waste Licenses		=	=	-	=		100	-	
Computer Software and Applications		@		*		1/23	100	-	
Load Settlement Software Applications			=	- 5	*	漢	18	-	
Unspecified			. 2	3		121	75	-	
Computer Equipment		-	-	-	-			-	
Computer Equipment				-	5	-	5	-	
Furniture and Office Equipment					-	_	_	-	
Furniture and Office Equipment		-	= 8			14		-	
Machinery and Equipment		_	_	_	_	_	_	_	
Machinery and Equipment				-	- 4	/e:	-	-	1
		040							
Transport Assets		219			-	-	- 35		
Transport Assets		218		-	-	-		-	
<u>Land</u>			-			-	_	-	
Land				-	-		*	-	
Zoo's Marine and Non-biological Animals		-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals				-)=	-	-	

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

Description	Ref	2019/20	Add 1	Adlant d	Manager.	Budget Year 20		Ven	VTD	Full Yes
Description	Rei	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Yea
ousands	. 1						_		%	
eirs and maintenance expenditure by Asset Class/Sub-	class									
estructure		28,385	71,033	-	5,073	28,466	35,517	7,050	19.9%	71,
Roads Infrastructure		910	4,466	-	543	3,035	2,233	(801)	-35,9%	4,
Roads	1 1	910	4,466	-	543	3,035	2,233	(801)	-35.9%	4,
Road Structures	1 1	-	-	-	-	-	- 7	-		
Road Furniture		-	-				- 2	-	1	
Capital Spares	1 1		=		2	2	2	-		
Storm water Infrastructure	1 1	3,598	18,422	-	2,276	10,392	9,211	(1,181)	-12.8%	18,
Drainage Collection	1 1	-	,	-	9	- 1		-		
Storm water Conveyance	1 1	3,598	18,422	100	2,276	10,392	9,211	(1,181)	-12.8%	18
Attenuation		5,500	ID,TEE	-	2,210	10,002	0,211	(1,101)		
	1 1	0.004	7.004		4.457	2247	0.040		8.3%	
Electrical Infrastructure		2,661	7,231	-	1,157	3,317	3,616	298	0.370	7
Power Plants				-	=				0.004	_
HV Substations		2,661	7,231		1,157	3,317	3,616	298	8.3%	7
HV Switching Station		-	-11		*	- 3	*	-		
HV Transmission Conductors		-	- 1	(+)		-		-		
MV Substations	1 1	-	- 5	-		-	-	-		
MV Switching Stations	1 1		-		-		-	-		
MV Networks		-	-	-	_	-	-	_		
LV Networks	1 1			-	-	-	-	_		
Capital Spares		167		- 100				_		
		0.042	11 100	(3)	=	4 976	E 722	1,458	25.4%	
Nater Supply Infrastructure		9,043	11,466			4,275	5,733		20.470	1
Dams and Weirs		3				-		- 1		
Boreholes	1 1			-	-	-	-	-		
Reservoirs	1 1	-		3-6-6	-	-	-	-		
Pump Stations	1 1	3,325	5,034	:=3	9	27	2,517	2,490	98.9%	
Weter Treatment Works	1 1	5,183	5,000	-31	=	4,232	2,500	(1,732)	-69.3%	
Bulk Mains	1 1	540	-		-	-		-		
Distribution	1 1	536	1,432	190	*	16	716	700	97.8%	
Distribution Points	1 1	100		-		_	_	-		
PRV Stations	1 1	-			-	-		_		
Capital Spares	1 1									
	1 1	40 473	07 202	17.0	1.000	7 440	42.604	6 242	45.6%	2
Sanitation Infrastructure	1 1	12,173	27,383	-	1,096	7,448	13,691	6,243	45.5%	
Pump Station	1 1	-		82	= 1	1000	149300	-		
Reticulation	1 1	2,250	2,463	3.5	-"	201	1,231	1,031	83.7%	
Waste Water Treatment Works		4,970	5,000	22.1	870	1,926	2,500	574	22.9%	
Outfall Sewers	1 1	27.4		170	5.	· ·		-		
Tollet Facilities	1 1	4,953	19,920	-	226	5,321	9,960	4,639	46.6%	. 1
Capital Spares	1 1	-	- 3	125	_	_	£	-		
olid Waste Infrastructure	1 1	-	2,065	-	-	_	1,033	1,033	100.0%	
Landfill Sites	1 1	- 1		148	3	340	-	_		
Waste Transfer Stations	1 1	- 1		(2)	2	-20	_	_		
Waste Processing Facilities	1 1	87	2,065	20	4	40	1,033	1,033	100.0%	
	1 1	8	2,000			-	1,000	1,000	100.075	
Waste Drop-off Points	1 1									
Waste Separation Facilities	1 1	=			8	:37	-	-		
Electricity Generation Facilities	1 1	-		-	*	(#1		-		
Capital Spares	1 1	=		(10)	*	>	*	-		
tail Infrastructure		-	-	-	-	-	-	-		
Rail Lines				- 30	=	120	- 1	- 1		
Rall Structures				100	-	-	=	-		
Rail Furniture				100	=	120		-		
Drainage Collection				-	-	7.1	-	- 1		
Storm water Conveyance							9	_		
Attenuation				200	- 3	100	2			
					6	3	6	_		
MV Substations							-	-		
LV Networks				-	-		-	-		
Capital Spares				- 1	\$		-	-		
coastal Infrastructure		-	-	-	-	-	-	-		
Sand Pumps				14	-	300	÷	-		
Piers				-	-	- 1	-	-		
Revelments				- 4	-	141		-		
Promenades					-	(=:		_		
Capital Spares							-	_		
					- 2	130				
nformation and Communication Infrastructure		-	-	~	-	-	-			
Data Centres			- 25	- 3	5	===	5	-		
Core Layers		=			7	120	*	-		
Distribution Layers			18			183		- 1		
Capital Spares		-	18	-		20	-	-		
		0.400	2 005		400	740	4 000	321	31.1%	
months & and a	4 II	2,168	2,065	-	102	712	1,033			
	F					0.777		007	22 101	
munity Assets Community Facilities Halls		2,029 250	1,767 185	- 2	77 19	677 81	884 93	207	23.4% 12.2%	- 1

250	=	2.21	1		18.0	-		-
3 -								
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			_	-			100.09/	
		-			9.		100,076	8
2		7.5				-		***
1.00		1.00		7.0		-		
159	29	45	0	10	14	5	34,2%	29
-	-	3.75	-	1-0	-	-		- 2
(±)	-	1.00		100	1.7	-1		150
		10		1.50		-		
495	560	-	44	172	280	108	38.7%	560
	-	-	_	_	_	-		30
7.5	2	-	9		2	-		20
-	-	320	_	1	2	-		345
127	115	141	6	40	57	17	29.7%	115
88	=		2	12	200			535
757	7681		13	202	340	138	40.5%	681
50483	2.0							
							-80 R%	190
								298
								183
	115			9			83.8%	115
+			*		1	-		
-	-	-	-	-	-	-		-
-	=	-			-	-		
100			-	1.0		-		
-	-	-	-		-	-		
-	- 3		-		- 6	-		
	8	100	91	1 2	2	_		
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		- 3		-	-	1		
		-	=	-	-	-		
-	-	-	-	-	_	-		-
				(4)	- 3	-		
		-	-		-			
2.954	4.419		258	1.120			49.3%	4,419
								3,367
			1507					3,260
1,040	3,200		94	4/6	1,030		10.770	3,200
-	5		- 8	- 1				-
200					100		E4 40/	- 12
					-2500		39.4%	43
7.1	T.	(M)		-	-	-	ga	-
64	64	-	25	51		(19)	-58.1%	64
-		-		- 2	- 2	-		1 2
-	=	147)	¥	-	=	-		\$ 1
1345	*	340	=		=	-		(#I)
140	*			2.4	2	-		
100	*	-		-	-	-		
1.232	1.052	-	188	582	526	(56)	-10.6%	1,052
								603
								449
524				200			20.1 N	449
(2)	_	120	-	- 1		-	4	
_		-	-	-	-	-		-
		1211	2	120	2	-		
	0.100			4 0 40	4 ***	/A.F	_E ne/	9 400
_	3,109	-	-	1,648	1,555	(94)	-0.0%	3,109
		(m)	+	-			e	
-				1,648			-6.0%	3,109
(*)	*	er)	*	***	*	-		
180		200	100	(4)	*	- 1		
:21	=	- 20		-	-	-		
100	3,109		-	1,648	1,555	(94)	-6.0%	3,109
-	_	(81)		-		-		
	-		-	-	-	-		
							400.00	
3,991	=	- 5	333	1,206	~ ~	(1,206)	#DIV/0!	
16	38	_	3	9	19	9	49,8%	38
								38
6,638	5,830	-	812	2,493	2,915	422	14.5%	5,830
6,638	5,830	-	812	2,493	2,915	422	14.5%	5,830
			711.00		7.00			
			//		100			-
-		-	-	-		-		
-	_	-	_	-	-	-		_
	-		-	:57	=			
14				-				
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	-		-	20	- 3	-		-
	127 127 757 230 139 88 51 	10 8 2	10 8	10 8	10	10	10	100 8

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

Decertation	Def	2019/20	Outub . I	Adhested	Hon4t.	Budget Year 20		V7D	VTD	Enit Va
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands		Outcome	Dudget	Duager	aotan		nuget	rananoo	%	T Orcouse
epreciation by Asset Class/Sub-class										
frastructure	1 1	323,269	316,673	-	26,078	147,525	158,337	10,811	6.8%	316,6
Roads Infrastructure		207,257	184,538	-	12,266	78,465	92,269	13,805	15.0%	184,5
Roads		207,257	184,538	- 5	12,266	78,465	92,269	13,805	15.0%	184,5
Road Structures		75	1	- 5			- 5	-		
Road Furniture		- 1				=	-	-		
Capital Spares		- 4		-	72		-	-		
Storm water Infrastructure		19,951	-	-	1,995	9,976	-	(9,976)	#DIV/01	
Drainage Collection		-		-	144	-	-	-		
Storm water Conveyance		19,951			1,995	9,976	-	(9,976)	#DIV/0!	
Attenuation		-		-	1/6	-		-		
Electrical Infrastructure		46,402	53,855	-	5,156	25,779	26,927	1,149	4.3%	53,
Power Plants				3	16	-	-	-		
HV Substations		*		*) to 1	=	*	-		
HV Switching Station		-		*	7 E	*		- 1		
HV Transmission Conductors		*		-	25	=	5.	-		
MV Substations				=	150	=	-	- 1		
MV Switching Stations					-	=	-	-		
MV Networks		46,402	53,855	8	5,156	25,779	26,927	1,149	4.3%	53
LV Networks		*		-	-	-	7.	-		
Capital Spares				3	35	- 1	- 1	-		
Water Supply Infrastructure		26,009	48,869	-	2,890	14,450	24,434	9,985	40.9%	48,
Dams and Weirs		9		ã	12	-2	21	-		
Boreholes	1 1	- 1		2	7=	-		-		
Reservoirs	- 1 1			100	14	=	-	-		
Pump Stations		-		2	a a	- 1	-	-		
Water Treatment Works	- 1 1	26,009	48,869	- 4	2,890	14,450	24,434	9,985	40.9%	48
Bulk Mains		=		=	1	=	-	-		
Distribution		-				9	-	-		
Distribution Points	- 1 1	· ·		-		-	-	_		
PRV Stations	1 1	-		-		-	-	_		
Capital Spares							-	_		
Sanitation Infrastructure		23,650	29,412	-	3,771	18,857	14,706	(4,151)	-28.2%	29,
Pump Station		20,000	20,412		O ₁ FF	10,001	11,700	(1,101)		
Reticulation		23,650	29,412		3,771	18,857	14,706	(4,151)	-28.2%	29
		20,000	20,412	-	0,771	10,001	14,700	(4,141)		500
Waste Water Treatment Works Outfall Sewers					13	- 4	1.0	_		
	- 1 1			1	3	2	1.3			
Toilet Facilities		8		8	- 6		10	_ [
Capital Spares		- 5					_			
Solid Waste Infrastructure	- 1 1	-	-	-	1325	-				
Landfill Sites	1.1	-		-		-	-	-		
Waste Transfer Stations		-		-	-	=	-	-		
Waste Processing Facilities		-		-	12	-	-	-		
Waste Drop-off Points		2		-	7.00	-	-	-		
Waste Separation Facilities		-		*	18.	-		-		
Electricity Generation Facilities				3) =	-	-	-		
Capital Spares		-	ĭ	*	(#	*	*	-		
Rail Infrastructure		-	-	-	-	-	-	-		
Rail Lines			150	-	100	4 1		-		
Rail Structures		6				*	-	-		
Rail Furniture		- 1	171			- 3	-	-		
Drainage Collection		-			15			-		
Storm water Conveyance			17.			-	-	-		
Attenuation		-		-		3	2	-		
MV Substations		0	-	- 2	12	2	127	-		
LV Networks		- 2	2	- 2	12:		-	-		
Capital Spares			145	2	141	2	-	1 -		
Coastal Infrastructure		-	_	_	-	-	-	_		
Sand Pumps		- 2	- 6	=	1/4	- 4	-	_		
Piers		-	100		-	-	-	_		
Revetments		-	7.5		320	2		_		
Promenades			-	-			-	-		
							1.00	_		
Capital Spares			7.00		1.53	=	-			
Information and Communication Infrastructure		-	-	-	_	_	_	_		
Data Centres		-		3	150	=	-			
Core Layers		12	S e :	=	(5)	- 5	- 1	-		
Distribution Layers		- 2	9		1.00	=	-	-		
Capital Spares		- 5	7.5		15		- 5	-		
ommunity Assets		5,580	6		620	3,100	3	(3.097)	**********	
Community Facilities		5,580	-	_	620	3,100	-	(3,100)	#DIV/01	
Halls		85	72		9	47		(47)		
i hario	1 1	63				-		(41)		

Land bo's, Marine and Non-biological Animals			*	(6	*	=	-		
nensport Assets	4,037	-	-	-	4,307	-	(2,561)	22.770;	
ransport Assets Transport Assets	4,657 4,657	-		517 517	2,587 2,587	- 2	(2,587) (2,587)	#DIV/0! #DIV/0!	
Machinery and Equipment	2,720		- 7	302	1,511	-	(1,511)	#DIV/0!	
Furniture and Office Equipment achinery and Equipment	2,008	_		302	1,116	-	(1,116) (1,511)	#DIV/0! #DIV/0!	
arniture and Office Equipment	2,008	-	-	223	1,116	-	(1,116)	#DIV/0!	
Computer Equipment	963		-	107	535	-	(535)	#DIV/0!	
Unspecified omputer Equipment	963	1.70		107	535	2	(535)	#DIV/0!	
Load Settlement Software Applications	-		4	=	101	*	-		
Solid Waste Licenses Computer Software and Applications	1,773		: ::	197	985	5	(985)	#D(V/0!	
Effluent Licenses	=	=	:=-	=	= 1	-	-		
Licences and Rights Water Rights	1,773	-	:-	197	985	-	(985)	#DIV/01	
Servitudes			-	-	197		-		
Biological of Cultivated Assets tangible Assets	1,773	-	_	197	985		(985)	#DIV/0!	1
ological or Cultivated Assets Biological or Cultivated Assets		-	-		-	-	-		
Capital Spares	2	=	=	7	==	5	-		
Staff Housing Social Housing	37 28	* * * * * * * * * * * * * * * * * * *	91	5	-	*	_		
Housing	-	-	-	-	-	-	-		
Depots Capital Spares	241	*	:#()	=	:=:		-		
Manufacturing Plant	· ·	-	-	=	-	=	-		
Laboratories Training Centres	(#) (#)	#	(m)	=		-	-		
Stores	=:	2	120	=	100	2	-		
Workshops Yards		Ē.	-		-	3	-		
Building Plan Offices		3	-	200	- 5		- 4		
Municipal Offices Pay/Enquiry Points	10,232	61,996	2	1,137	5,684	30,998	25,313	81.7%	6
Operational Buildings	10,232	61,996	-	1,137	5,684	30,998	25,313	81.7%	6
Unimproved Property er assets	10,232	61,996	33	1,137	5,684	30,998	25,313	81.7%	6
Improved Property	(80)	*	= 1	= 1	35	*	-		
Unimproved Property Non-revenue Generating	-	=	-	-	-	-	_		
Improved Property			-	*	-	*	-		
estment properties Revenue Generating			-		-	-	-		
Other Heritage	-	~ .	-	= =	-		-		
Conservation Areas		9	3	8		10.0	-		
Historic Buildings Works of Art	=	-	-	<u> </u>	-0.70		-		
Monuments	38	=	:=:				-		
Capital Spares ritage assets	=	*		a)	1.50	-	-		
Outdoor Facilities	-	6	(2)			3	3	100.0%	
Sport and Recreation Facilities Indoor Facilities	-	6	-	-	-	3	3	100.0%	
Texi Ranks/Bus Terminals Cepital Speres		*	-		-	- 2	-		
Airports	-		-	=	7=	54	-		
Stalls Abattoirs	*		-		14		_		
Markets	~		42	2	74	=	-		
Nature Reserves Public Ablution Facilities	· 🗟	8	2		1	- 2	_		
Public Open Space	546	9		61	303	-	(303)	#DIV/0!	
Police Purls	1,400		18) /=	156	778		(778)	#DIV/0!	
Cemeteries/Crematoria	3,278	-	-	364	1,821	-	(1,821)	#DIV/0!	
Theatres Libraries	133	17	-	15	74	791	- (74)	#DIV/0!	
Gelleries	196	*	:=:		-	-	-		
Testing Stations Museums	7.00	=	164	-	8				
Clinics/Care Centres Fire/Ambulance Stations	137	9	(4)	. 15	76	(4)	(76)	#DIV/0!	

Description	Ref	2019/20 Audited	Odeter	Ballion to 1	Menter	Budget Year 20		VTD	VTD	gail v.
กรอคาทิกกน	Lai	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Yea Forecas
housands	1						•		%	
oital expenditure on upgrading of existing assets by Asse	t Class	/Sub-class								
rastructure		26,610	54,623	-	3,813	28,757	27,312	(1,445)	-5.3%	54,6
Roads Infrastructure		2,223	8,762	_	-	-	4,381	4,381	100,0%	8,7
Roads		2,223	8,762	3	-	-	4,381	4,381	100.0%	8,7
Road Structures		-		_	-		(86)			
Road Furniture		-					-	_		
Capital Spares								_		
		-		-	-			_		
Storm water Infrastructure		-	-	-	-	-	-	-		
Drainage Collection		-	=	-	-	-	-	-		
Storm water Conveyance		:=:	=	=	-	·	-	-		
Attenuation	1 1	-	-	-	-	7-6	(40)	-		
Electrical Infrastructure		-	1,348	-	-	-	674	674	100.0%	1,
Power Plants		540	- 1	=		14.	-	_		
HV Substations		4	1,348	-	2.00		674	674	100.0%	1,
			1,540					0,4		
HV Switching Station			-	-			_	-		
HV Transmission Conductors		:=3	-	=	-		-	-		
MV Substations		100	-	= 1	()		-	-		
MV Switching Stations		14.0	=	2	1 4	:	100	-		
MV Networks		~ 0	-				-	_		
LV Networks		121	<u></u>				-	_		
		17.					-	_		
Capital Spares		(4)		-					99 001	
Nater Supply Infrastructure		24,386	29,109	-	664	18,018	14,554	(3,464)	-23,8%	29
Dams and Weirs		-	=	=	-	-		-		
Boreholes		- i	-	¥			E-10			
Reservoirs			-		-	-	-	_		
			-	=			-	-		
Pump Stations		40.040								
Water Treatment Works		16,946	*	= 1	-		-	-		
Bulk Mains		3,966	-	=	- 1	16,045	39)	(16,045)	#DIV/01	
Distribution		3,475	29,109	=	664	1,973	14,554	12,581	86.4%	29
Distribution Points		- 1	- 1	=	_	_	_	-		
PRV Stations		540	-	_	7.65	727	-	_		
					1.5			_		
Capital Spares			-		(=		-	-		
Sanitation Infrastructure		-	15,404	-	3,149	10,738	7,702	(3,037)	-39.4%	15
Pump Station		560	15,404	*	(60)	-	7,702	7,702	100.0%	15
Reticulation		(20)	9	*) 44	:=:		-		
Waste Water Treatment Works			- 1	9	3,149	10,738		(10,738)	#DIV/01	
					0,140	10,100		(10,700)		
Outfall Sewers		-						_		
Toilet Facilities		-	8	•	1,6	:=3	-	-		
Capital Spares		-	*	-	161	-	- 3	-		
Solid Waste Infrastructure		-	-	_	-	- 1	_	-		
Landfill Sites		Sec. 1	*	= 1) 6	: +:		_		
Weste Transfer Stations		100			741	7.00		_		
			-		166	-		_		
Waste Processing Facilities		-	-				-	_		
Waste Drop-off Points		-	~	= 1	1,63	:=:	-	-		
Waste Separation Facilities		-	-	=	16		-	-		
Electricity Generation Facilities		34	-	=	161	-	30	-		
Capital Spares			-	=	166	140	-	_		
Rail Infrastructure		-	_	_	_	_		_		
			_		_	_		_		
Rail Lines		-	-	8	1.4	-		-		
Rail Structures		-	*	=	1.61	-	-	-		
Rail Furniture		-	-	8)[67	⇒:	3	-		
Drainage Collection		-	-	-	161	5-0	=	-		
Storm water Conveyance		-	=	2) e	140	=	-		
Attenuation					100			_	1	
				- 51	-			_		
MV Substations		-	*	*) = :	-	-			
LV Networks		=	=	*	16	==	-	-		
Capital Spares		-	*		1945	:=<		-		
Coastal Infrastructure		-	-	-	_	- 1	-	_		
Send Pumps		12		=	1963	544	-	_		
				2	1321	5.0	-			
Piers										
Revelments		-	*	8	-	== 2	-	-		
Promenades		-	*	-	196	- 3€4	-	-		
Capital Spares		- 1		=	941	== (_		
nformation and Communication Infrastructure		-	-	-	_	-	-	_		
Data Centres		12.1		-	1985			_		
			~					_		
Core Layers		-	-	=	198		=	-		
Distribution Layers		1-	=	-	1961		-	-		
		-	-	=	140	140		-		
Capital Spares									45.50	
Capital Spares		44	11,000	-	3,116	3,116	5,500	2,384	43.3%	11
	1				-	-	-	-		
munity Assets		-	- 1	-						
munity Assets Community Facilities		-	-	-	View.	-	-	-		
munity Assets Community Facilities Halls			*		¥.	*	8	-		
munity Assets Community Facilities Halls Centres			*	-) (e) (e)	*	**	-		
munity Assets Community Facilities Hells			*		38 38 38	* * *	4 14 14 15 15 15 15 15 15 15 15 15 15 15 15 15	- - -		

	9					1				
Testing Stetions	- 1 - 1	-		-	-	- 20	-	-		
Museums Galleries	- 1 1	- 2	2	- 6		27		-		
Theatres	1.1			9.5		- 5	9	_		
Libraries	- 1			988	100	-	-	_		
Cemeteries/Crematoria		2		Va.		- 5		_		
Police		2	2	1/2		12.1				
Puris	- 1 1	2	2	921		5.1	2			
Public Open Space		- 2	2	7/2	20	- 1		_		
Nature Reserves	- 1 1	2	2	(2)	=	2	9			
Public Ablution Facilities	1 1	2	말	(Ag)	30	2	9			
Markets	1 1		21	120	35	딒	- 5			
Stalis	- 1	2	2	120	=	=	<u> </u>	-		
Abattoirs	1 1	~ ~	2	유살레	20	===	8	_		
Airports		2	9	~	- 2	ם	\$	_		
Taxl Ranks/Bus Terminals	1 1	2	125	-	- 2	=		-		
Capital Spares			2,	25	- 50	2	=	-		
Sport and Recreation Facilities		44	11,000	-	3,116	3,116	5,500	2,384	43.3%	11
Indoor Facilities		44	-		3,116	3,116	-	(3,116)	#DIV/0!	
Outdoor Facilities		- 1	11,000	· E	=	2	5,500	5,500	100.0%	11
Capital Spares		-	2	-	20	를	3	-		
eritage assets		_		_	_	_	_			
Monuments		- 2	- 2	=	30	8		_		
Historic Buildings			2	=	200		<u></u>	_		
Works of Art		3	= =	=	127			-		
Conservation Areas		2	121	=	120	2		_		
Other Heritage		5	12	=	27	- 5	0 5	_		
restment properties			-	-	-	-	-	_		-
Revenue Generating		-		-	-	-		-		
Improved Property		=	-	-		=	-	-		
Unimproved Property		-	-	-	-	-	2	-		
Non-revenue Generating		-	-	-	-		-	-		
Improved Property		-	-	123		-		-		
Unimproved Property		+	-	120		-	2	-		
ner assets		4,450		-	_	51	- 1	(51)	#DIV/01	
Operational Buildings		4,450	-	-	_	51	-	(51)	#DIV/0!	
Municipal Offices		4,450		-		51	==	(51)	#DIV/0!	
Pay/Enquiry Points		=	16:	- S	=	-	2	-		
Building Plan Offices		=		=	=	=		-		
Workshops	- 10 1	=	500	(4)	9 1	-	-	-		
Yerds		=		-	=	=	127	-		
Stores		= 1	S#1	-	=	-	1 14	-		
Laboratories	- 1 1	2	543	-	=	-	1 (41)	- 1		
Training Centres		2	\$		=	= 1	- 1	-		
Manufacturing Plant		2	-	*	=	-	(a)	_		
Depots		- 2	S#1	-	≅ .	=	24.	-		
Capital Spares		- 2	-	-	=		7.00	_		
Housing		-	- 1	-	-	-	-	_		
Staff Housing				- 3		=	(4)	-		
Social Housing		120	-	-	4	÷	150	_		
Capital Spares		- 9	-	-	_	-	-	_		
logical or Cultivated Assets		-	-		-	-	-	-		
Biological or Cultivated Assets						=)=1	-		
angible Assets		_	-	-	_	-	-	_		
Servitudes				-	-		1,61	-		
Licences and Rights		-	-	-	-	-	-	_		
Water Rights		1-0		-	-	_	-	_		
Effluent Licenses		-	-	-				_		
Solid Waste Licenses				-	_			_		
Computer Software and Applications			550	-			(*)	_		
Load Settlement Software Applications		(=	(*)	=			25	_		
Unspecified			277.0	12				_		
		.50	Sid	12	=11	51		_		
nputer Equipment				-	-	-	-	-		
Computer Equipment		353	100	- 5	-	77		-		
niture and Office Equipment		-	_	_	_	_	_	_		
Furniture and Office Equipment		(2)	- SV	- 0		- 2		-		
chinery and Equipment		138	-	-	-	-	-			
Machinery and Equipment		138	34.		*	-	:=:	-		
nsport Assets		-	-	_	-	_	-	_		
Transport Assets		-	90	9	- 3	16	-	-		
id		-	-		-	-	-		_	
Land			**		5	1.7		-		
o's Marine and Non-biological Animals		-	-	-	-	-	-	-		
Zoo's, Marine and Non-biological Animals		-	-			-	-	-		
zee a, mane and men biological minials										

MUNICIPAL MANAGER'S QUALITY CERTIFICATE



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

Print Name : V GOVENDER

Acting Municipal Manager : NEWCAST E MUNICIPALITY

Signature :

Date . 25/01/20 22