SECTION 52 (d): QUARTERLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: FIRST QUARTER: 30 SEPTEMBER 2022

Ref. No

: T 6/1/1 (2022/23)

Author

: B.N Khumalo

1st Level

: Finance Portfolio Committee

2nd Level

: Municipal Public Accounts Committee

3rd Level

: Executive Committee

4th Level

: Council

5th Level

: KZN Provincial Treasury

1. PURPOSE

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the quarterly financial affairs in terms of the legislative requirements and regulations of Section 52(d) of the MFMA for the period ended 30 September 2022. This report is submitted to both the National and Provincial Treasuries in C Schedule format and through a series of data strings for which were designed for the purpose of uniform reporting for all municipalities. In the main, the report seeks council to note the implementation of the budget, and the implementation of the measures which seek to ensure that the state of finance of the municipality improves continuously.

2. BACKGROUND

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

3. **DISCUSSION**

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

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

This section will provide details of the actual performance against the approved budget of the municipality for the reporting period. It will cover the operating performance (operating revenue and operating expenditure), capital expenditure, financial position and cash flow position of the municipality. Since the municipality approved a special adjustment budget on the 8th of August 2022 and approved internal roll overs which have been considered in the section 52d report, a comparison of the actual performance will therefore be based on the year-to-date adjusted budget.

Table C1: Monthly budget statements summary

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

KZN252 Newcastle - Table C1 Monthly Bu	2021/22				Budget Ye	ar 2022/23			
Description	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD variance	YTD variance	Full Year
	Outcome	Budget	Budget	actual	actual	budget	TID Variance		Forecast
R thousands								%	
Financial Performance									
Property rates	352,585	363,413	363,413	30, 161	99,877	90,853	9,023	10%	363,413
Service charges	1,110,882	1,176,842	1,176,842	106,514	318,868	294,211	24,657	8%	1,176,842
Investment revenue	4,445	3,131	3,131	653	1,987	783	1,204	154%	3,131
Transfers and subsidies	490,501	1,112,707	1,102,707	5,654	206,467	206,467			1,102,707
Other own revenue	45,199	37,169	37,169	2,519	7,425	9,292	(1,867)	-20%	37,169
Total Revenue (excluding capital transfers and contributions)	2,003,613	2,693,263	2,683,263	145,502	634,623	601,606	33,018	5%	2,683,263
Employ ee costs	585,366	601,653	567,833	54,414	147,153	141,958	5,195	4%	567,833
Remuneration of Councillors	23,742	29,060	25,710	4,083	7,942	6,428	1,514	24%	25,710
Depreciation & asset impairment	348,804	363,160	363,160	87,994	87,994	90,790	(2,796)	-3%	363,160
Finance charges	64,353	35,846	35,846	657	9,747	8,961	785	9%	35,846
Materials and bulk purchases	786,545	758,296	758,296	51,297	228,933	189,574	39,359	2196	758,296
Transfers and subsidies	-	-	_		-	=			-
Other ex penditure	410,168	1,222,862	1,209,946	46,295	105,450	302,487	(197,036)	-65%	1,209,946
Total Expenditure	2,218,978	3,010,876	2,960,790	244,740	587,220	740,198	(152,978)	-21%	2,960,790
Surplus/(Deficit)	(215,366)	(317,613)	(277,528)	(99,238)	47,404	(138,592)	185,995	-134%	(277,528
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122,888	191,032	201,032	13,135	37,507	50,258	(12,751)	-25%	201,032
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)				_		_	_		_
Surplus/(Deficit) after capital transfers &	(92,478)	(126,581)	(76,496)	(86,103)	84,911	(88,334)	173,245	-196%	(76,496
contributions									
Share of surplus/ (deficit) of associate	(45, 141)			-	_		~		-
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(76,496)	(86,103)	84,911	(88,334)	173,245	-196%	(76,496
Capital expenditure & funds sources									
Capital expenditure	149,637	209,033	221,233	13,399	38,115	55,308	(17,193)	-31%	221,233
Capital transfers recognised	122,888	191,032	201,032	13,135	37,507	50,258	(12,751)	-25%	201,032
Suprair surrens surren		•							
Borrowing	_	_	_	-	_	-	_		-
Internally generated funds	26,749	18,001	20,201	264	608	5,050	(4,443)	-88%	20,201
Total sources of capital funds	149,637	209,033	221,233	13,399	38,115	55,308	(17,193)	-31%	221,233
Financial position									
Total current assets	1,003,641	676,443	726,529		1,110,451				726,529
Total non current assets	6,722,953	7,238,673	7,238,673		6,673,074				7,238,673
	977,242	692,762	732,058		958,450				732,058
Total current liabilities	545,070	351,099	351,099		535,882	·	- ST 10 -		351,099
Total non current liabilities Community wealth/Equity	6,204,281	6,871,255	6,882,045		6,289,192				6,882,045
Cash flows									
Net cash from (used) operating	236,944	164,505	226,791	(23,645)	101,746	23,609	(78,137)		226,791
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(13,619)	(38,115)	(55,308)	(17,193)		(221,233
Net cash from (used) financing	(30,512)	(32, 106)	(32,106)	(956)	(25,786)	(8,026)	17,760	-221%	(32,108
Cash/cash equivalents at the month/year end	76,168	(14,037)	36,049	-	114,011	22,870	(91,141)	-399%	49,620
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									
	126,440	43,323	33,830	32,688	28,610	29,456	240,295	958,675	1,493,317
		,							
Total By Income Source Creditors Age Analysis									

3.1. Operating budget performance-revenue

- The municipality generated a total revenue of R634.6 million of the adjusted budget of R2.6 billion, representing 23.6% percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R33 million. Although the aggregate performance on revenue generated shows a variance of positive 5 percent, it is however necessary to explain reasons which attributed to the variance.
- The municipality generated R24.6 million (8%) more revenue from service charges than the year-to-date budget of R294.2 million for the period under review. Electricity, water, sanitation and refuse all over-performed above target by R21.6 million, R1.6 million, R795 thousand and R556 thousand respectively. Furthermore, it must be noted that the alignment of S71 report figures are net of indigents while the monthly collection rate report reflects gross amounts.
- The municipality generated revenue from property rates which is R9 million (10%) more than the year-to-date budget of R90.8 million during the period under review. It must be mentioned that government departments pay a bulk amount for property rates in the month of August,
- The municipality generated R1.2miilion (154%) more revenue from interest on investments than the year-to-date budget of R783 thousand for the period under review. This is due to the investments made when the equitable share was received in July.
- The municipality recorded R206.4 million for operational and R37.5 million for capital transfers and subsidies. This is due to the grants received in line with the grants payment schedule.
- The municipality generated R1.8 million (-20%) less revenue from sundry revenue than a pro-rata budget of R9.2 million for the period under review.

3.2. Operating performance - expenditure

- The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of September 2022, the municipality incurred the total expenditure of R587.2 million of the adjusted budget of R2.9 billion, which represents 19.8 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R152.9million, representing under-expenditure of 21 percent.
- Depreciation has under-performed by R2.7 million (-3%) in the first quarter of the financial year due to the very low capital expenditure and projects still under work in progress (not yet capitalized). Debt impairment under-performed by R57.6 million (-81%) since the municipality is recognizing debt impairment on indigents only during the year, all other impairments are done at the compilation of Annual Financial Statements at year-end.
- The municipality spent R48.1 million (32%) more on the bulk purchases than the year-to-date budget of R151.2 million. This is due to colder month's season and performance is expected to stabilize gradually as it gets warmer.

- Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seems to be performing R8.7million (23%) more than the year-to-date budget of R38.2 million.
- The municipality spent R139.5 million (-69%) less on contracted services than the year-to-date budget of R202.3 million. This is due to some of the housing projects being slower in implementation as the municipality is an agent.
- The municipality spent R5.1 million (4%) more on employee related costs than a year-to-date budget of R141.9 million. This is due to the compensation of backpay of the increment due to employees which was removed on special adjustments budget in July 2022.

3.2.1 Operational expenditure by function

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

KZN252 Newcastle - Table C2 Monthly		2021/22				Budget Yea				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Expenditure - Functional										
Governance and administration		466,817	469,276	445,688	40,770	115,017	111,422	3,595	3%	445,688
Ex ecutive and council		93,820	101,198	93,961	10,749	36,955	23,490	13,465	57%	93,961
Finance and administration		372,369	367,328	350,992	29,878	77,781	87,748	(9,967)	-11%	350,992
Internal audit		628	750	735	143	281	184	97	53%	735
Community and public safety		507,769	827,731	819,736	20,371	52,319	204,934	(152,615)	-74%	819,736
Community and social services		37,498	43,629	42,049	3,242	9,286	10,512	(1,226)	-12%	42,049
Sport and recreation		67,860	73,339	72,478	6,803	16,281	18,120	(1,839)	-10%	72,478
Public safety		65,732	70,215	65,969	5,888	15,219	16,492	(1,273)	-8%	65,969
Housing		327,112	630,591	629,783	3,580	9,216	157,446	(148,230)	-94%	629,783
Health		9,566	9,956	9,458	857	2,316	2,364	(48)	-2%	9,458
Economic and environmental services		220,976	266,056	262,819	98,220	113,048	65,705	47,343	72%	262,819
Planning and development		78,093	85,041	81,804	7,042	21,201	20,451	750	4%	81,804
Road transport		142,876	181,008	181,008	91,179	91,847	45,252	46,595	103%	181,008
Environmental protection		7	7	7	-	-	2	(2)	-100%	
Trading services	-	1,065,293	1,444,445	1,429,179	85,371	306,822	357,295	(50,473)	-14%	1,429,179
Energy sources		619,934	742,466	740,865	44,397	218,537	185,216	33,320	18%	740,86
Water management		350,885	597,907	586,801	30,077	64,169	146,700	(82,531)	-56%	586,80
Waste water management		53,873	60,542	60,542	4,939	12,842	15,136	(2,293)	-15%	60,542
Waste management		40,601	43,530	40,971	5,957	11,274	10,243	1,032	10%	40,97
Other		3,265	3,369	3,369	8	14	842	(828)	-98%	3,369
Total Expenditure - Functional	3	2,264,119	3,010,876	2,960,790	244,740	587,220	740,198	(152,978)	-21%	2,960,790
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	(86,103)	84,911	(88,334)	173,245	-196%	(76,496

- Presentation of the operating performance function is required by National Treasury (NT) to be done by all municipality to achieve standardization and uniformity. The functions are regulated by the constitution and in line with MSCOA requirements.
- The table above reflects that most of the functions seem to be under-spending when compared with the year-to-date budget. Community and Public Safety is underspent by R152.6 million (-74%), Trading services are underspent by R50.4 million (-14%) and Other Services are underspent by R828 thousand

(-98%). Governance and Administration is overspent by R3.5 million (3%), Economic and Environmental Services is over-spent by R47.3 million (72%).

3.3. Capital expenditure

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

KZN252 Newcastle - Table C5 Monthly Budget Statement -		2021/22		· · ·		Budget Yes	r 2022/23			
Vote Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD variance	YTD variance	Full Year
		Outcome	Budget	Budget	actual	ectual	budget		%	Forecast
thousands	1								76	
fulti-Year expenditure appropriation	2						_			
Vote 1 - CORPORATE SERVICES		_	-	-			_			
Vote 2 - COMMUNITY SERVICES								_		_
Vote 3 - BUDGET AND TREASURY		-	-				-	-		_
Vote 4 - MUNICIPAL MANAGER		-					- 1	1		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	_	-	-	-						
Vote 6 - TECHNICAL SERVICES		- 1	-					-		
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]					= [_		
Vote 12 - [NAME OF VOTE 12]	-	-	-				_	_		-
Vote 13 - [NAME OF VOTE 13]										
Vote 14 - [NAME OF VOTE 14]	-									
Vote 15 - [NAME OF VOTE 15]	4,7					-				
Total Capital Multi-year expenditure	4,7		-	-						
	2									
Single Year expenditure appropriation	2	_	_				_	_		
Vote 1 - CORPORATE SERVICES		5,583	11,345	11,345	_ []		2,836	(2,836)	-100%	11,34
Vote 2 - COMMUNITY SERVICES		1,748	2,900	2,900		167	725	(558)		2,90
Vote 3 - BUDGET AND TREASURY		243	2,500	2,500		- 107	.23			
Vote 4 - MUNICIPAL MANAGER Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25 001	25.001	1,079	4,121	6,250	(2, 129)	-34%	25,00
		126,659	169,788	181,988	12,319	33,827	45,497	(11,670)		181,98
Vote 6 - TECHNICAL SERVICES	_	2,208	108,766	101,300	12,010		- 10, 10	(_
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES	-	2,208				-	_	_		-
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]		440.007	209,033	221,233	13,399	38,115	55,308	(17,193)	-31%	221,23
Total Capital single-year expenditure	4	149,637 149,637			13,399	38,115	55,308	(17,193		221,23
Total Capital Expenditure	-	149,637	209,033	221,233	15,599	36,113	33,300	(17,150		
			-							
Capital Expenditure - Functional Classification	_	4,199	2,900	2,900	-	167	725	(558)	-77%	2,90
Governance and administration		243	2,900	2,900	_	107	120	(555,	1	
Executive and council			2,900	2.900	5-1	167	725	(558)	-77%	2.90
Finance and administration		3,956	2,900	2,900		107	, 20	(555,	1	
Internal audit	-	5,025	11,345	11,345		_	2,836	(2,836)	-100%	11.34
Community and public sefety	_				_		2,030	(86)		34
Community and social services		1,162	345	345			2.750	(2,750)		11,00
Sport and recreation	-	3,367	11,000	11,000			2,750	(2,750	100%	11,0
Public safety	-	100		-		= 170				
Housing	_	499			3	-				
Health		-	-	-	-	14.772	32.585	(17.813	-55%	130,3
Economic and environmental services	_	41,959	118,141	130,941	3,167 1,079		6,275	(2,154)	,	25,10
			25, 101	25, 101	1,079	4,121 10,651				105,24
Planning and dev elopment	_	12,778					26,310	(15,659)	-60%	105,24
Planning and development Road transport		12,778 29 181	93,040	105,240	2,088	10,651				
		29 181	=	-	:	-		-	n.o.	70.0
Road transport			93,040 - 76,648	105.240 76,648	2,088 - 10,232	23,177	19,162	- 4,015	21%	76,6
Road transport Environmental protection		29 181 98,454	76,648	76,648	- 10,232	23,177	-	-		
Road transport Environmental protection Trading services Energy sources Water management		29 181 98,454 60,525	76,648 - 49,648	76,648 49,648	- 10,232 6,255	23,177 - 11,244	12,412	(1,167	-9%	49,6
Road transport Environmental protection Trading services Energy sources		98,454 60,526 36,874	76,648	76,648	- 10,232	23,177	-	(1,167 5,182		76,64 49,64 27,00
Road transport Environmental protection Trading services Energy sources Water management		29 181 98,454 60,525	76,648 - 49,648	76,648 49,648	- 10,232 6,255	23,177 - 11,244	12,412	(1,167	-9%	49,64
Road transport Environmental protection Trading services Energy sources Water management Waste water management Waste management Other		29 181 98,454 60,526 36,874 1,054	76,648 49,648 27,000	76,648 49,648 27,000	- 10,232 6,255 3,976 - -	23,177 11,244 11,932	12,412 6,760	(1,167, 5,182) -9% 77%	49,64 27,00 -
Road transport Environmental protection Trading services Energy sources Water management Waste water management Waste management Other	3	98,454 60,526 36,874	76,648 - 49,648	76,648 49,648	- 10,232 6,255	23,177 - 11,244	12,412	(1,167 5,182) -9% 77%	49,64 27,00 -
Road transport Environmental protection Trading services Energy sources Water management Waste water management Waste management Other	3	29 181 98,454 60,526 36,874 1,054	76,648 49,648 27,000	76,648 49,648 27,000	- 10,232 6,255 3,976 - -	23,177 11,244 11,932	12,412 6,760	(1,167, 5,182) -9% 77%	49,64
Road Yansport Environmental protection Treding services Energy sources Water management Wasee water management Wasee management Other Total Capital Expenditure - Functional Classification	3	29 181 98,454 60.526 36,874 1,054	76,648 49,648 27,000 209,033	76,648 49,648 27,000 	10,232 6,255 3,976 - 13,399	23,177 11,244 11,932 38,115	12,412 6,750 - - 55,308	(1,167 5,182) -9% 77%) -31%	49,64 27,04 - - - 221,2
Road Yansport Environmental protection Treding services Energy sources Water management Wasee water management Wasee management Other Total Capital Expenditure - Functional Classification	3	29 181 98,454 60,526 36,874 1,054 149,637	76,648 49,648 27,000 209,033	76,648 49,648 27,000 	- 10,232 6,255 3,976 - -	23,177 11.244 11.932 38,115	12,412 6,750 - 55,308	(1,167 5,182 (17,193 (8,708)) -9% 77%) -31%	49,64 27,00 - - 221,2:
Roed transport Environmental protection Trading services Energy sources Water management Waste water management Waste management Other Total Capital Expenditure - Functional Classification	3	29 181 98,454 60.526 36,874 1,054	76,648 49,648 27,000 209,033	76,648 49,648 27,000 	10,232 6,255 3,976 - 13,399	23,177 11,244 11,932 38,115	12,412 6,750 - - 55,308	(1,167 5,182) -9% 77%) -31%	49,64 27,04 - - - 221,2
Road Yansport Environmental protection Trading services Energy sources Water management Waste water management Waste management Other Total Capital Expenditure - Functional Classification Funded by: National Government Provincial Government District Municipality	3	29 181 98,454 60,526 36,874 1,054 149,637	76,648 49,648 27,000 209,033	76,648 49,648 27,000 	10,232 6,255 3,976 - 13,399	23,177 11.244 11.932 38,115	12,412 6,750 - 55,308	(1,167 5,182 (17,193 (8,708)) -9% 77%) -31%	49,64 27,04 - - - 221,2:
Road Yansport Environmental protection Trading services Energy sources Water management Waste water management Waste management Other Total Capital Expenditure - Functional Classification Funded by: National Government Provincial Government District Municipality Transfers and stutissies - capital (moretary arisocetons) (Nessonal / Provincial Departmental Agencies, Households, Non-proti Institutions.	3	29 181 98,454 60,526 36,874 1,054 149,637	76,648 49,648 27,000 209,033	76,648 49,648 27,000 	10,232 6,255 3,976 - 13,399	23,177 11.244 11.932 38,115	12,412 6,750 - 55,308	(1,167 5,182 (17,193 (8,708)) -9% 77%) -31%	49,6 27.0 221,2
Road Yansport Environmental protection Trading services Energy sources Water management Waste water management Waste management Other Total Capital Expenditure - Functional Classification Funded by: National Government Provincial Government District Municipality Transfers and stiffsers - capital (morretary afrocetons) (National / Provincial Departmental Agencies, Households, Non-proti Institutions. Priv ate Enterprises, Public Corporations, Higher Educational Institutions)	3	29 181 	76,648 49,648 27,000 209,033 174,688 16,345	76,648 49,648 27,000 221,233 184,688 16,345	10,232 6,255 3,976 - - 13,399	23,177 11,244 11,932 38,115 37,464 43	12,412 6,760 55,308 46,172 4,086	(1,167 5,182 (17,193 (8,708) (4,043)) -9% 77%) -31%) -19%) -99%	49,6 27,0 221,2 184,6 16,3
Road Yansport Environmental protection Trading services Energy sources Water management Wasse water management Wasse management Other Total Capital Expenditure - Functional Classification Fondal Capital Expenditure - Functional Classification Fondal Covernment Provincial Government Provincial Government District Municipality Trensfers and stobusines - capital (moretary arisoseticits) (National / Provincial Departmental Agencies, Households, Non-profit Institutions. Private Enterprises, Public Corporations, Higher Educational Institutions) Transfers recognised - capital		29 181 98,454 60,526 36,874 1,054 149,637	76,648 49,648 27,000 209,033	76,648 49,648 27,000 	10,232 6,255 3,976 - 13,399	23,177 11.244 11.932 38,115	12,412 6,750 - 55,308	(1,167 5,182 (17,193 (8,708)) -9% 77%) -31%) -19%) -99%	49,64 27,04 - - - 221,2:
Road Yansport Environmental protection Trading services Energy sources Water management Waste water management Waste management Other Total Capital Expenditure - Functional Classification Funded by: National Government Provincial Government District Municipality Transfers and stiffsers - capital (morretary afrocetons) (National / Provincial Departmental Agencies, Households, Non-proti Institutions. Priv ate Enterprises, Public Corporations, Higher Educational Institutions)	3	29 181 	76,648 49,648 27,000 209,033 174,688 16,345	76,648 49,648 27,000 221,233 184,688 16,345	10,232 6,255 3,976 - - 13,399	23,177 11,244 11,932 38,115 37,464 43	12,412 6,760 55,308 46,172 4,086	(1,167 5,182 (17,193 (8,708) (4,043)) -9% 77%) -31%) -19%) -99%	49,64 27,04 221,2: 184,64 16,3

Capital expenditure for the first quarter of the financial year was R38.1 million which represents 17.2% of the adjusted capital budget of R221.2 million. Comparison between the year-to-budget of R55.3 million and actual expenditure for the period reflects an under expenditure of R17.1 million, which implies

that the municipality spent 31% less than the year-to-date budget for the same period. The Strategic Executive Directors are advised to develop plans to deal with underspending to avoid grants being reverted to National Treasury.

3.3.1 Capital and Operational Grant Reporting

The table below reflects the grant performance when the full year budget and actuals are compared. The grant expenditure reflects adequate spending in some grants on both operational and capital grants while others are delayed, fast tracking of the grants needs to be made to avoid withholding of unspent grants, over all expenditure of the grants is as follows. Furthermore, Treasury is assessing expenditure on a quarterly basis, therefore council and management are advised to ensure they meet the 25% target quarterly.

GRANT NAME	TOTAL GRANT BUDGET	ALLOCATIONS RECEIVED	YEAR TO DATE EXPENDITURE(Incl VAT)	% SPENT ON ALLOCATIONS RECEIVED	% SPENT ON GRANT BUDGET	QUARTER % SPENT (YTD ACTUAL VS YTD BUDGET)
NATIONAL GRANTS						
Expanded Public Works Programme Integrated Grant	3,753,000.00	939,000.00	722,510.34	77%	19%	77%
Financial Management Grant	1,850,000.00	1,850,000.00	378,765.74	20%	20%	82%
Water Service Infrastruture Grant	48,000,000.00	9,600,000.00	3,642,090.84	38%	8%	30%
Neighbourhood Development Partnership Grant	20,000,000.00	10,000,000.00	4,386,215.00	44%	22%	88%
Municipal Infrastructure Grant	129,141,000.00	85,000,000.00	44,560,629.82	52%	35%	138%
PROVINCIAL GRANTS						
Community Library Grant	2,595,000.00	-	663,997.59	0%	26%	102%
Housing Accreditation Grant	21,415,180.00	-	2,320,600.39	0%	11%	43%
Housing Grant	123,885,000.00	3,365,799.86	3,252,510.60	0%	3%	11%
SU Patrneship Grant	478,733,000.00			0%	0%	0%
Museum Art Gallery Grant	449,000.00	-		0%	0%	0%
Provincialisation Grant	7,064,500.00	-	1,759,436.75	0%	25%	100%
EDTEA : Airport Grant	3,000,000.00		-	0%	0%	0%
EDTEA: Hawlker Stalls Grant	2,000,000.00		50,000.00	0%	3%	10%
Sport, Recreation Grant	11,000,000.00	-	1	0%	0%	0%
ROLL OVERS						
Museum Art Gallery Grant	539,434.00	539,434.00		0%	0%	0%

3.4. Financial position

Table C6: Monthly budget statements – Financial Position

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

		2021/22		Budget Yea	r 2022/23	
Description	Ref	Audited	Original	Adjusted	YearTD actual	Full Year Forecast
		Outcome	Budget	Budget	actual	rolecast
R thousands	1					
<u>ASSETS</u>						
Current assets			44.00=	00.040	44 004	26.040
Cash		29,936	(14,037)	36,049	41,234	36,049
Call investment deposits		46,232			72,777	E04 404
Consumer debtors		805,744	594,134	594,134	888,278	594,134
Other debtors		97,185	81,351	81,351	87,184	81,351
Current portion of long-term receivables		-		-		
inv entory		24,544	14,995	14,995	20,978	14,995
Total current assets		1,003,641	676,443	726,529	1,110,451	726,529
Non current assets						
Long-term receiv ables		· · · ·		-	-	-
Investments		· ·		=	=	**
Investment property		372,224	341,874	341,874	372,224	341,874
Investments in Associate		141,741	217,333	217,333	141,741	217,333
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,147,138	6,666,531
Biological		:-	70	=		=
Intangible		382	1,224	1,224	148	1,224
Other non-current assets		11,823	11,711	11,711	11,823	11,711
Total non current assets		6,722,953	7,238,673	7,238,673	6,673,074	7,238,673
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,783,525	7,965,202
LIABILITIES						
Current liabilities						
Bank overdraft		:-	-	-	#1	
Borrowing		47,260	(32,106)	(32,106)	30,662	(32,106
Consumer deposits		33,418	27,095	27,095	34,091	27,095
Trade and other payables		885,459	688,021	727,316	884,243	727,316
Provisions		11,105	9,752	9,752	9,454	9,752
Total current liabilities		977,242	692,762	732,058	958,450	732,058
Non current liabilities						
B 1		315,490	260,654	260,654	306,302	260,654
Provisions		229,580	90,445	90,445	229,580	90,445
Total non current liabilities		545,070	351,099	351,099	535,882	351,099
TOTAL LIABILITIES	71 (7)	1,522,312	1,043,861	1,083,156	1,494,333	1,083,156
NET ASSETS	2	6,204,281	6,871,255	6,882,045	6,289,192	6,882,045
2000 MEALTHEOUTY						
COMMUNITY WEALTH/EQUITY		6,203,958	6,841,013	6,851,803	6,258,344	6,851,803
Accumulated Surplus/(Deficit)		323	30,242	30,242	30,849	30,242
Reserves		323	30,242	50,242	30,048	00,242

- As at end the end of the first quarter of the financial year, the municipality showed a favorable equity position, with a net asset effect of R6.3 billion.
- While this picture looks good, it is however important to point out major reasons to such a favorable equity position, being consumer debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:
- The municipality's debtors aging as reflected in table SC3 is a total of R1.4 billion as at the end of the
 first quarter. The bulk of the debtor's ageing amount (R1.3 billion) was for debt owing for more than 90
 days, while R1.2 billion of the total debt is owed by households. It must be noted that the total figure of
 debtors is inclusive of indigent.
- Property Plant and Equipment (Assets) comprise of R6.1 billion of the total assets of R7.8 billion as
 reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity
 infrastructure, other plants, and equipment which the municipality has acquired for service delivery as
 well as for its own use. Service delivery of the municipal is majored by its ability to provide these services
 to communities. It is however important to note that most of these assets may not be easily converted
 to cash and cash equivalent.
- The municipality closed with a balance of cash and cash equivalent of R114 million as at the end of the first quarter of the financial year, of which R41.2 million was at the current account and R72.7 million was from was from the call investments. It must be noted that the municipality had an obligation of R30.5 million relating to the HDF. The short-term obligations are sitting at R341 million as illustrated on SC4, while unspent conditional grants amount to R253.5 million, representing a cash shortfall of R511 million. Included under creditors is Eskom for R147.8 million, uThukela Water for R160.9 million, SARS PAYE for R10.5 million, pension and other employee benefits for R18.6 million, SARS VAT R3 million and other trade creditors for R16 thousand. Looking at the cash position as mentioned above the municipality is currently not in the position to cover it short-term obligations, including unspent conditional grants.
- The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The going concern principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R6.2 billion, while the net current asset is R152 million. The net current ratio indicates that the municipality's current assets will be adequate to cover for the current liabilities over the next twelve months. Due to the standing of the municipality by virtue it of being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.
- The liquidity ratio of the municipality is currently sitting at 11.9% as reflected in table SC2. As per paragraph 2.4.4 above, however, if one considers the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 0.33%, since the municipality needs R341 million in order to pay all its short-term obligations. Again, this is a bad reflecting on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more like to negatively impact the image of the municipality to public, business sector and other spheres of government.

3.5. Cash flow position

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

		2021/22			В	ludget Year	2022/23			
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		348,289	272,560	272,560	17,386	67,073	68,140	(1,066)	-2%	272,560
Service charges		870,208	989,000	989,000	98,312	267,296	247,250	20,046	8%	989,000
Other revenue		13,234	315,172	315,172	1,877	4,445	78,793	(74,348)	-94%	315,172
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	3,366	188,246	188,246	-		1,102,707
Transfers and Subsidies - Capital		148,615	191,032	201,032	41,000	104,600	104,600	-		201,032
Interest		8,308	3,131	3,131	925	3,408	783	2,626	335%	3,131
Dividends		=	2.1	TE.	- 1	-	-	-		-
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,620,965)	(183,071)	(523,803)	(655,241)	(131,439)	20%	(2,620,965
Finance charges	Г	(42, 293)	(35,846)	(35,846)	(3,440)	(9,520)	(8,961)	559	-6%	(35,846)
Transfers and Grants		-	20	\ =	=	=	=1	_		
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	(23,645)	101,746	23,609	(78,137)	-331%	226,791
CASH FLOWS FROM INVESTING ACTIVITIES	H									
Receipts										
Proceeds on disposal of PPE		9,872	-	-				-		_
Decrease (increase) in non-current receivables		5,072			-	-	-	_		_
Decrease (increase) in non-current investments		_	-	2	-	-	-	_		=
Payments										
Capital assets		(149,637)	(209,033)	(221,233)	(13,619)	(38,115)	(55,308)	(17,193)	31%	(221,233
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(221,233)	(13,619)	(38,115)	(55,308)	(17,193)		(221,233
CASH FLOWS FROM FINANCING ACTIVITIES	-									
	-									
Receipts Short term loans		0	-		_	-	-	_		
	H					ne		_		
Borrowing long term/refinancing Increase (decrease) in consumer deposits	-		-			12	-	_		-
Payments Payment of horrowing		(30,512)	(32,106)	(32,106)	(956)	(25,786)	(8,026)	17,760	-221%	(32,106
Repayment of borrowing	-	(30,512)	(32,106)	(32,106)	(956)	(25,786)	(8,026)	17,760	-221%	(32,106
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(30,312)	(32, 100)	(52, 100)	(550)	(20,100)	(0,020)	17,700	22,70	(5.2, 100
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(26,547)	(38,221)	37,844	(39,726)			(26,547
Cash/cash equivalents at beginning:		9,500	62,596	62,596		76,167	62,596			76,167
Cash/cash equivalents at month/year end:		76,168	(14,037)	36,049		114,011	22,870			49,620

- The municipality opened with a cash and cash equivalent balance of R76.1 million at the beginning of the financial year and closed with a balance of R114 million as at the end of the first quarter which represents a cash increase of R378 million since the beginning of the financial year. This is due to receipt of grant allocations, some of which have not been spent.
- Cash flows from operating activities yielded a net cash outflow of R101.7 million as a result of receipts from services charges, property rates, and government grants as well as other sundry receipts. This net

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

- Cash flows from investing activities recorded net cash outflows of R38.1 million this is due to the capital
 expenditure incurred.
- Cash flows from financing activities recorded net outflows of R25.7 million due to the repayment of borrowings.

4. LEGAL IMPLICATIONS

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

5. POLICY IMPLICATIONS

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

6. FINANCIAL IMPLICATIONS

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

7. RISKS

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

8. MANAGEMENT OF RISKS

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

9. RECOMMENDATIONS

9.1 That the Council notes the submission of S52d for the first quarter ended 30 September 2022;

- 9.2 That the management prioritize spending of grant funded projects in order to ensure that the municipality does not revert funds to National Treasury;
- SED: BTO
- 9.3 That the municipality continue to implement the incentive schemes in order improve its collection rate.
- 9.4 That municipality prioritises the payment of Eskom and uThukela Water.

Report prepared by:

Report seen by:

DX DUBE

PORTFOLIO COUNCILLOR

BUDGET AND TREASURY OFFICE

M.S NDLOVU

ACTING STRATEGIC EXECUTIVE DIRECTOR:

BUDGET AND TREASURY OFFICE

NEWCASTLE MUNICIPALITY
2022 -10- 2 2
MAYORS OFFICE

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

Daniel Co.	2021/22				Budget Ye	w. 2024/40			Full V
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
thousands								- "	
Financial Performance							0.000	400/	000 44
Property rates	352,585	363,413	363,413	30,161	99,877	90,853	9,023	10%	363,413
Service charges	1,110,882	1,176,842	1,176,842	106,514	318,868	294,211	24,657	8%	1,176,842
Investment revenue	4,445	3,131	3,131	653	1,987	783	1,204	154%	3,13
Transfers and subsidies	490,501	1,112,707	1,102,707	5,654	206,467	206,467	-		1,102,70
Olher own revenue	45,199	37,169	37,169	2,519	7,425	9,292	(1,867)	-20%	37,169
Total Revenue (excluding capital transfers and	2,003,613	2,693,263	2,683,263	145,502	634,623	601,606	33,018	5%	2,683,26
contributions)									
Employee costs	585,366	601,653	567,833	54,414	147,153	141,958	5,195	4%	567,833
Remuneration of Councillors	23,742	29,060	25,710	4,083	7,942	6,428	1,514	24%	25,710
Depreciation & asset impairment	348,804	363,160	363,160	87,994	87,994	90,790	(2,796)	-3%	363,166
Finance charges	64,353	35,846	35,846	657	9,747	8,961	785	9%	35,846
	786,545	758,296	758,296	51,297	228,933	189,574	39,359	21%	758,29
Materials and bulk purchases		750,250	, 50,250	-			-		_
Transfers and subsidies	-		4.000.040			202.407	(407.036)	-65%	1,209,94
Other expenditure	410,168	1,222,862	1,209,946	46,295	105,450	302,487	(197,036)		
Fotal Expenditure	2,218,978	3,010,876	2,960,790	244,740	587,220	740,198	(152,978)	-21%	2,960,79
Surplus/(Deficit) Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	(215,366) 122,888	(317,613) 191,032	(277,528) 201,032	(99,238) 13,135	47,404 37,507	(138,592) 50,258	185,995 (12,751)	-134% -25%	(277,52) 201,03
Transfers and subsidies - capital (monetary allocations) (National / Provincia Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (inkind - all)	_	_	_	_	-	-	-		
a Lung Civi Co. Although a C	(92,478)	(126,581)	(76,496)	(86,103)	84,911	(88,334)	173,245	-196%	(76,49
Surplus/(Deficit) after capital transfers & contributions									
Share of surplus/ (deficit) of associate	(45,141)	Ę.	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(76,496)	(86,103)	84,911	(88,334)	173,245	-196%	(76,49
Capital expenditure & funds sources									
Capital expenditure	149,637	209,033	221,233	13,399	38,115	55,308	(17,193)	-31%	221,23
Capital transfers recognised	122,888	191,032	201,032	13,135	37,507	50,258	(12,751)	-25%	201,03
Вотоwing	_	-	-	_	-	121	944		-
Internally generated funds	26,749	18,001	20,201	264	608	5,050	(4,443)	-88%	20,20
Total sources of capital funds	149,637	209,033	221,233	13,399	38,115	55,308	(17,193)	-31%	221,23
Financial position									
Total current assets	1,003,641	676,443	726,529		1,110,451				726,52
Total non current assets	6,722,953	7,238,673	7,238,673		6,673,074				7,238,67
Total current liabilities	977,242	692,762	732,058		958,450	177 E 1			732,05
Total non current liabilities	545,070	351,099	351,099		535,882				351,09
Community wealth/Equity	6,204,281	6,871,255	6,882,045		6,289,192		141-1	REAF!	6,882,04
Cash flows									-
Net cash from (used) operating	236,944	164,505	226,791	(23,645)	101,746	23,609	(78,137)	-331%	226,79
	(139,765)	(209,033)	(221,233)				(17,193)	31%	(221,23
Net cash from (used) investing Net cash from (used) financing	(30,512)	(32,106)	(32,106)				17,760	-221%	(32,10
Net cash from (useo) financing Cash/cash equivalents at the month/year end	76,168	(14,037)	36,049	- (550)	114,011	22,870	(91,141)		49,62
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	, to buyo								
Total By Income Source	126,440	43,323	33,830	32,688	28,610	29,456	240,295	958,675	1,493,31
	120,440	10,020	55,550	-2,.00					
Creditors Age Analysis	00.040	04 707		4,578	_	_	48,877	175,856	341,05
Total Creditors	90,018	21,727	-	4,010	_	_	70,071	.,,,,,,,,	000

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

		2021/22				Budget Ye	ear 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands	1								%	
tevenue - Functional										
Governance and administration		469,582	514,453	514,453	32,271	157,409	86,773	70,636	81%	514,45
Executive and council		8,676	12,367	12,367	952	4,167	3,092	1,075	35%	12,36
Finance and administration		460,906	502,086	502,086	31,320	153,242	83,681	69,561	83%	502,08
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		300,140	640,739	640,739	3,453	10,172	160,185	(150,013)	-94%	640,73
Community and social services		14,854	13,877	13,877	1,201	3,432	3,469	(37)	-1%	13,87
Sport and recreation		4,711	11,139	11,139	0	1	2,785	(2,784)	-100%	11,13
Public safety		5,164	4,138	4,138	533	1,184	1,034	149	14%	4,1:
Housing		275,319	611,581	611,581	1,718	5,548	152,895	(147,347)	-96%	611,5
Health		91	4	4	-	6	1	5	544%	
Economic and environmental services		141,205	168,208	168,208	12,736	51,011	32,929	18,082	55%	168,20
Planning and development		102,901	39,067	39,067	1,260	5,508	9,767	(4,259)	-44%	39,0
Road transport		38,305	129,141	129,141	11,476	45,504	23,162	22,342	96%	129,1
Environmental protection		_	-	_	_	_	-	-		
Trading services		1,215,404	1,560,710	1,560,710	110,161	453,493	371,931	81,562	22%	1,560,7
Energy sources		698,454	835,626	835,626	69,641	242,252	208,906	33,345	16%	835,62
Water management		225,940	337,581	337,581	21,406	90,283	75,272	15,011	20%	337,58
Waste water management		151,972	243,101	243,101	10,515	78,256	51,652	26,604	52%	243,10
Waste management		139,038	144,402	144,402	8,599	42,701	36,101	6,601	18%	144,40
Other	4	169	184	184	16	46	46	(0)	-1%	18
Total Revenue - Functional	2	2,126,501	2,884,295	2.884,295	158,637	672,131	651,864	20,267	3%	2,884,29
Total Revenue - Functional		2,129,001	2,001,200	_,001,_000	,					
Expenditure - Functional										
Governance and administration		466,817	469,276	445,688	40,770	115,017	111,422	3,595	3%	445,6
Executive and council		93,820	101,198	93,961	10,749	36,955	23,490	13,465	57%	93,9
Finance and administration		372,369	367,328	350,992	29,878	77,781	87,748	(9,967)	-11%	350,9
Internal audit		628	750	735	143	281	184	97	53%	7:
Community and public safety		507,769	827,731	819,736	20,371	52,319	204,934	(152,615)	-74%	819,7
Community and social services		37,498	43,629	42,049	3,242	9,286	10,512	(1,226)	-12%	42,0
Sport and recreation		67,860	73,339	72,478	6,803	16,281	18,120	(1,839)		72,4
Public safety		65,732	70,215	65,969	5,888	15,219	16,492	(1,273)		65,9
		327,112	630,591	629,783	3,580	9,216	157,446	(148,230)		629,7
Housing		9,566	9,956	9,458	857	2,316	2,364	(48)		9,4
Health		220,976	266,056	262,819	98,220	113,048	65,705	47,343	72%	262,8
Economic and environmental services		78,093	85,041	81,804	7,042	21,201	20,451	750	4%	81,8
Planning and development				181,008	91,179	91,847	45,252	46,595	103%	181,0
Road transport		142,876	181,008	7 7	51,175	V1,047	2	(2)		, •
Environmental protection				1,429,179	85,371	306,822		(50,473)		1,429,1
Trading services		1,065,293	1,444,445	740,865	44,397	218,537	185,216	33,320	18%	740,8
Energy sources		619,934	742,466			64,169	146,700	(82,531)		586,8
Water management		350,885	597,907	586,801	30,077		15,136	(2,293)		60,5
Waste water management		53,873	60,542	60,542	4,939	12,842		1,032		40,9
Waste management		40,601	43,530	40,971	5,957	11,274	10,243			3,3
Other		3,265	3,369	3,369	8	14		(828)		2,960,7
Total Expenditure - Functional	3	2,264,119	3,010,876	2,960,790	244,740	587,220	740,198	(152,978)	7£170	2,000,7

K7N252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal yote) - Q1 First Quarter

Vote Description		2021/22				Budget Ye	ear 2022/23			
	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				207	10.555	00.000	45.400	53.6%	113,447
Vote 1 - CORPORATE SERVICES		88,576	113,447	113,447	997	43,555	28,362	15,193	9,1%	173,608
Vote 2 - COMMUNITY SERVICES		163,905	173,608	173,608	10,334	47,332	43,402	3,930		401,006
Vote 3 - BUDGET AND TREASURY		391,006	401,006	401,006	31,274	113,854	100,252	13,603	13.6%	401,000
Vote 4 - MUNICIPAL MANAGER		-	-	-		-	-		00 501	047.024
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		281,341	647,031	647,031	2,709	10,378	138,688	(128,309)	-92.5%	647,031
Vote 6 - TECHNICAL SERVICES		503,219	713,576	713,576	43,681	214,760	132,254	82,506	62.4%	713,576
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		698,454	835,626	835,626	69,641	242,252	208,906	33,345	16.0%	835,626
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]		-	- 1	-	-	-	-	-		_
Vote 15 - [NAME OF VOTE 15]			-		-	-		-		-
Total Revenue by Vote	2	2,126,501	2,884,295	2,884,295	158,636	672,131	651,864	20,267	3.1%	2,884,295
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		98,250	106,832	99,563	9,362	33,273	24,891	8,382	33.7%	99,563
Vole 2 - COMMUNITY SERVICES		289,990	306,664	291,670	27,996	72,411	72,918	(506)	-0.7%	291,670
Vote 3 - BUDGET AND TREASURY		194,989	192,074	188,502	15,694	40,417	47,125	(6,708)	-14.2%	188,502
Vote 4 - MUNICIPAL MANAGER		90,316	89,335	81,903	7,257	18,479	20,476	(1,996)	-9.7%	81,903
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		357,987	662,848	661,139	5,898	16,859	165,285	(148,425)	-89.8%	661,139
Vote 6 - TECHNICAL SERVICES		607,199	895,287	881,845	132,416	183,893	220,461	(36,569)	-16.6%	881,845
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		625,388	757,837	756,169	46,117	221,887	189,042	32,845	17.4%	756,169
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	2,264,119	3,010,876	2,960,790	244,740	587,220	740,198	(152,978)	-20.7%	2,960,79
Surplus! (Deficit) for the year	2	(137,618)	(126,581)	(76,496	(86,104)	84,911	(88,334)	173,245	-196.1%	(76,496

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

		2021/22				Budget Yo	ear 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Source										
Property rates		352,585	363,413	363,413	30,161	99,877	90,853	9,023	10%	363,41
Service charges - electricity revenue		705,057	751,862	751,862	69,641	209,584	187,966	21,619	12%	751,86
Service charges - water revenue		188,622	199,933	199,933	17,762	51,671	49,983	1,688	3%	199,93
Service charges - sanitation revenue		118,993	123,818	123,818	10,517	31,750	30,954	795	3%	123,81
Service charges - refuse revenue		98,211	101,229	101,229	8,593	25,863	25,307	556	2%	101,22
		=		170	-	-	-			-
Rental of facilities and equipment		8,372	9,452	9,452	672	2,030	2,363	(333)	-14%	9,45
Interest earned - external investments		4,445	3,131	3,131	653	1,987	783	1,204	154%	3,13
Interest earned - outstanding debtors		3,792	4,001	4,001	479	1,421	1,000	421	42%	4,00
Dividends received				-	-	,,,,,		_		
Fines, penalties and forfeits		5,353	4,180	4,180	539	1,301	1,045	256	24%	4,18
Licences and permits		46	48	4,100	1	7	12	(5)	-40%	4,10
Agency services		40	40	40		l '	12	(5)	7070	
			1 112 707	1,102,707	6.654	206 467	206 467			1 402 70
Transfers and subsidies		490,501	1,112,707		5,654	206,467	206,467	- (2.240)	450/	1,102,70
Other revenue		15,939	19,487	19,487	825	2,662	4,872	(2,210)	-45%	19,48
Gains		11,698 2,003,613	2,693,263	2,683,263	145,502	634,623	601,606	33,018	#DIV/0! 5%	2,683,26
otal Revenue (excluding capital transfers and contributions)		2,000,010	2,053,203	2,003,203	140,302	034,023	401,000	33,010	370	2,003,20
, , , , , , , , , , , , , , , , , , , ,										
Expenditure By Type										
Employee related costs		585,366	604 653	567,833	EA 44A	147,153	144 050	5,195	4%	567,833
			601,653		54,414		141,958			
Remuneration of councillors		23,742	29,060	25,710	4,083	7,942	6,428	1,514	24%	25,710
Debt impairment		130,120	286,041	286,041	11,090	13,897	71,510	(57,613)	-81%	286,04
Depreciation & asset impairment		348,804	363,160	363,160	87,994	87,994	90,790	(2,796)	-3%	363,16
Finance charges		64,353	35,846	35,846	657	9,747	8,961	785	9%	35,84
Bulk purchases		649,750	605,107	605,107	37,747	199,417	151,277	48,140	32%	605,10
Other materials		136,795	153,188	153,188	13,550	29,516	38,297	(8,781)	-23%	153,18
Contracted services		253,442	818,629	809,233	26,582	62,779	202,308	(139,529)	-69%	809,23
Transfers and subsidies		~		5.				-		
Other expenditure		25,960	118,192	114,672	8,622	28,775	28,668	107	0%	114,67
Losses		646		-	+	-	-	(m)		-
otal Expenditure		2,218,978	3,010,876	2,960,790	244,740	587,220	740,198	(152,978)	-21%	2,960,790
Surplus/(Deficit)		(215,366)	(317,613)	(277,528)	(99,238)	47,404	(138,592)	185,995	(0)	(277,528
Transfers and subsidies - capital (monetary allocations) (National										
/ Provincial and District)		122,888	191,032	201,032	13,135	37,507	50,258	(12,751)	(0)	201,03
/ Provincial Departmental Agencies, Households, Non-profit										
Institutions, Private Enterprises, Public Corporatons, Higher								-		
Transfers and subsidies - capital (in-kind - all) iurplus/(Deficit) after capital transfers & contributions		(02.470)	(400 504)	(76.406)	/8C 400\	- 04.044	(00.224)			(70.40)
urprostocitor) atter capital transfers & contributions		(92,478)	(126,581)	(76,496)	(86,103)	84,911	(88,334)			(76,496
Taxation										
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(76,496)	(86,103)	84,911	(88,334)			(76,496
Attributable to minorities										
urplus/(Deficit) attributable to municipality		(92,478)	(126,581)	(76,496)	(86,103)	84,911	(88,334)		ILE ILE	(76,49
	1									
Share of surplus/ (deficit) of associate		(45,141)								
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	(86,103)	84,911	(88,334)			(76,496

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

		2021/22				Budget Ye	sar 2022/23			
Vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands	1								%	
lulti-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-		-
Vote 3 - BUDGET AND TREASURY	1 "	-	-	-	-	-	-	-		-
Vote 4 - MUNICIPAL MANAGER		-	- 1	_	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-		-
Vote 6 - TECHNICAL SERVICES		-	- 1	-	-	-	-	-		-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]	1	-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	_	-	-	_	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		
Vote 2 - COMMUNITY SERVICES		5,583	11,345	11,345	-	-	2,836	(2,836)	-100%	11,34
Vole 3 - BUDGET AND TREASURY		1,748	2,900	2,900	-	167	725	(558)	-77%	2,90
Vote 4 - MUNICIPAL MANAGER		243	-	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25,001	25,001	1,079	4,121	6,250	(2,129)	-34%	25,00
Vote 6 - TECHNICAL SERVICES		126,659	169,788	181,988	12,319	33,827	45,497	(11,670)	-26%	181,98
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208	-	_	_	-	-	-		-
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]		_	_	_	_	_	_	_		_
Vote 14 - [NAME OF VOTE 14]		_	_	_	_	_	_	_		_
Vote 15 - [NAME OF VOTE 15]		l - I	_	_	_	_	_	_		_
Total Capital single-year expenditure	4	149,637	209,033	221,233	13,399	38,115	55,308	(17,193)	-31%	221,233
Total Capital Expenditure	Ť	149,637	209,033	221,233	13,399	38,115	55,308	(17,193)	-31%	221,233
Total Suprise Experience										
Capital Expenditure - Functional Classification	1									
Governance and administration		4,199	2,900	2,900	_	167	725	(558)	-77%	2,90
Executive and council		243	12	- 4	=	=	-	-		- 14
Finance and administration		3,956	2,900	2,900	-	167	725	(558)	-77%	2,900
Internal audit		-	1	_		-	_	_		
Community and public safety	1	5,025	11,345	11,345		_	2,836	(2,836)	-100%	11,34
Community and social services		1,162	345	345	-	=	86	(86)		34
Sport and recreation		3,367	11,000	11,000	2		2,750	(2,750)		11,00
Public safety		9,000	11,000	77,000			_	,		12
		496					-	_		
Housing		400				2	-	_		
Health Economic and environmental services		41,959	118,141	130,341		14,772	32,585	(17,813)	-55%	130,34
		12,778	25,101	25,101	1,079	4,121	6,275	(2,154)		25,10
Planning and development		29,181	93,040	105,240	2,088	10,651	26,310			105,24
Road transport		23,101	83,040	103,240				(10,000)		
Environmental protection		98,454	76,648	76,648		23,177	19,162	4,015	21%	76,64
Trading services		96,434		76,648	10,232	23,111	13,102	4,013	25	. 5,51
Energy sources		00.000	40.649			11,244	12,412		-9%	49,64
Water management		60,525	49,648	49,648			6,750	5,182	77%	27,00
Waste water management		36,874	27,000	27,000	3,976	11,932	0,750	5,162	1170	21,00
Waste management		1,054								
Other				AA4 800	42 200	20.445			2487	224.22
Total Capital Expenditure - Functional Classification	3	149,637	209,033	221,233	13,399	38,115	55,308	(17,193)	-31%	221,23
Funded by:			,		40.4	A9 34.	40.470	/0.700	-19%	184,68
National Government		112,998	174,688	184,688		37,464	46,172			
Provincial Government		9,890	16,345	16,345		43	4,086	(4,043)	-99%	16,34
District Municipality			- 1	12.		- 5		-		-
Transfers and subsidies - capital (monetary allocations) (National /										
Provincial Departmental Agencies Households Non-profit Institutions										
Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)										
Private Enterprises, Public Corporatons, Higher Educational Institutions)	L	AND DOC	404 000	204 000	40 400	27 507	En 250	(40 764)	-25%	201 03
		122,888	191,032	201,032	13,135	37,507	50,258	(12,751)	-25%	201,03
Private Enterprises, Public Corporations, Higher Educational Institutions) Transfers recognised - capital		122,888					50,258		-25%	201,03
Private Enterprises, Public Corporatons, Higher Educational Institutions)	6	122,888	191,032 - 18,001	201,032	-		2	-		201,03

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

		2021/22		Budget Ye	ear 2022/23	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		29,936	(14,037)	36,049	41,234	36,049
Call investment deposits		46,232		-	72,777	-
Consumer debtors		805,744	594,134	594,134	888,278	594,13
Other debtors		97,185	81,351	81,351	87,184	81,35
Current portion of long-term receivables			= =		**	_
Inventory		24,544	14,995	14,995	20,978	14,99
Total current assets		1,003,641	676,443	726,529	1,110,451	726,529
Non current assets		_				
Long-term receivables				=	~	-
Investments		=		-	.=	-
Investment property		372,224	341,874	341,874	372,224	341,87
Investments in Associate		141,741	217,333	217,333	141,741	217,33
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,147,138	6,666,53
Biological		-	-	-	-	
Intangible		382	1,224	1,224	148	1,22
Other non-current assets		11,823	11,711	11,711	11,823	11,71
Total non current assets		6,722,953	7,238,673	7,238,673	6,673,074	7,238,67
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,783,525	7,965,20
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	.=	=	3
Borrowing		47,260	(32,106)	(32,106)	30,662	(32,10
Consumer deposits		33,418	27,095	27,095	34,091	27,09
Trade and other payables		885,459	688,021	727,316	884,243	727,31
Provisions		11,105	9,752	9,752	9,454	9,75
Total current liabilities		977,242	692,762	732,058	958,450	732,05
Non current liabilities						
Borrowing		315,490	260,654	260,654	306,302	260,65
Provisions		229,580	90,445	90,445	229,580	90,44
Total non current liabilities		545,070	351,099	351,099	535,882	351,09
TOTAL LIABILITIES		1,522,312	1,043,861	1,083,156	1,494,333	1,083,15
NET ASSETS	2	6,204,281	6,871,255	6,882,045	6,289,192	6,882,04
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,258,344	6,851,80
Reserves		323	30,242	30,242	-	30,24
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,882,045		6,882,04

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

		2021/22				Budget Yea	r 2022/23			
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		348,289	272,560	272,560	17,386	67,073	68,140	(1,066)	-2%	272,560
Service charges		870,208	989,000	989,000	98,312	267,296	247,250	20,046	8%	989,000
Other revenue		13,234	315,172	315,172	1,877	4,445	78,793	(74,348)	-94%	315,172
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	3,366	188,246	188,246	-		1,102,70
Transfers and Subsidies - Capital		148,615	191,032	201,032	41,000	104,600	104,600	-		201,032
Interest		8,308	3,131	3,131	925	3,408	783	2,626	335%	3,13
Dividends		-	-		-	-		-		-
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,620,965)	(183,071)	(523,803)	(655,241)	(131,439)	20%	(2,620,96
Finance charges		(42,293)	(35,846)	(35,846)	(3,440)	(9,520)	(8,961)	559	-6%	(35,846
Transfers and Grants		-	_	_		_	_	_		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	(23,645)	101,746	23,609	(78,137)	-331%	226,79
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872	=:	=			=	-		=
Decrease (increase) in non-current receivables					3		2	_		<u> </u>
Decrease (increase) in non-current investments		-		-	-	= :	=	-		-
Payments										
Capital assets		(149,637)	(209,033)	(221,233)	(13,619)	(38,115)	(55,308)	(17,193)	31%	(221,233
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(221,233)	(13,619)	(38,115)	(55,308)	(17,193)	31%	(221,23
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	+	3	*	2	6	-	1	€
Borrowing long term/refinancing					-	=	15	-		5
Increase (decrease) in consumer deposits			+		-	-	-	_		_
ayments										
Repayment of borrowing		(30,512)	(32,106)	(32,106)	(956)	(25,786)	(8,026)	17,760	-221%	(32,106
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(32,106)	(956)	(25,786)	(8,026)	17,760	-221%	(32,106
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(26,547)	(38,221)	37,844	(39,726)			(26,547
Cash/cash equivalents at beginning:		9,500	62,596	62,596	(00,621)	76,167	62,596		4 -1	76,167
Cashicash equivalents at beginning.	1 1	3,500	02,000	02,000		10,101	02,000			70,107

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - Q1 First Quarter

\$	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective staps/remarks
1	Revenue By Source			
	Fines, penalties and forfeits	24%	24% Dependent on the consumers reaction	
	Service charges - electricity revenue	12%	12% Government departments are paying in August & new properties have been registered	
	Other revenue	-45%	45% Consumer reaction due to the increased number of death.	
	Rental of facilities and equipment	-14%	-14% Increase in the rental of council facilities due to the easing of lockdown restrictions	
	Interest eamed - external investments	154%	154% Interest received from the increase in investments made duimg the year	
	Interest earned - outstanding debtors	42%		
	Licences and permits	40%	40% Dependent on the consumers reaction	
2	Expenditure By Type			
	Debt impairment	-81%	-81% Only debt impairement for indigents is calculated monthly all other debtors is Biannually	
	Depreciation & asset impairment	.100%	100% Delays in the capitalisation of assets affect this variance	
	Bulk purchases	35%	32% More electricity was being exquired due to winter season	
	Other materials	-23%	-23% Cost containment procedures placed to curb unnecessary expenditure	
	Contracted services	%69 -	-69% Delays in the appointment of service providers	
က	Capital Expenditure			
	Grant funded projects	-25%	-25% Due to SCM processe being at initial stages	Fast track SCM processes and management of contractors
	Internally funded projects	%88~	-88% Due to SCM processe being at initial stages	Fast track SCM processes and management of contractors
	Repairs and maintenance	23%	53% Due to SCM processe being a tritulal stages	Fast track SCM processes and management of contractors
4	Financial Position			
10	Cash Flow			
	Net Cash from Operating Activities	-331%	-331% Main attributor is property rates due to increased number of new properties & conversion of household to business category	Nora
	Net Cash Used from Investing Activities	31%		None Mone
	Net Cash Used from Financial Activities	2177-	b Cased of attivitisation activations	allow and a second a second and
9	Measureable performance			
7	Municipal Entities			

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

			2021/22		Budget Y	еаг 2022/23	
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.5%	13.3%	13.5%	1.7%	2.1%
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%	13.3%	13.9%	19.4%	13.9%
Gearing Liquidity	Long Term Borrowing/ Funds & Reserves		97691.6%	861.9%	861.9%	992.9%	861.9%
Current Ratio	Current assets/current liabilities	1	102.7%	97.6%	99.2%	115.9%	99.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		7.8%	-2.0%	4.9%	11.9%	4.9%
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		45.1%	25.1%	25.2%	153.7%	25.2%
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		29.2%	22.3%	21.2%	23.2%	21.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	1&D/Total Revenue - capital revenue		20.6%	14.8%	14.9%	1.5%	2.3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt						
	service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

Description							Budget Year 2022/23	ar 2022/23					
	NT 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 Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Rthousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	26,213	909'6	8,173	10,180	7,350	7,564	44,601	321,380	435,066	391,075	3,020	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	46 541	1,227	875	879	265	920	3,377	12,344	66,184	17,541	339	
Receivables from Non-exchange Transactions - Property Rates	1400	38,296	16,805	8,319	7,428	7,210	6,961	34,608	91,263	210,889	147,470	2,669	
Receivables from Exchange Transactions - Waste Water Management	1500	17,156	6,722	6,543	6,168	5,840	2,800	34,126	312,096	394,452	364,031	2,543	
Receivables from Exchange Transactions - Waste Management	1600	12,927	4,884	4,955	4,408	4,328	4,268	25,056	120,247	181,072	158,306	1,039	
Receivables from Exchange Transactions - Property Rental Debtors	1700	532	147	138	123	120	114	1,367	2,394	4,933	4,117	34	
Interest on Arrear Debtor Accounts	1810	951	394	392	366	324	314	1,209	13,506	17,456	15,719	357	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	(1)	1	1	1	ı	Ü	a .		1	1	10	
Other	1900	(16,176)	3,539	4,436	3,338	2,846	3,884	85,953	85,444	183,265	191,465	1,659	
Total By Income Source	2000	126,440	43,323	33,830	32,688	28,610	29,456	240,295	958,675	1,493,317	1,289,724	11,658	1
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,670	8,484	510	1,769	244	363	1,066	7,378	22,483	10,820	31	
Commercial	2300	50,682	3,580	2,494	2,268	2,172	2,097	13,747	52,233	129,273	72,517	2,186	
Households	2400	90,152	31,157	30,564	28,570	26,051	25,805	224,950	890,637	1,347,886	1,196,013	9,256	
Other	2500	(17,063)	103	261	81	143	1,191	533	8,427	(6,325)	10,375	184	
Total By Customer Group	2600	126,440	43,323	33,830	32,688	28,610	29,456	240,295	958,675	1,493,317	1,289,724	11,658	ι

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

					æ	Budget Year 2022/23	ę,				Prior year totals
Description R thousands	NT Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	for chart (same period)
Creditors Age Analysis By Customer Type										1	
Bulk Electricity	0100	43,501	21,727	1	4,567	(8)	3.	ı	78,036	147,830	
Bulk Water	0200	14,209	20	4	(8)	ir.		48,867	97,820	160,895	
PAYE deductions	0300	10,530	AI.	18	ű.	Ĭ	1	1	ï	10,530	
VAT (output less input)	0400	3,014	SI.		*		ī	41	1	3,014	
Pensions / Retirement deductions	0090	18,621	7.1	-14	ā	Ť	i	41	1	18,621	
Loan repayments	0090	1	735	18	1	4	î	106.	j	1	
Trade Creditors	0020	143	.0	-t	=	*	i	10	-	165	
Auditor General	0800	1	19	-d	i.	3	36	.4	ď	ı	
Other	0060	9	a	(4	3		*		3	1	
Total By Customer Type	1000	90,018	21,727	-	4,578	1	1	48,877	175,856	341,055	I

Investment Top Closing Balance Up 100,000 100,000 100,000 (75,000) (75,000) Partial / Premature Withdrawal (4) 1,545 1,545 Interest to be realised 959 581 6 46,232 856 44,815 561 46,232 Opening balance Expiry date of Investment Call account
Call account
Call account Commission Recipient Variable or Fixed Interest Rate Paid (Rands) rate KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter Capital Guarantee (Yes/ No) Call Account
Call Account
Call Account Type of Investment Period of Investment Yrs/Months Ref Investments by maturity
Name of institution & investment ID TOTAL INVESTMENTS AND INTEREST Municipality sub-total Entities sub-total Nedbank Standard Bank ABSA R thousands Municipality Entitles

72,777

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

Description	1	2021/22				Budget Ye	ear 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Rthousands	1								70	
RECEIPTS:	1,2									
Operating Transfers and Grants		440.070	404.050	404.050		404 000	454 555			404.05
National Government:		448,972	494,958	494,958	_	184,880	184,880	_		494,95
Local Government Equitable Share		403,334	466,902	466,902	1 = °	182,091	182,091	-		466,90
Energy Efficiency and Demand Management		4,000	781	36)	#	*	- 1			
Integrated National Electrification Programme				-	Ξ.	35				
Finance Management		1,650	1,850	1,850	=	1,850	1,850			1,85
Municipal Systems Improvement		#		12°C	-	120	(약)			4
Water Services Infrastructure Grant (WSIG)		29,000	100	(#1)	*	-	#1			
Municipal Infrastructure Grant (MIG)	3	8,040	22,453	22,453	E .	(E)	- 2	-		22,45
Massification		2	-	-	=		=\	-		-
EPWP Incentive		2,948	3,753	3,753	¥	939	939	-		3,75
Other transfers and grants [insert description]				20	-		=	-		
Provincial Government:		439,867	617,749	617,749	3,366	3,366	3,366	_		617,74
Health subsidy		-	-	2	=	-	1	-		-
Level 2 accreditation		=	5,439	5,439	Ε.		-			5,43
Museums Services		429	105	105	=		<i>a</i>			10
Community Library Services Grant		2,475	2,595	2,595	=	-	2			2,59
Sport and Recreation		=	-	=	=======================================	-	=			=
Spatial Development Framework Support		-	-	*	-	-	*	-		-
Housing		411,185	123,885	123,885	3,366	3,366	3,366			123,88
Title Deeds		=	_	-	=	-	-			=
COGTA Support Scheme		-	-	=	=	-	=			-
Provincialisation of Libraries	4	6,757	6,992	6,992	-	=:	-	- 1		6,99
ISU Partneship Grant		-	478,733	478,733	=	_		_		478,73
Accredited municipalities		19,021	=				-			-
District Municipality:		_	_		_	_	_	_		_
District Hamopany 1								_		
								_		
Other grant providers:		377	_	_	_	_	-			
LGSETA GRANT	1	377			_	-		_		
EED Housing Grant		317						_		
Fotal Operating Transfers and Grants	5	889,216	1,112,707	1,112,707	3,366	188,246	188,246	_		1,112,707
opolating / tallot of a file	1 -	000,210	1,112,107	1,112,707	5,000	100,240	100,240			1,112,707
Canifed Transfers and Crants										
Capital Transfers and Grants	1 1	120 202	174 600	104 600	41 000	104 600	104.600			104 600
National Government:		138,282	174,688	184,688	41,000	104,600	104,600			184,686
Neighbourhood Development Partnership		7,440	20,000	20,000	44 000	10,000	10,000	-		20,000
Municipal Infrastructure Grant (MIG)		111,142	106,688	116,688	41,000	85,000	85,000			116,688
Integrated National Electrification Programme			2.	2		174	Ē			-
Ernergy efficiency & demand side management		44.000	40.000	40.000	-	0.000	0.000			
Water Services Infrastructure Grant (WSIG)		11,000	48,000	48,000		9,600	9,600	-		48,000
Neighbourhood Development Partnership		150	==	, ×	7.5	250				#
Water Intervension Project		8,700	7/	英	55	*:	東	-		
Provincial Government:		7,333	11,345	11,345		-	-			11,34
Housing		:=:	963	*	*	*	*	- 1		+
Greenest Town			2:1		連	2.1	8			-
Sport and Recreation		7,333	11,000	11,000	12	20	1 2			11,000
Museum		*	345	345	- 4	30	-			345
Community Library Service		~	- 91	*	*	91	-			=
District Municipality:		-	-	-	-	_	-	-		
[insert description]								-		
								_		
Other grant providers:	1 1	3,000	5,000	5,000	-	-	-	-		5,000
EDTEA Grant(AIRPORT UPGRADE)	İ	2,000	2,000	2,000	- %	2.1		-		2,000
EDTEA Grant(TRADE STALLLS)		1,000	3,000	3,000		=	=	1		3,000
otal Capital Transfers and Grants	5	148,615	191,032	201,032	41,000	104,600	104,600	- 1		201,032
							292,846			

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

Description	Ref	2021/22	04-1	Aut. 4 1			ear 2022/23		1	E-PM
R thousands	1,01	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
EXPENDITURE	-								70	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		437,303	494,958	494,958	3,034	191,477	189,105	2,372	1.3%	494,95
Local Government Equitable Share		403,334	466,902	466,902		182,091	182,091	-	-	466,90
Water Services Infrastructure Grant (WSIG)		21,948	=	=	_	2	1/2	_		
Municipal Infrastructure Grant (MIG)		7,420	22,453	22,453	2,668	8,287	5,613	2,674	47.6%	22,45
Energy Efficiency and Demand Management		299		-		-	100			
Integrated National Electrification Programme			-	-		_	-	_		
Finance Management Grant		1,453	1,850	1,850	76	377	463	(85)	-18.5%	1,8
Massification		14	-	-	#		12	_		
EPWP Incentive		2,848	3,753	3,753	290	722	938	(216)	-23.0%	3,7
Municipal Systems Improvement				-				_		
Provincial Government:		281,209	617,749	617,749	3,136	7,895	154,437	(146,542)	-94.9%	617,74
Health subsidy			14			14	- 3	_		
Housing		265,998	123,885	123,885	1,013	3,253	30,971	(27,719)	-89,5%	123,88
ISU Partneship Grant			478,733	478,733		3-	119,683	(119,683)	-100.0%	478,73
Title Deeds			2	2	=	_	=	,,		
Provincialisation of Libraries		6,698	6,992	6,992	600	1,759	1,748	11	0.7%	6,99
Level 2 Accreditation		288	5,439	5,439	1,295	2,220	1,360	860	63.2%	5,4
Museum Services		86	105	105		-	26	(26)	-100.0%	10
Community Library Services Grant		2,466	2,595	2,595	227	664	649	15	2,4%	2,59
Accredited municipalities		5,961	2,000	2,000	-	-	-	_		2,0.
District Municipality:		-	_	_	_	_	_	_		
product multiopanty.										
Other grant providers:		1,381	_	_	_	_	_			
LGSETA GRANT		1,381	- 41		4			_	4	7.0
Total operating expenditure of Transfers and Grants:		719,893	1,112,707	1,112,707	6,170	199,373	343,542	(144,169)	-42.0%	1,112,70
		710,000	1,112,101	1,112,701	0,170	133,313	343,042	(177,100)		1,112,10
Capital expenditure of Transfers and Grants										
National Government:		118,473	174,688	184,688	13,135	37,464	46,172	(8,708)	-18.9%	184,68
Neighbourhood Development Partnership		2,610	20,000	20,000	816	3,814	5,000	(1,186)	-23,7%	20,00
Municipal Infrastructure Grant(MIG)	1 1	97,473	106,688	116,688	9,152	30,483	29,172	1,311	4.5%	116,68
Water Services Infrastructure Grant (WSIG)		12,835	48,000	48,000	3,167	3,167	12,000	(8,833)	-73.6%	48,00
Emergy efficiency & demand side management	1 1	12,000	40,000		0,107	0,101	12,000	(0,033)		40,00
Water Intervension Project	- 1 - 1	5,554	-	- 2	-	-	-	_		
Provincial Government:	- 1 - 1	3,116	11,345		_	_		(2,836)	-100.0%	11,34
Level 2 accreditation		3,110	11,343	11,345	_	_	2,836	(2,030)		11,34
Museums Services		100	345	345	.5. (5)		86	-		34
Provincialisation of Libraries			340	340)=		00			34
		-			-					
Housing	- 1 - 1									-
Greenest Town		2440		44 000		(表)	0.750	(0.750)	-100.0%	44.00
Sport and Recreation		3,116	11,000	11,000			2,750	(2,750)	100.070	11,00
Community Library Service	1 1		-	-	-	-	-			
0	1 1		-			===	30		-	
District Municipality:	1 1	_	_	_			-			
								-		
0									-96.0%	
Other grant providers:		_	5,000	5,000		43	1,083	(1,040)		5,00
EDTEA Grant(AIRPORT UPGRADE)			2,000	2,000		43	333	(290)	-87.0%	2,00
EDTEA Grant(TRADE STALLLS)			3,000	3,000		-	750	(750)	-100.0%	3,00
otal capital expenditure of Transfers and Grants		121,589	191,032	201,032	13,135	37,507	50,091	(12,584)	-25.1%	201,03

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q1 First Quarter

				Budget Year 202	22/23	
Description	Ref	Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance
Rthousands	-1					%
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:		539	-	-	539	100.0%
Museums Services		539	3.	i i	539	100.0%
Spatial Development Framework Support					-	
Provincialisation of Libraries		177	7.0	=	-	
ISU Partneship Grant					-	
Accredited municipalities					-	
District Municipality:		-	-	-	-	
					-	
0					-	
Other grant providers:		931	-	-	931	100.0%
					-	
LGSETA GRANT		931			931	100.0%
otal operating expenditure of Approved Roll-overs		1,470	-	-	1,470	100.0%
Capital expenditure of Approved Roll-overs						
National Government:						
Neighbourhood Development Partnership					-	
Water Services Infrastructure Grant (WSIG)					-	
					-	
					-	
Make Intervenies Desirat					-	
Water Intervension Project						
Provincial Government:		_	_	_	-	
Provincialisation of Libraries						
Community Library Service					-	
Museums Services					-	
District Municipality:		_	_	·	-	
0					_ [
Other grant providers:		_	_	_	_	
					-	
0					-	
otal capital expenditure of Approved Roll-overs		-	-	-	-	
						400.00/
OTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,470	-	-	1,470	100.0%

Summary of Employee and Councillor remuneration	Ref	2021/22 Audited	Original	Adjusted			ear 2022/23			Full Ye
		Outcome	Budget	Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Foreca
Rthousands	1		В	С					%	D
Councillors (Political Office Bearers plus Other)	+	A	-							
Basic Salaries and Wages		13,538	16,029	12,679	2,523	4,740	3,170	1,571	50%	1:
Pension and UIF Contributions		1,766	2,018	2,018	371	678	505	174	34%	
Medical Aid Contributions		37	113	113		-	28	(28)	-100%	
Motor Vehicle Allowance		5,178	6,552	6,552	942	1,783	1,638	145	9%	
Cellphone Allowance		2,693	3,150	3,150	228	683	787	(104)	-13%	
Housing Allowances		530	1,199	1,199	19	57	300	(243)	-81%	
Other benefits and allowances		330	1,100	1,100	10	0,	300	(240)	70170	
Sub Total - Councillors		23,742	29,060	25,710	4,083	7,942	6,428	1,514	24%	2
% increase	4	23,742	22.4%	8.3%	4,063	7,542	0,420	1,314	2470	8,39
Cantas Managam of the Ministration like.	3									
Senior Managers of the Municipality	3	4740	0.740	8,748	675	4 700	0.407	44041	220/	
Basic Salaries and Wages		4,796	8,748		575	1,706	2,187	(481)	-22%	
Pension and UIF Contributions		577	911	911	36	108	228	(120)	-53%	
Medical Aid Contributions		114	114	114	9	28	28	(0)	-1%	
Overtime						*	*	-		
Performance Bonus			471	471			118	(118)	-100%	
Motor Vehicle Allowance		692	1,121	1,121	112	320	280	39	14%	
Celiphone Allowance		12	3.00	3.50		*		-		
Housing Allowances				/ (44)	-	*	*	-		
Other benefits and allowances		394	12.	- VE	78	163	- F	163	#DIV/0!	
Payments in lieu of leave			100	1.5	=	=	5	-		
Long service awards		120			18	*	*	-		
Post-retirement benefit obligations	2		•	- 10			#	-		
Sub Total - Senior Managers of Municipality		6,494	11,365	11,365	811	2,325	2,841	(516)	-18%	1
% increase	4		75.0%	75.0%						75.0
Other Municipal Staff										
Basic Salaries and Wages		367,944	374,905	341,085	34,061	92,818	85,271	7,547	9%	34
Pension and UIF Contributions		63,899	67,129	67,129	6,065	17,581	16,782	799	5%	6
Medical Aid Contributions	1 1	26,699	23,990	23,990	2,059	6,113	5,997	116	2%	2
Overtime		32,847	33,239	33,239	3,710	7,180	8,310	(1,130)	-14%	3
Performance Bonus		02,011	28,730	28,730	0,110	-,,,,,,	7,182	(7,182)	-100%	2
Motor Vehicle Allowance		21,724			4 020			(465)	-8%	2
	1 1	21,124	23,227	23,227	1,839	5,342	5,807		-0 /6	2
Celiphone Allowance	1-1	7.070	7.407	7.407		- 4 700	4.050	-	-5%	
Housing Allowances	1 1	7,076	7,407	7,407	595	1,762	1,852	(90)		
Other benefits and allowances		53,982	26,623	26,623	5,195	13,335	6,656	6,679	100%	2
Payments in lieu of leave		-	-	-	1742					
Long service awards		4,700	5,039	5,039	79	697	1,260	(563)	-45%	1
Post-retirement benefit obligations	2		-	-		1.5	-	-		
Sub Total - Other Municipal Staff	4	578,872	590,287 2.0%	556,467 -3.9%	53,603	144,828	139,117	5,711	4%	-3,9%
% Increase	1		E.0 (0	0.070						•
otal Parent Municipality	\blacksquare	609,108	630,713 3.5%	593,543 -2.6%	58,497	155,095	148,386	6,710	5%	59 -2.6%
Inpaid salary, allowances & benefits in arrears:			0.070	2010						2.0
A A A A A A A A A A A A A A A A A A A										
Board Members of Entities Basic Salaries and Wages								_		
Pension and UIF Contributions					1			_		
Medical Aid Contributions	1 1									
Overtime	11							-		
					1			-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Aliowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Board Fees								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
ub Total - Board Members of Entities	2	-	-	-	-	-	-	-		
% increase	4									
enior Managers of Entities										
Basic Salaries and Wages								_		
	1							_		
Pension and LIE Contributions								- 1		
Pension and UIF Contributions Medical Aid Contributions								_		
Pension and UIF Contributions Medical Aid Contributions Overtime								-		

TOTAL MANAGERS AND STAFF	4	585,366	601,653	567,833	54,414	147,153	141,958	5,195	4%	567,8
% increase	4	503,100	3.5%	-2.6%	JU ₁ 21	100/033	1 TO JUNE	0,710	370	-2.6%
TOTAL SALARY, ALLOWANCES & BENEFITS		609,108	630,713	593,543	58,497	155,095	148,386	6,710	5%	593,5
Total Municipal Entities		-	-	-	-	-	-	-		
% increase	4									
Sub Total - Other Staff of Entities	١.		-	-	-	-	-	-		
Post-retirement benefit obligations										
Long service awards								-		
Payments in fieu of leave								-		
Other benefits and allowances								-		
Housing Allowances								-		
Celiphone Allowance								-		
Motor Vehicle Allowance								-		
Performance Bonus								-		
Overtime								-		
Medical Aid Contributions								-		
Pension and UIF Contributions								-		
Basic Salaries and Wages								_		
Other Staff of Entities										
/v IIIC) 9296	1									
Sub Total - Senior Managers of Entities % increase	4	-	-	-	-	-	-	-		
Post-retirement benefit obligations	2							-		
Long service awards								-		
Payments in lieu of leave	- 1							-		
Other benefits and allowences								-		
Housing Allowances								-		
Cettphone Allowance	- 1							-		
Motor Vehicle Allowance					_					

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q1 First Quarter

26.781 45,718 12,401 7,614 5,894 679 235 235 235 235 235 235 820 282,281	26.389 91.377 13.635 81.731 7.464 680 680 683 4 4 4 2.789 839 839	Sept Outcome 25,637 59,195 15,098 8,940 7,304 677 657 653 538 1 1 1 12,230 112,230	Budget	Nov Budget	Budget -	Pandget -	Pob Budget	Budget -	April Budget	May Budget	Budget 193,753 530,167 80,426 44,549	272,560 727,051 121,559 69,833 70,557	822 647 130,432 810 16	Budget Year +2 2024/25 308,487 904,912 129 810
- 8 - 4 4 6 8 6 7 8 - 9 9	0 - N - 4 0 0 0 0	26,837 26,837 15,098 8,340 7,334 653 653 12,230 41,000			- Budget	Plotdget	Budget	Budget -	Budget	Budget	8 2 8 4			308,487 904,912 129,810
26,781 12,401 7,614 5,894 679 235 192,081 820 282,281		25,6877 15,038 8,940 7,304 17,304 13,386 3,386 122,230					*				193,753 530,167 80,426 44,549	272,560 727,051 121,569 69,833 70,557	300,807 822,647 130,432 81,016	308,487 904,912 129,810
26,781 45,718 12,401 7,814 5,894 67 67 820 235 820 820 820 820 820 820 820 820 820 820	26,389 91,971 13,556 8,731 7,484 680 683 876 7,789 633 1133,550	25,637 59,195 15,098 653 663 663 13,386 122,230 41,000					•				193,753 530,167 80,426 44,549	272,560 727,051 121,559 69,833 70,557	300,807 822,647 130,432 81,016	308,487 904,912 129,810
45,718 12,401 7,514 5,894 679 679 670 235 235 235 236 63,800	91,577 13,626 8,731 7,484 680 683 683 776 4 4 4 4 123,580	59,185 15,098 8,940 7,304 1 1 1 12,230 122,230 141,000					*				530,167 80,426 44,549	727,051 121,559 69,833 70,557	130,432 81,016	904.912
12,401 7,614 5,894 679 235 235 820 820 820 83,800	13,535 8,731 7,484 680 680 680 683 143,580 143,580	15,038 8,940 7,394 677 683 683 122,230 41,000					*				80,426	121,559 69,833 70,557	130,432	129 810
7,614 5,894 679 235 820 820 820 820 820 820 820 820 820 820	8.731 7.464 680 683 885 876 82,2789 635 635	8,940 7,384 667 665 665 1,386 628 12,730 41,000					* * * * * * * * * * * * * * * * * * *				44,549	69,833	81.016	
5,934 47 47 42 820 282,881 63,800	7,484 689 683 376 4 4 4 4 143,550	7,394 663 838 825 122,230 41,000					¥				21.25	70.557		84 661
5,029 679 1182,081 220 220 220 220 220 220 23,590 63,600	680 683 683 683 683 683 683	667.2 667.2 668.2 3.366.2 127.20									A0 875	100'0	GR 842	GG RED
63,600	660 650 376 4 4 4 4 4 4 639 639 639	677 683 539 73,386 72,230 41,000									200	0000	760°C	03.000
679 235 47 47 47 202,001 63,600	680 653 653 639 193,550	653 653 855 855 855 13,000				ı	× 1					8,663		
235 47 47 192,081 820 782,281 63,600	2,789 838 153,550	953 539 1 1 825 122,230 41,000					N.				7,421	9,452	898'6	10,312
47 2 2 1182,081 820 282,281 63,600	376 .4 .4 .2,789 .839 .153,550	539 1 3,386 875 172,230 41,000	1				¥.				1,590	3,131	2,510	2,623
47 2 820 820 282,281 63,600	376 4.789 838 193,550	539 1,386 825 122,730		1		1	*				1	1	ñ	19.1
47 2 2 1182,091 820 282,781 63,600	2,789 2,789 153,550	3.386 825 122,230		'	1	,	¥				-	1	ì	1
2 182,081 820 282,281 63,600	578 2,789 838 153,550	3.386 825 12,230 41,000		1			¥				1961/	836	87.3	1.266
2 182.081 282,281 282,281 63,600	2,789 838 1550	1,396 825 122,230 41,000	1		1	,	V				(071)	200	3	207
182,091 820 282,281 63,600	2,789 838 153,550	3,366 825 122,230 41,000	1			•	×	1			41	84	45	84
182,081 820 282,281 63,600	2,789 839 153,550	3,386 875 122,230 41,000					(8)	1			1	Ī	1	
282,281 282,281 63,600	153,550	122,230					8	1			924,461	1,112,707	720,698	945,028
282,281	153,550	41,000	1		1		ì	ı			302.352	304,836	265,231	263,943
63,600	193,550	41,000	1					•			0 101 600	0.500.670	CAG DA7	3 730 020
63,600	.0.	41,000							ı	ı	1 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	010,269,2	7.04a,04	6,120,303
63,600	107	41,000									ı			
93,800	6.	41.000									86,432	191,032	157,183	104,950
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345,881	153,550	163,230	•	1	1	•	•	1	1		2,220,941	2,883,602	2,706,530	2,825,889
											١			
											1		Ī	
44,068	48,672	54,414									454,499	601,653	628,125	656,536
1,929	1,929	4,083									21,118	29,060	30,339	31,704
3,043	3,038	657									29,108	35,846	37,423	39,107
	83.497	85.591									436,019	605,107	631,732	660,160
													1	N.
1 274	13.180	13 550									125.185	153.188	159,886	167,079
45.043	34.453	26 582									720.850	783.629	513.023	538,055
to'e										i	1	ı		
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20000	- 300	4 000									45.690	COT 811	120 885	128 437
G1Z'69	007"	966'1									000,00	100000	7700 141	0 004 PTD
134,569	172,760	186,876	ī	1	1	1	1	ı	l	1	1,832,471	2,326,873	4143,414	9/0,122,2
11,489	13,007	13,619									183,118	221,233	170,083	117,850
	26,743	(926)									6,319	32,106	34,082	35,156
53.140				i							276,996		322,277	426,642
199 198	212.509	199.539	,	,	1	1	•	1	'	,	2,298,904		2,649,856	2,800,727
1											1			
146,684	(28,960)	(36,308)	ı	•	ı	1	1						56,674	25,162
62,596	209,280	150,320	114,011	114,011	114,011	114,011	114,011			114,011			36,049	92,723
209 280	150.320	114 011	114.011	114.011	114.011	114.011	114,011						92,723	117,885
15 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,043 1,229 3,043 15,043 11,489 11,4894 146,884 146,884		152,559 165 48,672 54 3,038 63,497 88 13,192 11 17,700 148 1,289 19 1,289 19 1	153,556 163,230 1,829 4,043 1,829 4,043 3,008 657 83,497 85,581 1,282 1,553 26,582 21,153 26,582 172,750 196,876 172,750 196,876 172,750 196,876 172,750 196,876 172,750 196,876 172,750 196,876 172,750 196,376 172,750 196,376 174,41 114,011 114,011	193,550 163,230 — — — — — — — — — — — — — — — — — — —	49,672 55,414 1,829 4,403 3,038 657 83,467 655 13,162 13,550 1,2162 13,550 1,2162 13,550 1,2163 26,582 1,2163 13,619 1,2164 14,011 1,2164 14,011	153.556 165,250	153.550 165,200 — — — — — — — — — — — — — — — — — —	153.569 165,200	152,556 165,250 — — — — — — — — — — — — — — — — — — —	148.52	49.572 56.444 49.572 56.444 49.572 56.444 49.572 56.444 49.572 56.489 49.497 49.672 11.589 49.497 49.672 11.589 49.497 49.672 11.589 49.497 49.672 11.589 49.6989 49.6989 49.6989 49.6989 49.6989 49.6989 49.6989 49.6989 49.6989 49.6989 49.6989 49.6989 49.69899 49.6989 49.69899 49.69899 49.69899 49.69899 49.69899 49.698999 49.69899 49.69899 49.69899 49.69899 49.69899 49.69899 49.698999 49.69899 49.69899 49.69899 49.69899 49.69899 49.69899 49.6989999 49.69899 49.69899 49.	152.550 (45.25	153,550 165,250 ————————————————————————————————————

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

		2021/22				Budget Y	ear 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue By Source		352,585	363,413	202.442	30,161	99,877	90,853	9,023	10%	363,413
Property rates				363,413						
Service charges - electricity revenue	1	705,057	751,862	751,862	69,641	209,584	187,966	21,619	12%	751,86
Service charges - water revenue	1	188,622	199,933	199,933	17,762	51,671	49,983	1,688	3%	199,933
Service charges - sanitation revenue		118,993	123,818	123,818	10,517	31,750	30,954	795	3%	123,81
Service charges - refuse revenue	1	98,211	101,229	101,229	8,593	25,863	25,307	556	2%	101,229
Rental of facilities and equipment		8,372	9,452	9,452	672	2,030	2,363	(333)	-14%	9,45
Interest earned - external investments		4,445	3,131	3,131	653	1,987	783	1,204	154%	3,13
Interest earned - outstanding debtors		3,792	4,001	4,001	479	1,421	1,000	421	42%	4,001
Dividends received		-	-	(m)	-		-	-		
Fines, penalties and forfeits		5,353	4,180	4,180	539	1,301	1,045	256	24%	4,180
Licences and permits		46	48	48	t	7	12	(5)	-40%	46
Agency services		-	-				-	-		0.009
Transfers and subsidies		490,501	1,112,707	1,102,707	5,654	206,467	206,467	-		1,112,707
Olher revenue		15,939	19,487	19,487	825	2,662	4,872	(2,210)	-45%	19,487
Gains		11,698	_	-	2	4	-	4	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,683,263	145,502	634,623	601,606	33,018	5%	2,693,263
Expenditure By Type		******								### D##
Employee related costs		585,366	601,653	567,833	54,414	147,153	141,958	5,195	4%	567,833
Remuneration of councillors		23,742	29,060	25,710	4,083	7,942	6,428	1,514	24%	25,710
Debt impairment		130,120	286,041	286,041	11,090	13,897	71,510	(57,613)	-81%	286,041
Depreciation & asset impairment	1	348,804	363,160	363,160	87,994	87,994	90,790	(2,796)	-3%	363,160
Finance charges		64,353	35,846	35,846	657	9,747	8,961	785	9%	35,846
Bulk purchases		649,750	605,107	605,107	37,747	199,417	151,277	48,140	32%	605,107
Other materials		136,795	153,188	153,188	13,550	29,516	38,297	(8,781)	-23%	153,188
Contracted services		253,442	818,629	809,233	26,582	62,779	202,308	(139,529)	-69%	809,233
Transfers and subsidies		25.000	440 400	444.070	0.000	00.775	20,000	407	001	444 676
Other expenditure		25,960 646	118,192	114,672	8,622	28,775	28,668	107	0%	114,672
Losses Total Expenditure		2,218,978	3,010,876	2,960,790	244,740	587,220	740,198	(152,978)	-21%	2,960,790
Total Experience		2,210,370	3,010,070	2,000,100	244,740	301,220	140,180	(102,070)	-2170	2,800,780
Surplus/(Deficit)		(215,366)	(317,613)	(277,528)	(99,238)	47,404	(138,592)	185,995	-134%	(267,528
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	201,032	13,135	37,507	50,258	(12,751)	-25%	191,032
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)					=	#		-	L. L.	
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(76,496)	(86,103)	84,911	(88,334)	173,245	-196%	(76,496
Taxalion								-		
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(76,496)	(86,103)	84,911	(88,334)	173,245	-196%	(76,496

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

KZN252 Newcastle - NOT REQUIRED		2021/22					ear 2022/23			
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Municipal Entity										
Service charges - water revenue		130,896	_		10,139	39,436	36,684	2,751	8%	
Service charges - other				-	-	-	770	_		
Rental of facilities and equipment				-	-	_	-	_		
Interest earned - external investments				-	-	-		_		
Interest earned - outstanding debtors		3,886		-	982	2,964		2,964	#DIV/0!	
Agency services		-		-	111	-	-			
Transfers recognised - operational		_		_	-	-	-	_		
Other revenue				-		-	-	_		
Gains on disposal of PPE							-	_		
				-				-		
Total Operating Revenue	1	134,783	-	-	11,121	42,400	36,684	5,716	16%	
					11,127	12,100		5,1.10		
Expenditure By Municipal Entity										
Employee related costs		15,431			1,715	4,077	3,653	424	12%	
Remuneration of Directors		_	-	_			_			
Debt impairment		_	_	_						
Depreciation & asset impairment		823	_	_	72	215	215			
Finance charges			-	_	100		-			
Bulk purchases		24,276		-	2,766	8,481	7,999	482	6%	
Materials and Supplies		6,508	-	-	255	659	1,624	(965)	-59%	
Contracted services		2,341	-	_	200	000	1,024	(666)	00%	
Transfers and grants		2,071	-	-	_	::::		_		
Other expenditure		37,827		-	3,851	13,914	10,696	3,218	30%	
Loss on disposal of PPE		- 01,021	_	-	- 0,001	10,514	-	0,210	5070	
Gains on disposal of PPE					-			_		
Gains on disposal of FFL				-	-	-	-	_		
Total Operating Expenditure	2	87,206	_	_	8,658	27,347	24,187	3,160	13%	
Total Operating Expenditure	1	07,200			0,000	21,041	24,101	0,100	1070	
Surplus/ (Deficit) for the yr/period		47,577	_	_	2,463	15,053	12,498	8,876	71%	
Capital Expenditure By Municipal Entity		,			2,100	(0,000	,_,,,,,	5,5. 5		
Service charges - water revenue								_		
Service charges - other								_		
Rental of facilities and equipment								_		
Interest earned - external investments								_		
Interest earned - outstanding debtors							- " - 1	_		
Agency services								_		
Transfers recognised - operational								_		
Other revenue										
Gains on disposal of PPE							144	-		
Total Capital Expenditure	3	-	_	_	_	_	_	_		

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

	2021/22				Budget Year 2022/23	ar 2022/23			
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	Monthly actual YearTD actual YearTD budget	YTD variance	YTD variance	% spend of Original Budget
thousands								%	
lonthly expenditure performance trend									
July	2,565	17,419	17,419	11,445	11,445	17,419	5,974	34.3%	2%
August	5,241	17,419	18,529	13,050	24,496	35,948	11,452	31.9%	12%
September	12,777	17,419	18,529	13,619	38,115	54,476	16,361	30.0%	18%
October	15,392	17,419	18,529	51		73,005	1		
November	16,790	17,419	18,529	16		91,533	ı		
December	10,498	17,419	18,529	31		110,062	1		
January	4,340	17,419	18,529	B		128,590	1		
February	6,521	17,419	18,529	T		147,119	1		
March	19,569	17,419	18,529	ā		165,648	ı		
April	18,810	17,419	18,529	ř		184,176	ı		
May	16,552	17,419	18,529	î		202,705	I		
June	20,580	17,419	18,529	Ti .		221,233	1		
otal Capital expenditure	149,637	209,033	221,233	38,115					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1 First Quarter

Description	Ref	2021/22	Ordered	Adhested	1		ear 2022/23			Full Year
ревсприоп	l ve	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Forecast
thousands	1								%	
pital expenditure on new assets by Asset Class/Sub-class										
rastructure .		55,598	97,941	97,941	5,255	13,640	24,485	10,845	44.3%	97,9
Roads Infrastructure		23,114	77,941	77,941	2,088	10,473	19,485	9,012	48.3%	77,9
Roads		23,114	77,941	77,941	2,088	10,473	19,485	9,012	46.3%	77,9
Road Structures	1		4	120	-	(4)	2	-		
Road Furniture			11 8	-	2.5		-	-		
Capital Spares		-	- 4	-	-		2	-		
Storm water Infrastructure		-	-	-	-	-	-	-		
Drainage Collection				-		-	3	-		
Storm water Conveyance		-	*			-	=	-		
Attenuation		=	- 4		- 14	-	-	-		
Electrical Infrestructure		-	-		-	-	-	-		
Power Plants		-	*			7.	2	-		
HV Substations		4	2	-	-	-	-	-		
HV Switching Station			12		1070	1.0		-		
HV Transmission Conductors		*	-	-	180			-		
MV Substations		- 2	-	-	-	-		-		
MV Switching Stations		2		-	感		1 2	-		
MV Networks			₩.	*	(*)	5	-	-		
LV Networks		-		-	-	=	*	-		
Capital Spares			17.1	- 4	-			-	36.7%	
Water Supply Infrastructure		31,310	20,000	20,000	3,167	3,167	5,000	1,833	30.1 M	20
Dams and Weirs		-	-		12	-	-	-		
Boreholes			77.0		-		-	-		
Reservoirs			100	5.0		*	=	-		
Pump Stations			20	-6	(6)	=	*	-		
Water Treatment Works		5	3.	-	- 4		=	-		
Bulk Meins		12,921	20,000	20,000	-		5,000	5,000	100,0%	20
Distribution		18,389	- 1		3,167	3,167	=	(3,167)	#DIV/0!	
Distribution Points		E	23	1	-	=	2	-		
PRV Stations		= 1	-			*	- 5	-		
Capital Speres			140	-	-	-		-		
Sanitation Infrastructure		1,174	_		-	-	-	-		
Pump Station			-	-	-	5	-	-		
Reticulation		1,174	-	-	+	*	-	-		
Waste Water Treatment Works			(2)	-	- 2	=	=	-		
Outfell Sewers			-	15		-	=	-		
Tollet Facilities		-		-	-	=	1 =	-		
Capital Spares		9.1		-	=		-	-		
Solid Waste Infrastructure		-	-	-	-	_	-	-		
Landfill Sites			=		2	=		-		
Weste Transfer Stations		ia.	=	=	-	9	-	-		
Waste Processing Facilities		-	-		- 6	=	- 2	-		
Waste Drop-off Points					=	-		-		
Waste Separation Facilities		(a)	140	12	-	-	=	-		
Electricity Generation Facilities		-		-	2		- 4	-		
Capital Spares		-	-	;=	=	-		-		
Reit Infrastructure		-	-	-	-	-	-	-		
Rail Lines		-	=		- 3	- 5		-		
Reil Structures			-	-		-	-	-		
Reil Fumiture		= 1	-	0+		9	-	-		
Drainage Collection		- 4	- 3	11 32	= =	-	₩ ₩	-		
Storm water Conveyence		-		-	-		-	-		
Attenuation		5		-	*			-		
MV Substations		30	Transition (e)	-		€		-		1,1
LV Networks		100	-	-	2		2	-		127
Capital Spares		383		-	-	-		-		
Coastal Infrastructure		_	_	_	-	-	-	-		
Sand Pumps		120		-	5	2	2	-		
Piers					*	_		-		
riers Revetments		200	- 5		-	=		_		
							-	_		
Promenades Candal Spores								_		
Capital Speres		151	-	-	-	-	-	_		
Information and Communication Infrastructure			H 12 133	-		-	2	_		
Data Centres		1 1				100		_		
Core Layers			D 7	2				_		
Distribution Layers		J.		100		2	- 3	_		
Capital Spares	1	-	-			1		_		

Community Assets	2,206	345	345	-	-	86	86	100.0%
Community Facilities	2,206	345	345	-	-	86	86	100.0%
Halls	· ·	(4)	-	15	7.		-	
Centres	=	=		120	*		-	
Crèches	_	-	1 (4)	100	2	-	-	
	-	120					_	
Clinics/Cere Centres							_	
e/Ambulance Stations	-		-	(6)			1	
esting Stations	T. (2)	3.			-	-	-	
Museums	76	100	100		- 5		-	
Galleries		:#S		146	-	-	-	
		20	-	1.0		2	_	
Theatres						86	86	100.0%
Libraries	2,075	345	345	=	2			
Cemeteries/Crematoria	=	140	-	0.00	-	*	-	
Police	E .	*	-	2	2	2	-	
Puris						5	-	
Public Open Space		-	140		-		- 1	
	1	- 1	-	2	2		_	
Nature Reserves								
Public Ablution Fecilities		-	100	*	-	=	-	
rkets	121	= 1	(*	*		-	
Stells	54	-	7-2	2		=	-	
	100			-		2	_	
Abettoirs			150			5		
Airports	- 1	-)=	=	8	*		
Taxi Ranks/Bus Terminals	(2)	-		2	*	*	-	
Capital Spares	-	-	150	-		- 2	-	
Sport and Recreation Facilities	_	-	_	_	_	_	_	
				- 5			_	
Indoor Fecilities		2						
Outdoor Facilities	120	-	157.0	5.		-	-	
Capital Spares		-	(+)	t	-		-	
eritage assets	_	-	-	_	52		(52)	#DIV/0
		-	_		2	- 2	- 1	
Monuments		-	100					#DIV/0
Historic Buildings	F#_0	-	182	#	52	=	(52)	21110
Norks of Art		-	100	+	=		-	
Conservation Areas	100	9	- 4	2	-	=	-	
Other Heritage	-					-		
ar romago							_	
nent properties	-	-		-	-	-		
renue Generating	_	-	-	-	-	-	-	
Improved Property	140		-		- 4		-	
		-	-	- 2		-	_	
Unimproved Property	-							
evenue Generating	-	-	-	-	-	-	-	
nproved Property	(4)	-	-	-	-		-	
Unimproved Property	-	121	2	2		14	-	
	_	-	_	_			-	
ssets	_	-		_	_	_	_	
ational Buildings								
Municipal Offices		-	-	-	=		-	
Pay/Enquiry Points	121	-	-		2	- 21	-	
Building Plan Offices	-	-	-	-			-	
	_	-	4	-		- 1	_	
Vorkshops					11 2	2	_	
erds (erds)	=	- 75	5	2				
Stores		(%)	- 5	*		350	-	
Laboratories	14	-	=			30	-	
Treining Centres		-		2	2	- 27	-	
	-	100	-	-	-		-	
Manufacturing Plant							_	
Depots	120	341	*					
Capital Spares	-	12			9	-	-	
g	_	-	-	-	-	-	-	
aff Housing	(4-	(4)	-	- 3			-	
ocial Housing	-	12		1	= 1 4	- 3	-	
						-	_	
pital Speres	100	1 3			55/4			
l or Cultivated Assets	_		_	-	-		-	
eal or Cultivated Assets	-	-			-	- 3	-	
	-		_	_	_	_	_	
le Assets								
tudes		-	= 8	-		72.1	-	
es and Rights	-	-	-	-	-	-	-	
Water Rights	-	-	-	- 1	- 101	-	-	
		_		1 1 2	20	===	- 1	
Effluent Licenses								
Solid Weste Licenses		=			6.		-	
		=		-	(4)	-	-	
Computer Software and Applications		=	-	- 2	12/		- 1	
Computer Software and Applications							-	
puter Software and Applications I Settiernent Software Applications					-			
	12:	=			2		1	
puter Software and Applications Settlement Software Applications		=						
rter Software and Applications Settlement Software Applications		-	-	_	-		_	

E	1 1	1		1		1	1			
Furniture and Office Equipment		813	2,900	2,900		115	725	610	84.2%	2,900
Furniture and Office Equipment		813	2,900	2,900		115	725	610	84.2%	2,900
Machinery and Equipment		2,711	5,200	7,400	-	177	1,850	1,673	90.4%	7,400
Machinery and Equipment		2,711	5,200	7,400	-	177	1,850	1,673	90.4%	7,400
Iransport Assets		243	-	-	_	_	-	-		_
Transport Assets		243		3	- 1	-	F 95	-		
Land				-	-		-	_		
Land		-		= 1	=	- 181		-		=
Zoo's Marine and Non-biological Animals		-	-	-	_	-	-	-		-
Zoo's, Marine and Non-biological Animals			- 5	-		7.	- 450	-		
Total Capital Expenditure on new assets	1	61,569	106,386	108,586	5,255	13,984	27,146	13,162	48.5%	108,586

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

Description	Ref	2021/22 Audited	Original	Adinated			sar 2022/23			Full Year
Description	1.01	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Forecast
ousands	1								%	
ital expenditure on renewal of existing assets by Asset Class/Sub-class										
<u>estructure</u>		7,585	10,000	10,000	3,088	4,318	2,500	(1,818)	-72.7%	10,0
Roeds Infrestructure		7,585	10,000	10,000	3,088	4,318	2,500	(1,818)	70.764	10,0
Roeds		7,585	10,000	10,000	3,088	4,318	2,500	(1,818)	-12.7%	10,
Road Structures		- 1		*	- 1			_		
Road Furniture		2	3		a a					
Capital Spares		- 5	-50			_	-	_		
torm water Infrastructure Drainage Collection			197			- 3	37	_		
Storm water Conveyance				-	-	- 3	-	-		
Attenuation			-	-	-	- 3	- 3	-		
ectrical Infrestructure		-	-	-	-	-	-	-		
Power Plants				70		=	-	-		
HV Substations			- 35	13		=		-		
HV Switching Station			(*)	- =1	=		2	-		
HV Transmission Conductors		#		=				-		
MV Substations		3		=	*	3		_		
MV Switching Stations		-	**					_		
MV Networks		*	(*)				-	_		
LV Networks		-		-			-	_		
Capital Speres		-	-	-	-	-	-	_		
ter Supply Infrastructure		-	-	-				_		
Dems and Weirs Boreholes				- 2	0	- 2	740	_		
				-	-	6		-		
Reservoirs Pump Stations			12	-	-			_		
Pump Stations Water Treatment Works			-	2	=			_		
Bulk Meins		121	-	-	- 2		740	-		
Distribution		- 12	121	2	2	- 4	100	-		
Distribution Points		- 3	120		=	- 1	- 1	-		
PRV Stations			72	2	=	- 4	14.	-		
Capital Spares			14	2		- 5	- 1	-		
itation Infrastructure	H	-	-	-	_	-	-	-		
Pump Station		(5)	-	-	3	- 2	16-	-		
Reticulation		- 31				- 3	120	-		
Waste Water Treatment Works		12	7.7		8	- 3	-	-		
Outfall Sewers		2.0	7.70	7.		1	1	-		
Toilet Facilities		- 2	(2)		- 5	- 5	1	-		
Capital Spares	1	3.	100		-	- 5	-	-		
lid Waste Infrastructure	1	-	-	-	-	-		-		
Landfill Sites	1		3.20			- 2	1.70	-		
Weste Transfer Stations		(4)	4.5			1	1.53	-		
Waste Processing Facilities			-	2	-		(本)	-		
Waste Drop-off Points	1	-	===	ě	*	100		_		
Waste Separation Facilities	1									
Electricity Generation Facilities	1					0		_		
Capital Spares					-	-	- 03	_		
il Infrastructure				-		-		_		
Rail Lines Buil Structurae		-				-		_		
Rail Structures Rail Furniture		-		-	3	-	-	_		
		(2)	=		-	-				
Storm water Conveyance		345	=	=		13	-	-		
Storm water Conveyance Attenuation		-	-	-		-	-			
MV Substations		-	1.6	=	=		:-	-		1
LV Networks		100	-	2	=			-		
Capital Spares		160	-	2	14	=	-	-		
estal Infrastructure		-	_	-	-	-	-	C -		
Sand Pumps		-	- 2	× ×	-	-	=	-		
Piers		-	20	-	-	=	-	-		
Revetments			27	e e	-		=	-		
Promenedes		(左)	=	2		-	-	-		
Capital Spares		-	*	- 3	-	- 4	-	-		
rmation and Communication Infrastructure		-	-	- 3	-		-	-		
Data Centres		1.00	7.	-	1 5					
Core Layers		*		=						
Distribution Layers		12	=	9.	15	3	1			
Capital Spares		15		- 1	- 5			-		
							- 33			
unity Assets		_	-		-:					
mmunity Facilities		-	_				-			
Heils										
Centres		()	2		1	-				
Crèches			*	9		-	-			
Clinics/Care Centres										
Fire/Ambulance Stations					-	0				
Testing Stations		-								
Museums							_			
Galleries					1	11				17

	9 3									
Ubrarles	1 1	-	-	*		0	5	-		
Cemeteries/Crematoria Police		*				- 2		_		
Poice Purts		9	-			*		_		
Public Open Space		-	- 1		-	-	100	-		
Nature Reserves		-	- 4		*	*		-		
Public Ablution Facilities		-	- 4	743		*	19	-		
Markets		2	12	347	=	*	- 1	-		
Stells		-	=		*	-	4	-		
Abeltoirs		-	=	141		*	-	-		
Airports				-	-		9	-		
Taxi Ranks/Bus Terminels	111	- 3	2 0	1	-			-		
Capital Spares			~	-	-	-	-			_
Sport and Recreation Fecilities Indoor Fecilities		-		- 5	2	2	15.	_		
maoar Facilities Outdoor Facilities		-	9	3		2	12	_		
Capital Spares				-	100	- 6	150	-		
Heritage assets		-	_	_		-				-
Monuments		-					- 3	-		
Historic Buildings		-				5	30	-		
Works of Art		=	(8.)	12.1			77	-		
Conservation Areas		-	=				.0	-		
Other Heritage			-		7.		- 2	-		
								-		
Investment properties			-		-		-	-		-
Revenue Generating		-	-	-	-	-	-	-		_
Improved Property				100			-	Cec.		
Unimproved Property		-	_	-	-	- 5	-	2001		-
Non-revenue Generating			_	1-			-	_	1	
Improved Property Unimproved Property				100	9		-	_		
Other assets		-	_	-	-	-	-	-		-
Operational Buildings		-	-	_	-	-	-	-		-
Municipal Offices			- 2	-			-	-		
Pay/Enquiry Points		4	= 1	142	=	=	1.40	-		
Building Plan Offices		-	127	700	-	=	(4)	-		
Workshops		2	Ta. 1	141	-	- 4	34	-		
Yards		-		7.4	-	-	-	-		
Stores	1.1	6		100	-		-	-		
Laboratories		*	-	-	-	-		-		
Training Centres					-			-		
Manufacturing Plant		- 3	3.	1		2	-	-		
Depots		a	120							
Capital Spares		-	-	-		_	_	_		_
Housing Staff Housing			-		-	- 5	3	_ [
Social Housing			-		-			-		
Capital Spares					-		-	-		
out of the control of										
Biological or Cultivated Assets			_		-	-	-	-		
Biological or Cultivated Assets			99	-			14.	-		
Intangible Assets		-	-		-	-	_	-		_
Servitudes				- 5				-		
Licences and Rights			-	_		-	-	-		
Water Rights		3	-	-		-		-		
Effluent Licenses			-							
Solid Waste Licenses Computer Software and Applications		- 0		-						
Computer Software and Applications Load Settlement Software Applications			-	1		-		_		
Load Settlement Somware Applications Unspecified					4			-		
Опарсино										
Computer Equipment		-		-	-	-	-	-		
Computer Equipment				*	-		-	-		
								-11		
Furniture and Office Equipment		-	-		-	-		-		-
Furniture end Office Equipment		- 2	121		3	-	15	-		
						5.11				
Machinery and Equipment		-	-			-	22	-		-
Machinery and Equipment				- 2	-	-				
Transport Assets		2,208 2,208	-	= \$	12	123	120			- 1
Transport Assets		6,000			_					
								_		
				-		- 3	120	-		
<u>Land</u> Land										
Lend		L = s		-			_			
Land Land Zoo's, Marine and Non-biological Animals Zoo's, Merine and Non-biological Animals				*		7	-	-		-

	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
nousands	1								%	
pairs and maintenance expenditure by Asset Class/Sub-class										
eastructure		57,955	58,677	58,677	3,208	5,153	14,669	9,516	64.9%	58,677
Roads Infrastructure		4,266	4,697	4,697	-	-	1,174	1,174	100.0%	4,697
Roads		4,268	4,697	4,697		-	1,174	1,174	100.0%	4,697
Road Structures		2	-	-	2	-	-	-		Ε.
Road Furniture		-	-		=	-	-	-		*
Capital Spares			37.	7		0.400	4.407	4 500	24.0%	40 700
Storm water Infrastructure		19,349	16,786	16,786	2,962	3,188	4,197	1,009	2	16,786
Drainage Collection		19,340	16,786	16,786	2,952	3,188	4,197	1,009	24,0%	16,786
Storm water Conveyance Attenuation		19,340.	10,760	10,780	2,352	3,100	- 4,101	-		-
Electrical Infrastructure		7,615	9,433	9,433	232	1,941	2,358	417	17.7%	9,433
Power Plants		-			=	- 2	- 2	-		=
HV Substations		7,615	9,433	9,433	19	23	2,358	2,336	99.0%	9,433
HV Switching Station		=		*			=	-		20
HV Transmission Conductors		8	160	-	*	*		-	#D[V/0]	-
MV Substations		-	-	**	- 4			(67)	#0(410)	
MV Switching Stations		-	-		(00)	-	2	 (552)	#DIV/0I	=
MV Networks			· · · · · · · · · · · · · · · · · · ·	3	(66) 274			(552) (1,300)	#DIV/01	=
LV Networks			-	= =	214	1,300	-	(1,300)		-
Capital Spares Water Supply Infrastructure		7,898	4,750	4,750	24			1,163	98.0%	4,750
Dams and Weirs		- 080,7	4,100	4,700	- 2	-	,,iu	-		
Boreholes		- 2	12	4		-	-	-		*
Reservoirs		_	-	- 4	-	-	-	-		=
Pump Stations		2,914	3,675	3,675	24	24	919	895	97.4%	3,675
Water Treatment Works		4,292	-	=		-		-		190
Bulk Mains			-	=		(#.		-	100.0%	=
Distribution		692	1,075	1,075	*		269	269	100.076	1,075
Distribution Points			-	-	-	-	-	_		
PRV Stations	1		-	-		-		_		- 2
Capital Spares		18,828	23,011	23,011	-	-	5,753	5,753	100.0%	23,011
Sanitation Infrastructure Pump Station		10,020	23,011	20,011	-		0,100	-		
Reticulation		1,704	2,561	2,561			640	640	100.0%	2,561
Waste Water Treatment Works		5,048	10,000	10,000		160	2,500	2,500	100.0%	10,000
Outfall Sewers	1	- 2	-	= -	-		_	-		
Toilet Facilities		12,077	10,450	10,450		*	2,613	2,613	100,0%	10,450
Capital Spares			-	100				-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites			-		-			-		
Waste Transfer Stations			-	- 1			E 8	-		4
Waste Processing Facilities		3		-	2	-		_		
Waste Drop-off Points		2				-	-	_		
Waste Separation Facilities Electricity Generation Facilities				-				-		
Capitel Spares		-	-	-	-	160	-	-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines			-	-	-	-	=:	-		
Rail Structures			=	-	2	-	-	-		
Rail Furniture			=		-	15	3	-		
Drainage Collection					-				100	l l
Storm water Conveyance				-	-		3	- 5		T Y
Attenuation			2	-	-	-	-	_		
MV Substations			2	-						
LV Networks Capital Spares			-	-		1.72	- 2	- 1		
Coastal Infrastructure			- 2	-	-			-		
Sand Pumps				-		-	100	-		
Piers					*	-	181	-		
Revelments				4	-	-		-		
Promenades				*	=	-	=	-		
Capital Spares				- 3	- 2	- 4	-	-		
Information and Communication Infrastructure	1	-	-	-	-	_				
Data Centres			*	-		12				
Core Layers		# 5			2					
Distribution Layers				-	-	-	-			
Capital Spares										
mmunity Assets		1,804	1,733	1,733	86	165	433	268	61.8%	1,733
Community Pacifities		1,649	1,485			-			58.7%	1,465
Halls		203	171			46	700		-6.7%	171
		100	9	-		-		-		2
Centres		- 3	=	-		-	120	-		27
Centres Crèches										
		3	- 1		-		-	-		

Fire/Ambulance Stations		-	77.7	5		- 8	- 1		- 4
Testing Stations	-	-	=2		+	4.	-	05 501	-
Museums	103	:7	7		0	2.	1	85.5%	7
Galleries	-	=	-	-	-	E	-1		
Theatres			-	-	-	-	- 40	54.8%	-
Libraries	112	117	117	5	13	29	16	04.040	117
Cemeteries/Crematoria	5		57.	- 5	5.5	-	-		
Police	7	=		3	*	## I	_		- 5
Purts	FAN .	467	iner:	51	0.51	114	64	55.7%	467
Public Open Space	517	457	457	91	- 01	-	-		401
Nature Reserves	1 1		-	3	12	4			5
Public Ablution Facilities	0		- 2		-	_	_ [l l	-
Markets	88	72	72	16	35	18	(17)	-94.4%	7
Stells	00.1	-	- "	-	_	-	-		
Abattoirs	293	361	361	0	7	HO	83	92.4%	36
Airports Total Control Time Templesia	253	301	-			-			-
Text Renks/Bus Terminels	333	282	282		-	170	70	100.0%	28
Capital Spares Sport and Recreation Facilities	155	268	268	14	14	67	53	78.9%	26
	128	166	166	-	-	42	42	100.0%	16
Indoor Facilities Outdoor Facilities	28	102	102	14	14	25	11	44.4%	10
Cepital Spares		102	102	-	-	-			
	_	_	_		_	_	-		
eritage assets Monuments		2	2.0	2	=	-	-		
Monuments Historic Buildings						120	-		
Works of Art		-			= 13 = 1	177	-		
Conservation Areas							-		
Other Heritage		-		-		-	-9		
water the language							-		
vestment properties				-	-	-	-		-
Revenue Generaling		-		_		-	-		-
Improved Property					-	130	-		
Unimproved Property					-	-	-		
Non-revenue Generating		-	-	-	-	-	-		_
Improved Property				- 2	4:	-	-		
Unimproved Property			12	-	=	140	-		
Other assets	3,355	4,057	4,057	270	535	1,014	479	47.3%	4,05
Operational Buildings	2,366	3,378	3,378	216	339	845	506	59.9%	3,37
Municipal Offices	2,249	3,281	3,281	211	334	B50	487	59.3%	3,28
Pey/Enquiry Points				-	+	1997	-		
Building Plan Offices	- 6	=	(4)	:4	*	(4)	-		18
Workshops	42	29	39	15	+	10	10	100.0%	- 3
Yards		- 1	_	-	2	1=1	-		:=
Stores	75	59	59	5	5	15	10	66.1%	
Laboratories		_	-	-		_	-		- 4
Training Centres	+	-	-			100	-		
Manufacturing Plant	3		(6)	-	*	100	-		
Depots	4	2	140	-	4	100	-		-
Capital Spares			~	12	-	-	-		
Housing	989	679	679	54	196	170	(26)	-15,6%	67
Staff Housing	563	291	291	39	162	73	(90)	-123.2%	29
Social Housing	426	388	388	15	34	97	63	64.9%	38
Capital Spares	=	_	134	(a) (-		-		13
Siological or Cultivated Assets					-		_		-
Biological or Cultivated Assets				- 34	1 S.	120	-		
rtangible Assets	3,737	3,784	1,784	375	958	446	(512)	-114.8%	1,78
Servitudes					*		-		
Licences and Rights	3,737	3,784	1,784	375	958	446	(512)	-114.8%	1,7
Water Rights	31		15	21	2	144			19
Effluent Licenses	-		7.5	- 21	2	160	-		15
Solid Waste Licenses		- 1		-	-	-			17
Computer Software and Applications	3,737	3,784	1,784	375	958	446	(512)	-114.8%	1,74
Load Settlement Software Applications		8				-	-		18
Unspecified	=	-	-		=	-	-		
ALC: UK									
computer Equipment	2,262	2,300	2,300			575	575	100.0%	2,3
Computer Equipment	2,262	2,300	2,300	-		575	576	100.0%	2,30
urniture and Office Equipment	14	33	33	-	-	8	8	100.0%	
Furniture and Office Equipment	714	33	33	- 1		8	8	100.0%	
lachinery and Equipment	6,927	6,122	6,122	880	1,971	1,530	(441)	-28.8%	6,1
Machinery and Equipment	6,927	6,122	6,122	880	1,971	1,530	(441)	-28.8%	6,1
			-	-	-	-	-		
ransport Assets									
	- 33		-	-			-		
Transport Assets Transport Assets			=	:=1					

1	1 1	1	1			1				
Zoo's, Marine and Non-biological Animals					-	-	-	-		_
Zoo's, Marine and Non-biological Animals	1 1		*	- :			- 70	- 1	1	
									ED ON	
Total Repairs and Maintenance Expenditure	1	76,056	76,707	74,707	4,819	8,783	18,677	9,894	53.0%	74,707

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

Description	Ref	2021/22		A.P			er 2022/23			Full Year
Description	Ker	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Forecas
thousands	1								%	
preciation by Asset Class/Sub-class										
frastructure		321,839	305,403	305,403	77,155	77,155	76,351	(804)	-1.1%	305,4
Roads Infrastructure		211,342	158,307	158,307	35,694	35,694	39,577	3,883	9.8%	158,
Roads		211,342	25,953	25,953	35,694	35,694	6,488	(29,206)	-450.1%	25,
Road Structures		-	132,354	132,354		190	33,088	33,088	100.0%	132,
Road Furniture		-	2	15		-	20			
								_		
Capital Spares		45.004			C 70E	E 76E	-	(5,765)	#DIV/01	
Storm water Infrastructure		15,961	-	_	5,765	5,765				
Drainage Collection			*	27			7	45 7051	#DIV/0!	
Storm water Conveyance	- 1	15,961	*		5,765	5,765	**	(5,765)		
Attenuation			-	- 2	-	16	-	-	47.00/	
Electrical Infrastructure		41,246	57,403	57,403	11,918	11,918	14,351	2,433	17.0%	57,
Power Plants		:-:	2	-	=	14:		-		
HV Substations		-		100	-	170	-	-		
HV Switching Station		-	48,747	48,747	11,918	11,918	12,187	269	2.2%	48,
HV Transmission Conductors		_		-	=	1.2		_		
MV Substations								_		
		- S		100	- 1	164	-	_		
MV Switching Stations		14.040	4014					328	100.0%	1
MV Networks		41,246	1,311	1,311	-	15	328			
LV Networks			-	-	-	-	-	-	100.0%	
Capital Spares		:=:	7,345	7,345	- 3		1,836	1,836		7
Water Supply Infrastructure		23,119	47,698	47,698	12,309	12,309	11,925	(385)	-3.2%	47
Dams and Weirs		-	2	325	- 4	=	-	-		
Boreholes	- 1			(+	-			-		
Reservoirs		74		74	54	_		_		
			4,909	4,909	_		1,227	1,227	100.0%	4
Pump Stations					127		1,523	-		
Water Treatment Works		23,119	-	100	-	=			-15.1%	
Bulk Meins	- 1		42,789	42,789	12,309	12,309	10,697	(1,612)	-10.170	42
Distribution		:=:	-			=	- 3	-		
Distribution Points	- 1		€	100	=	=	100	-	1	
PRV Stations			-		-	-	- 30	-		
Capital Spares		-		160	-	_	-	_		
		30,171	39,766	39,766	10,391	10,391	9,941	(449)	-4.5%	39
Sanitation Infrastructure		30,171	3,038	3,038	10,001	-	760	760	100.0%	3
Pump Station		20.474							-171.1%	15
Reticulation		30,171	15,333	15,333	10,391	10,391	3,833	(6,557)		13
Waste Water Treatment Works		1.0	-	12	-		- 3.		100.0%	
Outfall Sewers			21,395	21,395	=		5,349	5,349	100.076	21
Toilet Facilities		10		- 4	3	= =		-		
Capital Spares		196		+		-	-	-		
Solid Waste Infrastructure		_	2,229	2,229	1,078	1,078	557	(521)	-93.5%	2
Lendfill Sites			2,229	2,229	1,078	1,078	557	(521)	-93.5%	2
Waste Transfer Stations		-			-			`_'		
								_		
Waste Processing Facilities				2	-			_		
Waste Drop-off Points			-	-	=	3		-		
Waste Separation Facilities		*		-			~	T.		
Electricity Generation Facilities		175	3	=		7.				
Capital Spares		100			(3)	-		-		
Rail Infrastructure						_	-	-		
Reil Lines					190	-				
Rail Structures			=	5	127	-	-	_		
	8	- 38								
Rail Furniture		A NE		-	27					
Drainage Collection					7					
Storm water Conveyance		5.5	- E	=	57.0	8	- 3		-	
Attenuation		14		=	Em.(=	=	-		
MV Substations		1.75	8	1 2	125	-	-	-		
LV Networks		181			12.6	-	=	-		
Capital Spares		74	4.1	=	W (4)	=		-		
Coastal Infrastructure			-	_	-			_		
	- 1		18.00							
Sand Pumps		7			250					
Piers		1.72	(2)				-	T		
Revetments		191	100		3	=		-		
Promenades		1/20	120	-	(4)	=	-	-		
			-	-	-		_	-		
Capital Spares										
Capital Spares Information and Communication Infrastructur	e	-	-		-	-	-	_		
Capital Spares Information and Communication Infrastructur Data Centres	e	-	_	-	-	- 1	-			

Distribution Layers	-	*	-	- 2	=	-	_		
Capitel Spares	-	-			-	17.	-		
ommunity Assets	4,960	15,998	15,998	2,951	2,951	3,999	1,048	26.2%	15,99
Community Facilities	4,960	10,937	10,937	1,957	1,957	2,734	777	28.4%	10,93
Halls	76	2,273	2,273	298	296	568	270	47.6%	2,27
Centres	-		-		=	-	-		
Crèches	-	- 7	-		9	744	-		14
Clinics/Care Centres					-	-	-		
Fire/Ambulance Stations	122	725	725	151	151	181	30	16.5%	73
Testing Stations	-	-	*		-	-	-		- 4
Museums	=	143		4.0	-	+	-		
Galleries	-	-	-	+	5	1	-		
Theatres	_	-	-	-	-	-	-		
Libraries	118	977	977	555	555	244	(310)	-127.1%	9
Cemeteries/Crematoria	2,914	1,920	1,920	227	227	480	253	52.8%	1,9
Police	27	141	2	-	- =		-		
Purts	1,245			-	-	_	-		1,6
Public Open Space	485	1,623	1,623	21	21	406	385	94.8%	
Nature Reserves		1,020	72		2		_		
		120	120			30	30	100.0%	9
Public Ablution Facilities	3	120	-	100		=	_		
Merkets		375	375			94	94	100,0%	
Stalls	-					- 54	94		
Abattoirs	-	0.000	2,022		-			100.0%	2,
Airports	=	2,922	2,922	1.5		730 0	730	100.0%	2,
Taxi Ranks/Bus Terminals		2	2		-			#DIV/0!	
Capital Spares	3	-	- 12	705	705	-	(705)	21.4%	_
Sport and Recreation Facilities	-	5,061	5,061	994	994	1,265	271		5,
Indoor Facilities	-	2,728	2,728	85	85	682	597	87.5% EC.ON	2,
Outdoor Facilities	= 1	2,333	2,333	909	909	583	(326)	-55.9%	2,
Capital Spares	=		=		7	*	-		
itage assets	_	-	-	-	-	-	-		
Monuments	-	-	-			-	-		
Historic Buildings	2	-	= =	21	12.1	-	-		
Works of Art	-	100			-		-		
Conservation Areas	-	NE.	14		-	*	-		
Other Herilage	-	-	4		27	-	-		
Olio Hamago							-		
restment properties		_	-	_	-	_	-		
Revenue Generating	-	_	_	_	-	_	-		
Improved Property		(E)	4	- 2	E41	-	-		
		-	-		50	2	_		
Unimproved Property	-	-	- 300		-	-	_		
Non-revenue Generating	5//	12	2.1		45		_		
Improved Property	5								
Unimproved Property	2000	40.704		3,807	3,807	4,181	374	8.9%	16,
her assets	9,095	16,724	16,724					8.9%	16,
Operational Buildings	9,095	16,724	16,724	3,807	3,807	4,181	374	8.9%	16,
Municipal Offices	9,095	16,724	16,724	3,807	3,807	4,181	374		10
Pay/Enquiry Points	ā .	=		-	-	-	-		
	- 5	100	:=1	#		ē	-		
Building Plan Offices					260	9	-		
Building Plan Offices Workshops	=	-	30	-					
	-	-	3	-	7.0		-		
Workshops	= = =		3	5		200	- [
Warkshops Yards			3 B	1 1 1 1	1000	38.00			
Workshops Yards Stores Laboratories				5	1000				
Workshops Yards Stores Laboratories Treining Centres				2 4	-				
Workshops Yerds Stores Laboratories Treining Centres Menufacturing Plant		(E)	*	2	-	S	-		
Workshops Yards Stores Laboratories Training Centres Menulacturing Plant Depots		(E)	*	5 6 6		8 8			
Workshops Yards Stores Laboratories Training Centres Menufacturing Plant Depots Capital Spares	±	(#)	# # # # # # # # # # # # # # # # # # #			8 8			
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing	8 X 8 X 8	10 E E E E	# # # #			0 0 0 0 0 0			
Workshops Yards Stores Laboratories Training Centres Menufacturing Plent Depots Capital Spares Housing Staff Housing		() () () () () () () () () ()	* *			0 0 0 0 0 0			
Workshops Yards Stores Laboratories Training Centres Menufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing			# # # # # # # # # # # # # # # # # # #			0 0 0 0 0 0			
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing			5			0 0 0 0 0 0 0 0 0			
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares						0 0 0 0 0 0 0 0 0			
Workshops Yards Stores Laboratories Training Centres Manulacturing Plant Depois Capital Spares Housing Staff Housing Social Housing Capital Spares						1 (4 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9			
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares									
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares								#DIV/01	
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares				234	234			#DIV/0!	
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares	1,576				234				
Workshops Yards Stores Laboratories Treining Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares				234	234			#DIV/0! #DIV/0!	

Total Depreciation	1	346,669	363,160	363,160	87,994	87,994	90,790	2,796	3.1%	363,16
Zoo's, Marine and Non-biological Animals			42	42	= =	=	10	10	100.0%	4
Zoo's, Marine and Non-biological Animals			42	42	-	_	10	10	100.0%	4
Land			-	-	-	-	39.1	-		
and		-	-	-	-	-				-
Transport Assets		4,139	5,111	5,111	1,525	1,525	1,278	(247)	-19.3%	5,11
Transport Assets		4,139	5,111	5,111	1,525	1,525	1,278	(247)	-19.3% -19.3%	5,11
Machinery and Equipment		2,418	15,095	15,095	826	826	3,774	2,948	78.1%	15,09
Machinery and Equipment		2,418	15,095	15,095	826	826	3,774	2,948	78,1%	15,09
Furniture and Office Equipment		1,785	2,422	2,422	582	582	605	23	3.8%	2,42
Fumiture and Office Equipment		1,785	2,422	2,422	582	582	605	23	3.8%	2,42
Computer Equipment		856	2,366	2,366	913	913	591	(322)	-54.5%	2,38
Computer Equipment		856	2,366	2,366	913	913	591	(322)	-54.5%	2,36
Unspecified		-	-	-	-		7	-		
Load Settlement Software Applications		-	-	-	_	121	4 1	-		
Solid Waste Licenses Computer Software and Applications		1,576	-	-	234	234	*	(234)	#DIV/0!	

Description	Ref	2021/22	Out to 1	4.8		Budget Y				Full Year
Poseultrioti.	""	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTO variance	YTD variance	Forecas
R thousands	_ 1	Cultonic	Dauget	Dauge.					%	
Capital expenditure on upgrading of existing essets by Asset Class/Sub-class										
	- 1 1		70.040	00 040	5,055	19,769	21,652	1,893	8.7%	86,6
astructure	1 1	70,831	76,648	36,648		4,078	7,500	3,422	45.6%	30,
Roads Infrastructure		2,610	20,000	30,000	1,079		7,500	3,422	45.6%	30,
Roads		2,610	20,000	30,000	1,070	4,078	(,209			30,0
Road Structures			- 1	=		2	- 4	-		
Road Furniture	- 1 1	180	===	5				-		
Capital Speres				5	8			-		
Storm weiter Infrestructure	- 1 1	-	-	-	-	-	-	-		
Drainage Collection	- 1 1	181		*				-		
Storm water Conveyance	- 1 - 1	1.6	*		-			-		
Attenuation		- 1			-			-		
Electrical Infrastructure		-	-	-	-	-	-	-		
Power Plants	- 1 1			*	-		18	-		
HV Substations	- 1 1				_	-		-		
HV Switching Station	- 1 1				-		140	_		
HV Transmission Conductors	- 1 - 1				_		-	_		
	- 1 - 1		-			-		_		
MV Substations				0				_		
MV Switching Stations								_		
MV Networks			•	*	*		121			
LV Networks		=	*			*	.20	-		
Capital Spares		- 5	+	*				-	40.04	
Water Supply Infrastructure		37,357	29,648	29,648	-	3,759	7,412	3,653	49.3%	29
Cems and Weirs		-	9.				3	-		
Boreholes						25	-	-		
Reservoirs		-	-	*				-		
Pump Stations		-	-					_		
						_	_	_		
Water Treatment Works		27.047	12 000	49.000		1,632	3,250	1,618	49.8%	13
Bulk Meins		27,947	13,000	13,000	-			2,035	48.9%	16
Distribution		9,419	16,648	16,648	-	2,127	4,162			10,
Distribution Paints		-	-	-	-		-	-		
PRV Stations	- 1 1		*		*			-		
Capital Spares		*			9			-	44.74	
Senitation Infrastructure		30,854	27,000	27,000	3,976	11,932	6,750	(5,182)	-76.8%	27
Pump Station	- 1 1	+						-		
Reticulation		-	*	_	_	-		-		
Waste Water Treatment Works		30,854	27,000	27,000	3,976	11,932	6,750	(5,182)	-76.8%	27,
Outfall Sewers		-	-		-	-		-		
		Į.			-			_		
Tollet Facilities			2				-	_		
Capital Spares		-		-			1.0	_		
Solid Weste Infrastructure		-	-		-	_				
Landfill Sites		+	*	-						
Waste Transfer Stations		*		-	3					
Waste Processing Facilities				-			1	-		
Waste Drop-off Points		*		-		-		-		
Waste Separation Fecilities		#	*	-	3		(9)	-		
Electricity Generation Facilities		91	*				190	-		
Capital Spares		*				-	(4)	-		
Reil Infrastructure		-	-		-	-	-	-		
Raf Lines		*	-	-	- 3			-		
Rei Structures		-	-	-		-	91	-		
				-	-			_		
Rei Furniture			-					-		
Drainage Collection										
Storm water Conveyence			*	-		1		_		
Attenuation		*	8					_		
MV Substations		*	*	*	- 3	=		-		
LV Networks						-		-		
Capital Spares		*	=	-	19	180		-		
Coastal Infrastructure		-	-	-	-	-	-	-		
Sand Pumps							: 2	-		
Piers		*				- 3		-		
Revelments		-				-	-	-		
Promenades		*	-		100		- 19	-		
				-		-		-		
Capital Sparas		_	-			-	_			
Information and Communication Infrastructure		81				-	-	_		
Data Centres				-		-				
Core Leyers				-						
Distribution Layers		-		-		-				
Capital Spares			-			-		-		
								-		
ommunity Assets		3,116	16,000	16,000	-	43	4,000	3,957	98.9%	1
Community Facilities			5,000	5,000	-	43	1,250	1,207	96.5%	
Hals		-	-	(4)	-			-		
Centres			-		-		-			
		Ů.								
Crèches		0								
Clinics/Care Centres				-		-				
Fire/Ambulance Stations		*			- 3	-		- 1		
Testing Stations								1		
Museums		~			1 7		1.0			
Galleries		-	=		-			-		
Theatres		~	3.		3			-		
1104862										

Cemeleries/Cramatoria	-	- 1	2	= =	- 4		-		
Police	100	- 1		- 1	*	*	-		
Puris	(4)	-	-	=	*	*	- 1		
Public Open Space		-	21	- 2	-	Ε.	-		
Nature Reserves	20	-		=	2		-		
Public Ablution Facilities	100	-	20	2			-		
Markets		3 000	3.000		0	760	707	94.2%	3,0
Stalis		3,000	2,000	-	-				-
Abettoirs		2,000	2,000	=		500	500	100.0%	2.0
Airports	123	2,000	2,000	- 2	*	=	-		
Taxi RenkaBus Terminals	74	112	- 2	-	- 2	-	-		
Capital Sparas Sport and Recreation Facilities	3,116	11,000	11,000	-	-	2,750	2,750	100,0%	11,0
Indoor Facilities	3,116	12	-	-		-	-		
Outdoor Facilities	(4)	11,000	11,000	-	-	2,750	2,750	100.0%	11,0
Capital Spares	- 5	- 1	2	- 4	2	-	-		
ge asaeta		-	-		-	-	-		
onuments		-		=	-	-	-		
istoric Buildings			-	-	=	~	-		
forks of Art		5	-	-	-		-		
onservation Areas		- 1	Ť	-	-	*	-		
ther Heritage	-			-	-	-	_		-
				_	_	_	-		
ment properties		-				2			
evenue Generating	_	-	2	2	2		_ [
Improved Property	1.51	1	2	2	- 2	=	_		
Unimproved Property Ion-revenue Generating	-	-	-	-	-	-	-		
Improved Property	-		2	2	11 5	-	-		
Unimproved Property	= = = = = = = = = = = = = = = = = = = =	-	- 2	- 2	- 2	12	-		
assets	4,327	_	-	-	-	-	-		
perational Buildings	4,327	-	_		-	-	-		
Municipal Offices	4,327	2		2	- 2	-	-		
Pay/Enquiry Points	7.1		8	8	2		-		
Building Plan Offices	7.	5		-	-	-	-		
Workshaps	7.0	7.	3	-	*	-	-		
Yards	5	50		3	31		-		
Stores	7-1	- 5		Ĭ.		-	-		
!.aboratories	73	- 5				= =	-		
Training Centres	2	8	- 3			- 5			
Menufacturing Plant	71	5.	3	3	-		-		
Depots	3	-		2	2	-	_		
Capital Spares		-		-	_	_	_		
ouring Old Mary Mary Mary Mary Mary Mary Mary Mary	-	-	8	2	2	- 5	_		
Staff Housing Social Housing	2		- 3	2	- 2	- 12	-		
Capital Spares				- 6	2		-		
Capital Spill 93									
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iological or Cultivated Assets				_ 8	- 12	2.	-		
ilble Assets	-		-			_			
ervitudes		-	5.1	- 2	- 2	(4)	-		-
cences and Rights	-	-	-	-	-	-	-		
Water Rights	*	-		- 3	- 2		-		
Effluent Licenses	=			18		12.7	-		
Solid Waste Licenses	3				- 2	-	-		
Computer Software and Applications	=	- 5	3	100			-		
Load Sattlement Software Applications	=	=	8	7	12.0		-		
Unspecified		- 3	3		(2)	-	-		
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Harine and Non-biological Animais	-				_	-			
oo's, Marine and Non-biological Animals	2		- 5				-		

MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, **Z** W Mcineka, the Municipal Manager of Newcastle Municipality, hereby certify that the quarterly report on the implementation of budget and financial state of affairs for the First quarter of 2022/2023 financial year, have been prepared in accordance with Section 52(d) of the Municipal Finance Management Act, No56 of 2003; and Regulation 31-32 of the Budget and Reporting Regulations.

Print Name : ZAMOKWAKHE WESLEY MCINEKA

Municipal Manager : NEWCASTLE MUNICIPALITY

Signature : lignature

Date 06/10/2022