

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

Ref. No	: T 6/1/1 (2022/23)
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1 st Level	: Finance Portfolio Committee
2 nd Level	: Municipal Public Accounts Committee
3 rd Level	: Executive Committee
4 th Level	: Council
5 th 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 Budget Statement Summary - Q1 First Quarter									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	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
Employee costs	585,366	601,653	567,833	54,414	147,153	141,958	5,195	4%	567,833
Remuneration of Councilors	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	21%	758,296
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	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 & contributions	(92,478)	(126,581)	(76,496)	(86,103)	84,911	(88,334)	173,245	-196%	(76,496)
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
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
Total current liabilities	977,242	692,762	732,058		958,450				732,058
Total non current liabilities	545,070	351,099	351,099		535,882				351,099
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)	-331%	226,791
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(13,619)	(38,115)	(55,308)	(17,193)	31%	(221,233)
Net cash from (used) financing	(30,512)	(32,106)	(32,106)	(956)	(25,786)	(8,026)	17,760	-221%	(32,106)
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									
Total By Income Source	126,440	43,323	33,830	32,688	28,610	29,456	240,295	958,675	1,493,317
Creditors Age Analysis									
Total Creditors	90,018	21,727	-	4,578	-	-	48,877	175,856	341,055

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 R1.2million (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 Budget Statement - Financial Performance (functional classification) - Q1 First Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		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
Executive 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%	7
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%	740,865
Water management		350,885	597,907	586,801	30,077	64,169	146,700	(82,531)	-56%	586,801
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%	40,971
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 - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		5,593	11,345	11,345	-	-	2,836	(2,836)	-100%	11,345
Vote 3 - BUDGET AND TREASURY		1,748	2,900	2,900	-	167	725	(558)	-77%	2,900
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%	25,001
Vote 6 - TECHNICAL SERVICES		126,659	169,798	161,988	12,319	33,827	45,497	(11,670)	-26%	161,988
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]		-	-	-	-	-	-	-	-	-
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		149,637	209,033	221,233	13,399	38,115	55,308	(17,193)	-31%	221,233
Capital Expenditure - Functional Classification										
Governance and administration		4,199	2,900	2,900	-	167	725	(558)	-77%	2,900
Executive and council		243	-	-	-	-	-	-	-	-
Finance and administration		3,956	2,900	2,900	-	167	725	(558)	-77%	2,900
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,025	11,345	11,345	-	-	2,836	(2,836)	-100%	11,345
Community and social services		1,162	345	345	-	-	86	(86)	-100%	345
Sport and recreation		3,367	11,000	11,000	-	-	2,750	(2,750)	-100%	11,000
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		41,959	118,141	130,341	3,167	14,772	32,585	(17,813)	-55%	130,341
Planning and development		12,778	25,101	25,101	1,079	4,121	6,275	(2,154)	-34%	25,101
Road transport		29,181	93,040	105,240	2,088	10,651	26,310	(15,659)	-60%	105,240
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		98,454	76,648	76,648	10,232	23,177	19,162	4,015	21%	76,648
Energy sources		-	-	-	-	-	-	-	-	-
Water management		60,525	49,648	49,648	6,255	11,244	12,412	(1,167)	-9%	49,648
Waste water management		36,874	27,000	27,000	3,976	11,932	6,750	5,182	77%	27,000
Waste management		1,054	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	149,637	209,033	221,233	13,399	38,115	55,308	(17,193)	-31%	221,233
Funded by:										
National Government		112,998	174,688	184,688	13,135	37,454	46,172	(8,708)	-19%	184,688
Provincial Government		9,890	16,345	16,345	-	43	4,066	(4,043)	-99%	16,345
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		122,888	191,032	201,032	13,135	37,507	50,238	(12,751)	-25%	201,032
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		26,749	18,001	20,201	264	608	5,060	(4,443)	-88%	20,201
Total Capital Funding	0	149,637	209,033	221,233	13,399	38,115	55,308	(17,193)	-31%	221,233

- 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 RECONCILIATION - SEPTEMBER 2022						
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 Infrastructure 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%
ISU Pattneship 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: Hawker Stalls Grant	2,000,000.00	-	50,000.00	0%	3%	10%
Sport, Recreation Grant	11,000,000.00	-	-	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.

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
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	594,134
Other debtors		97,185	81,351	81,351	87,184	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		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 receivables		–	–	–	–	–
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		–	–	–	–	–
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		–	–	–	–	–
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						
Borrowing		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		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
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,258,344	6,851,803
Reserves		323	30,242	30,242	30,849	30,242
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,882,045	6,289,192	6,882,045

- 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:

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow -Q1 First Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		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		-	-	-	-	-	-	-		-
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		(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%	226,791
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
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%	(221,233)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
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		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 quarter.

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;

9.3 That the municipality continue to implement the incentive schemes in order improve its collection rate.

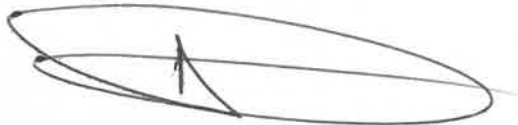
9.4 That municipality prioritises the payment of Eskom and uThukela Water.

SED: BTO

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



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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	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
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%	363,160
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	21%	758,296
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	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 & contributions	(92,478)	(126,581)	(76,496)	(86,103)	84,911	(88,334)	173,245	-196%	(76,496)
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
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
Total current liabilities	977,242	692,762	732,058		958,450				732,058
Total non current liabilities	545,070	351,099	351,099		535,882				351,099
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)	-331%	226,791
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(13,619)	(38,115)	(55,308)	(17,193)	31%	(221,233)
Net cash from (used) financing	(30,512)	(32,106)	(32,106)	(956)	(25,786)	(8,026)	17,760	-221%	(32,106)
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 Dye-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	126,440	43,323	33,830	32,686	28,610	29,456	240,295	958,675	1,493,317
Creditors Age Analysis									
Total Creditors	90,018	21,727	—	4,578	—	—	48,877	175,856	341,055

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		469,582	514,453	514,453	32,271	157,409	86,773	70,636	81%	514,453
Executive and council		8,676	12,367	12,367	952	4,167	3,092	1,075	35%	12,367
Finance and administration		460,906	502,086	502,086	31,320	153,242	83,681	69,561	83%	502,086
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		300,140	640,739	640,739	3,453	10,172	160,185	(150,013)	-94%	640,739
Community and social services		14,854	13,877	13,877	1,201	3,432	3,469	(37)	-1%	13,877
Sport and recreation		4,711	11,139	11,139	0	1	2,785	(2,784)	-100%	11,139
Public safety		5,164	4,138	4,138	533	1,184	1,034	149	14%	4,138
Housing		275,319	611,581	611,581	1,718	5,548	152,895	(147,347)	-96%	611,581
Health		91	4	4	-	6	1	5	544%	4
<i>Economic and environmental services</i>		141,205	168,208	168,208	12,736	51,011	32,929	18,082	55%	168,208
Planning and development		102,901	39,067	39,067	1,260	5,508	9,767	(4,259)	-44%	39,067
Road transport		38,305	129,141	129,141	11,476	45,504	23,162	22,342	96%	129,141
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		1,215,404	1,560,710	1,560,710	110,161	453,493	371,931	81,562	22%	1,560,710
Energy sources		698,454	835,626	835,626	69,641	242,252	208,906	33,345	16%	835,626
Water management		225,940	337,581	337,581	21,406	90,283	75,272	15,011	20%	337,581
Waste water management		151,972	243,101	243,101	10,515	78,256	51,652	26,604	52%	243,101
Waste management		139,038	144,402	144,402	8,599	42,701	36,101	6,601	18%	144,402
<i>Other</i>	4	169	184	184	16	46	46	(0)	-1%	184
Total Revenue - Functional	2	2,126,501	2,884,295	2,884,295	158,637	672,131	651,864	20,267	3%	2,884,295
Expenditure - Functional										
<i>Governance and administration</i>		466,817	469,276	445,688	40,770	115,017	111,422	3,595	3%	445,688
Executive 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
<i>Community and public safety</i>		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
<i>Economic and environmental services</i>		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%	7
<i>Trading services</i>		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%	740,865
Water management		350,885	597,907	586,801	30,077	64,169	146,700	(82,531)	-56%	586,801
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%	40,971
<i>Other</i>		3,285	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	-198%	(76,496)

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

Vote Description		Ref	2021/22	Budget Year 2022/23							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands											
Revenue by Vote		1							%		
Vote 1 - CORPORATE SERVICES			88,576	113,447	113,447	997	43,555	28,362	15,193	53.6%	113,447
Vote 2 - COMMUNITY SERVICES			163,905	173,608	173,608	10,334	47,332	43,402	3,930	9.1%	173,608
Vote 3 - BUDGET AND TREASURY			391,006	401,006	401,006	31,274	113,854	100,252	13,603	13.6%	401,006
Vote 4 - MUNICIPAL MANAGER			-	-	-	-	-	-	-	-	-
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]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	2,126,501	2,884,295	2,884,295	158,636	672,131	651,884	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
Vote 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%	2,960,790
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

Description	Ref	2021/22	Budget Year 2022/23							
		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%	363,413
Service charges - electricity revenue		705,057	751,862	751,862	69,641	209,584	187,966	21,619	12%	751,862
Service charges - water revenue		188,622	199,933	199,933	17,762	51,671	48,983	1,688	3%	199,933
Service charges - sanitation revenue		118,993	123,818	123,818	10,517	31,750	30,954	795	3%	123,818
Service charges - refuse revenue		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%	9,452
Interest earned - external investments		4,445	3,131	3,131	653	1,987	783	1,204	154%	3,131
Interest earned - outstanding debtors		3,792	4,001	4,001	479	1,421	1,000	421	42%	4,001
Dividends received		-	-	-	-	-	-	-	-	-
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	1	7	12	(5)	-40%	48
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		490,501	1,112,707	1,102,707	5,654	206,467	206,467	-	-	1,102,707
Other 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!	-
		2,003,613	2,693,263	2,683,263	145,502	634,623	601,606	33,018	5%	2,683,263
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
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		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	8,747	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		-	-	-	-	-	-	-	-	-
Other expenditure		25,960	118,192	114,672	8,622	28,775	28,668	107	0%	114,672
Losses		646	-	-	-	-	-	-	-	-
		2,218,978	3,010,876	2,960,790	244,740	587,220	740,198	(152,978)	-21%	2,960,790
Total Expenditure										
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)	201,032
/ Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Education and Training Institutions, State Owned Enterprises,										

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

Vote Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-		-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-		-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-		-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		5,583	11,345	11,345	-	-	2,836	(2,836)	-100%	11,345
Vote 3 - BUDGET AND TREASURY		1,748	2,900	2,900	-	167	725	(558)	-77%	2,900
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%	25,001
Vote 6 - TECHNICAL SERVICES		126,659	169,768	161,988	12,319	33,827	45,487	(11,670)	-26%	161,988
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]		-	-	-	-	-	-	-		-
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		149,637	209,033	221,233	13,399	38,115	55,308	(17,193)	-31%	221,233
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		4,199	2,900	2,900	-	167	725	(558)	-77%	2,900
Executive and council		243	-	-	-	-	-	-		-
Finance and administration		3,956	2,900	2,900	-	167	725	(558)	-77%	2,900
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		5,025	11,345	11,345	-	-	2,836	(2,836)	-100%	11,345
Community and social services		1,162	345	345	-	-	86	(86)	-100%	345
Sport and recreation		3,367	11,000	11,000	-	-	2,750	(2,750)	-100%	11,000
Public safety		-	-	-	-	-	-	-		-
Housing		496	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		41,999	118,141	130,341	3,167	14,772	32,585	(17,813)	-55%	130,341
Planning and development		12,778	25,101	25,101	1,079	4,121	6,275	(2,154)	-34%	25,101
Road transport		29,181	83,040	105,240	2,068	10,651	26,310	(15,659)	-60%	105,240
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		98,454	76,648	76,648	10,232	23,177	19,162	4,015	21%	76,648
Energy sources		-	-	-	-	-	-	-		-
Water management		60,525	49,648	49,648	6,255	11,244	12,412	(1,167)	-9%	49,648
Waste water management		36,874	27,000	27,000	3,976	11,932	6,750	5,182	77%	27,000
Waste management		1,054	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	149,637	209,033	221,233	13,399	38,115	55,308	(17,193)	-31%	221,233
Funded by:										
National Government		112,998	174,688	184,688	13,135	37,464	46,172	(8,708)	-19%	184,688
Provincial Government		9,690	16,345	16,345	-	43	4,066	(4,043)	-99%	16,345
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		122,888	191,032	201,032	13,135	37,507	50,258	(12,751)	-25%	201,032
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		26,749	18,001	20,201	264	808	5,050	(4,443)	-88%	20,201
Total Capital Funding	0	149,637	209,033	221,233	13,399	38,115	55,308	(17,193)	-31%	221,233

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

Description	Ref	2021/22	Budget Year 2022/23			
		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	594,134
Other debtors		97,185	81,351	81,351	87,184	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		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 receivables		–		–	–	–
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		–	–	–	–	–
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
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		–	–	–	–	–
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						
Borrowing		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		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
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,258,344	6,851,803
Reserves		323	30,242	30,242	30,849	30,242
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,882,045	6,289,192	6,882,045

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

Description	Ref	2021/22	Budget Year 2022/23							
		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		-	-	-	-	-	-	-		-
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		(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%	226,791
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
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%	(221,233)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
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		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

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source Fines, penalties and forfeits Service charges - electricity revenue Other revenue Rental of facilities and equipment Interest earned - external investments Interest earned - outstanding debtors Licenses and permits	24% 12% -45% -14% 154% 42% 40%	Dependent on the consumers reaction Government departments are paying in August & new properties have been registered Consumer reaction due to the increased number of deaths. Increase in the rental of council facilities due to the easing of lockdown restrictions Interest received from the increase in investments made during the year	
2	Expenditure By Type Debt impairment Depreciation & asset impairment Bulk purchases Other materials Contracted services	-81% -100% 32% -25% -65%	Only debt impairment for indigents is calculated monthly all other debtors is biannually Delays in the capitalisation of assets affect this variance More electricity was being required due to winter season Cost containment procedures placed to curb unnecessary expenditure Delays in the appointment of service providers	
3	Capital Expenditure Grant funded projects Internally funded projects Repairs and maintenance	-25% -86% 55%	Due to SCM processes being at initial stages Due to SCM processes being at initial stages Due to SCM processes being at initial stages	Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors
4	Financial Position			
5	Cash Flow Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	-331% 31% -221%	Main attribute is property sales due to increased number of new properties & conversion of household to business category Show capital expenditure Based on amortisation schedules	None None None
6	Measurable performance			
7	Municipal Entities			

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

Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.5%	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%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.1%	13.3%	13.9%	19.4%	13.9%
Gearing	Long Term Borrowing/ Funds & Reserves		97691.6%	861.9%	861.9%	992.9%	861.9%
<u>Liquidity</u>							
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%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		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%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		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	I&D/Total Revenue - capital revenue		20.6%	14.8%	14.9%	1.5%	2.3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Lto Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dye-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	28 213	9 606	8 173	10 180	7 350	7 564	44 601	321 380	435 056	391 075	3 020	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	46 541	1 227	875	878	592	550	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	2 889	
Receivables from Exchange Transactions - Waste Water Management	1500	17 156	6 722	6 543	6 168	5 840	5 800	34 126	312 096	394 452	364 031	2 543	
Receivables from Exchange Transactions - Waste Management	1600	12 927	4 864	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	31	
Interest on Anear Debtor Accounts	1810	951	384	392	366	324	314	1 209	13 506	17 456	15 719	357	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(16 176)	3 539	4 436	3 338	2 846	3 884	95 953	85 444	183 265	191 465	1 659	
Total By Income Source	2000	126 440	43 323	33 630	32 688	28 610	29 456	240 295	958 675	1 493 317	1 286 724	11 558	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 870	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	28 051	25 805	224 950	890 637	1 347 888	1 196 013	9 256	
Other	2500	(17 063)	103	281	81	143	1 191	533	8 427	(6 325)	10 375	184	
Total By Customer Group	2600	126 440	43 323	33 630	32 688	28 610	29 456	240 295	958 675	1 493 317	1 286 724	11 558	-

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

R thousands	Description	NT Code	Budget Year 2022/23								Prior year totals for chart (same period)	
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		Total
Creditors Age Analysis By Customer Type												
	Bulk Electricity	0100	43,501	21,727	-	4,567	-	-	-	78,036	147,830	-
	Bulk Water	0200	14,209	-	-	-	-	-	48,867	97,820	160,895	-
	PAYE deductions	0300	10,530	-	-	-	-	-	-	-	10,530	-
	VAT (output less input)	0400	3,014	-	-	-	-	-	-	-	3,014	-
	Pensions / Retirement deductions	0500	18,621	-	-	-	-	-	-	-	18,621	-
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
	Trade Creditors	0700	143	-	-	-	11	-	10	1	165	-
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-
	Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type			90,018	21,727	-	4,578	-	-	48,877	175,856	341,055	-

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		448,972	494,958	494,958	–	164,880	164,880	–		494,958
Local Government Equitable Share		403,334	466,902	466,902	–	182,091	182,091	–		466,902
Energy Efficiency and Demand Management		4,000	–	–	–	–	–	–		–
Integrated National Electrification Programme		–	–	–	–	–	–	–		–
Finance Management		1,850	1,850	1,850	–	1,850	1,850	–		1,850
Municipal Systems Improvement		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant (WSIG)		29,000	–	–	–	–	–	–		–
Municipal Infrastructure Grant (MIG)	3	8,040	22,453	22,453	–	–	–	–		22,453
Massification		–	–	–	–	–	–	–		–
EPWP Incentive		2,948	3,753	3,753	–	939	939	–		3,753
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		439,867	617,749	617,749	3,366	3,366	3,366	–		617,749
Health subsidy		–	–	–	–	–	–	–		–
Level 2 accreditation		–	5,439	5,439	–	–	–	–		5,439
Museums Services		429	105	105	–	–	–	–		105
Community Library Services Grant		2,475	2,595	2,595	–	–	–	–		2,595
Sport and Recreation		–	–	–	–	–	–	–		–
Spatial Development Framework Support		–	–	–	–	–	–	–		–
Housing		411,185	123,885	123,885	3,366	3,366	3,366	–		123,885
Title Deeds		–	–	–	–	–	–	–		–
COGTA Support Scheme		–	–	–	–	–	–	–		–
Provincialisation of Libraries	4	6,757	6,992	6,992	–	–	–	–		6,992
ISU Partnership Grant		–	478,733	478,733	–	–	–	–		478,733
Accredited municipalities		19,021	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other grant providers:		377	–	–	–	–	–	–		–
LGSETA GRANT		377	–	–	–	–	–	–		–
EED Housing Grant		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	889,216	1,112,707	1,112,707	3,366	188,246	188,246	–		1,112,707
Capital Transfers and Grants										
National Government:		138,282	174,688	184,688	41,000	104,600	104,600	–		184,688
Neighbourhood Development Partnership		7,440	20,000	20,000	–	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		–	–	–	–	–	–	–		–
Energy efficiency & demand side management		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant (WSIG)		11,000	48,000	48,000	–	9,600	9,600	–		48,000
Neighbourhood Development Partnership		–	–	–	–	–	–	–		–
Water Intervention Project		8,700	–	–	–	–	–	–		–
Provincial Government:		7,333	11,345	11,345	–	–	–	–		11,345
Housing		–	–	–	–	–	–	–		–
Greenest Town		–	–	–	–	–	–	–		–
Sport and Recreation		7,333	11,000	11,000	–	–	–	–		11,000
Museum		–	345	345	–	–	–	–		345
Community Library Service		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:		3,000	5,000	5,000	–	–	–	–		5,000
EDTEA Grant(AIRPORT UPGRADE)		2,000	2,000	2,000	–	–	–	–		2,000
EDTEA Grant(TRADE STALLS)		1,000	3,000	3,000	–	–	–	–		3,000
Total Capital Transfers and Grants	5	148,615	191,032	201,032	41,000	104,600	104,600	–		201,032
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1,037,831	1,303,739	1,313,739	44,366	292,846	292,846	–		1,313,739

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		437,303	494,958	494,958	3,034	191,477	189,105	2,372	1.3%	494,958
Local Government Equitable Share		403,334	466,902	466,902	-	182,091	182,091	-	-	466,902
Water Services Infrastructure Grant (WSIG)		21,948	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		7,420	22,453	22,453	2,668	8,287	5,613	2,674	47.6%	22,453
Energy Efficiency and Demand Management		299	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Finance Management Grant		1,453	1,850	1,850	76	377	463	(85)	-18.5%	1,850
Massification		-	-	-	-	-	-	-	-	-
EPWP Incentive		2,848	3,753	3,753	290	722	938	(216)	-23.0%	3,753
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Provincial Government:		281,209	617,749	617,749	3,136	7,895	154,437	(146,542)	-94.9%	617,749
Health subsidy		-	-	-	-	-	-	-	-	-
Housing		265,998	123,885	123,885	1,013	3,253	30,971	(27,719)	-89.5%	123,885
ISU Partnership Grant		-	478,733	478,733	-	-	119,683	(119,683)	-100.0%	478,733
Title Deeds		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries		6,698	6,992	6,992	600	1,759	1,748	11	0.7%	6,992
Level 2 Accreditation		-	5,439	5,439	1,285	2,220	1,360	860	63.2%	5,439
Museum Services		86	105	105	-	-	26	(26)	-100.0%	105
Community Library Services Grant		2,466	2,595	2,595	227	664	649	15	2.4%	2,595
Accredited municipalities		5,961	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		1,381	-	-	-	-	-	-	-	-
LGSETA GRANT		1,381	-	-	-	-	-	-	-	-
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%	1,112,707
Capital expenditure of Transfers and Grants										
National Government:		118,473	174,688	184,688	13,135	37,464	46,172	(8,708)	-18.9%	184,688
Neighbourhood Development Partnership		2,610	20,000	20,000	816	3,814	5,000	(1,186)	-23.7%	20,000
Municipal Infrastructure Grant(MIG)		97,473	106,688	116,688	9,152	30,483	29,172	1,311	4.5%	116,688
Water Services Infrastructure Grant (WSIG)		12,835	48,000	48,000	3,167	3,167	12,000	(8,833)	-73.6%	48,000
Emergy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Water Intervention Project		5,554	-	-	-	-	-	-	-	-
Provincial Government:		3,116	11,345	11,345	-	-	2,836	(2,836)	-100.0%	11,345
Level 2 accreditation		-	-	-	-	-	-	-	-	-
Museums Services		-	345	345	-	-	86	-	-	345
Provincialisation of Libraries		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Greenest Town		-	-	-	-	-	-	-	-	-
Sport and Recreation		3,116	11,000	11,000	-	-	2,750	(2,750)	-100.0%	11,000
Community Library Service		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		-	5,000	5,000	-	43	1,083	(1,040)	-96.0%	5,000
EDTEA Grant(AIRPORT UPGRADE)		-	2,000	2,000	-	43	333	(290)	-87.0%	2,000
EDTEA Grant(TRADE STALLS)		-	3,000	3,000	-	-	750	(750)	-100.0%	3,000
Total capital expenditure of Transfers and Grants		121,589	191,032	201,032	13,135	37,507	50,091	(12,584)	-25.1%	201,032
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		841,482	1,303,739	1,313,739	19,305	236,880	393,634	(156,753)	-39.8%	1,313,739

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

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Integrated National Electrification Programme					-	
Finance Management					-	
Municipal Systems Improvement					-	
Water Services Infrastructure Grant (WSIG)					-	
Municipal Infrastructure Grant (MIG)					-	
Other transfers and grants [insert description]					-	
Provincial Government:		539	-	-	539	100.0%
Museums Services		539	-	-	539	100.0%
Spatial Development Framework Support					-	
Provincialisation of Libraries		-	-	-	-	
ISU Partnership Grant					-	
Accredited municipalities					-	
District Municipality:		-	-	-	-	
0					-	
Other grant providers:		931	-	-	931	100.0%
LGSETA GRANT		931			931	100.0%
Total 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)					-	
					-	
					-	
Water Intervention Project					-	
Provincial Government:		-	-	-	-	
Provincialisation of Libraries					-	
Community Library Service					-	
Museums Services					-	
District Municipality:		-	-	-	-	
0					-	
Other grant providers:		-	-	-	-	
0					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,470	-	-	1,470	100.0%

Budget Statement - Council and staff salaries - 21 First Quarter											
Summary of Employee and Councillor remuneration		Ref	2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2022/23				
R thousands						YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
		1	A	B	C					D	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			13,538	16,029	12,679	2,523	4,740	3,170	1,571	50%	12,679
Pension and UIF Contributions			1,766	2,018	2,018	371	676	505	174	34%	2,018
Medical Aid Contributions			37	113	113	-	-	28	(28)	-100%	113
Motor Vehicle Allowance			5,176	6,552	6,552	942	1,783	1,638	145	9%	6,552
Cellphone Allowance			2,893	3,150	3,150	228	683	787	(104)	-13%	3,150
Housing Allowances			530	1,198	1,199	19	57	300	(243)	-81%	1,199
Other benefits and allowances			-	-	-	-	-	-	-		-
Sub Total - Councillors		4	23,742	29,060	25,710	4,083	7,942	6,428	1,514	24%	25,710
% Increase				22.4%	8.3%						8.3%
Senior Managers of the Municipality											
Basic Salaries and Wages		3	4,716	8,748	8,748	575	1,706	2,187	(481)	-22%	8,748
Pension and UIF Contributions			577	911	911	36	108	228	(120)	-53%	911
Medical Aid Contributions			114	114	114	9	28	28	(0)	-1%	114
Overtime			-	-	-	-	-	-	-		-
Performance Bonus			-	471	471	-	-	118	(118)	-100%	471
Motor Vehicle Allowance			692	1,121	1,121	112	320	280	39	14%	1,121
Cellphone Allowance			-	-	-	-	-	-	-		-
Housing Allowances			-	-	-	-	-	-	-		-
Other benefits and allowances			394	-	-	78	163	-	163	#DIV/0!	-
Payments in lieu of leave			-	-	-	-	-	-	-		-
Long service awards			-	-	-	-	-	-	-		-
Post-retirement benefit obligations			-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		4	6,494	11,365	11,365	811	2,325	2,841	(516)	-18%	11,365
% Increase				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%	341,085
Pension and UIF Contributions			63,899	67,129	67,129	6,065	17,581	16,782	799	5%	67,129
Medical Aid Contributions			26,899	23,990	23,990	2,059	6,113	5,897	116	2%	23,990
Overtime			32,847	33,239	33,239	3,710	7,180	8,310	(1,130)	-14%	33,239
Performance Bonus			-	28,730	28,730	-	-	7,182	(7,182)	-100%	28,730
Motor Vehicle Allowance			21,724	23,227	23,227	1,839	5,342	5,807	(465)	-8%	23,227
Cellphone Allowance			-	-	-	-	-	-	-		-
Housing Allowances			7,076	7,407	7,407	595	1,782	1,852	(80)	-5%	7,407
Other benefits and allowances			53,882	26,623	26,623	5,195	13,335	8,656	6,679	100%	26,623
Payments in lieu of leave			-	-	-	-	-	-	-		-
Long service awards			4,700	5,039	5,039	79	697	1,260	(563)	-45%	5,039
Post-retirement benefit obligations			-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		4	578,872	590,287							

Motor Vehicle Allowance							-			
Cellphone Allowance							-			
Housing Allowances							-			
Other benefits and allowances							-			
Payments in lieu of leave							-			
Long service awards							-			
Post-retirement benefit obligations	2						-			
Sub Total - Senior Managers of Entities		-	-	-	-	-	-		-	
% Increase	4									
Other Staff of Entities										
Basic Salaries and Wages							-			
Pension and UIF Contributions							-			
Medical Aid Contributions							-			
Overtime							-			
Performance Bonus							-			
Motor Vehicle Allowance							-			
Cellphone Allowance							-			
Housing Allowances							-			
Other benefits and allowances							-			
Payments in lieu of leave							-			
Long service awards							-			
Post-retirement benefit obligations							-			
Sub Total - Other Staff of Entities		-	-	-	-	-	-		-	
% Increase	4									
Total Municipal Entities		-	-	-	-	-	-		-	
TOTAL SALARY, ALLOWANCES & BENEFITS										
		609,108	630,713	593,543	58,497	155,095	148,386	6,710	5%	593,543
% Increase	4		3.5%	-2.6%						-2.6%
TOTAL MANAGERS AND STAFF		585,366	601,653	567,833	54,414	147,153	141,958	5,195	4%	567,833

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - actuals and revised targets for cash receipts - Q1 First Quarter

KNC22 Newcastle - Supporting Table 3: Monthly Budget Statement - Actuals and Revised Budgets for Cash Receipts - All Risk Quantities																	
R thousands	Ref	Description	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
			July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Receipts By Source																	
	1	Property rates	26,781	26,389	25,637										193,753	300,607	308,487
		Service charges - electricity revenue	45,718	91,971	59,195										530,167	827,647	904,912
		Service charges - water revenue	12,401	13,635	15,099										80,426	130,432	129,810
		Service charges - sanitation revenue	7,614	8,731	8,940										44,549	81,016	84,661
		Service charges - refuse	5,894	7,484	7,304										48,875	66,942	69,850
		Rental of facilities and equipment	679	680	672										7,421	9,668	10,312
		Interest earned - external investments	235	653	653										1,590	3,131	2,623
		Interest earned - outstanding debtors													-	-	-
		Dividends received													-	-	-
		Fines, penalties and forfeits	47	376	539										(126)	836	873
		Licence and permits	2	4	1										41	48	46
		Agency services													-	-	-
		Transfers and Subsidies - Operational	182,081	2,769	3,566										924,461	869,077	945,028
		Other revenue	820	839	825										302,352	295,231	263,943
		Cash Receipts by Source	282,281	153,550	122,220	-	-	-	-	-	-	-	-	-	2,134,509	2,662,570	2,720,939
		Other Cash Flows by Source													-	-	-
		Transfers and subsidies - capital (mainly allocations) (National / Provincial and District)	63,600	-	41,000										86,432	157,183	104,950
		Transfers and subsidies - capital (mainly allocations) (National / Provincial / Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Companies, Higher Educational Institutions)													-	-	-
		Short term loans													-	-	-
		Borrowing long term/financing													-	-	-
		Increase (decrease) in consumer deposits													-	-	-
		Decrease (increase) in non-current receivables													-	-	-
		Decrease (increase) in non-current investments													-	-	-
		Total Cash Receipts by Source	345,881	153,550	163,220	-	-	-	-	-	-	-	-	-	2,220,941	2,863,602	2,706,530
		Cash Payments by Type													-	-	-
		Employee related costs	44,068	48,672	54,414										454,499	601,653	656,536
		Remuneration of councillors	1,329	1,829	4,063										21,118	29,060	31,704
		Interest paid	3,043	3,038	657										23,108	35,846	35,107
		Bulk purchases - Electricity		83,497	85,591										436,019	605,107	680,160
		Bulk purchases - Water & Sewer													-	-	-
		Other materials	1,271	13,182	13,550										125,185	159,886	167,079
		Contracted services	15,043	21,153	26,582										720,950	783,629	538,055
		Grants and subsidies paid - other municipalities													-	-	-
		Grants and subsidies paid - other													-	-	-
		General expenses	69,215	1,206	1,098										45,690	118,192	128,437
		Cash Payments by Type	134,559	172,760	166,876	-	-	-	-	-	-	-	-	-	1,832,471	2,336,675	2,123,414
		Other Cash Flow/Payments by Type													-	-	-
		Capital assets	11,489	13,007	13,619										183,118	221,233	170,883
		Repayment of borrowing		26,743	(956)										6,319	32,106	35,156
		Other Cash Flow/Payments	53,140												278,696	330,136	322,277
		Total Cash Payments by Type	199,198	212,509	199,539	-	-	-	-	-	-	-	-	-	2,298,904	2,910,150	2,649,656
		NET INCREASE/DECREASE IN CASH HELD	146,684	(58,960)	(36,308)	-	-	-	-	-	-	-	-	-	(77,963)	(26,547)	56,674
		Cash/cash equivalents at the month/year beginning:	62,596	209,280	150,320	114,011	114,011	114,011	114,011	114,011	114,011	114,011	114,011	114,011	62,556	36,049	92,723
		Cash/cash equivalents at the month/year end:	209,280	150,320	114,011	114,011	114,011	114,011	114,011	114,011	114,011	114,011	114,011	114,011	36,049	92,723	117,885

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates		352,585	363,413	363,413	30,161	99,877	90,853	9,023	10%	363,413
Service charges - electricity revenue		705,057	751,862	751,862	69,641	209,584	187,966	21,619	12%	751,862
Service charges - water revenue		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%	123,818
Service charges - refuse revenue		98,211	101,229	101,229	8,583	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%	9,452
Interest earned - external investments		4,445	3,131	3,131	653	1,987	783	1,204	154%	3,131
Interest earned - outstanding debtors		3,792	4,001	4,001	479	1,421	1,000	421	42%	4,001
Dividends received		-	-	-	-	-	-	-	-	-
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	1	7	12	(5)	-40%	48
Agency services		-	-	-	-	-	-	-	-	0.00%
Transfers and subsidies		480,501	1,112,707	1,102,707	5,654	206,467	206,467	-	-	1,112,707
Other 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										
Employee related costs		585,366	601,653	587,833	54,414	147,153	141,958	5,195	4%	587,833
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		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)	-68%	809,233
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		25,960	118,192	114,672	8,622	28,775	28,668	107	0%	114,672
Losses		645	-	-	-	-	-	-	-	-
Total Expenditure		2,218,978	3,010,876	2,960,790	244,740	587,220	740,188	(152,978)	-21%	2,960,790
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 Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(76,496)	(86,103)	84,911	(88,334)	173,245	-196%	(76,496)
Taxation		-	-	-	-	-	-	-	-	-
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

[illegible]

KZN252 Newcastle - Supporting Table SC:12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	2,565	17,419	17,419	11,445	11,445	17,419	5,374	34.3%	5%
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	-	-	73,005	-	-	-
November	16,790	17,419	18,529	-	-	91,533	-	-	-
December	10,498	17,419	18,529	-	-	110,062	-	-	-
January	4,340	17,419	18,529	-	-	128,590	-	-	-
February	6,521	17,419	18,529	-	-	147,119	-	-	-
March	19,569	17,419	18,529	-	-	165,648	-	-	-
April	18,810	17,419	18,529	-	-	184,176	-	-	-
May	16,552	17,419	18,529	-	-	202,705	-	-	-
June	20,580	17,419	18,529	-	-	221,233	-	-	-
Total Capital expenditure	149,637	209,033	221,233	38,115					

Capital expenditure on new assets by asset class - FY 2022/23										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		55,598	97,941	97,941	5,255	13,640	24,485	10,845	44.3%	97,941
Roads Infrastructure		23,114	77,941	77,941	2,088	10,473	19,485	9,012	46.3%	77,941
Roads		23,114	77,941	77,941	2,088	10,473	19,485	9,012	46.3%	77,941
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		31,310	20,000	20,000	3,167	3,167	5,000	1,833	36.7%	20,000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		12,921	20,000	20,000	-	-	5,000	5,000	100.0%	20,000
Distribution		18,389	-	-	3,167	3,167	-	(3,167)	#DIV/0!	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,174	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticalation		1,174	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-								

Community Assets	2,206	345	345	-	-	86	86	100.0%	345
Community Facilities	2,206	345	345	-	-	86	86	100.0%	345
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	76	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	2,075	345	345	-	-	86	86	100.0%	345
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	54	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	52	-	(52)	#DIV/0!	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	52	-	(52)	#DIV/0!	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-

<u>Furniture and Office Equipment</u>		813	2,900	2,900	-	115	725	810	84.2%	2,900
Furniture and Office Equipment		813	2,900	2,900	-	115	725	810	84.2%	2,900
<u>Machinery and Equipment</u>		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
<u>Transport Assets</u>		243	-	-	-	-	-	-		-
Transport Assets		243	-	-	-	-	-	-		-
<u>Land</u>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
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	Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		7,585	10,000	10,000	3,068	4,318	2,500	(1,818)	-72.7%
Roads Infrastructure		7,585	10,000	10,000	3,068	4,318	2,500	(1,818)	-72.7%
Roads		7,585	10,000	10,000	3,068	4,318	2,500	(1,818)	-72.7%
Road Structures		-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-
Outfall Sowers		-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-
Cribs		-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-

Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Rank/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Land Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	2,208	-	-	-	-	-	-	-	-	-
Transport Assets	2,208	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	9,794	10,000	10,000	3,068	4,318	2,500	(1,815)	-72.7%	10,000

Description	Ref	2021/22	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		57,955	58,677	58,677	3,208	5,153	14,869	9,516	64.9%	58,677
Roads Infrastructure		4,266	4,687	4,687	-	-	1,174	1,174	100.0%	4,687
Roads		4,266	4,687	4,687	-	-	1,174	1,174	100.0%	4,687
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		19,349	16,786	16,786	2,952	3,188	4,197	1,009	24.0%	16,786
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		19,349	16,786	16,786	2,952	3,188	4,197	1,009	24.0%	16,786
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		7,615	9,433	9,433	232	1,941	2,358	417	17.7%	9,433
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		7,615	9,433	9,433	11	23	2,358	2,336	99.0%	9,433
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	4	67	-	(67)	#DIV/0!	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	(66)	652	-	(552)	#DIV/0!	-
LV Networks		-	-	-	274	1,300	-	(1,300)	#DIV/0!	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7,898	4,750	4,750	24	24	1,187	1,163	98.0%	4,750
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		2,914	3,675	3,675	24	24	919	895	97.4%	3,675
Water Treatment Works		4,292	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		692	1,075	1,075	-	-	269	269	100.0%	1,075
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		18,828	23,011	23,011	-	-	5,753	5,753	100.0%	23,011
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1,704	2,561	2,561	-	-	640	640	100.0%	2,561
Waste Water Treatment Works		5,048	10,000	10,000	-	-	2,500	2,500	100.0%	10,000
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		12,077	10,450	10,450	-	-	2,613	2,613	100.0%	10,450
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-					

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	76,056	76,707	74,707	4,819	6,783	18,677	9,894	53.0%	74,707

2022 Newcaste - Supporting Table 06 for Monthly Budget Statement - Depreciation by Asset Class										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		321,839	305,403	305,403	77,155	77,155	76,351	(804)	-1.1%	305,403
Roads Infrastructure		211,342	158,307	158,307	35,694	35,694	39,577	3,883	9.8%	158,307
Roads		211,342	25,953	25,953	35,694	35,694	6,488	(29,206)	-450.1%	25,953
Road Structures		-	132,354	132,354	-	-	33,088	33,088	100.0%	132,354
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		15,961	-	-	5,765	5,765	-	(5,765)	#DIV/0!	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		15,961	-	-	5,765	5,765	-	(5,765)	#DIV/0!	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		41,246	57,403	57,403	11,918	11,918	14,351	2,433	17.0%	57,403
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	48,747	48,747	11,918	11,918	12,187	269	2.2%	48,747
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		41,246	1,311	1,311	-	-	328	328	100.0%	1,311
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	7,345	7,345	-	-	1,836	1,836	100.0%	7,345
Water Supply Infrastructure		23,119	47,698	47,698	12,309	12,309	11,925	(385)	-3.2%	47,698
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	4,909	4,909	-	-	1,227	1,227	100.0%	4,909
Water Treatment Works		23,119	-	-	-	-	-	-	-	-
Bulk Mains		-	42,789	42,789	12,309	12,309	10,697	(1,612)	-15.1%	42,789
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		30,171	39,766	39,766	10,391	10,391	9,941	(449)	-4.5%	39,766
Pump Station		-	3,038	3,038	-	-	760	760	100.0%	3,038
Reticulation		30,171	15,333	15,333	10,391	10,391	3,833	(6,557)	-171.1%	15,333
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	21,395	21,395	-	-	5,349	5,349	100.0%	21,395
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2,229	2,229	1,078	1,078	557	(521)	-93.5%	2,229
Landfill Sites		-	2,229	2,229	1,078	1,078	557	(521)	-93.5%	2,229
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-								

Distribution Layers	-	-	-	-	-	-	-		
Capital Spares	-	-	-	-	-	-	-		
Community Assets	4,960	15,998	15,998	2,951	2,951	3,999	1,048	26.2%	15,998
Community Facilities	4,960	10,937	10,937	1,957	1,957	2,734	777	28.4%	10,937
Halls	76	2,273	2,273	298	298	568	270	47.6%	2,273
Centres	-	-	-	-	-	-	-		-
Crèches	-	-	-	-	-	-	-		-
Clinics/Care Centres	-	-	-	-	-	-	-		-
Fire/Ambulance Stations	122	725	725	151	151	181	30	16.5%	725
Testing Stations	-	-	-	-	-	-	-		-
Museums	-	-	-	-	-	-	-		-
Galleries	-	-	-	-	-	-	-		-
Theatres	-	-	-	-	-	-	-		-
Libraries	118	977	977	555	555	244	(310)	-127.1%	977
Cemeteries/Crematoria	2,914	1,920	1,920	227	227	460	253	52.8%	1,920
Police	-	-	-	-	-	-	-		-
Parks	1,245	-	-	-	-	-	-		1,623
Public Open Space	485	1,623	1,623	21	21	406	385	94.8%	-
Nature Reserves	-	-	-	-	-	-	-		-
Public Ablution Facilities	-	120	120	-	-	30	30	100.0%	120
Markets	-	-	-	-	-	-	-		-
Stalls	-	375	375	-	-	94	94	100.0%	375
Abattoirs	-	-	-	-	-	-	-		-
Airports	-	2,922	2,922	-	-	730	730	100.0%	2,922
Taxi Ranks/Bus Terminals	-	2	2	-	-	0	0	100.0%	2
Capital Spares	-	-	-	705	705	-	(705)	#DIV/0!	-
Sport and Recreation Facilities	-	5,061	5,061	994	994	1,285	271	21.4%	5,061
Indoor Facilities	-	2,728	2,728	85	85	682	597	87.5%	2,728
Outdoor Facilities	-	2,333	2,333	909	909	583	(326)	-55.9%	2,333
Capital Spares	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Monuments	-	-	-	-	-	-	-		-
Historic Buildings	-	-	-	-	-	-	-		-
Works of Art	-	-	-	-	-	-	-		-
Conservation Areas	-	-	-	-	-	-	-		-
Other Heritage	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property	-	-	-	-	-	-	-		-
Unimproved Property	-	-	-	-	-	-	-		-
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property	-	-	-	-	-	-	-		-
Unimproved Property	-	-	-	-	-	-	-		-
Other assets	9,095	16,724	16,724	3,807	3,807	4,181	374	8.9%	16,724
Operational Buildings	9,095	16,724	16,724	3,807	3,807	4,181	374	8.9%	16,724
Municipal Offices	9,085	16,724	16,724	3,807	3,807	4,181	374	8.9%	16,724
Pay/Enquiry Points	-	-	-	-	-	-	-		-
Building Plan Offices	-	-	-	-	-	-	-		-
Workshops	-	-	-	-	-	-	-		-
Yards	-	-	-	-	-	-	-		-
Stores	-	-	-	-	-	-	-		-
Laboratories	-	-	-	-	-	-	-		-
Training Centres	-	-	-	-	-	-	-		-
Manufacturing Plant	-	-	-	-	-	-	-		-
Depots	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-		-
Staff Housing	-	-	-	-	-	-	-		-
Social Housing	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Intangible Assets	1,576	-	-	234	234	-	(234)	#DIV/0!	-
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	1,576	-	-	234	234	-	(234)	#DIV/0!	-
Water Rights	-	-	-	-	-	-	-		-
Fishery Licenses	-	-	-	-	-	-	-		-

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

Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Ports	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Abolition Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	3,000	3,000	-	43	750	707	94.2%	3,000	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	2,000	2,000	-	-	500	500	100.0%	2,000	-
Taxi Rank/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	3,116	11,000	11,000	-	-	2,750	2,750	100.0%	11,000	-
Indoor Facilities	3,116	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	11,000	11,000	-	-	2,750	2,750	100.0%	11,000	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	4,327	-	-	-	-	-	-	-	-	-
Operational Buildings	4,327	-	-	-	-	-	-	-	-	-
Municipal Offices	4,327	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	78,274	92,648	102,648	5,055	18,812	25,662	5,849	22.8%	102,648

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 :

Date :
06/10/2022