

SECTION 52 (d): QUARTERLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: THIRD QUARTER: 31 MARCH 2023

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 31 March 2023. 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. The municipality approved a Mid-Year Adjustment budget 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 - Q3 Third 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	376,103	30,597	284,603	282,078	2,526	1%	376,103
Service charges	1,110,882	1,176,842	1,211,762	87,928	876,322	908,822	(32,500)	-4%	1,211,762
Investment revenue	4,445	3,131	5,330	465	4,417	3,998	419	10%	5,330
Transfers and subsidies	490,501	1,112,707	626,424	138,306	566,903	566,903	-	-	626,424
Other own revenue	45,199	37,169	28,782	2,357	23,897	21,587	2,310	11%	28,782
Total Revenue (excluding capital transfers and contributions)	2,003,613	2,693,263	2,248,402	259,654	1,756,143	1,783,387	(27,244)	-2%	2,248,402
Employee costs	585,366	601,653	636,414	58,025	488,491	477,311	11,181	2%	636,414
Remuneration of Councillors	23,742	29,060	27,163	2,124	20,648	20,372	276	1%	27,163
Depreciation & asset impairment	348,804	363,160	363,160	29,466	256,558	272,370	(15,812)	-6%	363,160
Finance charges	64,353	35,846	35,846	21,286	27,100	26,884	215	1%	35,846
Materials and bulk purchases	786,545	758,296	717,179	65,633	539,884	537,884	1,999	0%	717,179
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	410,168	1,222,862	667,298	41,620	365,059	500,474	(135,415)	-27%	667,298
Total Expenditure	2,218,978	3,010,876	2,447,060	218,153	1,697,740	1,835,295	(137,555)	-7%	2,447,060
Surplus/(Deficit)	(215,366)	(317,613)	(198,658)	41,500	58,403	(51,908)	110,311	-213%	(198,658)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122,888	191,032	189,605	13,368	107,264	142,204	(34,940)	-25%	189,605
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and Surplus/(Deficit) after capital transfers & contributions	(92,478)	(126,581)	(9,053)	54,868	165,667	90,296	75,371	83%	(9,053)
Share of surplus/ (deficit) of associate	(45,141)	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(9,053)	54,868	165,667	90,296	75,371	83%	(9,053)
Capital expenditure & funds sources									
Capital expenditure	149,637	209,033	214,299	19,068	118,567	160,724	(42,157)	-26%	214,299
Capital transfers recognised	122,888	191,032	189,605	13,368	107,264	142,204	(34,940)	-25%	189,605
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	26,749	18,001	24,694	5,701	11,303	18,520	(7,217)	-39%	24,694
Total sources of capital funds	149,637	209,033	214,299	19,068	118,567	160,724	(42,157)	-26%	214,299
Financial position									
Total current assets	1,003,641	676,443	610,223		1,166,534				610,223
Total non current assets	6,722,953	7,238,673	7,238,673		6,559,158				7,238,673
Total current liabilities	977,242	692,762	873,249		956,866				873,249
Total non current liabilities	545,070	351,099	351,099		535,159				351,099
Community wealth/Equity	6,204,281	6,871,255	6,624,547		6,233,667				6,624,547
Cash flows									
Net cash from (used) operating	236,944	164,505	176,433	93,358	180,064	315,354	135,290	43%	176,433
Net cash from (used) investing	(139,765)	(209,033)	(199,459)	(19,605)	(112,915)	(149,594)	(36,679)	25%	(199,459)
Net cash from (used) financing	(30,512)	(32,106)	(47,260)	(10,359)	(42,321)	(35,445)	6,876	-19%	(47,260)
Cash/cash equivalents at the month/year end	76,168	(14,037)	5,881	-	100,996	206,482	105,486	51%	5,881
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	112,673	38,651	38,893	32,128	37,403	30,913	167,075	1,131,242	1,588,979
Creditors Age Analysis									
Total Creditors	116,197	8,770	-	2,609	-	-	6,467	199,740	333,783

Table C4: Monthly Budget Statement

The table below provides the municipality's Financial Performance reflecting the operating expenditure of the municipality.

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third 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	376,103	30,597	284,603	282,078	2,526	1%	376,103
Service charges - electricity revenue		705,057	751,862	767,251	50,950	540,723	575,438	(34,716)	-6%	767,251
Service charges - water revenue		188,622	199,933	212,835	17,730	162,174	159,626	2,548	2%	212,835
Service charges - sanitation revenue		118,993	123,818	127,901	10,702	95,852	95,926	(74)	0%	127,901
Service charges - refuse revenue		98,211	101,229	103,774	8,547	77,573	77,831	(258)	0%	103,774
Rental of facilities and equipment		8,372	9,452	8,306	737	6,310	6,230	81	1%	8,306
Interest earned - external investments		4,445	3,131	5,330	465	4,417	3,998	419	10%	5,330
Interest earned - outstanding debtors		3,792	4,001	5,877	470	4,706	4,408	299	7%	5,877
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,353	4,180	4,557	320	3,893	3,418	475	14%	4,557
Licences and permits		46	48	32	7	39	24	15	63%	32
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		490,501	1,112,707	626,424	138,306	566,903	566,903	-	-	626,424
Other revenue		15,939	19,487	8,010	823	7,426	6,007	1,419	24%	8,010
Gains		11,698	-	2,000	0	1,522	1,500	22	1%	2,000
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,248,402	259,654	1,756,143	1,783,387	(27,244)	-2%	2,248,402
Expenditure By Type										
Employee related costs		585,366	601,653	636,414	58,025	488,491	477,311	11,181	2%	636,414
Remuneration of councillors		23,742	29,060	27,163	2,124	20,648	20,372	276	1%	27,163
Debt impairment		130,120	286,041	299,957	4,320	61,597	224,968	(163,371)	-73%	299,957
Depreciation & asset impairment		348,804	363,160	363,160	29,466	256,558	272,370	(15,812)	-6%	363,160
Finance charges		64,353	35,846	35,846	21,286	27,100	26,884	215	1%	35,846
Bulk purchases		649,750	605,107	563,502	38,811	428,653	422,627	6,026	1%	563,502
Other materials		136,795	153,188	153,677	26,821	111,231	115,258	(4,027)	-3%	153,677
Contracted services		253,442	818,629	248,981	23,351	220,539	186,736	33,803	18%	248,981
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		25,960	118,192	118,360	13,949	82,191	88,770	(6,579)	-7%	118,360
Losses		646	-	-	-	732	-	732	#DIV/0!	-
Total Expenditure		2,218,978	3,010,876	2,447,060	218,153	1,697,740	1,835,295	(137,555)	-7%	2,447,060
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	189,605	13,368	107,264	142,204	(34,940)	(0)	189,605
(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)	(9,053)	54,868	165,667	90,296			(9,053)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(9,053)	54,868	165,667	90,296			(9,053)
Atributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(92,478)	(126,581)	(9,053)	54,868	165,667	90,296			(9,053)
Share of surplus/ (deficit) of associate		(45,141)	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(9,053)	54,868	165,667	90,296			(9,053)

3.1. Operating budget performance-revenue

- The municipality generated a total revenue of R1.7 billion of the adjusted budget of R2.2 billion, representing 78% percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R27.2 million. Although the aggregate performance on revenue generated shows a variance of negative 2 percent, it is necessary to explain reasons which attributed to the variance.

- The municipality generated R32.5 million (-4%) less revenue from service charges than the year-to-date budget of R908.8 million for the period under review. Electricity, sanitation and refuse under-performed above target by R34.7 million, R74 thousand and R258 thousand respectively, whereas water overperformed by R2.5 million. Furthermore, it must be noted that the alignment of S71 report figures is net of indigents while the monthly collection rate report reflects gross amounts.
- The municipality generated revenue from property rates which is R2.5 million (1%) more than the year-to-date budget of R282 million during the period under review. It must be mentioned that government departments are billed a bulk amount for property rates in the first month of the financial year.
- The municipality generated R419 thousand (10%) more revenue from interest on investments than the year-to-date budget of R3.9 million for the period under review. This is due to additional investments made during the year.
- The municipality recorded R566.9 million for operational and R107.2 million for capital transfers and subsidies. This is due to the grants received in line with the grant's payment schedule. The third trench of the Equitable share grant was received in March which as had an impact in the favourable financials reported this month.
- The municipality generated R2.3 million (11%) more revenue from sundry revenue than a pro-rata budget of R21.5 million for the period under review. The sundry items comprise of rental of facilities, interest earned from outstanding debtors, fines, licences and other revenue.

3.2. Operating performance – expenditure

- The summary of the operating expenditure is reflected in C1 and C4 tables of Schedule C attached hereto. As at the end of March 2023, the municipality incurred the total expenditure of R1.6 billion of the adjusted budget of R2.4 billion, which represents 69 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R137.5 million, representing under-expenditure of 7 percent.
- The municipality spent R11.1 million (2%) more on employee-related costs than a year-to-date budget of R477.3 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 and the salary consideration in respect of the reinstated employees.
- Depreciation has under-performed by R15.8 million (-6%) in the third 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 R163.3 million (-73%) 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 R6 million (1%) more on the bulk purchases than the year-to-date budget of R422.6 million. This is due to colder month's season and performance is expected to stabilize gradually as it gets colder. The cost is generally averaging lower in the remaining months of the financial year.

The impact of load shedding is also expected to reduce the consumption of bulk purchases during the year.

- Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seems to be performing R4 million (-3%) less than the year-to-date budget of R115.2 million, this is due to the realignment of water purchases to be allocated under inventory in the Statement of Financial Position as required in circular 115.
- The municipality spent R33.8 million (18%) more on contracted services than the year-to-date budget of R186.7 million. It must be mentioned that the housing grants have been reduced in adjusted Provincial gazette and which impacted in the Mid-Year Adjustments Budget, however the municipality was still obligated to complete the housing project from the previous financial year commitment.

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) - Q3 Third Quarter

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Expenditure - Functional										
<i>Governance and administration</i>		466,817	469,276	516,248	64,091	364,536	387,186	(22,650)	-6%	516,248
Executive and council		93,820	101,198	101,254	7,114	77,477	75,940	1,537	2%	101,254
Finance and administration		372,369	367,328	414,251	56,862	286,379	310,688	(24,309)	-8%	414,251
Internal audit		628	750	744	115	679	558	122	22%	744
<i>Community and public safety</i>		507,769	827,731	333,565	22,573	217,745	250,174	(32,428)	-13%	333,565
Community and social services		37,498	43,629	42,205	3,904	31,793	31,654	139	0%	42,205
Sport and recreation		67,860	73,339	72,935	6,130	54,564	54,701	(137)	0%	72,935
Public safety		65,732	70,215	78,507	9,798	63,003	58,881	4,122	7%	78,507
Housing		327,112	630,591	129,716	1,960	61,244	97,287	(36,043)	-37%	129,716
Health		9,566	9,956	10,202	782	7,142	7,651	(510)	-7%	10,202
<i>Economic and environmental services</i>		220,976	266,056	266,069	9,752	224,935	199,552	25,383	13%	266,069
Planning and development		78,093	85,041	85,664	8,287	64,724	64,248	476	1%	85,664
Road transport		142,876	181,008	180,398	1,465	160,205	135,298	24,907	18%	180,398
Environmental protection		7	7	7	-	6	5	0	7%	7
<i>Trading services</i>		1,065,293	1,444,445	1,328,036	121,490	888,381	996,027	(107,646)	-11%	1,328,036
Energy sources		619,934	742,466	712,622	58,227	520,093	534,466	(14,374)	-3%	712,622
Water management		350,885	597,907	402,925	50,223	275,130	302,194	(27,063)	-9%	402,925
Waste water management		53,873	60,542	110,304	6,011	38,247	82,728	(44,481)	-54%	110,304
Waste management		40,601	43,530	102,185	7,029	54,911	76,639	(21,728)	-28%	102,185
<i>Other</i>		3,265	3,369	3,142	248	2,143	2,357	(213)	-9%	3,142
Total Expenditure - Functional	3	2,264,119	3,010,876	2,447,060	218,153	1,697,740	1,835,295	(137,555)	-7%	2,447,060
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(9,053)	54,868	165,667	90,296	75,371	83%	(9,053)

- 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 some of the functions have been over-spending when compared with the year-to-date budget. Governance and Administration is underspent by R22.6 million (-6%), Community and Public Safety is underspent by R32.4 million (-13%), Trading services are underspent by R107.6 million (-11%) and Other Services are underspent by R213 thousand (-9%), whilst Economic and

Environmental Services is overspent by R25.3 million (13%) mainly due to the cost containment measures put in place and spending on the housing projects as mentioned above. Strategic Executive Directors of relevant functions must ensure that they operate within their approved budget to avoid unauthorized expenditure at year-end.

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) - Q3 Third 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				582			437	(437)	-100%	582
Vote 2 - COMMUNITY SERVICES		5,583	11,345	12,197	457	607	9,148	(8,540)	-93%	12,197
Vote 3 - BUDGET AND TREASURY		1,748	2,900	3,330	29	1,308	2,498	(1,190)	-48%	3,330
Vote 4 - MUNICIPAL MANAGER		243								
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25,001	29,366	181	12,990	22,024	(9,034)	-41%	29,366
Vote 6 - TECHNICAL SERVICES		126,659	169,788	168,824	18,401	103,662	128,818	(22,956)	-18%	168,824
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	214,299	19,068	118,567	160,724	(42,157)	-26%	214,299
Total Capital Expenditure		149,637	209,033	214,299	19,068	118,567	160,724	(42,157)	-26%	214,299
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		4,199	2,800	3,912	29	1,308	2,934	(1,627)	-55%	3,912
Executive and council		243								
Finance and administration		3,956	2,900	3,912	29	1,308	2,934	(1,627)	-55%	3,912
Internal audit										
<i>Community and public safety</i>		5,025	11,345	13,186	531	681	9,889	(9,208)	-93%	13,186
Community and social services		1,162	345	642	11	154	482	(327)	-68%	642
Sport and recreation		3,367	11,000	11,544	446	453	8,658	(8,205)	-95%	11,544
Public safety										
Housing		495		1,000	74	74	750	(676)	-80%	1,000
Health										
<i>Economic and environmental services</i>		41,959	118,141	73,808	2,193	38,947	55,356	(16,408)	-30%	73,808
Planning and development		12,778	25,101	28,466	107	12,966	21,349	(8,383)	-39%	28,466
Road transport		29,181	93,040	45,342	2,086	25,982	34,007	(8,025)	-24%	45,342
Environmental protection										
<i>Trading services</i>		98,454	76,648	123,393	16,316	77,631	92,545	(14,914)	-16%	123,393
Energy sources										
Water management		60,525	49,648	97,361	12,859	58,359	73,021	(16,662)	-23%	97,361
Waste water management		36,874	27,000	26,021	3,457	21,272	19,516	1,757	9%	26,021
Waste management		1,054		11			9	(9)	-100%	11
Other										
Total Capital Expenditure - Functional Classification	3	149,637	209,033	214,299	19,068	118,567	160,724	(42,157)	-26%	214,299
Funded by:										
National Government		112,998	174,688	171,638	11,240	104,950	128,729	(23,779)	-18%	171,638
Provincial Government		9,890	16,345	17,967	2,127	2,314	13,475	(11,161)	-83%	17,967
District Municipality										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departments)										
Agencies, Households, Non-profit Institutions, Private										
Transfers recognised - capital		122,888	191,032	189,605	13,368	107,264	142,204	(34,940)	-25%	189,605
Borrowing	6									
Internally generated funds		26,749	18,001	24,694	5,701	11,303	18,520	(7,217)	-39%	24,694
Total Capital Funding	0	149,637	209,033	214,299	19,068	118,567	160,724	(42,157)	-26%	214,299

- Capital expenditure for the third quarter of the financial year was R118.5 million which represents 55% of the adjusted capital budget of R214.2 million. Comparison between the year-to-budget of R160.7 million and actual expenditure for the period reflects an under expenditure of R42.1million, which implies that the municipality spent 26% 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 the 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. A further comparison is also displayed between the year-to-date actuals vs. allocations received. 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 were previously advised to ensure they meet the 75% target in this quarter.

GRANT RECONCILIATION - FOR MARCH 2023							
GRANT NAME	TOTAL GRANT BUDGET	ALLOCATIONS RECEIVED	ROLL OVERS	TOTAL RECEIPTS	YEAR TO DATE EXPENDITURE (Incl VAT)	% SPENT ON ALLOCATIONS RECEIVED	% SPENT ON GRANT BUDGET
NATIONAL GRANTS							
Expanded Public Works Programme Integrated Grant	3,753,000.00	3,753,000.00		3,753,000.00	2,819,302	75%	75%
Financial Management Grant	1,850,000.00	1,850,000.00		1,850,000.00	704,935.00	38%	38%
Water Service Infrastructure Grant	48,000,000.00	48,000,000.00		48,000,000.00	35,963,501.74	75%	75%
Neighbourhood Development Partnership Grant	30,000,000.00	20,000,000.00		20,000,000.00	14,377,268.82	72%	48%
Municipal Infrastructure Grant	129,141,000.00	129,141,000.00		129,141,000.00	90,209,604.00	70%	70%
PROVINCIAL GRANTS							
Community Library Grant	2,595,000.00	2,595,000.00	18,925.00	2,613,925.00	2,008,392.97	77%	77%
Housing Accreditation Grant	22,015,180.00	3,509,961.59	15,939,707.46	19,449,669.05	8,582,370.52	44%	39%
Housing Grant	-	5,066,952.33		5,066,952.33	42,317,097.26	835%	0%
Museum Art Gallery Grant	449,000.00	449,000.00	539,434.00	988,434.00	188,541.90	19%	42%
Provincialisation Grant	6,992,000.00	6,992,000.00	46,194.00	7,038,194.00	5,220,204.26	74%	75%
LGSETA	582,467.41	582,467.41	930,688.00	1,513,155.41	499,431.09	33%	86%
EDTEA : Airport Grant	3,000,000.00	3,000,000.00		3,000,000.00	-	0%	0%
EDTEA: MUNICIPAL EMPLOYEMENT INITIATIVE	2,000,000.00	-		-	173,148.67	0%	9%
Sport, Recreation Grant	11,000,000.00	-		-	512,325.00	0%	5%
Water Intervention Grant			2,313,319.76	2,313,319.76	3,303,950.00	143%	0%
Title Deeds			2,000,000.00	2,000,000.00	385,158.55	19%	0.00
Greenest Town			11,335.00	11,335.00		0%	0
EDTEA: HAWKER STALLS			950,000.00	950,000.00		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 - Q3 Third 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)	5,881	10,015	5,881
Call investment deposits		46,232		–	90,981	–
Consumer debtors		805,744	594,134	507,995	964,215	507,995
Other debtors		97,185	81,351	81,351	77,892	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		24,544	14,995	14,995	23,432	14,995
Total current assets		1,003,641	676,443	610,223	1,166,534	610,223
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		372,224	341,874	341,874	367,609	341,874
Investments in Associate		141,741	217,333	217,333	142,171	217,333
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,037,321	6,666,531
Biological		–	–	–	–	–
Intangible		382	1,224	1,224	134	1,224
Other non-current assets		11,823	11,711	11,711	11,923	11,711
Total non current assets		6,722,953	7,238,673	7,238,673	6,559,158	7,238,673
TOTAL ASSETS		7,726,594	7,915,116	7,848,895	7,725,692	7,848,895
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		47,260	(32,106)	32,106	14,610	32,106
Consumer deposits		33,418	27,095	27,095	35,070	27,095
Trade and other payables		885,459	688,021	804,297	901,142	804,297
Provisions		11,105	9,752	9,752	6,043	9,752
Total current liabilities		977,242	692,762	873,249	956,866	873,249
Non current liabilities						
Borrowing		315,490	260,654	260,654	305,819	260,654
Provisions		229,580	90,445	90,445	229,340	90,445
Total non current liabilities		545,070	351,099	351,099	535,159	351,099
TOTAL LIABILITIES		1,522,312	1,043,861	1,224,348	1,492,025	1,224,348
NET ASSETS	2	6,204,281	6,871,255	6,624,547	6,233,667	6,624,547
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,593,660	6,201,990	6,593,660
Reserves		323	30,242	30,887	31,677	30,887
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,624,547	6,233,667	6,624,547

- As at end of the third quarter of the financial year, the municipality showed a favorable equity position, with a net asset effect of R6.2 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 R1.5 billion as at the end of the third 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 billion of the total assets of R7.7 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 R100.9 million at the end of the third quarter of the financial year, with R90.9 million from call investments and R10 million cash at the bank. It must be noted that the municipality had an obligation of R31.3 million relating to the HDF. The short-term obligations are sitting at R333.7 million as illustrated on SC4, while unspent conditional grants amount to R228.6 million, representing a cash shortfall of R492.7 million. Included under creditors is Eskom for R99.2 million, uThukela Water for R179 million, SARS – PAYE for R14 million, pension and other employee benefits for R27.8 million, and other trade creditors for R79 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 R6.1 billion. The net current ratio indicates that the municipality's current assets will be adequate to cover the current liabilities over the next twelve months. Due to the standing of the municipality by virtue of it being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.
- The **liquidity ratio** of the municipality is currently sitting at 10.6 % 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 30%, since the municipality needs R333.7 million in order to pay all its short-term obligations. Again, this is a bad reflection on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more likely 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 - Q3 Third 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	282,077	25,701	186,996	211,558	(24,562)	-12%	282,077
Service charges		870,208	989,000	1,015,802	76,118	741,390	761,852	(20,462)	-3%	1,015,802
Other revenue		13,234	315,172	294,327	1,980	36,989	220,745	(183,756)	-83%	294,327
Transfers and Subsidies - Operational		628,249	1,112,707	510,460	142,594	512,256	521,356	(9,100)	-2%	510,460
Transfers and Subsidies - Capital		148,615	191,032	186,286	35,888	184,234	184,234	-		186,286
Interest		8,308	3,131	5,330	946	9,124	3,998	5,126	128%	5,330
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,082,004)	(186,841)	(1,463,823)	(1,561,503)	(97,680)	6%	(2,082,004)
Finance charges		(42,293)	(35,846)	(35,846)	(3,028)	(27,100)	(26,884)	215	-1%	(35,846)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	176,433	93,358	180,064	315,354	135,290	43%	176,433
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872	-	14,841	-	5,653	11,130	(5,478)	-49%	14,841
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(149,637)	(209,033)	(214,299)	(19,605)	(118,567)	(160,724)	(42,157)	26%	(214,299)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(199,459)	(19,605)	(112,915)	(149,594)	(36,679)	25%	(199,459)
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)	(47,260)	(10,359)	(42,321)	(35,445)	6,876	-19%	(47,260)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(47,260)	(10,359)	(42,321)	(35,445)	6,876	-19%	(47,260)
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(70,286)	63,394	24,829	130,315			(70,286)
Cash/cash equivalents at beginning:		9,500	62,596	76,167		76,167	76,167			76,167
Cash/cash equivalents at month/year end:		76,168	(14,037)	5,881		100,996	206,482			5,881

- 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 R100.9 million as at the end of the third quarter which represents a cash increase of 24.8 million since the beginning of the financial year. This is mainly due to the third trench of the equitable share received.
- Cash flows from operating activities yielded a net cash inflow of R180 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 R112.9 million this is due to the capital expenditure incurred.
- Cash flows from financing activities recorded net outflows of R42.3 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 second quarter ended 31 March 2023;
- 9.2 That the management prioritize spending of grant funded projects in order to ensure that the municipality does not revert funds to National Treasury;

SED: BTO


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

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

Report prepared by:



Report seen by:



DX DUBE
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE



M.S NDLOVU
ACTING STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Q3 Third 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	376,103	30,597	284,603	282,078	2,526	1%	376,103
Service charges	1,110,882	1,176,842	1,211,762	87,928	876,322	908,822	(32,500)	-4%	1,211,762
Investment revenue	4,445	3,131	5,330	465	4,417	3,998	419	10%	5,330
Transfers and subsidies	490,501	1,112,707	626,424	138,306	566,903	566,903	-	-	626,424
Other own revenue	45,199	37,169	28,782	2,357	23,897	21,587	2,310	11%	28,782
Total Revenue (excluding capital transfers and contributions)	2,003,613	2,693,263	2,248,402	259,654	1,756,143	1,783,387	(27,244)	-2%	2,248,402
Employee costs	585,366	601,653	636,414	58,025	488,491	477,311	11,181	2%	636,414
Remuneration of Councillors	23,742	29,060	27,163	2,124	20,648	20,372	276	1%	27,163
Depreciation & asset impairment	348,804	363,160	363,160	29,466	256,558	272,370	(15,812)	-6%	363,160
Finance charges	64,353	35,846	35,846	21,286	27,100	26,884	215	1%	35,846
Materials and bulk purchases	786,545	758,296	717,179	65,633	539,884	537,884	1,999	0%	717,179
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	410,168	1,222,862	667,298	41,620	365,059	500,474	(135,415)	-27%	667,298
Total Expenditure	2,218,978	3,010,876	2,447,060	218,153	1,697,740	1,835,295	(137,555)	-7%	2,447,060
Surplus/(Deficit)	(215,366)	(317,613)	(198,658)	41,500	58,403	(51,908)	110,311	-213%	(198,658)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122,888	191,032	189,605	13,368	107,264	142,204	(34,940)	-25%	189,605
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)	(9,053)	54,868	165,667	90,296	75,371	83%	(9,053)
Share of surplus/ (deficit) of associate	(45,141)	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(9,053)	54,868	165,667	90,296	75,371	83%	(9,053)
Capital expenditure & funds sources									
Capital expenditure	149,637	209,033	214,299	19,068	118,567	160,724	(42,157)	-26%	214,299
Capital transfers recognised	122,888	191,032	189,605	13,368	107,264	142,204	(34,940)	-25%	189,605
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	26,749	18,001	24,694	5,701	11,303	18,520	(7,217)	-39%	24,694
Total sources of capital funds	149,637	209,033	214,299	19,068	118,567	160,724	(42,157)	-26%	214,299
Financial position									
Total current assets	1,003,641	676,443	610,223	-	1,166,534	-	-	-	610,223
Total non current assets	6,722,953	7,238,673	7,238,673	-	6,559,158	-	-	-	7,238,673
Total current liabilities	977,242	692,762	873,249	-	956,866	-	-	-	873,249
Total non current liabilities	545,070	351,099	351,099	-	535,159	-	-	-	351,099
Community wealth/Equity	6,204,281	6,871,255	6,624,547	-	6,233,667	-	-	-	6,624,547
Cash flows									
Net cash from (used) operating	236,944	164,505	176,433	93,358	180,064	315,354	135,290	43%	176,433
Net cash from (used) investing	(139,765)	(209,033)	(199,459)	(19,605)	(112,915)	(149,594)	(36,679)	25%	(199,459)
Net cash from (used) financing	(30,512)	(32,106)	(47,260)	(10,359)	(42,321)	(35,445)	6,876	-19%	(47,260)
Cash/cash equivalents at the month/year end	76,168	(14,037)	5,881	-	100,996	206,482	105,486	51%	5,881
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	112,673	38,651	38,893	32,128	37,403	30,913	167,075	1,131,242	1,588,979
Creditors Age Analysis									
Total Creditors	116,197	8,770	-	2,609	-	-	6,467	199,740	333,783

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

Description	Ref	Budget Year 2022/23								
		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	534,732	63,942	423,135	401,049	22,086	6%	534,732
Executive and council		8,676	12,367	14,566	1,959	11,639	10,924	714	7%	14,566
Finance and administration		460,906	502,086	520,166	61,983	411,496	390,124	21,371	5%	520,166
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		300,140	640,739	146,058	3,069	67,931	109,543	(41,612)	-38%	146,058
Community and social services		14,854	13,877	12,360	944	9,265	9,270	(5)	0%	12,360
Sport and recreation		4,711	11,139	11,139	542	812	8,355	(7,542)	-90%	11,139
Public safety		5,164	4,138	4,488	362	3,855	3,366	489	15%	4,488
Housing		275,319	611,581	118,066	1,222	53,990	88,550	(34,560)	-39%	118,066
Health		91	4	4	-	9	3	6	193%	4
<i>Economic and environmental services</i>		141,205	168,208	159,079	8,721	109,328	119,309	(9,981)	-8%	159,079
Planning and development		102,901	39,067	29,938	1,489	18,273	22,454	(4,181)	-19%	29,938
Road transport		38,305	129,141	129,141	7,232	91,055	96,856	(5,801)	-6%	129,141
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,215,404	1,560,710	1,597,954	197,273	1,262,881	1,295,551	(32,670)	-3%	1,597,954
Energy sources		698,454	835,626	851,014	75,418	627,338	670,623	(43,285)	-6%	851,014
Water management		225,940	337,581	350,483	53,450	290,858	295,224	(4,367)	-1%	350,483
Waste water management		151,972	243,101	249,498	47,247	222,447	219,485	2,962	1%	249,498
Waste management		139,038	144,402	146,958	21,158	122,238	110,219	12,019	11%	146,958
<i>Other</i>	4	169	184	184	17	132	138	(6)	-4%	184
Total Revenue - Functional	2	2,126,501	2,884,295	2,438,007	273,021	1,863,407	1,925,591	(62,184)	-3%	2,438,007
Expenditure - Functional										
<i>Governance and administration</i>		466,817	469,276	516,248	64,091	364,536	387,186	(22,650)	-6%	516,248
Executive and council		93,820	101,198	101,254	7,114	77,477	75,940	1,537	2%	101,254
Finance and administration		372,369	367,328	414,251	56,862	286,379	310,688	(24,309)	-8%	414,251
Internal audit		628	750	744	115	679	558	122	22%	744
<i>Community and public safety</i>		507,769	827,731	333,565	22,573	217,745	250,174	(32,428)	-13%	333,565
Community and social services		37,498	43,629	42,205	3,904	31,793	31,654	139	0%	42,205
Sport and recreation		67,860	73,339	72,935	6,130	54,564	54,701	(137)	0%	72,935
Public safety		65,732	70,215	78,507	9,798	63,003	58,881	4,122	7%	78,507
Housing		327,112	630,591	129,716	1,960	61,244	97,287	(36,043)	-37%	129,716
Health		9,566	9,956	10,202	782	7,142	7,651	(510)	-7%	10,202
<i>Economic and environmental services</i>		220,976	266,056	266,069	9,752	224,935	199,552	25,383	13%	266,069
Planning and development		78,093	85,041	85,664	8,287	64,724	64,248	476	1%	85,664
Road transport		142,876	181,008	180,398	1,465	160,205	135,298	24,907	18%	180,398
Environmental protection		7	7	7	-	6	5	0	7%	7
<i>Trading services</i>		1,065,293	1,444,445	1,328,036	121,490	888,381	996,027	(107,646)	-11%	1,328,036
Energy sources		619,934	742,466	712,622	58,227	520,093	534,466	(14,374)	-3%	712,622
Water management		350,885	597,907	402,925	50,223	275,130	302,194	(27,063)	-9%	402,925
Waste water management		53,873	60,542	110,304	6,011	38,247	82,728	(44,481)	-54%	110,304
Waste management		40,601	43,530	102,185	7,029	54,911	76,539	(21,728)	-28%	102,185
<i>Other</i>		3,265	3,369	3,142	248	2,143	2,357	(213)	-9%	3,142
Total Expenditure - Functional	3	2,264,119	3,010,876	2,447,060	218,153	1,697,740	1,835,295	(137,555)	-7%	2,447,060
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(9,053)	54,868	165,667	90,296	75,371	83%	(9,053)

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

Description	Ref	Budget Year 2022/23								
		2021/22 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	534,732	63,942	423,135	401,049	22,086	6%	534,732
Executive and council		8,676	12,367	14,566	1,959	11,639	10,924	714	7%	14,566
Finance and administration		460,906	502,086	520,166	61,983	411,496	390,124	21,371	5%	520,166
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		300,140	640,739	146,058	3,069	67,931	109,543	(41,612)	-38%	146,058
Community and social services		14,854	13,877	12,360	944	9,265	9,270	(5)	0%	12,360
Sport and recreation		4,711	11,139	11,139	542	812	8,355	(7,542)	-90%	11,139
Public safety		5,164	4,138	4,488	362	3,855	3,366	489	15%	4,488
Housing		275,319	611,581	118,066	1,222	53,990	88,550	(34,560)	-39%	118,066
Health		91	4	4	-	9	3	6	193%	4
<i>Economic and environmental services</i>		141,205	168,208	159,079	8,721	109,328	119,309	(9,981)	-8%	159,079
Planning and development		102,901	39,067	29,938	1,489	18,273	22,454	(4,181)	-19%	29,938
Road transport		38,305	129,141	129,141	7,232	91,055	96,856	(5,801)	-6%	129,141
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,215,404	1,560,710	1,597,954	197,273	1,262,881	1,295,551	(32,670)	-3%	1,597,954
Energy sources		698,454	835,626	851,014	75,418	627,338	670,623	(43,285)	-6%	851,014
Water management		225,940	337,581	350,483	53,450	290,858	295,224	(4,367)	-1%	350,483
Waste water management		151,972	243,101	249,498	47,247	222,447	219,485	2,962	1%	249,498
Waste management		139,038	144,402	146,958	21,158	122,238	110,219	12,019	11%	146,958
<i>Other</i>	4	169	184	184	17	132	138	(6)	-4%	184
Total Revenue - Functional	2	2,126,501	2,884,295	2,438,007	273,021	1,863,407	1,925,591	(62,184)	-3%	2,438,007
Expenditure - Functional										
<i>Governance and administration</i>		466,817	469,276	516,248	64,091	364,536	387,186	(22,650)	-6%	516,248
Executive and council		93,820	101,198	101,254	7,114	77,477	75,940	1,537	2%	101,254
Finance and administration		372,369	367,328	414,251	56,862	286,379	310,688	(24,309)	-8%	414,251
Internal audit		628	750	744	115	679	558	122	22%	744
<i>Community and public safety</i>		507,769	827,731	333,565	22,573	217,745	250,174	(32,428)	-13%	333,565
Community and social services		37,498	43,629	42,205	3,904	31,793	31,654	139	0%	42,205
Sport and recreation		67,860	73,339	72,935	6,130	54,564	54,701	(137)	0%	72,935
Public safety		65,732	70,215	78,507	9,798	63,003	58,881	4,122	7%	78,507
Housing		327,112	630,591	129,716	1,960	61,244	97,287	(36,043)	-37%	129,716
Health		9,566	9,956	10,202	782	7,142	7,651	(510)	-7%	10,202
<i>Economic and environmental services</i>		220,976	266,056	266,069	9,752	224,935	199,552	25,383	13%	266,069
Planning and development		78,093	85,041	85,664	8,287	64,724	64,248	476	1%	85,664
Road transport		142,876	181,008	180,398	1,465	160,205	135,298	24,907	18%	180,398
Environmental protection		7	7	7	-	6	5	0	7%	7
<i>Trading services</i>		1,065,293	1,444,445	1,328,036	121,490	888,381	996,027	(107,646)	-11%	1,328,036
Energy sources		619,934	742,466	712,622	58,227	520,093	534,466	(14,374)	-3%	712,622
Water management		350,885	597,907	402,925	50,223	275,130	302,194	(27,063)	-9%	402,925
Waste water management		53,873	60,542	110,304	6,011	38,247	82,728	(44,481)	-54%	110,304
Waste management		40,601	43,530	102,185	7,029	54,911	76,639	(21,728)	-28%	102,185
<i>Other</i>		3,265	3,369	3,142	248	2,143	2,357	(213)	-9%	3,142
Total Expenditure - Functional	3	2,264,119	3,010,876	2,447,060	218,153	1,697,740	1,835,295	(137,555)	-7%	2,447,060
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(9,053)	54,868	165,667	90,296	75,371	83%	(9,053)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter

Vote Description	Ref	Budget Year 2022/23								
		2021/22 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	117,159	24,668	100,884	87,870	13,014	14.8%	117,159
Vote 2 - COMMUNITY SERVICES		163,905	173,608	174,969	23,007	136,183	131,227	4,956	3.8%	174,969
Vote 3 - BUDGET AND TREASURY		391,006	401,006	417,572	39,274	322,251	313,179	9,071	2.9%	417,572
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		281,341	647,031	144,416	1,451	69,572	108,312	(38,741)	-35.8%	144,416
Vote 6 - TECHNICAL SERVICES		503,219	713,575	732,876	109,204	607,179	614,380	(7,201)	-1.2%	732,876
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		698,454	835,628	851,014	75,418	627,338	670,623	(43,285)	-6.5%	851,014
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	2,438,007	273,021	1,863,407	1,925,591	(62,184)	-3.2%	2,438,007
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		98,250	106,832	107,805	8,623	78,727	80,854	(2,127)	-2.6%	107,805
Vote 2 - COMMUNITY SERVICES		289,990	306,664	370,022	35,243	271,614	277,516	(5,902)	-2.1%	370,022
Vote 3 - BUDGET AND TREASURY		194,989	192,074	243,196	40,459	153,489	182,397	(28,906)	-15.8%	243,196
Vote 4 - MUNICIPAL MANAGER		90,316	89,335	91,426	6,868	63,794	68,570	(4,776)	-7.0%	91,426
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		357,967	662,848	158,627	4,275	82,572	118,970	(36,396)	-30.5%	158,627
Vote 6 - TECHNICAL SERVICES		607,199	895,287	746,972	63,478	513,838	560,229	(46,391)	-8.3%	746,972
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		625,388	757,837	729,012	59,208	533,705	546,759	(13,054)	-2.4%	729,012
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	2,447,060	218,153	1,697,740	1,835,295	(137,555)	-7.5%	2,447,060
Surplus/ (Deficit) for the year	2	(137,618)	(126,581)	(9,053)	54,868	165,667	90,296	75,371	83.5%	(9,053)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

Description	Ref	Budget Year 2022/23								
		2021/22 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	376,103	30,597	284,603	282,078	2,526	1%	376,103
Service charges - electricity revenue		705,057	751,862	767,251	50,950	540,723	575,438	(34,716)	-6%	767,251
Service charges - water revenue		188,622	199,933	212,835	17,730	162,174	159,626	2,548	2%	212,835
Service charges - sanitation revenue		118,993	123,818	127,901	10,702	95,852	95,926	(74)	0%	127,901
Service charges - refuse revenue		98,211	101,229	103,774	8,547	77,573	77,831	(258)	0%	103,774
Rental of facilities and equipment		8,372	9,452	8,306	737	6,310	6,230	81	1%	8,306
Interest earned - external investments		4,445	3,131	5,330	465	4,417	3,998	419	10%	5,330
Interest earned - outstanding debtors		3,792	4,001	5,877	470	4,706	4,408	299	7%	5,877
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,353	4,180	4,557	320	3,893	3,418	475	14%	4,557
Licences and permits		46	48	32	7	39	24	15	63%	32
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		490,501	1,112,707	626,424	138,306	566,903	566,903	-	-	626,424
Other revenue		15,939	19,487	8,010	823	7,426	6,007	1,419	24%	8,010
Gains		11,698	-	2,000	0	1,522	1,500	22	1%	2,000
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,248,402	259,654	1,756,143	1,783,387	(27,244)	-2%	2,248,402
Expenditure By Type										
Employee related costs		585,366	601,653	636,414	58,025	488,491	477,311	11,181	2%	636,414
Remuneration of councillors		23,742	29,060	27,163	2,124	20,648	20,372	276	1%	27,163
Debt impairment		130,120	286,041	299,957	4,320	61,597	224,968	(163,371)	-73%	299,957
Depreciation & asset impairment		348,804	363,160	363,160	29,466	256,558	272,370	(15,812)	-6%	363,160
Finance charges		64,353	35,846	35,846	21,285	27,100	26,884	215	1%	35,846
Bulk purchases		649,750	605,107	563,502	38,811	428,653	422,627	6,026	1%	563,502
Other materials		136,795	153,188	153,677	26,821	111,231	115,258	(4,027)	-3%	153,677
Contracted services		253,442	818,629	248,981	23,351	220,539	186,736	33,803	18%	248,981
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		25,960	118,192	118,360	13,949	82,191	88,770	(6,579)	-7%	118,360
Losses		646	-	-	-	732	-	732	#DIV/0!	-
Total Expenditure		2,218,978	3,010,876	2,447,060	218,153	1,697,740	1,835,295	(137,555)	-7%	2,447,060
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(215,366)	(317,613)	(198,658)	41,500	58,403	(51,908)	110,311	(0)	(198,658)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		122,888	191,032	189,605	13,368	107,264	142,204	(34,940)	(0)	189,605
Transfers and subsidies - capital (in-kind - all)		(92,478)	(126,581)	(9,053)	54,868	165,667	90,296	-	-	(9,053)
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(9,053)	54,868	165,667	90,296	-	-	(9,053)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(9,053)	54,868	165,667	90,296	-	-	(9,053)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(92,478)	(126,581)	(9,053)	54,868	165,667	90,296	-	-	(9,053)
Share of surplus/ (deficit) of associate		(45,141)	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(9,053)	54,868	165,667	90,296	-	-	(9,053)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter

Vote Description	Ref	Budget Year 2022/23								
		2021/22	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		-	-	582	-	-	437	(437)	-100%	582
Vote 2 - COMMUNITY SERVICES		5,583	11,345	12,197	457	607	9,148	(8,540)	-93%	12,197
Vote 3 - BUDGET AND TREASURY		1,748	2,900	3,330	29	1,308	2,498	(1,190)	-48%	3,330
Vote 4 - MUNICIPAL MANAGER		243	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25,001	29,366	181	12,990	22,024	(9,034)	-41%	29,366
Vote 6 - TECHNICAL SERVICES		126,659	169,788	168,824	18,401	103,662	126,618	(22,956)	-18%	168,824
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	214,299	19,068	118,567	160,724	(42,157)	-26%	214,299
Total Capital Expenditure		149,637	209,033	214,299	19,068	118,567	160,724	(42,157)	-26%	214,299
Capital Expenditure - Functional Classification										
Governance and administration		4,199	2,900	3,912	29	1,308	2,934	(1,627)	-55%	3,912
Executive and council		243	-	-	-	-	-	-	-	-
Finance and administration		3,956	2,900	3,912	29	1,308	2,934	(1,627)	-55%	3,912
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,025	11,345	13,186	531	681	9,889	(9,208)	-93%	13,186
Community and social services		1,162	345	642	11	154	482	(327)	-68%	642
Sport and recreation		3,367	11,000	11,544	446	453	8,658	(8,205)	-95%	11,544
Public safety		-	-	-	-	-	-	-	-	-
Housing		495	-	1,000	74	74	750	(676)	-90%	1,000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		41,959	118,141	73,808	2,193	38,947	55,356	(16,408)	-30%	73,808
Planning and development		12,778	25,101	28,466	107	12,966	21,349	(8,383)	-39%	28,466
Road transport		29,181	93,040	45,342	2,086	25,982	34,007	(8,025)	-24%	45,342
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		98,454	76,648	123,393	16,316	77,631	92,545	(14,914)	-16%	123,393
Energy sources		-	-	-	-	-	-	-	-	-
Water management		60,525	49,648	97,361	12,859	56,359	73,021	(16,662)	-23%	97,361
Waste water management		36,874	27,000	26,021	3,457	21,272	19,516	1,757	9%	26,021
Waste management		1,054	-	11	-	-	9	(9)	-100%	11
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	149,637	209,033	214,299	19,068	118,567	160,724	(42,157)	-26%	214,299
Funded by:										
National Government		112,998	174,688	171,638	11,240	104,950	128,729	(23,779)	-18%	171,638
Provincial Government		9,890	16,345	17,967	2,127	2,314	13,475	(11,161)	-83%	17,967
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	189,605	13,368	107,264	142,204	(34,940)	-25%	189,605
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		26,749	18,001	24,694	5,701	11,303	18,520	(7,217)	-39%	24,694
Total Capital Funding	0	149,637	209,033	214,299	19,068	118,567	160,724	(42,157)	-26%	214,299

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q3 Third 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)	5,881	10,015	5,881
Call investment deposits		46,232			90,981	
Consumer debtors		805,744	594,134	507,995	964,215	507,995
Other debtors		97,185	81,351	81,351	77,892	81,351
Current portion of long-term receivables						
Inventory		24,544	14,995	14,995	23,432	14,995
Total current assets		1,003,641	676,443	610,223	1,166,534	610,223
Non current assets						
Long-term receivables						
Investments						
Investment property		372,224	341,874	341,874	367,609	341,874
Investments in Associate		141,741	217,333	217,333	142,171	217,333
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,037,321	6,666,531
Biological						
Intangible		382	1,224	1,224	134	1,224
Other non-current assets		11,823	11,711	11,711	11,923	11,711
Total non current assets		6,722,953	7,238,673	7,238,673	6,559,158	7,238,673
TOTAL ASSETS		7,726,594	7,915,116	7,848,895	7,725,692	7,848,895
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		47,260	(32,106)	32,106	14,610	32,106
Consumer deposits		33,418	27,095	27,095	35,070	27,095
Trade and other payables		885,459	688,021	804,297	901,142	804,297
Provisions		11,105	9,752	9,752	6,043	9,752
Total current liabilities		977,242	692,762	873,249	956,866	873,249
Non current liabilities						
Borrowing		315,490	260,654	260,654	305,819	260,654
Provisions		229,580	90,445	90,445	229,340	90,445
Total non current liabilities		545,070	351,099	351,099	535,159	351,099
TOTAL LIABILITIES		1,522,312	1,043,861	1,224,348	1,492,025	1,224,348
NET ASSETS	2	6,204,281	6,871,255	6,624,547	6,233,667	6,624,547
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,593,660	6,201,990	6,593,660
Reserves		323	30,242	30,887	31,677	30,887
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,624,547	6,233,667	6,624,547

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

Description	Ref	Budget Year 2022/23								
		2021/22 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	282,077	25,701	186,996	211,558	(24,562)	-12%	282,077
Service charges		870,208	989,000	1,015,802	76,118	741,390	761,852	(20,462)	-3%	1,015,802
Other revenue		13,234	315,172	294,327	1,980	36,989	220,745	(183,756)	-83%	294,327
Transfers and Subsidies - Operational		628,249	1,112,707	510,460	142,594	512,256	521,356	(9,100)	-2%	510,460
Transfers and Subsidies - Capital		148,615	191,032	186,286	35,888	184,234	184,234	-		186,286
Interest		8,308	3,131	5,330	946	9,124	3,998	5,126	128%	5,330
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,082,004)	(186,841)	(1,463,823)	(1,561,503)	(97,680)	6%	(2,082,004)
Finance charges		(42,293)	(35,846)	(35,846)	(3,028)	(27,100)	(26,884)	215	-1%	(35,846)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	176,433	93,358	180,064	315,354	135,290	43%	176,433
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872	-	14,841	-	5,653	11,130	(5,478)	-49%	14,841
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(149,637)	(209,033)	(214,299)	(19,605)	(118,567)	(160,724)	(42,157)	26%	(214,299)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(199,459)	(19,605)	(112,915)	(149,594)	(36,679)	25%	(199,459)
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)	(47,260)	(10,359)	(42,321)	(35,445)	6,876	-19%	(47,260)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(47,260)	(10,359)	(42,321)	(35,445)	6,876	-19%	(47,260)
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(70,286)	63,394	24,829	130,315			(70,286)
Cash/cash equivalents at beginning:		9,500	62,596	76,167		76,167	76,167			76,167
Cash/cash equivalents at month/year end:		76,168	(14,037)	5,881		100,996	206,482			5,881

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - Q3 Third Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands Revenue By Source Fines, penalties and forfeits Other revenue Rental of facilities and equipment Licences and permits <u>Expenditure By Type</u> Debt impairment Contracted services <u>Capital Expenditure</u> Grant funded projects Internally funded projects Repairs and maintenance	14% 24% -12% 63% -73% 18% -30% -63% 29%	Dependent on the consumers reaction Consumer reaction due to the increased number of death. Increase in the rental of council facilities due to the easing of lockdown restrictions Dependent on the consumers reaction Only debt impairment for indigents is calculated monthly all other debtors is Biannually Delays in the appointment of service providers Due to SCM processes being at initial stages Due to SCM processes being at initial stages Due to SCM processes being at initial stages	Item will be adjusted during Mid Year Adjustment Budget in relation to performance Item will be adjusted during Mid Year Adjustment Budget in relation to performance Item will be adjusted during Mid Year Adjustment Budget in relation to performance Item will be adjusted during Mid Year Adjustment Budget in relation to performance Item will be adjusted during Mid Year Adjustment Budget in relation to performance Item will be adjusted during Mid Year Adjustment Budget in relation to performance 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	43% 25% -19%	Main contributor is property rates due to increased number of new properties & conversion of household to business category Slow capital expenditure Based on amortisation schedules	None None None
6	Measurable performance			
7	Municipal Entities			

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - Q3 Third Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands Revenue By Source Fines, penalties and forfeits Other revenue Rental of facilities and equipment Licences and permits Expenditure By Type Debt impairment Contracted services Capital Expenditure Grant funded projects Internally funded projects Repairs and maintenance	14% 24% -12% 63% -73% 18% -30% -63% 29%	Dependent on the consumers reaction Consumer reaction due to the increased number of death. Increase in the rental of council facilities due to the easing of lockdown restrictions Dependant on the consumers reaction Only debt impairment for indigents is calculated monthly all other debtors is Biannually Delays in the appointment of service providers Due to SCM processes being at initial stages Due to SCM processes being at initial stages Due to SCM processes being at initial stages	Item will be adjusted during Mid Year Adjustment Budget in relation to performance Item will be adjusted during Mid Year Adjustment Budget in relation to performance Item will be adjusted during Mid Year Adjustment Budget in relation to performance Item will be adjusted during Mid Year Adjustment Budget in relation to performance Item will be adjusted during Mid Year Adjustment Budget in relation to performance Item will be adjusted during Mid Year Adjustment Budget in relation to performance 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	43% 25% -19%	Main attributor is property rates due to increased number of new properties & conversion of hold to business category Slow 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 - Q3 Third 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%	16.3%	1.6%	2.6%
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%	16.6%	19.6%	16.6%
Gearing	Long Term Borrowing/ Funds & Reserves		97691.6%	861.9%	843.9%	965.4%	843.9%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	102.7%	97.6%	69.9%	121.9%	69.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		7.8%	-2.0%	0.7%	10.6%	0.7%
<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%	26.2%	59.3%	26.2%
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%	28.3%	27.8%	28.3%
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%	17.7%	1.5%	2.8%
<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 SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

R thousands	Description	NT Code	Budget Year 2022/23										Total	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					
	Creditors Age Analysis By Customer Type														
	Bulk Electricity	0100	44,691	-	-	2,609	-	-	-	-	-	6,467	45,487	99,254	-
	Bulk Water	0200	16,026	8,770	-	-	-	-	-	-	-	-	154,241	179,038	-
	PAYE deductions	0300	14,072	-	-	-	-	-	-	-	-	-	-	14,072	-
	VAT (output less input)	0400	12,817	-	-	-	-	-	-	-	-	-	-	12,817	-
	Pensions / Retirement deductions	0500	27,804	-	-	-	-	-	-	-	-	-	-	27,804	-
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-	-
	Trade Creditors	0700	788	-	-	-	-	-	-	-	-	-	11	799	-
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other	0900	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total By Customer Type	1000	116,197	8,770	-	2,609	-	-	-	-	-	6,467	199,740	333,783	-

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter

R thousands	Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
			Yrs	Months											
	Municipality														
	Nedbank									Call account	856	1,397	(230,235)	246,500	18,518
	Standard Bank									Call account	44,815	2,013	(75,335)	100,388	71,881
	ABSA									Call account	561	22	-	-	583
	Municipality sub-total										46,232	3,432	(305,570)	346,888	90,981
	Entities														
	Entities sub-total										-	-	-	-	-
	TOTAL INVESTMENTS AND INTEREST	2									46,232	3,432	(305,570)	346,888	90,981

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		448,972	494,958	489,448	141,594	489,573	498,673	(9,100)	-1.8%	489,448
Local Government Equitable Share		403,334	466,902	457,760	129,141	457,725	466,825	(9,100)	-1.9%	457,760
Energy Efficiency and Demand Management		4,000	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Finance Management		1,650	1,850	1,690	-	1,850	1,850	-	-	1,690
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		29,000	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)	3	8,040	22,453	26,245	12,453	26,245	26,245	-	-	26,245
Massification		-	-	-	-	-	-	-	-	-
EPWP Incentive		2,948	3,753	3,753	-	3,753	3,753	-	-	3,753
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		440,244	617,749	21,012	1,000	17,287	17,287	-	-	21,012
Health subsidy		-	-	-	-	-	-	-	-	-
Level 2 accreditation		-	5,439	8,129	-	6,006	6,006	-	-	8,129
Museums Services		429	105	111	-	111	111	-	-	111
Community Library Services Grant		2,475	2,595	2,849	-	2,595	2,595	-	-	2,849
Sport and Recreation		-	-	-	-	-	-	-	-	-
Spatial Development Framework Support		-	-	-	-	-	-	-	-	-
Housing		411,185	123,885	-	-	-	-	-	-	-
Title Deeds		-	-	-	-	-	-	-	-	-
COGTA Support Scheme		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries	4	6,757	6,992	6,992	-	6,992	6,992	-	-	6,992
ISU Partnership Grant		-	478,733	-	-	-	-	-	-	-
Accredited municipalities		19,021	-	-	-	-	-	-	-	-
EDTEA Grant(Trade Stalls)		-	-	2,000	1,000	1,000	1,000	-	-	2,000
LGSETA Grant		377	-	931	-	582	582	-	-	931
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
EED Housing Grant		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	889,216	1,112,707	510,460	142,594	506,860	515,960	(9,100)	-1.8%	510,460
Capital Transfers and Grants										
National Government:		138,282	174,688	171,056	35,888	180,896	184,688	10,000	5.4%	171,056
Neighbourhood Development Partnership		7,440	20,000	20,000	10,000	30,000	20,000	10,000	50.0%	20,000
Municipal Infrastructure Grant (MIG)		111,142	106,688	102,896	6,688	102,896	116,688	-	-	102,896
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Emergency efficiency & demand side management		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		11,000	48,000	48,000	19,200	48,000	48,000	-	-	48,000
Neighbourhood Development Partnership		-	-	-	-	-	-	-	-	-
Water Intervention Project		8,700	-	-	-	-	-	-	-	-
Finance Management Grant		-	-	160	-	-	-	-	-	160
Provincial Government:		7,333	11,345	12,230	-	338	486	(149)	-30.6%	12,230
Housing Accreditation Grant		-	-	310	-	-	52	(52)	-100.0%	310
Greenest Town		-	-	-	-	-	-	-	-	-
Sport and Recreation		7,333	11,000	11,000	-	-	-	-	-	11,000
Museum		-	345	338	-	338	338	-	-	338
Community Library Service		-	-	-	-	-	-	-	-	-
LGSETA Grant		-	-	582	-	-	97	(97)	-100.0%	582
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		3,000	5,000	2,000	-	3,000	3,000	-	-	2,000
EDTEA Grant(AIRPORT UPGRADE)		2,000	2,000	2,000	-	3,000	3,000	-	-	2,000
EDTEA Grant(TRADE STALLS)		1,000	3,000	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	148,615	191,032	185,286	35,888	184,234	188,174	9,851	5.2%	185,286
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1,037,831	1,303,739	695,747	178,482	691,093	704,133	751	0.1%	695,747

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter

Description	Ref	Budget Year 2022/23								
		2021/22 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	489,448	134,671	477,500	490,591	(13,091)	-2.7%	489,448
Local Government Equitable Share		403,334	466,902	457,760	129,141	457,725	466,825	(9,100)	-1.9%	457,760
Water Services Infrastructure Grant (WSIG)		21,948	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		7,420	22,453	26,245	5,149	16,305	19,684	(3,379)	-17.2%	26,245
Energy Efficiency and Demand Management		299	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Finance Management Grant		1,453	1,850	1,690	34	652	1,268	(616)	-48.6%	1,690
Massification		-	-	-	-	-	-	-	-	-
EPWP Incentive		2,848	3,753	3,753	347	2,819	2,815	4	0.1%	3,753
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Provincial Government:		281,209	617,749	21,012	1,703	15,732	13,561	2,020	(0)	21,012
Health subsidy		-	-	-	-	-	-	-	-	-
Housing		265,998	123,885	-	-	-	-	-	-	-
ISU Partnership Grant		-	478,733	-	-	-	-	-	-	-
Title Deeds		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries		6,698	6,992	6,992	536	5,219	5,244	(25)	-0.5%	6,992
Level 2 Accreditation		-	5,439	8,129	834	8,329	6,097	2,232	36.6%	8,129
Museum Services		86	105	111	12	25	84	(58)	-69.7%	111
Community Library Services Grant		2,466	2,595	2,849	214	2,008	2,137	(128)	-6.0%	2,849
Accredited municipalities		5,961	-	-	-	-	-	-	-	-
EDTEA Grant(Trade Stalls)		-	-	2,000	107	151	-	-	-	2,000
LGSETA Grant		-	-	931	-	-	-	-	-	931
District Municipality:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		1,381	-	-	-	-	-	-	-	-
#REF!		1,381	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		719,893	1,112,707	510,460	136,375	493,232	504,152	(11,071)	-2.2%	510,460
Capital expenditure of Transfers and Grants										
National Government:		118,473	174,688	171,056	11,240	106,087	128,172	(22,130)	-17.3%	171,056
Neighbourhood Development Partnership		2,610	20,000	20,000	-	12,502	15,000	(2,498)	-16.7%	20,000
Municipal Infrastructure Grant(MIG)		97,473	106,688	102,896	3,338	62,268	77,172	(14,904)	-19.3%	102,896
Water Services Infrastructure Grant (WSIG)		12,835	48,000	48,000	7,857	31,273	36,000	(4,727)	-13.1%	48,000
Energy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Water Intervention Project		5,554	-	-	-	-	-	-	-	-
Finance Management Grant		-	-	160	45	45	-	-	-	160
Provincial Government:		3,116	11,345	12,230	457	600	9,173	(6,573)	-93.5%	12,230
Housing Accreditation Grant		-	-	310	-	-	233	(233)	-100.0%	310
Museums Services		-	345	338	11	154	253	-	-	338
Provincialisation of Libraries		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Greenest Town		-	-	-	-	-	-	-	-	-
Sport and Recreation		3,116	11,000	11,000	446	446	8,250	(7,805)	-94.6%	11,000
Community Library Service		-	-	-	-	-	-	-	-	-
LGSETA Grant		-	-	582	-	-	437	(437)	-100.0%	582
District Municipality:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		-	5,000	2,000	-	43	1,500	(1,457)	-97.1%	2,000
EDTEA Grant(AIRPORT UPGRADE)		-	2,000	2,000	-	43	1,500	(1,457)	-97.1%	2,000
EDTEA Grant(TRADE STALLS)		-	3,000	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		121,589	191,032	185,286	11,697	106,731	138,845	(32,159)	-23.2%	185,286
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		841,482	1,303,739	695,747	148,072	599,962	642,997	(43,230)	-6.7%	695,747

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q3 Third 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	-	1	539	99.9%
Museums Services		539		1	539	99.9%
Spatial Development Framework Support					-	
Provincialisation of Libraries		-	-	-	-	
ISU Partnership Grant					-	
Accredited municipalities					-	
Housing Grant					-	
LGSETA Grant		931	322	473	458	49.2%
District Municipality:		-	-	-	-	
0					-	
Other grant providers:		-	-	-	-	
0					-	
Total operating expenditure of Approved Roll-overs		539	-	1	539	99.9%
Capital expenditure of Approved Roll-overs						
National Government:		3,904	1,490	2,873	1,031	26.4%
Neighbourhood Development Partnership					-	
Water Services Infrastructure Grant (WSIG)					-	
Water Intervention Project		3,904	1,490	2,873	1,031	26.4%
Provincial Government:		-	-	-	-	
Provincialisation of Libraries					-	
Community Library Service					-	
Museums Services					-	
District Municipality:		-	-	-	-	
0					-	
Other grant providers:		-	-	-	-	
0					-	
Total capital expenditure of Approved Roll-overs		3,904	1,490	2,873	1,031	26.4%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4,444	1,490	2,874	1,570	35.3%

% 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	662,577	60,149	509,139	497,683	11,457	2%	663,577
% increase	4		3.5%	8.9%						8.9%
TOTAL MANAGERS AND STAFF		585,366	601,653	636,414	58,025	488,491	477,311	11,181	2%	636,414

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q3 Third Quarter

Ref	Description	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
		Budget Year 2022/23												Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget	Budget	Budget
1	Cash Receipts By Source	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	
	Property rates	26,781	26,389	25,637	30,142	25,612	26,000	19,351	25,701	25,701	25,701	43,989	272,560	303,807	306,457	
	Service charges - electricity revenue	45,718	91,971	59,185	56,610	47,584	55,790	27,938	43,307	43,307	43,307	258,464	727,051	822,647	904,912	
	Service charges - water revenue	12,401	13,635	15,086	18,434	15,419	16,320	11,037	15,070	15,070	15,070	(9,576)	121,559	130,432	128,610	
	Service charges - sanitation revenue	7,614	8,731	8,940	10,602	9,080	10,067	5,034	9,997	9,997	9,997	(7,913)	69,833	81,016	84,661	
	Service charges - refuse	5,894	7,484	7,304	8,564	7,314	8,221	4,516	7,180	7,180	7,180	7,632	70,557	66,842	69,850	
	Rental of facilities and equipment	679	680	672	723	708	733	684	737	737	737	3,141	9,452	9,868	10,312	
	Interest earned - external investments	235	653	653	742	463	292	257	465	465	465	(838)	3,131	2,510	2,623	
	Interest earned - outstanding debtors															
	Dividends received															
	Fines, penalties and forfeits	47	376	539	438	487	703	401	370	370	370	(2,562)	836	873	1,266	
	Licences and permits	2	4	1	1	4	2	11	8	7	7	9	48	46	48	
	Agency services															
	Transfers and Subsidies - Operational	182,091	2,789	3,366	1,794	12,747	1,794	148,812	3,621	142,594	142,594	614,894	1,112,707	869,077	945,028	
	Other revenue	820	839	825	847	4,545	592	791	428	823	823	294,326	304,836	265,231	263,943	
	Cash Receipts by Source	282,281	153,350	122,230	127,104	123,893	120,542	219,451	96,664	246,300	-	1,201,454	2,692,570	2,549,347	2,720,939	
	Other Cash Flows by Source															
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	63,600	-	41,000	19,567	19,545	25,345	3,000	36,868	36,868	-	(16,932)	191,032	157,183	104,950	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies; Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	5,662	-	-	-	-	-	-	-	
	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	153,350	163,230	146,691	143,538	145,887	228,113	96,664	261,188	-	1,178,860	2,883,602	2,706,530	2,825,889	
	Cash Payments by Type															
	Employee related costs	44,068	48,672	54,114	57,369	57,996	59,258	53,820	54,633	56,025		113,377	601,653	628,125	656,536	
	Remuneration of councillors	1,929	1,929	4,033	2,143	2,127	2,113	2,115	2,085	2,124		8,412	29,060	30,339	31,704	
	Interest paid	3,043	3,038	657	(206)	13		2,163	3	21,286		5,949	35,946	37,423	39,107	
	Bulk purchases - Electricity		83,497	85,591	51,709	52,740	53,332	49,800	47,818	46,231		134,369	605,107	631,732	650,160	
	Bulk purchases - Water & Sewer															
	Other materials	1,271	13,182	13,550	24,993	14,693	13,663	6,901	7,642	26,821		30,671	163,188	159,886	167,079	
	Contracted services	15,043	21,163	26,562	9,323	37,992	28,757	28,840	4,886	23,351		567,701	763,629	513,023	539,055	
	Grants and subsidies paid - other municipalities															
	Grants and subsidies paid - other															
	General expenses	69,215	1,268	1,998	9,018	5,805	3,656	14,883	8,726	9,641		(6,038)	118,192	122,885	128,437	
	Cash Payments by Type	134,369	172,760	186,676	154,368	171,267	160,678	158,521	125,795	187,460	-	874,361	2,336,675	2,123,414	2,221,078	
	Other Cash Flows/Payments by Type															
	Capital assets	11,469	13,007	13,619	15,292	12,696	7,046	12,298	13,293	19,625		102,966	221,223	170,063	117,860	
	Repayment of borrowing		26,743	(956)	(3,200)	(3,070)	(2,546)	13,190	1,802	10,359		(10,216)	32,106	34,082	35,156	
	Other Cash Flows/Payments	53,140	199,198	212,509	199,539	186,460	185,181	184,009	140,889	217,464		276,996	330,136	322,277	426,642	
	Total Cash Payments by Type	199,198	212,509	199,539	186,460	185,181	160,678	158,521	140,889	217,464	-	1,248,807	2,910,150	2,649,856	2,800,727	
	NET INCREASE/(DECREASE) IN CASH HELD	146,684	(58,960)	(36,309)	(19,770)	(37,556)	(19,294)	44,104	(44,225)	63,724	-	(64,947)	(26,547)	56,674	25,162	
	Cash/cash equivalents at the month/year beginning:	209,280	209,280	150,320	114,011	94,242	56,886	37,392	81,497	37,272	100,996	100,996	62,596	36,049	92,723	
	Cash/cash equivalents at the month/year end:	209,280	150,320	114,011	94,242	56,886	37,392	81,497	37,272	100,996	100,996	36,049	36,049	92,723	117,885	

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q3 Third Quarter

Description	Ref	Budget Year 2022/23								
		2021/22 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	376,103	30,597	284,603	282,078	2,526	1%	376,103
Service charges - electricity revenue		705,057	751,862	767,251	50,950	540,723	575,438	(34,716)	-6%	767,251
Service charges - water revenue		188,622	199,933	212,835	17,730	162,174	159,626	2,548	2%	212,835
Service charges - sanitation revenue		118,993	123,818	127,901	10,702	95,852	95,926	(74)	0%	127,901
Service charges - refuse revenue		98,211	101,229	103,774	8,547	77,573	77,831	(258)	0%	103,774
Rental of facilities and equipment		8,372	9,452	8,306	737	6,310	6,230	81	1%	8,306
Interest earned - external investments		4,445	3,131	5,330	465	4,417	3,998	419	10%	5,330
Interest earned - outstanding debtors		3,792	4,001	5,877	470	4,706	4,408	299	7%	5,877
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,353	4,180	4,557	320	3,893	3,418	475	14%	4,557
Licences and permits		46	48	32	7	39	24	15	63%	32
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		490,501	1,112,707	626,424	138,306	566,903	566,903	-	-	626,424
Other revenue		15,939	19,487	8,010	823	7,426	6,007	1,419	24%	8,010
Gains		11,698	-	2,000	0	1,522	1,500	22	1%	2,000
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,248,402	259,654	1,756,143	1,783,387	(27,244)	-2%	2,248,402
Expenditure By Type										
Employee related costs		585,366	601,653	636,414	58,025	488,491	477,311	11,181	2%	636,414
Remuneration of councillors		23,742	29,060	27,163	2,124	20,648	20,372	276	1%	27,163
Debt impairment		130,120	286,041	299,957	4,320	61,597	224,968	(163,371)	-73%	299,957
Depreciation & asset impairment		348,804	363,160	363,160	29,466	256,558	272,370	(15,812)	-6%	363,160
Finance charges		64,353	35,846	35,846	21,286	27,100	26,884	215	1%	35,846
Bulk purchases		649,750	605,107	563,502	38,811	428,653	422,627	6,026	1%	563,502
Other materials		136,795	153,188	153,677	26,821	111,231	115,258	(4,027)	-3%	153,677
Contracted services		253,442	818,629	248,981	23,351	220,539	186,736	33,803	18%	248,981
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		25,960	118,192	118,360	13,949	82,191	88,770	(6,579)	-7%	118,360
Losses		646	-	-	-	732	-	732	#DIV/0!	-
Total Expenditure		2,218,978	3,010,876	2,447,060	218,153	1,697,740	1,835,295	(137,555)	-7%	2,447,060
Surplus/(Deficit)		(215,366)	(317,613)	(198,658)	41,500	58,403	(51,908)	110,311	-213%	(198,658)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	189,605	13,368	107,264	142,204	(34,940)	-25%	189,605
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)	(9,053)	54,868	165,667	90,296	75,371	83%	(9,053)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(9,053)	54,868	165,667	90,296	75,371	83%	(9,053)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q3 Third Quarter

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
Service charges - water revenue		130,896	146,737	-	13,936	119,859	110,053	9,807	9%	
Service charges - other				-	-	-	-	-		
Rental of facilities and equipment				-	-	-	-	-		
Interest earned - external investments				-	-	-	-	-		
Interest earned - outstanding debtors		3,886		-	1,057	9,204	-	9,204	#DIV/0!	
Agency services		-		-	-	-	-	-		
Transfers recognised - operational		-		-	-	-	-	-		
Other revenue		-		-	-	-	-	-		
Gains on disposal of PPE		-		-	-	-	-	-		
Total Operating Revenue	1	134,783	146,737	-	14,993	129,063	110,053	19,011	17%	-
Expenditure By Municipal Entity										
Employee related costs		15,988	14,611	-	1,198	12,121	10,958	1,162	11%	
Remuneration of Directors				-	-	-	-	-		
Debt impairment				-	-	-	-	-		
Depreciation and Amortisation		59,566	860	-	72	645	645	-		
Finance charges				-	-	-	-	-		
Inventory Consumed		33,606	31,996	-	5,914	31,693	23,997	7,696	32%	
Contracted services		1,959	6,495	-	159	1,888	4,871	(2,984)	-61%	
Transfers and grants				-	-	-	-	-		
Other expenditure		36,585	42,784	-	3,221	33,729	32,088	1,641	5%	
Loss on disposal of PPE				-	-	-	-	-		
Total Operating Expenditure	2	147,704	96,746	-	10,564	80,076	72,560	7,516	10%	-
Surplus/ (Deficit) for the yr/period		(12,922)	49,991	-	4,428	48,988	37,493	26,526	71%	-
Capital Expenditure By Municipal Entity										
Service charges - water revenue				-	-	-	-	-		
Service charges - other				-	-	-	-	-		
Rental of facilities and equipment				-	-	-	-	-		
Interest earned - external investments				-	-	-	-	-		
Interest earned - outstanding debtors				-	-	-	-	-		
Agency services				-	-	-	-	-		
Transfers recognised - operational				-	-	-	-	-		
Other revenue				-	-	-	-	-		
Gains on disposal of PPE				-	-	-	-	-		
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter

Month	Budget Year 2022/23									
	2021/22	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	11,445	11,445	11,445	11,445	-	-	5%	
August	5,241	17,419	13,050	13,050	24,496	24,496	-	-	12%	
September	12,777	17,419	13,612	13,612	38,108	38,108	-	-	18%	
October	15,392	17,419	15,299	15,299	53,407	53,407	-	-	26%	
November	16,790	17,419	11,422	11,422	64,829	64,829	-	-	31%	
December	10,498	17,419	8,522	8,522	73,351	73,351	-	-	35%	
January	4,340	17,419	12,269	12,269	85,620	85,620	-	-	41%	
February	6,521	17,419	13,879	13,879	99,499	99,499	-	-	48%	
March	19,569	17,419	28,700	28,700	118,567	128,199	9,632	7.5%	57%	
April	18,810	17,419	28,700	28,700	-	158,899	-	-		
May	16,552	17,419	28,700	28,700	-	185,599	-	-		
June	20,580	17,419	28,700	28,700	-	214,299	-	-		
Total Capital expenditure	149,637	209,033	214,299	214,299	118,567					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q3 Third Quarter

Description	Ref	Budget Year 2022/23								Full Year Forecast
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		55,598	97,941	77,295	8,569	51,905	57,972	6,067	10.5%	77,295
Roads Infrastructure		23,114	77,941	26,982	712	20,632	20,237	(395)	-2.0%	26,982
Roads		23,114	77,941	26,982	712	20,632	20,237	(395)	-2.0%	26,982
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	50,313	7,857	31,273	37,735	6,462	17.1%	50,313
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		12,921	20,000	48,000	7,857	31,273	36,000	4,727	13.1%	48,000
Distribution		18,389	-	2,313	-	-	1,735	1,735	100.0%	2,313
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,174	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		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		-	-	-	-	-	-	-	-	-
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		2,206	345	1,718	(291)	289	1,288	1,000	77.6%	1,718
Community Facilities		2,206	345	1,718	(291)	289	1,288	1,000	77.6%	1,718

Halls	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	25	-	-	-	18	18	100.0%	25
Museums	76	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	1,158	-	-	869	869	100.0%	1,158	-
Libraries	2,075	345	-	(291)	261	-	(261)	(261)	#DIV/0!	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	535	-	-	401	401	100.0%	535	-
Stalls	54	-	-	-	8	-	(8)	(8)	#DIV/0!	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	150	-	-	113	113	100.0%	150	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	150	-	-	113	113	100.0%	150	-
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	-	-	-	-	-	-	-	-	-	-
Land Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	813	2,900	1,348	94	303	1,011	708	70.0%	1,348	-
Furniture and Office Equipment	813	2,900	1,348	94	303	1,011	708	70.0%	1,348	-
Machinery and Equipment	2,711	5,200	3,595	21	1,139	2,696	1,557	57.7%	3,595	-
Machinery and Equipment	2,711	5,200	3,595	21	1,139	2,696	1,557	57.7%	3,595	-
Transport Assets	243	-	4,000	1,734	1,734	3,000	1,266	42.2%	4,000	-
Transport Assets	243	-	4,000	1,734	1,734	3,000	1,266	42.2%	4,000	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	61,569	106,386	88,106	10,127	55,370	66,080	10,710	16.2%	88,106

Halls	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-
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 Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Lease 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	19,360	13	7,228	14,520	7,292	50.2%	19,360

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3 Third Quarter

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		57,955	58,677	32,412	2,582	29,282	24,309	(4,973)	-20.5%	32,412
Roads Infrastructure		4,266	4,697	4,197	970	4,320	3,147	(1,172)	-37.2%	4,197
Roads		4,266	4,697	4,197	970	4,320	3,147	(1,172)	-37.2%	4,197
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		19,349	16,786	13,726	161	12,743	10,294	(2,449)	-23.8%	13,726
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		19,349	16,786	13,726	161	12,743	10,294	(2,449)	-23.8%	13,726
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		7,615	9,433	8,933	71	6,091	6,700	609	9.1%	8,933
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		7,615	9,433	1,750	(88)	439	1,313	873	66.5%	1,750
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	73	869	-	(869)	#DIV/0!	-
MV Networks		-	-	2,368	54	1,973	1,776	(197)	-11.1%	2,368
LV Networks		-	-	4,815	32	2,809	3,611	802	22.2%	4,815
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7,898	4,750	3,296	1,032	3,795	2,472	(1,323)	-53.5%	3,296
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		2,914	3,675	2,371	667	3,359	1,778	(1,581)	-88.9%	2,371
Water Treatment Works		4,292	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		692	1,075	925	364	436	694	258	37.2%	925
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		18,828	23,011	2,261	349	2,333	1,696	(637)	-37.6%	2,261
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1,704	2,561	2,261	349	2,333	1,696	(637)	-37.6%	2,261
Waste Water Treatment Works		5,048	10,000	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		12,077	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		-	-	-	-	-	-	-	-	-
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		1,804	1,733	1,322	37	750	991	241	24.3%	1,322
Community Facilities		1,649	1,465	1,054	37	722	790	69	8.7%	1,054

Halls	203	171	213	-	212	160	(52)	-32.8%	213
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	103	7	7	-	0	5	5	95.2%	7
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	112	117	83	7	52	62	10	16.6%	83
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	517	457	469	17	338	352	13	3.8%	469
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	88	72	72	0	72	54	(18)	-33.3%	72
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	293	361	211	13	48	158	110	69.7%	211
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	333	282	-	-	-	-	-	-	-
Sport and Recreation Facilities	155	268	268	-	28	201	173	85.9%	268
Indoor Facilities	128	166	166	-	2	125	123	98.2%	166
Outdoor Facilities	28	102	102	-	26	76	50	65.6%	102
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	3,355	4,057	4,398	291	2,584	3,298	714	21.6%	4,398
Operational Buildings	2,366	3,378	3,455	260	1,984	2,591	608	23.4%	3,455
Municipal Offices	2,249	3,281	-	259	1,917	-	(1,917)	#DIV/0!	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	3,352	-	-	2,514	2,514	100.0%	3,352
Workshops	42	39	39	-	26	29	3	9.9%	39
Yards	-	-	-	-	-	-	-	-	-
Stores	75	59	49	1	25	36	11	30.7%	49
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	16	-	16	12	(4)	-33.3%	16
Housing	989	679	943	31	601	707	106	15.0%	943
Staff Housing	563	291	411	2	393	308	(85)	-27.7%	411
Social Housing	426	388	532	29	207	399	192	48.1%	532
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	3,737	3,784	2,928	187	1,915	2,196	280	12.8%	2,928
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	3,737	3,784	2,928	187	1,915	2,196	280	12.8%	2,928
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	3,737	3,784	2,928	187	1,915	2,196	280	12.8%	2,928
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	2,262	2,300	-	-	-	-	-	-	-
Computer Equipment	2,262	2,300	-	-	-	-	-	-	-
Furniture and Office Equipment	14	33	33	-	6	25	19	74.9%	33
Furniture and Office Equipment	14	33	33	-	6	25	19	74.9%	33
Machinery and Equipment	6,927	6,122	6,377	209	4,281	4,783	501	10.5%	6,377
Machinery and Equipment	6,927	6,122	6,377	209	4,281	4,783	501	10.5%	6,377

Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	76,056	76,707	47,470	3,307	38,820	35,602	(3,217)	-9.0%	47,470

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q3 Third Quarter

Description	Ref	Budget Year 2022/23								Full Year Forecast
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		323,975	305,403	305,403	25,853	231,493	229,052	(2,441)	-1.1%	305,403
Roads Infrastructure		213,478	158,307	158,307	12,033	108,065	118,730	10,665	9.0%	158,307
Roads		213,478	25,953	25,953	12,033	79,484	19,485	(60,019)	-308.3%	25,953
Road Structures		-	132,354	132,354	-	28,581	99,265	70,684	71.2%	132,354
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		15,961	-	-	1,922	13,452	-	(13,452)	#DIV/0!	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		15,961	-	-	1,922	13,452	-	(13,452)	#DIV/0!	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		41,246	57,403	57,403	3,973	27,808	43,053	15,244	35.4%	57,403
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	48,747	48,747	3,973	27,808	36,560	8,752	23.9%	48,747
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		41,246	1,311	1,311	-	-	984	984	100.0%	1,311
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	7,345	7,345	-	-	5,509	5,509	100.0%	7,345
Water Supply Infrastructure		23,119	47,698	47,698	4,103	55,407	35,774	(19,633)	-54.9%	47,698
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	4,909	4,909	-	-	3,682	3,682	100.0%	4,909
Water Treatment Works		23,119	-	-	-	-	-	-	-	-
Bulk Mains		-	42,789	42,789	4,103	55,407	32,092	(23,315)	-72.7%	42,789
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		30,171	39,766	39,766	3,464	24,245	29,824	5,579	18.7%	39,766
Pump Station		-	3,038	3,038	-	-	2,279	2,279	100.0%	3,038
Reticulation		30,171	15,333	15,333	3,464	24,245	11,500	(12,745)	-110.8%	15,333
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	21,395	21,395	-	-	16,046	16,046	100.0%	21,395
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2,229	2,229	359	2,516	1,672	(845)	-50.5%	2,229
Landfill Sites		-	2,229	2,229	359	2,516	1,672	(845)	-50.5%	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		-	-	-	-	-	-	-	-	-
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		4,960	15,998	15,998	984	6,886	11,998	5,112	42.6%	15,998
Community Facilities		4,960	10,937	10,937	652	4,566	8,202	3,637	44.3%	10,937

Halls	76	2,273	2,273	99	695	1,705	1,010	59.2%	2,273	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	122	725	725	50	353	544	191	35.0%	725	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	118	977	977	185	1,294	733	(562)	-76.7%	977	
Cemeteries/Crematoria	2,914	1,920	1,920	76	529	1,440	911	63.3%	1,920	
Police	-	-	-	-	-	-	-	-	-	
Parks	1,245	-	-	-	-	-	-	-	1,623	
Public Open Space	485	1,623	1,623	7	49	1,217	1,168	96.0%	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	120	120	-	-	90	90	100.0%	120	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	375	375	-	-	261	281	100.0%	375	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	2,922	2,922	-	-	2,191	2,191	100.0%	2,922	
Taxi Ranks/Bus Terminals	-	2	2	-	-	1	1	100.0%	2	
Capital Spares	-	-	-	235	1,646	-	(1,646)	#DIV/0!	-	
Sport and Recreation Facilities	-	5,061	5,061	331	2,320	3,796	1,476	38.9%	5,061	
Indoor Facilities	-	2,728	2,728	28	199	2,046	1,847	90.3%	2,728	
Outdoor Facilities	-	2,333	2,333	303	2,122	1,750	(372)	-21.2%	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	1,269	8,883	12,543	3,660	29.2%	16,724	
Operational Buildings	9,095	16,724	16,724	1,269	8,883	12,543	3,660	29.2%	16,724	
Municipal Offices	9,095	16,724	16,724	1,269	8,883	12,543	3,660	29.2%	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	-	-	78	547	-	(547)	#DIV/0!	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	1,576	-	-	78	547	-	(547)	#DIV/0!	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	1,576	-	-	78	547	-	(547)	#DIV/0!	-	
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	856	2,366	2,366	304	1,905	1,774	(131)	-7.4%	2,366	
Computer Equipment	856	2,366	2,366	304	1,905	1,774	(131)	-7.4%	2,366	
Furniture and Office Equipment	1,785	2,422	2,422	194	1,359	1,816	457	25.2%	2,422	
Furniture and Office Equipment	1,785	2,422	2,422	194	1,359	1,816	457	25.2%	2,422	
Machinery and Equipment	2,418	15,095	15,095	275	1,927	11,321	9,394	83.0%	15,095	
Machinery and Equipment	2,418	15,095	15,095	275	1,927	11,321	9,394	83.0%	15,095	
Transport Assets	4,139	5,111	5,111	508	3,557	3,833	276	7.2%	5,111	
Transport Assets	4,139	5,111	5,111	508	3,557	3,833	276	7.2%	5,111	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	42	42	-	-	31	31	100.0%	42	
Zoo's, Marine and Non-biological Animals	-	42	42	-	-	31	31	100.0%	42	
Total Depreciation	1	348,604	363,160	363,160	29,466	256,558	272,370	15,812	5.8%	363,160

KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q3 Third Quarter

Description	Ref	Budget Year 2022/23								
		2021/22 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 upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		70,831	76,648	76,019	7,281	50,657	57,014	6,358	11.2%	76,019
Roads Infrastructure		2,610	20,000	21,661	-	12,766	16,246	3,480	21.4%	21,661
Roads		2,610	20,000	21,661	-	12,766	16,246	3,480	21.4%	21,661
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		37,367	29,648	29,048	3,633	16,757	21,786	5,029	23.1%	29,048
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		27,947	13,000	8,400	2,389	4,558	6,300	1,742	27.6%	8,400
Distribution		9,419	16,648	20,648	1,144	12,198	15,486	3,287	21.2%	20,648
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		30,854	27,000	25,310	3,748	21,134	18,983	(2,152)	-11.3%	25,310
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		30,854	27,000	25,310	3,748	21,134	18,983	(2,152)	-11.3%	25,310
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		3,116	16,000	27,009	1,647	5,312	20,257	14,944	73.8%	27,009
Community Facilities		-	5,000	3,000	107	151	2,250	2,099	93.3%	3,000

Halls	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-
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	-	3,000	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	2,000	3,000	107	151	2,250	2,099	93.3%	3,000	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	3,116	11,000	24,009	1,540	5,182	18,007	12,845	71.3%	24,009	-
Indoor Facilities	3,116	-	-	1,540	5,162	-	(5,162)	#DIV/0!	-	-
Outdoor Facilities	-	11,000	24,009	-	-	18,007	18,007	100.0%	24,009	-
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	-	3,805	-	-	2,853	2,853	100.0%	3,805	-
Operational Buildings	4,327	-	3,805	-	-	2,853	2,853	100.0%	3,805	-
Municipal Offices	4,327	-	3,805	-	-	2,853	2,853	100.0%	3,805	-
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	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
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	106,833	8,928	55,969	80,125	24,155	30.1%	106,833

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 Third quarter of 2022/2023 have been prepared in accordance with Section 52(d) of the Municipal Finance Management Act, No56 of 2003; and Regulation 31-32 of the Municipal Budget and Reporting Regulations.

Print Name : **ZAMOKWAKHE WESLEY MCINEKA**

Municipal Manager : **NEWCASTLE MUNICIPALITY**

Signature :

A handwritten signature in black ink, appearing to read 'Z W Mcineka', is written over a dotted line.

Date :

25/04/2023