

**SECTION 52 (d): QUARTERLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: THREE
QUARTER: 31 MARCH 2024: FILE NUMBER 7/1/1 (2023/24)**

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1 st Level	: Finance Portfolio Committee
2 nd Level	: Executive Committee
3 rd Level	: Council
4 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 2024. 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.LEGISLATIVE FRAMEWORK

The legislative framework which this report is prepared:

- Municipal Finance Management Act 56 of 2003 (MFMA)

3.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.

4.DISCUSSION

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.

This quarter's financial analysis comprises of the Section 52d will be reflected version 6.7 which is manually captured.

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Table C1: Quarter 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	2022/23 Audited Outcome	Budget Year Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	376,279	396,741	396,614	32,584	301,894	297,461	4,433	1%	396,614
Service charges	1,150,840	1,345,737	1,348,056	101,433	959,323	1,011,042	(51,719)	-5%	1,348,056
Investment revenue	6,529	5,330	5,330	135	1,535	3,998	(2,463)	-62%	947
Transfers and subsidies - Operational	558,095	577,623	604,152	132,138	572,951	572,951	-		604,152
Other own revenue	40,795	30,037	42,880	2,572	33,283	32,160	1,123	3%	47,263
Total Revenue (excluding capital transfers and contributions)	2,132,538	2,355,468	2,397,032	268,860	1,868,986	1,917,611	(48,626)	-3%	2,397,032
Employee costs	677,337	724,604	708,366	54,558	491,647	531,274	(39,627)	-7%	708,366
Remuneration of Councillors	26,983	28,443	26,987	2,250	24,622	20,240	4,382	22%	26,987
Depreciation and amortisation	347,534	379,139	379,139	31,582	279,091	284,354	(5,263)	-2%	379,139
Interest	76,057	32,205	32,545	2,856	24,715	24,409	306	1%	32,545
Inventory consumed and bulk purchases	687,612	820,786	815,891	60,301	588,962	611,919	(22,957)	-4%	815,891
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	800,652	739,412	808,121	53,584	511,767	606,091	(94,324)	-16%	808,121
Total Expenditure	2,616,175	2,724,589	2,771,049	205,131	1,920,804	2,078,286	(157,482)	-8%	2,771,049
Surplus/(Deficit)	(483,637)	(369,121)	(374,017)	63,729	(51,819)	(160,675)	108,857	-68%	(374,017)
Transfers and subsidies - capital (monetary)	158,912	240,770	232,035	19,453	123,090	174,026	(50,936)	-29%	232,035
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(324,725)	(128,351)	(141,982)	83,181	71,272	13,351	57,921	434%	(141,982)
Share of surplus/ (deficit) of associate	(33,264)	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(357,990)	(128,351)	(141,982)	83,181	71,272	13,351	57,921	434%	(141,982)
Capital expenditure & funds sources									
Capital expenditure	173,869	255,338	250,902	12,192	141,349	188,176	(46,827)	-25%	250,902
Capital transfers recognised	158,912	240,770	232,035	19,453	123,090	174,026	(50,936)	-29%	232,035
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	14,958	14,568	18,867	(7,260)	18,258	14,150	4,108	29%	18,867
Total sources of capital funds	173,869	255,338	250,902	12,192	141,349	188,176	(46,827)	-25%	250,902
Financial position									
Total current assets	848,769	1,067,493	701,314	1,011,238	701,314				701,314
Total non current assets	6,457,187	5,915,689	6,393,352	6,348,536	6,393,352				6,393,352
Total current liabilities	1,114,198	766,659	983,390	1,053,776	983,390				983,390
Total non current liabilities	520,818	614,410	485,947	534,206	485,947				485,947
Community wealth/Equity	5,670,940	5,602,113	5,625,329	5,771,793	5,625,329				5,625,329
Cash flows									
Net cash from (used) operating	137,421	261,626	256,849	85,941	273,819	192,637	(81,183)	-42%	256,849
Net cash from (used) investing	(167,823)	(235,338)	(230,902)	8,183	(135,711)	(173,176)	(37,466)	22%	(230,902)
Net cash from (used) financing	(33,538)	(34,082)	(34,082)	(4,329)	(42,749)	(25,561)	17,188	-67%	(34,082)
Cash/cash equivalents at the month/year end	12,227	4,433	4,093	-	107,587	6,126	(101,460)	-1656%	4,093
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	104,244	47,402	35,745	35,312	34,254	35,216	203,218	1,318,630	1,814,021
Creditors Age Analysis									
Total Creditors	82,195	58,824	43,132	1,280	4,113	237,813	1,066	1	428,424

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Table C4: Quarter Budget Statement

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

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousand									%	
Revenue										
Exchange Revenue										
Service charges - Electricity		710,069	882,022	863,907	63,949	611,923	647,930	(36,008)	-6%	863,907
Service charges - Water		209,841	219,986	220,070	17,361	165,019	165,052	(33)	0%	220,070
Service charges - Waste Water Management		127,581	133,580	154,290	11,125	100,975	115,718	(14,743)	-13%	154,290
Service charges - Waste management		103,349	110,148	109,788	8,998	81,407	82,341	(935)	-1%	109,788
Sale of Goods and Rendering of Services				13,505	1,031	4,991	10,129	(5,138)	0%	13,505
Agency services			-	-	-	-	-	-	-	-
Interest			-	-	-	-	-	-	-	-
Interest earned from Receivables		5,406	5,877	947	303	2,967	710	2,257	318%	947
Interest from Current and Non Current Assets		6,529	5,330	5,330	135	1,535	3,998	(2,463)	-62%	5,330
Dividends			-	-	-	-	-	-	-	-
Rent on Land			-	-	-	-	-	-	-	-
Rental from Fixed Assets		7,988	8,804	11,099	911	8,062	8,325	(262)	-3%	11,099
Licence and permits			-	-	-	-	-	-	-	-
Operational Revenue		20,509	8,490	1,292	5	4,299	969	3,331	344%	1,292
Non-Exchange Revenue										
Property rates		376,279	396,741	396,614	32,584	301,894	297,461	4,433	1%	396,614
Surcharges and Taxes										
Fines, penalties and forfeits		5,729	4,831	7,246	42	5,854	5,434	420	8%	7,246
Licence and permits		62	34	34	3	33	26	7	28%	34
Transfers and subsidies - Operational		558,095	577,623	604,152	132,138	572,951	572,951	-		604,152
Interest				3,000	383	3,095	2,250	845	38%	3,000
Fuel Levy			-	-	-	-	-	-	-	-
Operational Revenue			-	-	-	-	-	-	-	-
Gains on disposal of Assets		1,101	2,000	5,757	(106)	3,981	4,318	(337)	-8%	5,757
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		2,132,538	2,355,468	2,397,032	268,860	1,868,986	1,917,611	(48,626)	-3%	2,397,032
Expenditure By Type										
Employee related costs		677,337	724,604	708,366	54,558	491,647	531,274	(39,627)	-7%	708,366
Remuneration of councillors		26,983	28,443	26,987	2,250	24,622	20,240	4,382	22%	26,987
Bulk purchases - electricity		527,905	660,933	654,133	44,615	460,624	490,599	(29,975)	-6%	654,133
Inventory consumed		159,707	159,854	161,759	15,686	128,337	121,319	7,018	6%	161,759
Debt impairment		252,510	308,145	285,207	-	205,624	213,905	(8,282)	-4%	285,207
Depreciation and amortisation		347,534	379,139	379,139	31,582	279,091	284,354	(5,263)	-2%	379,139
Interest		76,057	32,205	32,545	2,856	24,715	24,409	306	1%	32,545
Contracted services		260,392	207,361	267,155	39,532	156,392	200,367	(43,975)	-22%	267,155
Transfers and subsidies			-	-	-	-	-	-	-	-
Irrecoverable debts written off		102,301	89,312	93,659	3,526	45,883	70,244	(24,361)	-35%	93,659
Operational costs		185,449	134,594	162,099	10,526	103,868	121,574	(17,706)	-15%	162,099
Losses on Disposal of Assets				-	-	4	-	4	0%	
Other Losses										
Total Expenditure		2,616,175	2,724,589	2,771,049	205,131	1,920,808	2,078,288	(157,478)	-8%	2,771,049
Surplus/(Deficit)		(483,637)	(369,121)	(374,017)	63,729	(51,823)	(160,675)	108,853	(0)	(374,017)
Transfers and subsidies - capital (monetary allocations)		158,912	240,770	232,035	19,453	123,090	174,026	(50,936)	(0)	232,035
Transfers and subsidies - capital (in-kind)			-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers & contributions		(324,725)	(128,351)	(141,982)	83,181	71,268	13,351			(141,982)
Income Tax										

4.1 Operating budget performance -revenue

- The summary of the operating expenditure is reflected in C1 and C4 tables of Schedule C attached hereto. As at the end of March 2024, the municipality generated a total revenue of R1.9 billion of the adjusted budget of R2.3 billion, representing 78%. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R48 million. The aggregate performance on revenue generated shows a variance of negative (-3%). The main attributors to this is

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electricity, waste water management, sale of goods and rendering of services, interest earned from current and non current assets. Below each revenue class is explained in detail.

- The municipality generated R52 million less revenue from service charges than the year-to-date budget of R1 billion for the period under review. Electricity, Water, Wastewater management and Waste management underperformed below target by R36 million, R33 thousand, R14 million and R935 thousand respectively. 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 R4.4 million (1%) more than the year-to-date budget of R297.4 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 R2.4 million (62%) less revenue from interest on investments than the year-to-date budget of R4 million for the period under review. This is due to the investment withdrawals made during the year.
- The municipality recorded R573 million for operational and R123 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 2024 which has had an impact on the favourable financials reported this month.
- The municipality generated R1.1 million (3%) more revenue from sundry revenue than a pro-rata budget of R32 million for the period under review. The sundry items comprise of rental of facilities, Sale of Goods and Rendering of Services, interest earned from outstanding debtors, fines, licenses and permits, operational revenue and gains on disposal of assets. This over performance is contributed by the significant increase which are each above (20%) from the following items, Interest from Current and Non-Current Assets, Operational revenue, Licence and permits.

4.2. 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 2024, the municipality incurred the total expenditure of R1.9 billion of the adjusted budget of R2.7 billion, which represents (69%). The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R157 million, representing under-expenditure of (8%).
- The municipality spent R40 million (7%) less on employee-related costs than the year-to-date budget of R531 million. This is due to exits not yet filled.
- The municipality spent R4 million (22%) more on remuneration of councillors than the year-to-date budget of R20 million. This variance is due to the back pay reimbursement to councillors in January.

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- Depreciation has under-performed by R5.3 million (2%) less 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) in the prior years. Irrecoverable debts written off under-performed by R24 million (35%) less 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 R30 million (6%) less on the bulk purchases than the year-to-date budget of R491 million. This is due to loadshedding and some of the customers are opting for other alternatives of power supply, including the use of the likes of Solar system and others gas stoves. The cost is generally averaging lower in the remaining months of the financial year.
- Included on the inventory consumed is the bulk water consumed in line with Circular 98 of the MFMA. It seems to be performing R7 million (6%) more than the year-to-date budget of R121 million, this is due to old pipes for water reticulation resulting to water losses. The municipality has taken the initiative to replace these pipes to curtail the losses.
- The municipality spent R43 million (22%) less on contracted services than the year-to-date budget of R200 million, this is due to the delays in the appointment of contractors and the implementation of the cost containment policy.

4.2.1 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	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure - Functional										
Governance and administration		653,078	526,515	586,660	41,046	355,158	439,995	(84,837)	-19%	586,660
Executive and council		122,855	87,849	90,162	6,786	74,361	67,621	6,739	10%	90,162
Finance and administration		528,385	431,359	489,309	33,745	275,919	366,982	(91,062)	-25%	489,309
Internal audit		1,838	7,308	7,189	514	4,878	5,392	(514)	-10%	7,189
Community and public safety		253,589	305,267	302,024	17,646	188,084	226,518	(38,435)	-17%	302,024
Community and social services		42,542	46,305	44,725	3,575	31,146	33,544	(2,398)	-7%	44,725
Sport and recreation		74,021	81,375	80,053	4,839	47,396	60,040	(12,644)	-21%	80,053
Public safety		97,424	94,712	93,192	6,835	60,826	69,894	(9,067)	-13%	93,192
Housing		29,985	72,572	73,933	1,692	42,209	55,450	(13,241)	-24%	73,933
Health		9,616	10,303	10,121	706	6,506	7,591	(1,084)	-14%	10,121
Economic and environmental services		286,897	276,739	270,327	11,537	209,340	202,745	6,595	3%	270,327
Planning and development		86,124	86,004	86,797	8,692	61,268	65,098	(3,829)	-6%	86,797
Road transport		200,765	190,732	183,526	2,843	148,069	137,645	10,425	8%	183,526
Environmental protection		7	3	3	2	2	3	(0)	-16%	3
Trading services		1,452,921	1,613,058	1,609,537	134,664	1,166,039	1,207,153	(41,114)	-3%	1,609,537
Energy sources		557,690	811,505	828,031	55,652	641,772	621,023	20,749	3%	828,031
Water management		707,439	612,122	478,671	49,652	406,629	359,003	47,626	13%	478,671
Waste water management		104,648	62,470	154,593	22,587	52,383	115,944	(63,561)	-55%	154,593
Waste management		83,145	126,961	148,243	6,773	65,255	111,182	(45,927)	-41%	148,243
Other		2,955	3,010	2,501	238	2,188	1,876	313	17%	2,501
Total Expenditure - Functional	3	2,649,439	2,724,589	2,771,049	205,131	1,920,808	2,078,286	(157,478)	-8%	2,771,049
Surplus/ (Deficit) for the year		(357,990)	(128,351)	(141,982)	83,181	71,268	13,350	57,917	434%	(141,982)

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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 shows that two of the functions have been over-spending when compared with the year-to-date budget. Economic and Environmental Services and Other services overspent by R6.5 million (3%) and R313 thousand (17%) respectively, whereas Governance and Administration is underspent by R85 million (19%), Community and Public Safety is underspent by R38 million (17%) and Trading services are underspent by R41 million (3%), this is mainly due to the cost containment measures put in place and by now using the Adjusted Budget for the calculation of the year to date budget. Strategic Executive Directors of relevant functions must ensure that they operate within their approved budget to avoid unauthorized expenditure at year-end.

4.3. 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	2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		120	—	700	—	—	525	(525)	-100%	700
Vote 2 - COMMUNITY SERVICES		4,448	13,326	19,311	1,708	21,032	14,483	6,549	45%	19,311
Vote 3 - BUDGET AND TREASURY		2,999	3,900	4,073	472	1,467	3,055	(1,588)	-52%	4,073
Vote 4 - MUNICIPAL MANAGER		—	800	3,096	(7,721)	10,753	2,322	8,431	363%	3,096
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		24,472	500	2,313	3,664	18,647	1,735	16,913	975%	2,313
Vote 6 - TECHNICAL SERVICES		141,832	215,262	193,973	14,080	82,413	145,480	(63,067)	-43%	193,973
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		—	21,550	27,436	(11)	7,036	20,577	(13,541)	-66%	27,436
Vote 8 - GOVERNANCE UNIT		—	—	—	—	—	—	—	—	—
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	173,869	255,338	250,902	12,192	141,349	188,176	(46,827)	-25%	250,902
Total Capital Expenditure		173,869	255,338	250,902	12,192	141,349	188,176	(46,827)	-25%	250,902
Capital Expenditure - Functional Classification										
Governance and administration		3,119	4,700	7,330	(7,249)	12,220	5,497	6,722	122%	7,330
Executive and council		—	—	1,757	(7,721)	10,753	1,318	9,435	716%	1,757
Finance and administration		3,119	4,700	5,573	472	1,467	4,180	(2,713)	-65%	5,573
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		5,125	37,334	41,277	1,895	21,313	30,888	(9,545)	-31%	41,277
Community and social services		557	858	1,308	10	400	981	(581)	-59%	1,308
Sport and recreation		3,891	35,977	39,169	1,698	20,633	29,377	(8,744)	-30%	39,169
Public safety		—	—	—	—	—	—	—	—	—
Housing		678	500	800	187	280	600	(320)	-53%	800
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		56,127	54,635	65,620	5,571	36,648	49,215	(12,569)	-26%	65,620
Planning and development		23,887	—	6,278	3,477	18,432	4,708	13,723	291%	6,278
Road transport		32,240	54,635	59,342	2,094	18,215	44,507	(26,292)	-59%	59,342
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		109,499	166,868	136,665	11,975	71,170	102,499	(31,328)	-31%	136,665
Energy sources		—	21,550	27,836	(11)	7,036	20,877	(13,841)	-66%	27,836
Water management		83,284	108,185	100,054	11,531	62,399	75,041	(12,641)	-17%	100,054
Waste water management		26,214	28,484	7,941	455	1,735	5,956	(4,221)	-71%	7,941
Waste management		—	450	834	—	—	8	(625)	-100%	834
Other		—	—	10	—	—	8	(8)	-100%	10
Total Capital Expenditure - Functional Classification	3	173,869	255,338	250,902	12,192	141,349	188,176	(46,827)	-25%	250,902
Funded by:										
National Government		149,800	228,012	213,181	17,943	120,347	159,886	(39,539)	-25%	213,181
Provincial Government		9,112	12,758	18,854	1,510	2,743	14,140	(11,397)	-81%	18,854
District Municipality		—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		—	—	—	—	—	—	—	—	—
Transfers recognised - capital		158,912	240,770	232,035	19,453	123,090	174,026	(50,936)	-29%	232,035
Borrowing	6	—	—	—	—	—	—	—	—	—
Internally generated funds		14,958	14,568	18,867	(7,260)	18,258	14,150	4,108	29%	18,867
Total Capital Funding		173,869	255,338	250,902	12,192	141,349	188,176	(46,827)	-25%	250,902

SECTION 52 (d): QUARTERLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: THREE QUARTER: 31 MARCH 2024: FILE NUMBER 7/1/1 (2023/24)

- Capital expenditure for the third quarter of the financial year was R141 million, which represents (56%) of the adjusted capital budget of R250.9 million. The comparison between the year-to-budget of R188 million and actual expenditure for the period reflects an under expenditure of R47 million, which implies that the municipality spent (25%) less than the year-to-date budget for the same period. The Strategic Executive Directors are advised to develop plans that will priorities spending on grant funded projects to avoid grants being reverted to the National Treasury.

4.3.1 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.

GRANTS ANALYSIS FOR MARCH 2024							
GRANT NAME	DORA OR PROVINCIAL GAZZETE ALLOCATION	OPERATIONAL GRANT BUDGET	CAPITAL GRANT BUDGET	ROLL-OVER	TOTAL GRANT BUDGET	YEAR TO DATE EXPENDITURE (Incl VAT)	% SPENT ON GRANT BUDGET
NATIONAL GRANTS							
Expanded Public Works Programme Integra	3,106,000	3,106,000	-	-	3,106,000	2,012,005	65%
Financial Management Grant	1,850,000	1,850,000	-	-	1,850,000	854,892	46%
Water Service Infrastructure Grant	50,000,000	-	50,000,000	-	50,000,000	40,319,690	81%
Neighbourhood Development Partnership	24,514,000	-	24,514,000	-	24,514,000	21,223,191	87%
INEP GRANT	21,550,000	-	21,550,000	-	21,550,000	8,005,432	37%
Municipal Infrastructure Grant	143,068,000	11,120,009	131,947,991	-	143,068,000	89,453,642	63%
Municipal Disaster Recovery Grant							
PROVINCIAL GRANTS							
Community Library Grant	2,595,000	2,595,000	-	634	2,595,634	2,175,852	84%
Housing Accreditation Grant	15,501,000	15,001,000	500,000	-	15,501,000	9,679,777	62%
Housing Grant	131,615,000	131,615,000	-	-	131,615,000	19,406,322	15%
Museum Art Gallery Grant	476,000	156,000	320,000	400,213	876,213	93,762	11%
Provincialisation Grant	6,992,000	6,992,000	-	59,926	7,051,926	6,313,150	90%
Title Deeds				-	-	-	
LGSETA	-	-	-	1,000,000	1,000,000	1,053,057	105%
EDTEA : Airport Grant	-	-	-	2,616,124	2,616,124	-	0%
EDTEA : MEI	-	-	-	2,000,000	2,000,000	-	0%
Sport, Recreation Grant	11,938,000	-	11,938,000	-	11,938,000	2,529,093	21%
Greenest Town	-	-	-	833,576	833,576	-	0%
EDTEA: HAWKER STALLS		-	-	2,352,068	2,352,068	-	0%

Furthermore, Treasury is assessing expenditure on a quarterly basis, therefore council and management are advised to ensure they meet the 25% target quarterly.

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4.4. 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	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		12,227	19,688	4,093	107,587	4,093
Trade and other receivables from exchange transactions		689,996	951,655	392,917	713,712	392,917
Receivables from non-exchange transactions		121,850	83,155	121,850	139,910	121,850
Current portion of non-current receivables						
Inventory		24,696	12,995	182,455	28,247	182,455
VAT					21,783	
Other current assets						
Total current assets		848,769	1,067,493	701,314	1,011,238	701,314
Non current assets						
Investments		72,154	110,954		101,739	
Investment property		373,698	352,224	373,698	371,418	373,698
Property, plant and equipment		5,999,100	5,440,429	5,905,716	5,863,217	5,905,716
Biological assets						
Living and non-living resources						
Heritage assets		11,982	11,883	11,891	11,982	11,891
Intangible assets		254	200	254	180	254
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets				101,793		101,793
Total non current assets		6,457,187	5,915,689	6,393,352	6,348,536	6,393,352
TOTAL ASSETS		7,305,956	6,983,183	7,094,666	7,359,774	7,094,666
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		65,978	34,082	69,364	9,841	69,364
Consumer deposits		35,599	35,649	35,649	37,387	35,649
Trade and other payables from exchange transactions		857,235	571,301	522,629	790,636	522,629
Trade and other payables from non-exchange transactions		134,074		259,989	202,880	259,989
Provision		14,261	10,513	14,261	13,031	14,261
VAT		7,052				
Other current liabilities			115,115	81,499		81,499
Total current liabilities		1,114,198	766,659	983,390	1,053,776	983,390
Non current liabilities						
Financial liabilities		263,234	321,905	228,363	276,622	228,363
Provision		257,584	229,340	257,584	257,584	257,584
Long term portion of trade payables			63,165			
Other non-current liabilities						
Total non current liabilities		520,818	614,410	485,947	534,206	485,947
TOTAL LIABILITIES		1,635,016	1,381,069	1,469,337	1,587,981	1,469,337
NET ASSETS	2	5,670,940	5,602,113	5,625,329	5,771,793	5,625,329
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5,638,648	5,567,259	5,592,697	5,739,708	5,592,697
Reserves and funds		32,292	34,854	32,633	32,085	32,633
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	5,670,940	5,602,113	5,625,329	5,771,793	5,625,329

- As at end of the third quarter of the financial year, the municipality showed a favorable equity position, with a net asset effect of R5.7 billion.

SECTION 52 (d): QUARTERLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: THREE QUARTER: 31 MARCH 2024: FILE NUMBER 7/1/1 (2023/24)

- 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 ageing as reflected in table SC3 is a total of R1.8 billion as at the end of the third quarter. The bulk of the debtor's ageing amount (R1.6 billion) was for debt owing for more than 90 days, while R1.7 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 R5.8 billion of the total assets of R7.4 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 municipality 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 positive bank balance of R108 million at the end of the third quarter of the financial year. It must be noted that the municipality had an obligation of R32.0 million relating to the HDF. The short-term obligations are sitting at R428 million as illustrated on SC4, while unspent conditional grants amount to R203 million, representing a cash shortfall of R555 million. Included under creditors is Eskom for R146 million, uThukela Water for R252 million, SARS – PAYE for R9 million, Pension and other employee benefits for R19 million, and other trade creditors for R2 million. Looking at the cash position as mentioned above, the municipality is currently not in the position to cover its 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 R5.7 billion. The net current ratio indicates that the municipality's current assets will not 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. With the proposed uThukela Arrangement, it will help to better the situation as some of the uThukela debt will be moved to non-current liabilities.
- The **liquidity ratio** of the municipality is currently sitting at 10.2% as reflected in table SC2. If one considers the impact of the HDF, conditional grants and creditors. 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.

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4.5 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	2022/23	Budget Year 2023/24							
		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		260,934	299,539	337,122	24,764	197,754	252,842	(55,088)	-22%	337,122
Service charges		1,010,023	1,144,535	1,128,137	79,739	660,330	846,103	(185,773)	-22%	1,128,137
Other revenue		-	231,189	278,927	1,886	135,500	209,195	(73,695)	-35%	278,927
Transfers and Subsidies - Operational		466,712	547,623	559,406	126,701	518,826	419,555	99,272	24%	559,406
Transfers and Subsidies - Capital		178,070	240,770	232,035	38,431	246,021	174,026	71,995	41%	232,035
Interest		11,936	5,330	5,330	821	7,598	3,998	3,600	90%	5,330
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1,741,681)	(2,175,156)	(2,251,563)	(183,804)	(1,467,495)	(1,688,672)	(221,177)	13%	(2,251,563)
Interest		(48,574)	(32,205)	(32,545)	(2,596)	(24,715)	(24,409)	306	-1%	(32,545)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		137,421	261,626	256,849	85,941	273,819	192,637	(81,183)	-42%	256,849
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		6,046	20,000	20,000	20,375	5,638	15,000	(9,362)	-62%	20,000
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(173,869)	(255,338)	(250,902)	(12,192)	(141,349)	(188,176)	(46,827)	25%	(250,902)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(167,823)	(235,338)	(230,902)	8,183	(135,711)	(173,176)	(37,466)	22%	(230,902)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(33,538)	(34,082)	(34,082)	(4,329)	(42,749)	(25,561)	17,188	-67%	(34,082)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(33,538)	(34,082)	(34,082)	(4,329)	(42,749)	(25,561)	17,188	-67%	(34,082)
NET INCREASE/ (DECREASE) IN CASH HELD		(63,940)	(7,794)	(8,134)	89,795	95,360	(6,101)			(8,134)
Cash/cash equivalents at beginning:		76,167	12,227	12,227	12,227	12,227	12,227			12,227
Cash/cash equivalents at month/year end:		12,227	4,433	4,093		107,587	6,126			4,093

- The municipality opened with a provisional cash and cash equivalent balance of R12.2 million at the beginning of the financial year and closed with a positive balance of R108 million as at the end of March 2024 which represents a cash Increase of R95 million since the beginning of the financial year.

SECTION 52 (d): QUARTERLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: THREE QUARTER: 31 MARCH 2024: FILE NUMBER 7/1/1 (2023/24)

- Cash flows from operating activities yielded a net cash inflow of R276 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 R137 million is due to the capital expenditure incurred.
- Cash flows from financing activities recorded net outflows of R43 million due to the repayment of borrowings.

5. CONCLUSION

This report provides an overview of the organization's financial viability and sustainability, reflecting the In Year expenditure against the approved budget. It is however important that the report is submitted within the legislated timeframes in order to ensure compliance. Risk of non-compliance with S71 of the MFMA, should the report not reach the Mayor, Provincial Treasury and National Treasury within 10 working days after the end of the month.

6.1 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 within 30 days after the end of each quarter 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.

6.2 SOCIAL-ECONOMIC 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.

6.3 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.

SECTION 52 (d): QUARTERLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: THREE QUARTER: 31 MARCH 2024: FILE NUMBER 7/1/1 (2023/24)

7 RECOMMENDATIONS

- 7.1 That the Council notes the submission of S52d for the month ended 31 March 2024
- 7.2 That the management prioritize spending of grant funded projects in order to ensure that the municipality does not revert funds to National Treasury;
- 7.3 That the municipality continue to implement the incentive schemes in order improve its collection rate.
- 7.4 That municipality prioritises the payment of Eskom and uThukela Water.

Report seen by:



D.X. DUBE
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE



P.H.Z. KUBHEKA
STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

Description	2022/23	Budget Year			Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget							
R thousands										
Financial Performance										
Property rates	376,279	396,741	396,614	32,584	301,894	297,461	4,433	1%		396,614
Service charges	1,150,840	1,345,737	1,348,056	101,433	959,323	1,011,042	(51,719)	-5%		1,348,056
Investment revenue	6,529	5,330	5,330	135	1,535	3,998	(2,463)	-62%		947
Transfers and subsidies - Operational	558,095	577,623	604,152	132,138	572,951	572,951	-			604,152
Other own revenue	40,795	30,037	42,880	2,572	33,283	32,160	1,123	3%		47,263
Total Revenue (excluding capital transfers and contributions)	2,132,538	2,355,468	2,397,032	268,860	1,868,986	1,917,611	(48,626)	-3%		2,397,032
Employee costs	677,337	724,604	708,366	54,558	491,647	531,274	(39,627)	-7%		708,366
Remuneration of Councillors	26,983	28,443	26,987	2,250	24,622	20,240	4,382	22%		26,987
Depreciation and amortisation	347,534	379,139	379,139	31,582	279,091	284,354	(5,263)	-2%		379,139
Interest	76,057	32,205	32,545	2,856	24,715	24,409	306	1%		32,545
Inventory consumed and bulk purchases	687,612	820,786	815,891	60,301	588,962	611,919	(22,957)	-4%		815,891
Transfers and subsidies	-	-	-	-	-	-	-			-
Other expenditure	800,652	739,412	808,121	53,584	511,767	606,091	(94,324)	-16%		808,121
Total Expenditure	2,616,175	2,724,589	2,771,049	205,131	1,920,804	2,078,286	(157,482)	-8%		2,771,049
Surplus/(Deficit)	(483,637)	(369,121)	(374,017)	63,729	(51,819)	(160,675)	108,857	-68%		(374,017)
Transfers and subsidies - capital (monetary allocations)	158,912	240,770	232,035	19,453	123,090	174,026	(50,936)	-29%		232,035
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-			-
	(324,725)	(128,351)	(141,982)	83,181	71,272	13,351	57,921	434%		(141,982)
Surplus/(Deficit) after capital transfers & contributions										
Share of surplus/ (deficit) of associate	(33,264)	-	-	-	-	-	-			-
Surplus/ (Deficit) for the year	(357,990)	(128,351)	(141,982)	83,181	71,272	13,351	57,921	434%		(141,982)
Capital expenditure & funds sources										
Capital expenditure	173,869	255,338	250,902	12,192	141,349	188,176	(46,827)	-25%		250,902
Capital transfers recognised	158,912	240,770	232,035	19,453	123,090	174,026	(50,936)	-29%		232,035
Borrowing	-	-	-	-	-	-	-			-
Internally generated funds	14,958	14,568	18,867	(7,260)	18,258	14,150	4,108	29%		18,867
Total sources of capital funds	173,869	255,338	250,902	12,192	141,349	188,176	(46,827)	-25%		250,902
Financial position										
Total current assets	848,769	1,067,493	701,314	1,011,238	701,314					701,314
Total non current assets	6,457,187	5,915,689	6,393,352	6,348,536	6,393,352					6,393,352
Total current liabilities	1,114,198	766,659	983,390	1,053,776	983,390					983,390
Total non current liabilities	520,818	614,410	485,947	534,206	485,947					485,947
Community wealth/Equity	5,670,940	5,602,113	5,625,329	5,771,793	5,625,329					5,625,329
Cash flows										
Net cash from (used) operating	137,421	261,626	256,849	85,941	273,819	192,637	(81,183)	-42%		256,849
Net cash from (used) investing	(167,823)	(235,338)	(230,902)	8,183	(135,711)	(173,176)	(37,466)	22%		(230,902)
Net cash from (used) financing	(33,538)	(34,082)	(34,082)	(4,329)	(42,749)	(25,561)	17,188	-67%		(34,082)
Cash/cash equivalents at the month/year end	12,227	4,433	4,093	-	107,587	6,126	(101,460)	-1656%		4,093
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	104,244	47,402	35,745	35,312	34,254	35,216	203,218	1,318,630		1,814,021
Creditors Age Analysis										
Total Creditors	82,195	58,824	43,132	1,280	4,113	237,813	1,066	1		428,424

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

Description	Ref	2022/23	Budget Year 2023/24							
		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>		521,000	565,717	574,723	70,294	463,878	470,988	(7,110)	-2%	574,723
Executive and council		20,462	15,251	15,251	2,151	13,208	11,438	1,770	15%	15,251
Finance and administration		500,548	550,466	559,472	68,143	450,670	459,550	(8,880)	-2%	559,472
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		46,287	77,025	86,184	2,081	46,885	64,638	(17,753)	-27%	86,184
Community and social services		14,994	11,656	12,117	976	8,927	9,088	(161)	-2%	12,117
Sport and recreation		4,683	12,086	12,086	10	1,422	9,064	(7,642)	-84%	12,086
Public safety		6,059	4,757	7,172	102	4,864	5,379	(515)	-10%	7,172
Housing		20,539	48,522	54,805	990	31,633	41,103	(9,470)	-23%	54,805
Health		12	4	4	4	39	3	35	1117%	4
<i>Economic and environmental services</i>		157,172	171,944	183,955	3,718	94,737	137,966	(43,230)	-31%	183,955
Planning and development		28,031	28,876	29,804	279	18,565	22,353	(3,788)	-17%	29,804
Road transport		129,141	143,068	154,151	3,438	76,171	115,613	(39,442)	-34%	154,151
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,566,831	1,781,356	1,784,008	212,206	1,386,455	1,417,897	(31,443)	-2%	1,784,008
Energy sources		804,988	994,494	975,379	95,454	719,486	731,534	(12,048)	-2%	975,379
Water management		359,037	366,795	367,379	52,480	296,090	315,480	(19,389)	-6%	367,379
Waste water management		254,821	263,058	283,768	43,514	242,130	252,771	(10,642)	-4%	283,768
Waste management		147,985	157,009	157,483	20,758	128,749	118,112	10,637	9%	157,483
<i>Other</i>	4	160	195	195	13	121	147	(25)	-17%	195
Total Revenue - Functional	2	2,291,449	2,596,238	2,629,066	288,313	1,992,076	2,091,637	(99,561)	-5%	2,629,066
Expenditure - Functional										
<i>Governance and administration</i>		653,078	526,515	586,660	41,046	355,158	439,995	(84,837)	-19%	586,660
Executive and council		122,855	87,849	90,162	6,786	74,361	67,621	6,739	10%	90,162
Finance and administration		528,385	431,359	489,309	33,745	275,919	366,982	(91,062)	-25%	489,309
Internal audit		1,838	7,308	7,189	514	4,878	5,392	(514)	-10%	7,189
<i>Community and public safety</i>		253,589	305,267	302,024	17,646	188,084	226,518	(38,435)	-17%	302,024
Community and social services		42,542	46,305	44,725	3,575	31,146	33,544	(2,398)	-7%	44,725
Sport and recreation		74,021	81,375	80,053	4,839	47,396	60,040	(12,644)	-21%	80,053
Public safety		97,424	94,712	93,192	6,835	60,826	69,894	(9,067)	-13%	93,192
Housing		29,985	72,572	73,933	1,692	42,209	55,450	(13,241)	-24%	73,933
Health		9,616	10,303	10,121	706	6,506	7,591	(1,084)	-14%	10,121
<i>Economic and environmental services</i>		286,897	276,739	270,327	11,537	209,340	202,745	6,595	3%	270,327
Planning and development		86,124	86,004	86,797	8,692	61,268	65,098	(3,829)	-6%	86,797
Road transport		200,765	190,732	183,526	2,843	148,069	137,645	10,425	8%	183,526
Environmental protection		7	3	3	2	2	3	(0)	-16%	3
<i>Trading services</i>		1,452,921	1,613,058	1,609,537	134,664	1,166,039	1,207,153	(41,114)	-3%	1,609,537
Energy sources		557,690	811,505	828,031	55,652	641,772	621,023	20,749	3%	828,031
Water management		707,439	612,122	478,671	49,652	406,629	359,003	47,626	13%	478,671
Waste water management		104,648	62,470	154,593	22,587	52,383	115,944	(63,561)	-55%	154,593
Waste management		83,145	126,961	148,243	6,773	65,255	111,182	(45,927)	-41%	148,243
<i>Other</i>		2,955	3,010	2,501	238	2,188	1,876	313	17%	2,501
Total Expenditure - Functional	3	2,649,439	2,724,589	2,771,049	205,131	1,920,808	2,078,286	(157,478)	-8%	2,771,049
Surplus/ (Deficit) for the year		(357,990)	(128,351)	(141,982)	83,181	71,268	13,350	57,917	434%	(141,982)

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

Vote Description		Ref	2022/23	Budget Year 2023/24							
			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			110,294	124,961	125,961	29,790	125,244	134,417	(9,173)	-6.8%	125,961
Vote 2 - COMMUNITY SERVICES			173,752	185,534	187,068	21,852	144,019	140,301	3,718	2.7%	187,068
Vote 3 - BUDGET AND TREASURY			410,706	440,756	444,516	40,504	338,634	333,387	5,247	1.6%	444,516
Vote 4 - MUNICIPAL MANAGER			-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS			44,957	74,467	82,904	1,062	48,072	62,178	(14,106)	-22.7%	82,904
Vote 6 - TECHNICAL SERVICES			746,752	776,027	813,239	99,651	616,621	689,820	(73,199)	-10.6%	813,239
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			804,988	994,494	975,379	95,454	719,486	731,534	(12,048)	-1.6%	975,379
Vote 8 - GOVERNANCE UNIT			-	-	-	-	-	-	-	-	-
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	2,291,449	2,596,238	2,629,067	288,313	1,992,076	2,091,637	(99,561)	-4.8%	2,629,067
Expenditure by Vote		1									
Vote 1 - CORPORATE SERVICES			121,912	110,707	107,828	8,520	89,155	80,871	8,284	10.2%	107,828
Vote 2 - COMMUNITY SERVICES			393,037	425,983	425,117	30,096	274,833	318,838	(44,004)	-13.8%	425,117
Vote 3 - BUDGET AND TREASURY			336,565	238,236	225,132	17,755	133,567	168,849	(35,282)	-20.9%	225,132
Vote 4 - MUNICIPAL MANAGER			97,601	100,353	98,762	7,206	66,755	74,072	(7,316)	-9.9%	98,762
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS			57,125	98,555	103,417	5,823	60,934	77,562	(16,628)	-21.4%	103,417
Vote 6 - TECHNICAL SERVICES			1,068,373	920,360	1,008,008	79,229	646,150	756,006	(109,856)	-14.5%	1,008,008
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			574,826	830,394	802,785	56,503	649,414	602,089	47,325	7.9%	802,785
Vote 8 - GOVERNANCE UNIT			-	-	-	-	-	-	-	-	-
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	2,649,439	2,724,589	2,771,049	205,131	1,920,808	2,078,286	(157,478)	-7.6%	2,771,049
Surplus/ (Deficit) for the year		2	(357,990)	(128,351)	(141,982)	83,181	71,268	13,351	57,917	433.8%	(141,982)

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

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Revenue										
Exchange Revenue										
Service charges - Electricity		710,069	882,022	863,907	63,949	611,923	647,930	(36,008)	-6%	863,907
Service charges - Water		209,841	219,986	220,070	17,361	165,019	165,052	(33)	0%	220,070
Service charges - Waste Water Management		127,581	133,580	154,290	11,125	100,975	115,718	(14,743)	-13%	154,290
Service charges - Waste management		103,349	110,148	109,788	8,998	81,407	82,341	(935)	-1%	109,788
Sale of Goods and Rendering of Services		-	-	13,505	1,031	4,991	10,129	(5,138)	0%	13,505
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		5,406	5,877	947	303	2,967	710	2,257	318%	947
Interest from Current and Non Current Assets		6,529	5,330	5,330	135	1,535	3,998	(2,463)	-62%	5,330
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7,988	8,804	11,099	911	8,062	8,325	(262)	-3%	11,099
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		20,509	8,490	1,292	5	4,299	969	3,331	344%	1,292
Non-Exchange Revenue										
Property rates		376,279	396,741	396,614	32,584	301,894	297,461	4,433	1%	396,614
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,729	4,831	7,246	42	5,854	5,434	420	8%	7,246
Licence and permits		62	34	34	3	33	26	7	28%	34
Transfers and subsidies - Operational		558,095	577,623	604,152	132,138	572,951	572,951	-	-	604,152
Interest		-	-	3,000	383	3,095	2,250	845	38%	3,000
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1,101	2,000	5,757	(106)	3,981	4,318	(337)	-8%	5,757
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
		2,132,538	2,355,468	2,397,032	268,860	1,868,986	1,917,611	(48,626)	-3%	2,397,032
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		677,337	724,604	708,366	54,558	491,647	531,274	(39,627)	-7%	708,366
Remuneration of councillors		26,983	28,443	26,987	2,250	24,622	20,240	4,382	22%	26,987
Bulk purchases - electricity		527,905	660,933	654,133	44,615	460,624	490,599	(29,975)	-6%	654,133
Inventory consumed		159,707	159,854	161,759	15,686	128,337	121,319	7,018	6%	161,759
Debt impairment		252,510	308,145	285,207	-	205,624	213,905	(8,282)	-4%	285,207
Depreciation and amortisation		347,534	379,139	379,139	31,582	279,091	284,354	(5,263)	-2%	379,139
Interest		76,057	32,205	32,545	2,856	24,715	24,409	306	1%	32,545
Contracted services		260,392	207,361	267,155	39,532	156,392	200,367	(43,975)	-22%	267,155
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		102,301	89,312	93,659	3,526	45,883	70,244	(24,361)	-35%	93,659
Operational costs		185,449	134,594	162,099	10,526	103,868	121,574	(17,706)	-15%	162,099
Losses on Disposal of Assets		-	-	-	-	4	-	4	0%	-
Other Losses		-	-	-	-	-	-	-	-	-
		2,616,175	2,724,589	2,771,049	205,131	1,920,808	2,078,286	(157,478)	-8%	2,771,049
Total Expenditure										
Surplus/(Deficit)		(483,637)	(369,121)	(374,017)	63,729	(51,823)	(160,675)	108,853	(0)	(374,017)
Transfers and subsidies - capital (monetary allocations)		158,912	240,770	232,035	19,453	123,090	174,026	(50,936)	(0)	232,035
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(324,725)	(128,351)	(141,982)	83,181	71,268	13,351			(141,982)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(324,725)	(128,351)	(141,982)	83,181	71,268	13,351			(141,982)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(324,725)	(128,351)	(141,982)	83,181	71,268	13,351			(141,982)
Share of Surplus/Deficit attributable to Associate		(33,264)	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(357,990)	(128,351)	(141,982)	83,181	71,268	13,351			(141,982)

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

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		120	—	700	—	—	525	(525)	-100%	700
Vote 2 - COMMUNITY SERVICES		4,448	13,326	19,311	1,708	21,032	14,483	6,549	45%	19,311
Vote 3 - BUDGET AND TREASURY		2,999	3,900	4,073	472	1,467	3,055	(1,588)	-52%	4,073
Vote 4 - MUNICIPAL MANAGER		—	800	3,096	(7,721)	10,753	2,322	8,431	363%	3,096
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		24,472	500	2,313	3,664	18,647	1,735	16,913	975%	2,313
Vote 6 - TECHNICAL SERVICES		141,832	215,262	193,973	14,080	82,413	145,480	(63,067)	-43%	193,973
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		—	21,550	27,436	(11)	7,036	20,577	(13,541)	-66%	27,436
Vote 8 - GOVERNANCE UNIT		—	—	—	—	—	—	—	—	—
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	173,869	255,338	250,902	12,192	141,349	188,176	(46,827)	-25%	250,902
Total Capital Expenditure		173,869	255,338	250,902	12,192	141,349	188,176	(46,827)	-25%	250,902
Capital Expenditure - Functional Classification										
Governance and administration		3,119	4,700	7,330	(7,249)	12,220	5,497	6,722	122%	7,330
Executive and council		—	—	1,757	(7,721)	10,753	1,318	9,435	716%	1,757
Finance and administration		3,119	4,700	5,573	472	1,467	4,180	(2,713)	-65%	5,573
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		5,125	37,334	41,277	1,895	21,313	30,958	(9,645)	-31%	41,277
Community and social services		557	898	1,308	10	400	981	(581)	-59%	1,308
Sport and recreation		3,891	35,977	39,169	1,698	20,633	29,377	(8,744)	-30%	39,169
Public safety		—	—	—	—	—	—	—	—	—
Housing		678	500	800	187	280	600	(320)	-53%	800
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		56,127	54,635	65,620	5,571	36,646	49,215	(12,569)	-26%	65,620
Planning and development		23,887	—	6,278	3,477	18,432	4,708	13,723	291%	6,278
Road transport		32,240	54,635	59,342	2,094	18,215	44,507	(26,292)	-59%	59,342
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		109,499	158,869	136,665	11,975	71,170	102,499	(31,328)	-31%	136,665
Energy sources		—	21,550	27,836	(11)	7,036	20,877	(13,841)	-66%	27,836
Water management		83,284	108,185	100,054	11,531	62,399	75,041	(12,641)	-17%	100,054
Waste water management		26,214	28,484	7,941	455	1,735	5,956	(4,221)	-71%	7,941
Waste management		—	450	834	—	—	625	(625)	-100%	834
Other		—	—	10	—	—	8	(8)	-100%	10
Total Capital Expenditure - Functional Classification	3	173,869	255,338	250,902	12,192	141,349	188,176	(46,827)	-25%	250,902
Funded by:										
National Government		149,800	228,012	213,181	17,943	120,347	159,886	(39,539)	-25%	213,181
Provincial Government		9,112	12,758	18,854	1,510	2,743	14,140	(11,397)	-81%	18,854
District Municipality		—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (Nal / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		—	—	—	—	—	—	—	—	—
Transfers recognised - capital		158,912	240,770	232,035	19,453	123,090	174,026	(50,936)	-29%	232,035
Borrowing	6	—	—	—	—	—	—	—	—	—
Internally generated funds		14,958	14,568	18,867	(7,260)	18,258	14,150	4,108	29%	18,867
Total Capital Funding		173,869	255,338	250,902	12,192	141,349	188,176	(46,827)	-25%	250,902

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position -Q3 Third Quarter

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		12,227	19,688	4,093	107,587	4,093
Trade and other receivables from exchange transactions		689,996	951,655	392,917	713,712	392,917
Receivables from non-exchange transactions		121,850	83,155	121,850	139,910	121,850
Current portion of non-current receivables			-	-	-	-
Inventory		24,696	12,995	182,455	28,247	182,455
VAT			-	-	21,783	-
Other current assets			-	-	-	-
Total current assets		848,769	1,067,493	701,314	1,011,238	701,314
Non current assets						
Investments		72,154	110,954	-	101,739	-
Investment property		373,698	352,224	373,698	371,418	373,698
Property, plant and equipment		5,999,100	5,440,429	5,905,716	5,863,217	5,905,716
Biological assets			-	-	-	-
Living and non-living resources			-	-	-	-
Heritage assets		11,982	11,883	11,891	11,982	11,891
Intangible assets		254	200	254	180	254
Trade and other receivables from exchange transactions			-	-	-	-
Non-current receivables from non-exchange transactions			-	-	-	-
Other non-current assets			-	101,793	-	101,793
Total non current assets		6,457,187	5,915,689	6,393,352	6,348,536	6,393,352
TOTAL ASSETS		7,305,956	6,983,183	7,094,666	7,359,774	7,094,666
LIABILITIES						
Current liabilities						
Bank overdraft			-	-	-	-
Financial liabilities		65,978	34,082	69,364	9,841	69,364
Consumer deposits		35,599	35,649	35,649	37,387	35,649
Trade and other payables from exchange transactions		857,235	571,301	522,629	790,636	522,629
Trade and other payables from non-exchange transactions		134,074		259,989	202,880	259,989
Provision		14,261	10,513	14,261	13,031	14,261
VAT		7,052	-	-	-	-
Other current liabilities			115,115	81,499	-	81,499
Total current liabilities		1,114,198	766,659	983,390	1,053,776	983,390
Non current liabilities						
Financial liabilities		263,234	321,905	228,363	276,622	228,363
Provision		257,584	229,340	257,584	257,584	257,584
Long term portion of trade payables			63,165	-	-	-
Other non-current liabilities			-	-	-	-
Total non current liabilities		520,818	614,410	485,947	534,206	485,947
TOTAL LIABILITIES		1,635,016	1,381,069	1,469,337	1,587,981	1,469,337
NET ASSETS	2	5,670,940	5,602,113	5,625,329	5,771,793	5,625,329
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5,638,648	5,567,259	5,592,697	5,739,708	5,592,697
Reserves and funds		32,292	34,854	32,633	32,085	32,633
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	5,670,940	5,602,113	5,625,329	5,771,793	5,625,329

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

Description	Ref	2022/23	Budget Year 2023/24							
		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		260,934	299,539	337,122	24,764	197,754	252,842	(55,088)	-22%	337,122
Service charges		1,010,023	1,144,535	1,128,137	79,739	660,330	846,103	(185,773)	-22%	1,128,137
Other revenue		-	231,189	278,927	1,886	135,500	209,195	(73,695)	-35%	278,927
Transfers and Subsidies - Operational		466,712	547,623	559,406	126,701	518,826	419,555	99,272	24%	559,406
Transfers and Subsidies - Capital		178,070	240,770	232,035	38,431	246,021	174,026	71,995	41%	232,035
Interest		11,936	5,330	5,330	821	7,598	3,998	3,600	90%	5,330
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1,741,681)	(2,175,156)	(2,251,563)	(183,804)	(1,467,495)	(1,688,672)	(221,177)	13%	(2,251,563)
Interest		(48,574)	(32,205)	(32,545)	(2,596)	(24,715)	(24,409)	306	-1%	(32,545)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		137,421	261,626	256,849	85,941	273,819	192,637	(81,183)	-42%	256,849
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		6,046	20,000	20,000	20,375	5,638	15,000	(9,362)	-62%	20,000
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(173,869)	(255,338)	(250,902)	(12,192)	(141,349)	(188,176)	(46,827)	25%	(250,902)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(167,823)	(235,338)	(230,902)	8,183	(135,711)	(173,176)	(37,466)	22%	(230,902)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(33,538)	(34,082)	(34,082)	(4,329)	(42,749)	(25,561)	17,188	-67%	(34,082)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(33,538)	(34,082)	(34,082)	(4,329)	(42,749)	(25,561)	17,188	-67%	(34,082)
NET INCREASE/ (DECREASE) IN CASH HELD		(63,940)	(7,794)	(8,134)	89,795	95,360	(6,101)			(8,134)
Cash/cash equivalents at beginning:		76,167	12,227	12,227	12,227	12,227	12,227			12,227
Cash/cash equivalents at month/year end:		12,227	4,433	4,093		107,587	6,126			4,093

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 Operational Revenue Licence and permits Service charges - Waste Water Management Interest earned from Receivables Interest from Current and Non Current Assets	344% 28% -13% 318% -62%	Dependent on the consumers reaction more customers venturing in new businesses due to adjustment increase Dependent on the consumers reaction Withdrawals of investments made has resulted in the variance of the interest earned	
2	Expenditure By Type Employee related costs Remuneration of councillors Contracted services	-7% 22% -22%	This is due to exits not yet filled and 2.4% for notch increase not granted to employees This is due to the backpay in January Cost containment measures in place	
3	Capital Expenditure Internally funded projects Repairs and maintenance	29% 23%	Due to SCM processes being at initial stages Due to SCM processes being at initial stages	
4	Financial Position			
5	Cash Flow Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	-42% 22% -67%	Main attributor is property rates due to increased number of new properties & conversion of household to business category Slow capital expenditure Based on amortisation schedules	
6	Measureable 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	2022/23	Budget Year 2023/24			
			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		4.2%	15.1%	14.9%	16.8%	15.8%
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		19.6%	13.7%	17.5%	18.3%	17.5%
Gearing	Long Term Borrowing/ Funds & Reserves		815.2%	923.6%	699.8%	862.2%	699.8%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	76.2%	139.2%	71.3%	96.0%	71.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.1%	2.6%	0.4%	10.2%	0.4%
<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		0.0%	0.0%	0.0%	0.0%	0.0%
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		31.8%	30.8%	29.6%	20.3%	26.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.7%	1.9%	1.7%	2.1%	1.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.9%	17.5%	17.2%	12.8%	16.3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dya-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	28,755	9,218	9,629	9,542	9,583	10,492	55,930	399,574	532,702	485,101	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	44,058	1,002	875	778	-	645	3,074	13,439	64,534	18,600	136	-
Receivables from Non-exchange Transactions - Property Rates	1400	39,057	8,845	8,708	8,164	7,839	7,834	44,492	131,597	256,536	199,926	888	-
Receivables from Exchange Transactions - Waste Water Management	1500	17,893	7,171	6,754	6,763	6,676	6,745	45,560	387,525	485,086	453,268	698	-
Receivables from Exchange Transactions - Waste Management	1600	13,727	5,249	5,013	4,986	5,156	5,084	29,099	176,712	245,025	221,036	437	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	914	181	169	199	164	170	877	3,211	5,884	4,620	13	-
Interest on Arrear Debtor Accounts	1810	1,472	704	671	643	631	670	3,211	15,680	23,682	20,834	360	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(41,631)	15,031	3,927	4,237	3,561	3,578	20,977	190,893	200,572	223,245	408	-
Total By Income Source	2000	104,244	47,402	35,745	35,312	34,254	35,216	203,218	1,310,630	1,814,021	1,826,630	2,950	-
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,632	554	485	464	335	279	2,456	4,669	12,873	8,203	-	-
Commercial	2300	51,377	3,313	3,368	3,037	2,940	2,745	14,075	59,895	140,550	82,482	958	-
Households	2400	95,760	42,179	31,817	31,072	30,967	32,181	186,605	1,248,365	1,698,946	1,529,189	2,848	-
Other	2500	(46,525)	1,356	74	739	13	11	83	5,901	(38,349)	6,746	-	-
Total By Customer Group	2600	104,244	47,402	35,745	35,312	34,254	35,216	203,218	1,310,630	1,814,021	1,826,630	3,816	-

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

Description	NT Code	Budget Year 2023/24								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		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	52,585	51,356	41,812	-	-	-	-	-	145,753	
Bulk Water	0200	-	7,468	1,309	1,280	4,113	237,813	-	-	251,983	
PAYE deductions	0300	9,326	-	-	-	-	-	-	-	9,326	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	19,177	-	-	-	-	-	-	-	19,177	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	1,108	-	11	-	-	-	-	1,066	1	2,185
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	82,195	58,824	43,132	1,280	4,113	237,813	1,066	1	428,424	-

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Type of Investment	Capital Guarantee (Year/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												
R thousands															
Municipality															
Nedbank										Call account	596	307	(90,434)	90,000	468
Standard Bank										Call account	2,646	769	(146,200)	193,752	50,987
ABSA										Call account	593	32	-	-	625
											-				-
Municipality sub-total											3,834	1,108	(238,634)	283,752	52,060
Entities															
Entities sub-total											-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2										3,834	1,108	(238,634)	283,752	52,060

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		448,881	522,879	544,805	126,701	506,421	384,126	122,295	31.8%	544,805
Local Government Equitable Share		417,173	506,803	505,803	126,701	497,139	380,102	117,037	30.8%	506,803
Energy Efficiency and Demand Management		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Finance Management Grant		1,690	1,850	1,850	-	1,850	1,850	-	-	1,850
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)	3	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		26,245	11,120	28,720	-	-	-	-	-	28,720
Massification		-	-	-	-	-	-	-	-	-
EPWP Incentive		3,753	3,106	2,932	-	2,932	2,174	758	34.9%	2,932
Disaster Recovery Grant		-	-	4,500	-	4,500	-	4,500	0.0%	4,500
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		17,851	24,744	21,397	-	16,695	14,163	2,532	17.9%	21,397
Health subsidy		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Level 2 accreditation		5,006	15,001	11,654	-	6,225	4,420	-	-	11,654
Museums Services		111	156	156	-	156	156	-	-	156
Community Library Services Grant		2,649	2,595	2,595	-	2,595	2,595	-	-	2,595
Sport and Recreation		-	-	-	-	-	-	-	-	-
Spatial Development Framework Support		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Title Deeds		-	-	-	-	-	-	-	-	-
COGTA Support Scheme		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries		6,992	6,992	6,992	-	6,992	6,992	-	-	6,992
EDTEA Grant(Trade Stalls)	4	1,000	-	-	-	-	-	-	-	-
LGSETA		893	-	-	-	726	-	726	0.0%	-
ISU Partnership Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	466,712	547,623	566,202	126,701	523,115	398,289	124,826	31.3%	566,202
Capital Transfers and Grants										
National Government:		174,733	228,012	213,181	38,431	241,201	167,500	32,152	19.2%	213,181
Neighbourhood Development Partnership		30,000	24,514	21,000	6,000	21,000	15,000	6,000	40.0%	21,000
Municipal Infrastructure Grant (MIG)		96,573	131,948	104,779	20,431	133,499	98,000	-	-	104,779
Integrated National Electrification Programme		-	21,550	20,550	2,000	20,550	14,500	-	-	20,550
Energy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Municipal water infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant		-	-	700	-	-	-	-	-	700
Finance Management Grant		160	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		48,000	50,000	50,000	10,000	50,000	40,000	10,000	25.0%	50,000
Disaster Recovery Grant		-	-	16,152	-	16,152	-	16,152	0.0%	16,152
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		3,338	12,758	12,758	-	320	320	-	-	12,758
Housing Level 2 accreditation		-	500	500	-	-	-	-	-	500
Community Library Service		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	11,938	11,938	-	-	-	-	-	11,938
Housing		-	-	-	-	-	-	-	-	-
Greenest Town		-	-	320	-	-	-	-	-	320
Museum		338	320	-	-	320	320	-	-	-
LGSETA		-	-	-	-	-	-	-	-	-
EDTEA Grant(AIRPORT UPGRADE)		3,000	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	178,070	240,770	225,939	38,431	241,521	167,820	32,152	19.2%	225,939
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	644,782	788,393	792,141	165,132	764,636	566,109	156,978	27.7%	792,141

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

Description	Ref	2022/23	Budget Year 2023/24							
		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:		486,977	522,879	544,805	128,807	508,883	535,305	(25,411)	-4.7%	544,805
Local Government Equitable Share		457,725	506,803	506,803	126,701	497,139	506,803	(9,664)	-1.9%	506,803
Energy Efficiency and Demand Management		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Finance Management Grant	841	1,850	1,850	91	829	1,388	(559)	-40.3%	1,850	
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)	24,658	11,120	28,720	2,014	9,914	21,540	(11,626)	-54.0%	28,720	
Massification		-	-	-	-	-	-	-	-	-
EPWP Incentive	3,753	3,106	2,932	-	2,012	2,199	(187)	-8.5%	2,932	
Disaster Recovery Grant		-	4,500	-	-	3,375	(3,375)	-100.0%	4,500	
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		21,207	24,744	21,397	1,606	16,372	16,048	324	2.0%	21,397
Health subsidy		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Level 2 accreditation	11,680	15,001	11,854	682	8,214	8,741	(527)	-6.0%	11,654	
Museums Services	29	156	156	0	64	117	(53)	-45.7%	156	
Community Library Services Grant	2,661	2,595	2,595	228	2,106	1,946	160	8.2%	2,595	
Sport and Recreation		-	-	-	-	-	-	-	-	-
Spatial Development Framework Support		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Title Deeds		-	-	-	-	-	-	-	-	-
COGTA Support Scheme		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries	6,303	6,992	6,992	543	4,965	5,244	(279)	-5.3%	6,992	
EDTEA Grant(Trade Stalls)	533	-	-	153	1,023	-	1,023	#DIV/0!	-	-
LGSETA		-	-	-	-	-	-	-	-	-
ISU Partnership Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		508,183	547,623	566,202	130,413	526,265	551,352	(25,087)	-4.6%	566,202
Capital expenditure of Transfers and Grants										
National Government:		143,347	228,012	213,181	17,943	120,347	159,886	(39,539)	-24.7%	213,181
Neighbourhood Development Partnership		14,385	24,514	21,000	3,477	18,367	15,750	2,617	16.6%	21,000
Municipal Infrastructure Grant (MIG)	86,510	131,948	104,779	6,956	62,769	78,584	(15,815)	-20.1%	104,779	
Integrated National Electrification Programme		21,550	20,550	-	6,961	15,413	(8,451)	-54.8%	20,550	
Energy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Municipal water infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant		-	700	-	-	-	525	(525)	-100.0%	700
Finance Management Grant	102	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)	42,340	50,000	50,000	7,509	32,249	37,500	(5,251)	-14.0%	50,000	
Disaster Recovery Grant		-	16,152	-	-	12,114	(12,114)	-100.0%	16,152	
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		2,687	12,758	18,854	1,510	2,743	14,140	(11,397)	-80.6%	18,854
Housing Level 2 accreditation	74	500	800	187	280	600	(320)	-53.3%	800	
Community Library Service		-	-	-	-	-	-	-	-	-
Sport and Recreation	2,057	11,938	11,938	1,313	2,199	8,954	-	-	11,938	
Housing		-	-	-	-	-	-	-	-	-
Greenest Town		-	834	-	-	625	-	-	834	
Museum	222	320	666	10	264	500	-	-	666	
LGSETA		-	-	-	-	-	-	-	-	-
EDTEA Grant(AIRPORT UPGRADE)	334	-	4,616	-	-	3,462	(3,462)	-100.0%	4,616	
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		146,033	240,770	232,035	19,453	123,090	174,026	(50,936)	-29.3%	232,035
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		654,217	788,393	798,237	149,865	649,356	725,378	(76,023)	-10.5%	798,237

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q3 Third Quarter

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
					-	
					-	
					-	
					-	
Other transfers and grants [insert description]					-	
Provincial Government:		6,071	281	562	5,509	90.7%
Museums Services		400			400	100.0%
Community library		1	1	1	-	
Provincialisation of Libraries		60	33	33	27	44.4%
EDTEA Grant(Trade Stalls)		4,616	-	-	4,616	100.0%
LGSETA		994	247	528	466	46.9%
District Municipality:		-	-	-	-	
					-	
[insert description]					-	
Other grant providers:		-	-	-	-	
					-	
[insert description]					-	
Total operating expenditure of Approved Roll-overs		6,071	281	562	5,509	90.7%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
					-	
					-	
					-	
					-	
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		6,071	281	562	5,509	90.7%

References

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits -Q3 Third Quarter

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		15,871	16,059	14,603	1,306	15,195	10,952	4,242	39%	14,603
Pension and UIF Contributions		2,210	1,964	1,964	191	1,814	1,473	341	0%	1,964
Medical Aid Contributions		-	128	128	-	-	96	(96)	-100%	128
Motor Vehicle Allowance		5,972	6,218	6,218	501	5,144	4,664	481	0%	6,218
Cellphone Allowance		2,723	2,893	2,893	234	2,291	2,170	122	0%	2,893
Housing Allowances		207	1,180	1,180	18	178	885	(707)	0%	1,180
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		26,983	28,443	28,987	2,250	24,622	20,240	4,382	22%	26,987
% Increase	4		5.4%	0.0%						0.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8,878	8,947	8,947	551	4,980	6,710	(1,730)	0%	8,947
Pension and UIF Contributions		247	911	911	10	90	684	(593)	0%	911
Medical Aid Contributions		60	114	114	2	17	85	(69)	0%	114
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	516	516	-	-	387	(387)	-100%	516
Motor Vehicle Allowance		1,117	1,121	1,121	119	1,074	840	233	0%	1,121
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	9	78	-	78	0%	-
Other benefits and allowances		164	-	-	0	1	-	1	0%	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10,468	11,609	11,609	691	6,240	8,707	(2,467)	0%	11,609
% Increase	4		10.9%	10.9%						10.9%
Other Municipal Staff										
Basic Salaries and Wages		436,393	484,203	467,965	35,172	320,581	350,973	(30,392)	-9%	467,965
Pension and UIF Contributions		77,568	86,690	86,690	6,320	54,765	85,017	(10,252)	0%	86,690
Medical Aid Contributions		27,908	29,701	29,701	2,791	23,641	22,275	1,365	0%	29,701
Overtime		35,047	20,000	20,000	3,448	23,285	15,000	8,285	0%	20,000
Performance Bonus		-	40,487	40,487	1,858	23,580	30,365	(6,785)	0%	40,487
Motor Vehicle Allowance		23,361	25,612	25,612	2,102	18,277	19,209	(932)	0%	25,612
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		7,930	9,375	9,375	662	6,012	7,032	(1,020)	0%	9,375
Other benefits and allowances		53,882	12,113	12,113	1,243	10,754	9,085	1,668	0%	12,113
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		4,882	4,814	4,814	271	4,512	3,611	901	0%	4,814
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		666,871	712,995	696,757	53,867	485,408	522,568	(37,160)	-7%	696,757
% Increase	4		6.9%	4.5%						4.5%
Total Parent Municipality		704,320	753,047	735,352	56,808	516,270	551,514	(35,244)	-6%	735,352
			6.9%	4.4%						4.4%
Unpaid salary, allowances & benefits in arrears:										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% Increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		704,320	753,047	735,352	56,808	516,270	551,514	(35,244)	-6%	735,352
% Increase	4		6.9%	4.4%						4.4%
TOTAL MANAGERS AND STAFF		677,337	724,604	708,366	54,558	491,647	531,274	(39,627)	-7%	708,366

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

Ref	Description	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
														Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget			
1	Cash Receipts By Source															
	Property rates	29 116	26 174	13 276	26 684	28 139	25 986	24 658	26 603	24 764			107 684	337 122	328 685	348 406
	Service charges - Electricity revenue	72 150	69 352	49 881	54 084	59 222	53 235	48 781	50 214	48 801			332 901	838 400	891 377	962 386
	Service charges - Water revenue	18 668	15 741	12 688	15 321	16 453	14 887	12 740	15 712	13 195			(7 765)	127 640	132 825	140 794
	Service charges - Waste Water Management	11 348	9 995	7 214	9 256	9 884	9 297	9 446	9 029	8 455			18 907	101 832	86 472	91 660
	Service charges - Waste Management	9 110	9 094	5 834	7 377	7 873	7 506	6 812	7 305	6 838			3 412	70 265	84 640	89 718
	Rental of facilities and equipment	723	671	1 235	1 201	854	782	801	800	911			3 120	11 099	9 333	9 883
	Interest earned - external investments	656	412	105	280	479	17	206	565	135			2 461	5 330	5 650	5 989
	Interest earned - outstanding debtors				478		827	366	362	303			1 812	3 947	-	-
	Dividends received												-	-	-	-
	Fines, penalties and forfeits	58	564	680	495	649	1 360	650	702	42			(3 751)	1 449	1 024	1 086
	Licences and permits	2	3	6	2	2	1	5	7	3			2	34	36	38
	Agency services												-	-	-	-
	Transfers and Subsidies - Operational	211 168	2 572	1 796	6 365	1 068	162 111	509	2 563	132 138			66 568	586 838	503 615	642 889
	Other revenue												10 553	10 553	38 598	66 161
	Cash Receipts by Source	351 610	135 483	91 377	121 514	124 722	276 819	103 988	113 867	235 383	-	-	535 895	2 094 511	2 182 964	2 359 020
	Other Cash Flows by Source															
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	86 500	-		(19 691)	56 000	20 002	-	39 770	16 459			(15 171)	225 239	284 413	222 634
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov												-			
	Departm Agencies, Households, Non-profit Institutions, Private												-			
	Enterprises, Public Corporations, Higher Educ Institutions)												-			
	Proceeds on Disposal of Fixed and Intangible Assets					330		4 737	46	20 375			(5 488)	20 000	10 000	
	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	438 110	135 483	91 377	141 185	181 052	296 819	108 725	153 862	274 218	-	-	515 235	2 338 750	2 477 377	2 581 654
	Cash Payments by Type															
	Employee related costs	50 317	54 325	52 733	54 593	56 238	53 523	57 088	55 173	54 568			219 017	708 396	776 222	831 852
	Remuneration of councillors	2 111	2 111	2 124	2 145	2 160	2 124	7 415	2 192	2 250			2 364	26 987	26 580	31 710
	Interest	2 749	2 740	2 711	2 721	3 080	2 715	2 869	2 534	2 866			7 571	32 545	30 525	28 549
	Bulk purchases - Electricity		75 258	40 000	20 000	18 000	54 237	51 399	49 660	44 615			300 965	654 133	749 379	844 550
	Acquisitions - water & other inventory		4 500	13 514	10 200	12 500	22 172	2 500	8 000	15 686			72 887	161 759	167 716	177 733
	Contracted services	4 520	23 019	24 595	10 369	20 909	25 400	18 058	8 295	39 532			93 144	267 841	162 106	180 483
	Transfers and subsidies - other municipalities												-	-	-	-
	Transfers and subsidies - other												-	-	-	-
	Other expenditure	6 584	30 876	9 226	9 661	8 266	7 955	10 106	13 416	10 526			54 797	161 413	135 044	142 394
	Cash Payments by Type	66 281	182 830	144 902	109 688	121 143	188 126	150 234	139 270	170 023	-	-	750 546	2 013 043	2 050 572	2 237 271
	Other Cash Flows/Payments by Type															
	Capital assets	4 020	10 725	12 864	19 143	33 117	30 640	(8 109)	(13 316)	(12 192)			174 010	250 902	284 413	222 634
	Repayment of borrowing	32 791	(7 115)	(1 135)	2 873	2 790	26 500	2 507	4 097	(4 329)			(27 638)	34 082	35 156	38 526
	Other Cash Flows/Payments	288 966		(48 980)	6 601	6 029	4 948	(9 537)	31 146	43 817			(273 744)	49 296	65 612	-
	Total Cash Payments by Type	392 078	196 440	108 651	138 305	163 020	232 215	135 094	161 196	197 319	18 032	-	622 974	2 347 293	2 435 752	2 488 480
	NET INCREASE/(DECREASE) IN CASH HELD	46 031	(60 947)	(17 274)	2 880	18 032	64 604	(26 369)	(7 514)	76 899	(18 032)	-	(107 739)	2 347 293	2 435 752	2 488 480
	Cash/cash equivalents at the month/year beginning:	12 227	58 258	(2 688)	(19 962)	(17 072)	960	65 564	39 195	31 681	108 580	90 548	90 548	12 227	4 684	46 308
	Cash/cash equivalents at the month/year end:	58 258	(2 688)	(19 962)	(17 072)	960	65 564	39 195	31 681	108 580	90 548	90 548	(17 191)	4 684	46 308	129 532

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue										
Exchange Revenue										
Service charges - Electricity		710,069	882,022	863,907	63,949	611,923	647,930	(36,008)	-6%	863,907
Service charges - Water		209,841	219,986	220,070	17,361	165,019	165,052	(33)	0%	220,070
Service charges - Waste Water Management		127,581	133,580	154,290	11,125	100,975	115,718	(14,743)	-13%	154,290
Service charges - Waste management		103,349	110,148	109,788	8,998	81,407	82,341	(935)	-1%	109,788
Sale of Goods and Rendering of Services				13,505	1,031	4,991	10,129	(5,138)	-51%	13,505
Agency services										
Interest										
Interest earned from Receivables		5,406	5,877	947	303	2,967	710	2,257	318%	947
Interest earned from Current and Non Current Assets		6,529	5,330	5,330	135	1,535	3,998			5,330
Dividends										
Rent on Land										
Rental from Fixed Assets		7,988	8,804	11,099	911	8,062	8,325	(262)	-3%	11,099
Licence and permits										
Operational Revenue		20,509	8,490	1,292	5	4,299	969	3,331	344%	1,292
Non-Exchange Revenue										
Property rates		376,279	396,741	396,614	32,584	301,894	297,461			396,614
Surcharges and Taxes										
Fines, penalties and forfeits		5,729	4,831	7,246	42	5,854	5,434	420	8%	7,246
Licences or permits		62	34	34	3	33	26	7	28%	34
Transfer and subsidies - Operational		558,095	577,623	604,152	132,138	572,951	572,951			604,152
Interest				3,000	383	3,095	2,250	845	38%	3,000
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		1,101	2,000	5,757	(106)	3,981	4,318	(337)	-8%	5,757
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		2,132,538	2,355,468	2,397,032	268,860	1,868,986	1,917,611	(48,626)	-3%	2,397,032
Expenditure By Type										
Employee related costs		677,337	724,604	708,366	54,558	491,647	531,274	(39,627)	-7%	708,366
Remuneration of councillors		26,983	28,443	26,987	2,250	24,622	20,240	4,382	22%	26,987
Bulk purchases - electricity		527,905	660,933	654,133	44,615	460,624	490,599	(29,975)	-6%	654,133
Inventory consumed		159,707	159,854	161,759	15,686	128,337	121,319	7,018	6%	161,759
Debt impairment		252,510	308,145	285,207		205,624	213,905	(8,282)	-4%	285,207
Depreciation and amortisation		347,534	379,139	379,139	31,582	279,091	284,354	(5,263)	-2%	379,139
Interest		76,057	32,205	32,545	2,856	24,715	24,409	306	1%	32,545
Contracted services		260,392	207,361	267,155	39,532	156,392	200,367	(43,975)	-22%	267,155
Transfers and subsidies										
Irrecoverable debts written off		102,301	89,312	93,659	3,526	45,883	70,244	(24,361)	-35%	93,659
Operational costs		218,713	134,594	162,099	10,526	103,868	121,574	(17,706)	-15%	162,099
Losses on disposal of Assets						4				
Other Losses										
Total Expenditure		2,649,439	2,724,589	2,771,049	205,131	1,920,808	2,078,286	(157,478)	-8%	2,771,049
Surplus/(Deficit)		(516,901)	(369,121)	(374,017)	63,729	(51,823)	(160,675)	108,853	-68%	(374,017)
Transfers and subsidies - capital (monetary allocations)		158,912	240,770	232,035	19,453	123,090	174,026	(50,936)	-29%	232,035
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(357,990)	(128,351)	(141,982)	83,181	71,268	13,351	57,917	434%	(141,982)
Income Tax										
Surplus/(Deficit) after income tax		(357,990)	(128,351)	(141,982)	83,181	71,268	13,351	57,917	434%	(141,982)

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

[illegible]

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

Month	2022/23	Budget Year 2023/24							
	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	11,445	21,278	13,020	4,020	4,020	13,020	9,000	69.1%	2%
August	13,050	21,278	10,725	10,725	14,745	23,745	9,000	37.9%	6%
September	13,612	21,278	12,800	19,231	33,976	36,545	2,569	7.0%	13%
October	15,299	21,278	11,298	22,098	56,074	47,843	(8,231)	-17.2%	22%
November	11,422	21,278	14,959	18,714	74,788	46,107	(28,681)	-62.2%	29%
December	8,522	21,278	24,641	30,631	105,420	77,176	(28,243)	-36.6%	41%
January	12,269	21,278	15,636	8,452	113,872	118,938	5,067	4.3%	45%
February	13,879	21,278	31,635	15,285	129,157	167,065	37,909	22.7%	51%
March	19,068	21,278	21,111	12,192	141,349	188,176	46,827	24.9%	55%
April	9,016	21,278	18,241			206,418	-		
May	11,805	21,278	19,851			193,918	-		
June	34,481	21,278	56,983			250,902	-		
Total Capital expenditure	173,869	255,338	250,902	141,349					

Description		Ref	Budget Year 2023/24								
		1	2022/23								
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			67,964	145,284	118,630	14,074	70,685	108,569	37,904	34.9%	118,630
Roads Infrastructure			22,521	44,065	41,280	6,564	31,454	30,960	(494)	-1.6%	41,280
Roads			22,521	44,065	41,280	6,564	31,454	30,960	(494)	-1.6%	41,280
Road Structures						-	-	-	-		
Road Furniture						-	-	-	-		
Capital Spares						-	-	-	-		
Storm water Infrastructure			-	-	-	-	-	-	-		-
Drainage Collection						-	-	-	-		
Storm water Conveyance						-	-	-	-		
Attenuation						-	-	-	-		
Electrical Infrastructure			-	21,550	27,350	-	6,961	27,044	20,083	74.3%	27,350
Power Plants				7,950	19,450	-	-	21,119	21,119	100.0%	19,450
HV Substations					6,800	-	-	5,100	5,100	100.0%	6,800
HV Switching Station				1,100	1,100	-	-	825	825	100.0%	1,100
HV Transmission Conductors						-	-	-	-		
MV Substations				12,500		-	6,961	-	(6,961)	#DIV/0!	
MV Switching Stations						-	-	-	-		
MV Networks						-	-	-	-		
LV Networks						-	-	-	-		
Capital Spares						-	-	-	-		
Water Supply Infrastructure			45,443	58,185	50,000	7,509	32,249	50,564	18,315	36.2%	50,000
Dams and Weirs						-	-	-	-		
Boreholes						-	-	-	-		
Reservoirs						-	-	-	-		
Pump Stations						-	-	-	-		
Water Treatment Works						-	-	-	-		
Bulk Mains				58,185	50,000	-	-	50,564	50,564	100.0%	50,000
Distribution			45,443			7,509	32,249	-	(32,249)	0.0%	
Distribution Points						-	-	-	-		
PRV Stations						-	-	-	-		
Capital Spares						-	-	-	-		
Sanitation Infrastructure			-	21,484	-	-	-	-	-		-
Pump Station						-	-	-	-		
Reticulation				13,040		-	-	-	-		-
Waste Water Treatment Works				8,444		-	-	-	-		-
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											

Museums	8		618	-	-	463	463	100.0%	618	
Galleries	-		-	-	-	-	-		-	
Theatres	-		-	-	-	-	-		-	
Libraries	501		344	10	743	258	(486)	-188.2%	344	
Cemeteries/Crematoria	-		-	-	-	-	-		-	
Police	-		-	-	-	-	-		-	
Parks	-		-	-	-	-	-		-	
Public Open Space	-		-	-	-	-	-		-	
Nature Reserves	-		-	-	-	-	-		-	
Public Ablution Facilities	-		-	-	-	-	-		-	
Markets	-		-	-	-	-	-		-	
Stalls	242		-	-	-	-	-		-	
Abattoirs	-		-	-	-	-	-		-	
Airports	-		-	-	-	-	-		-	
Taxi Ranks/Bus Terminals	-		-	-	-	-	-		-	
Capital Spares	-		-	-	-	-	-		-	
Sport and Recreation Facilities	-	11,938	-	-	-	-	-		-	
Indoor Facilities	-	-	-	-	-	-	-		-	
Outdoor Facilities	-	11,938	-	-	-	-	-		-	
Capital Spares	-	-	-	-	-	-	-		-	
Heritage assets	-	270	395	-	-	99	99	100.0%	395	
Monuments	-	-	-	-	-	-	-		-	
Historic Buildings	-	190	335	-	-	251	251	100.0%	335	
Works of Art	-	80	60	-	-	45	45	100.0%	60	
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	-	-	1,200	-	-	900	900	100.0%	1,200	
Servitudes	-	-	-	-	-	-	-		-	
Licences and Rights	-	-	1,200	-	-	900	900	100.0%	1,200	
Water Rights	-	-	-	-	-	-	-		-	
Effluent Licences	-	-	-	-	-	-	-		-	
Solid Waste Licences	-	-	-	-	-	-	-		-	
Computer Software and Applications	-	-	1,200	-	-	900	900	100.0%	1,200	
Load Settlement Software Applications	-	-	-	-	-	-	-		-	
Unspecified	-	-	-	-	-	-	-		-	
Computer Equipment	-	2,000	2,509	-	157	1,882	1,724	91.6%	2,509	
Computer Equipment	-	2,000	2,509	-	157	1,882	1,724	91.6%	2,509	
Furniture and Office Equipment	823	991	1,570	193	487	1,178	690	58.6%	1,570	
Furniture and Office Equipment	823	991	1,570	193	487	1,178	690	58.6%	1,570	
Machinery and Equipment	3,251	2,100	3,273	454	1,464	2,454	980	40.3%	3,273	
Machinery and Equipment	3,251	2,100	3,273	454	1,464	2,454	980	40.3%	3,273	
Transport Assets	1,734	500	1,757	(7,721)	10,753	1,318	(9,435)	-716.1%	1,757	
Transport Assets	1,734	500	1,757	(7,721)	10,753	1,318	(9,435)	-716.1%	1,757	
Land	-	-	-	-	-	-	-		-	
Land	-	-	-	-	-	-	-		-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-	
Living resources	-	-	-	-	-	-	-		-	
Mature	-	-	-	-	-	-	-		-	
Policing and Protection	-	-	-	-	-	-	-		-	
Zoological plants and animals	-	-	-	-	-	-	-		-	
Immature	-	-	-	-	-	-	-		-	
Policing and Protection	-	-	-	-	-	-	-		-	
Zoological plants and animals	-	-	-	-	-	-	-		-	
Total Capital Expenditure on new assets	1	74,524	163,083	130,295	7,011	84,270	117,120	32,850	28.0%	130,295

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q3 Third Quarter

[illegible]

Markets				-	-	-	-	-		
Stalls				-	-	-	-	-		
Abattoirs				-	-	-	-	-		
Airports		800		-	-	-	-	-		
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				-	-	-	-	-		
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				-	-	-	-	-		
Living resources	-	-	-	-	-	-	-	-		-
Mature				-	-	-	-	-		
Policing and Protection				-	-	-	-	-		
Zoological plants and animals				-	-	-	-	-		
Immature				-	-	-	-	-		
Policing and Protection				-	-	-	-	-		
Zoological plants and animals				-	-	-	-	-		
Total Capital Expenditure on renewal of existing assets	1	13,106	11,296	30,072	1,134	9,604	22,554	12,950	57.4%	30,072

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

KZN2525 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3 1m190 Quarter										
Description	Ref	2022/23	Budget Year 2023/24						Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		YTD variance %
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		53,655	25,165	28,764	4,302	16,670	21,573	4,903	22.7%	28,764
Roads Infrastructure		4,399	3,500	5,520	-	536	4,140	3,604	87.1%	5,520
Roads		4,399	3,500	5,520	-	536	4,140	3,604	87.1%	5,520
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		31,104	-	15,181	2,373	3,984	11,386	7,402	65.0%	15,181
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		31,104	-	15,181	2,373	3,984	11,386	7,402	65.0%	15,181
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8,584	8,850	8,930	806	6,871	6,698	(174)	-2.8%	8,930
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		774	1,750	1,630	44	1,342	1,223	(120)	-9.8%	1,630
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		1,811	2,600	(400)	429	1,510	(300)	(1,810)	803.3%	(400)
MV Switching Stations		-	2,000	-	19	1,720	-	(1,720)	0.0%	-
MV Networks		2,057	-	4,600	-	-	3,450	3,450	100.0%	4,600
LV Networks		3,942	2,500	3,100	313	2,300	2,325	25	1.1%	3,100
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3,399	3,200	6,349	1,122	4,234	4,762	528	11.1%	6,349
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		2,713	2,000	4,675	1,122	3,189	3,507	318	9.1%	4,675
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		686	1,200	1,673	-	1,045	1,255	210	16.7%	1,673
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		6,168	9,615	(7,215)	-	1,045	(5,412)	(6,457)	119.3%	(7,215)
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		6,168	1,200	1,200	-	1,045	900	(145)	-16.2%	1,200
Waste Water Treatment Works		-	8,415	(8,415)	-	-	(6,312)	(6,312)	100.0%	(8,415)
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		1,153	877	1,424	50	675	1,088	394	38.8%	1,424
Community Facilities		1,068	743	1,070	50	524	803	279	34.7%	1,070
Halls		258	324	(54)	32	137	(41)	(178)	439.3%	(54)
Centres		-	-	324	-	-	243	243	100.0%	324
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-

Museums	45	3	18	-	-	14	14	100.0%	18	
Galleries	-	-	21	-	-	16	16	100.0%	21	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	189	41	30	4	44	23	(21)	-94.7%	30	
Cemeteries/Crematoria	-	-	41	-	-	31	31	100.0%	41	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	93	(93)	-	-	(70)	(70)	100.0%	(93)	
Public Open Space	377	204	487	1	252	365	113	31.1%	487	
Nature Reserves	-	-	204	-	-	153	153	100.0%	204	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	26	26	15	14	39	11	(28)	-250.9%	15	
Abattoirs	-	-	26	-	-	19	19	100.0%	26	
Airports	173	52	52	-	52	39	(13)	-33.1%	52	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	85	134	354	-	151	266	115	43.2%	354	
Indoor Facilities	59	83	303	-	100	227	127	55.8%	303	
Outdoor Facilities	26	51	51	-	50	38	(12)	-32.0%	51	
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	3,689	2,079	2,657	438	1,937	1,993	58	2.8%	2,657	
Operational Buildings	2,659	1,515	2,093	436	1,373	1,570	197	12.5%	2,093	
Municipal Offices	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	2,547	1,453	2,037	436	1,333	1,527	195	12.8%	2,037	
Workshops	39	12	7	-	5	5	0	3.4%	7	
Yards	-	-	-	-	-	-	-	-	-	
Stores	57	50	50	0	26	37	2	4.6%	50	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	16	-	-	-	-	-	-	-	-	
Housing	1,030	564	564	-	563	423	(140)	-33.2%	564	
Staff Housing	808	378	378	-	378	283	(94)	-33.3%	378	
Social Housing	222	186	186	-	186	140	(46)	-33.0%	186	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	4,585	2,784	2,605	392	1,891	1,954	62	3.2%	2,605	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	4,585	2,784	2,605	392	1,891	1,954	62	3.2%	2,605	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	4,585	2,784	2,605	392	1,891	1,954	62	3.2%	2,605	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	22	(22)	-	-	(16)	(16)	100.0%	(22)	
Computer Equipment	-	22	(22)	-	-	(16)	(16)	100.0%	(22)	
Furniture and Office Equipment	14	93	38	5	34	28	(6)	-21.5%	38	
Furniture and Office Equipment	14	93	38	5	34	28	(6)	-21.5%	38	
Machinery and Equipment	6,147	3,671	4,843	399	2,035	3,632	1,597	44.0%	4,843	
Machinery and Equipment	6,147	3,671	4,843	399	2,035	3,632	1,597	44.0%	4,843	
Transport Assets	10,492	9,800	185	-	96	139	43	31.1%	185	
Transport Assets	10,492	9,800	185	-	96	139	43	31.1%	185	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	79,735	44,492	40,495	5,584	23,338	30,371	7,033	23.2%	40,495

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

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		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		319,041	379,139	327,123	28,239	249,760	245,343	(4,417)	-1.8%	379,139
Roads Infrastructure		174,018	379,139	165,178	-	141,809	123,884	(17,926)	-14.5%	379,139
Roads		88,517	379,139	22,786	-	141,809	17,089	(124,720)	-729.8%	379,139
Road Structures		85,501	-	142,392	-	-	106,794	106,794	100.0%	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		15,374	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		15,374	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		31,781	-	49,246	5,232	35,952	36,935	982	2.7%	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	42,798	5,232	35,952	32,098	(3,854)	-12.0%	-
HV Switching Station		31,781	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	6,449	-	-	4,836	4,836	100.0%	-
Water Supply Infrastructure		67,285	-	57,080	4,751	41,995	42,810	815	1.9%	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	4,310	-	-	3,233	3,233	100.0%	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		67,285	-	52,769	4,751	41,995	39,577	(2,417)	-6.1%	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		27,708	-	51,905	18,074	28,401	38,929	10,528	27.0%	-
Pump Station		-	-	2,887	-	-	2,000	2,000	100.0%	-
Reticalation		27,708	-	13,462	-	10,327	10,096	(231)	-2.3%	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	35,776	18,074	18,074	26,832	8,758	32.6%	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2,876	-	3,714	181	1,602	2,785	1,183	42.5%	-
Landfill Sites		2,876	-	3,714	181	1,602	2,785	1,183	42.5%	-
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		7,885	-	14,966	1,015	8,984	11,225	2,240	20.0%	-
Community Facilities		5,033	-	8,767	693	6,037	6,575	538	8.2%	-
Halls		794	-	-	150	1,027	-	(1,027)	0.0%	-
Centres		-	-	1,051	-	-	788	788	100.0%	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Core Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		404	-	-	-	200	-	(200)	0.0%	-
Testing Stations		-	-	521	-	-	390	390	100.0%	-

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

Description		Ref	2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1									
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			67,964	145,284	45,794	2,349	27,065	34,345	7,281	21.2%	45,794
Roads Infrastructure			22,521	44,065	143	-	143	107	(36)	-33.3%	143
Roads			22,521	44,065	143	-	143	107	(36)	-33.3%	143
Road Structures						-	-	-	-		
Road Furniture						-	-	-	-		
Capital Spares						-	-	-	-		
Storm water Infrastructure			-	-	-	-	-	-	-		-
Drainage Collection						-	-	-	-		
Storm water Conveyance						-	-	-	-		
Attenuation						-	-	-	-		
Electrical Infrastructure			-	21,550	-	-	-	-	-		
Power Plants				7,950		-	-	-	-		
HV Substations						-	-	-	-		
HV Switching Station				1,100		-	-	-	-		
HV Transmission Conductors						-	-	-	-		
MV Substations				12,500		-	-	-	-		
MV Switching Stations						-	-	-	-		
MV Networks						-	-	-	-		
LV Networks						-	-	-	-		
Capital Spares						-	-	-	-		
Water Supply Infrastructure			45,443	58,185	38,054	1,894	25,531	28,541	3,010	10.5%	38,054
Dams and Weirs						-	-	-	-		
Boreholes						-	-	-	-		
Reservoirs						-	-	-	-		
Pump Stations						-	-	-	-		
Water Treatment Works						-	-	-	-		
Bulk Mains				58,185	2,902		134	2,178	2,043	93.8%	2,902
Distribution			45,443		35,152	1,894	25,397	26,364	967	3.7%	35,152
Distribution Points						-	-	-	-		
PRV Stations						-	-	-	-		
Capital Spares						-	-	-	-		
Sanitation Infrastructure			-	21,484	7,597	455	1,391	5,698	4,307	75.6%	7,597
Pump Station						-	-	-	-		
Reticulation				13,040		-	-	-	-	0.0%	
Waste Water Treatment Works				8,444	7,597	455	1,391	5,698	4,307	75.6%	7,597
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						-	-	-	-		
Revelments						-	-	-	-		
Promenades						-	-	-	-		
Capital Spares						-	-	-	-		
Information and Communication Infrastructure			-	-	-	-	-	-	-		-
Data Centres						-	-	-	-		
Core Layers						-	-	-	-		
Distribution Layers						-	-	-	-		
Capital Spares						-	-	-	-		
Community Assets			752	11,938	43,413	1,698	20,410	13,161	(7,249)	-55.1%	43,413
Community Facilities			752	-	4,616	-	-	3,462	3,462	100.0%	4,616
Halls						-	-	-	-		
Centres						-	-	-	-		
Crèches						-	-	-	-		
Clinics/Care Centres						-	-	-	-		
Fire/Ambulance Stations						-	-	-	-		
Testing Stations						-	-	-	-		
Museums			8			-	-	-	-		
Galleries			-			-	-	-	-		
Theatres						-	-	-	-		
Libraries			501			-	-	-	-		
Cemeteries/Crematoria			-			-	-	-	-		
Police			-			-	-	-	-		
Parks			-			-	-	-	-		
Public Open Space			-			-	-	-	-		
Nature Reserves			-			-	-	-	-		
Public Ablution Facilities			-			-	-	-	-		

Markets	-	242	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	4,616	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	3,462	-	3,462	100.0%	-	4,616	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	11,938	38,797	1,698	20,410	9,699	(10,711)	-110.4%	-	-	38,797	-
Outdoor Facilities	-	-	38,797	1,698	20,410	29,097	8,687	29.9%	-	-	38,797	-
Capital Spares	-	11,938	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	270	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	190	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	80	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	1,328	-	-	996	996	100.0%	-	-	1,328	-
Operational Buildings	-	-	1,328	-	-	996	996	100.0%	-	-	1,328	-
Municipal Offices	-	-	1,328	-	-	996	996	100.0%	-	-	1,328	-
Pay/Enquiry Points	-	-	1,328	-	-	996	996	100.0%	-	-	1,328	-
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	-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	2,000	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	2,000	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	823	991	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	823	991	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	3,251	2,100	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	3,251	2,100	-	-	-	-	-	-	-	-	-	-
Transport Assets	1,734	500	-	-	-	-	-	-	-	-	-	-
Transport Assets	1,734	500	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	74,524	163,083	90,534	4,048	47,475	48,503	1,028	2.1%	-	90,534	-

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

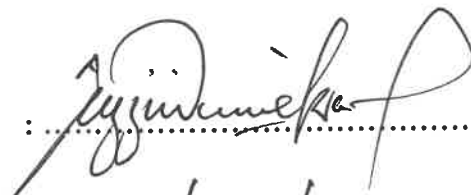


I, **Z W MCINEKA**, the Municipal Manager of **Newcastle Municipality**, hereby certify that the quarterly report on the implementation of budget and financial state of affairs for the third quarter of 2023/2024 financial year have been prepared in accordance with Section 52(d) of the Municipal Finance Management Act, No56 of 2003; and Regulation 31-32 of the Municipal Budget and Reporting Regulations.

Print Name : **ZAMOKWAKHE WESLEY MCINEKA**

Municipal Manager : **NEWCASTLE MUNICIPALITY**

Signature

: 

Date

: 10 / 04 / 2024