SECTION 52 (d): QUARTERLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: SECOND QUARTER: 31 DECEMBER 2022

Ref. No

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

Author

B.N Khumalo

1st Level

: Finance Portfolio Committee

2nd Level

: Municipal Public Accounts Committee

3rd Level

: Executive Committee

4th Level

: Council

5th Level

: KZN Provincial Treasury

1. PURPOSE

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the quarterly financial affairs in terms of the legislative requirements and regulations of Section 52(d) of the MFMA for the period ended 31 December 2022. This report is submitted to both the National and Provincial Treasuries in C Schedule format and through a series of data strings for which were designed for the purpose of uniform reporting for all municipalities. In the main, the report seeks council to note the implementation of the budget, and the implementation of the measures which seek to ensure that the state of finance of the municipality improves continuously.

2. BACKGROUND

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

3. DISCUSSION

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

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

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

Table C1: Monthly budget statements summary

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

KZN252 Newcastle - Table C1 Monthly Budget Statem	2021/22				Budget Ye	ar 2022/23			
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	Year TD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	352,585	363,413	363,413	31,361	192,237	181,706	10,531	6%	363,41
Service charges	1,110,882	1,176,842	1,176,842	108,912	617,650	588,421	29,229	5%	1,176,84
Investment revenue	4,445	3,131	3,131	292	3,325	1,566	1,759	112%	3,13
Transfers and subsidies	490,501	1,112,707	1,102,707	2,543	254,391	410,025	(155,634)	-38%	1,102,70
Other own revenue	45,199	37,169	37,169	2,599	15,738	18,584	(2,847)	-15%	37,16
Total Revenue (excluding capital transfers and contributions)	2,003,613	2,693,263	2,683,263	145,707	1,083,341	1,200,303	(116,962)	-10%	2,683,26
Employee costs	585,366	601,653	567,833	59, 258	321,797	283,916	37,881	13%	567,83
Remuneration of Councillors	23,742	29,060	25,710	2,113	14,325	12,855	1,470	11%	25,71
	348,804	363,160	363,160	28,358	172,053	181,580	(9,527)	-5%	363,16
Depreciation & asset impairment	64,353	35,846	35,846		18,114	17,923	191	1%	35,84
Finance charges	199		758,296	49,650	404,968	379,148	25,821	7%	758,29
Materials and bulk purchases	786,545	758,296	730,230	45,000	404,300	075,140			_
Transfers and subsidies						604.072	(358,024)	-59%	1,209,94
Other expenditure	410,168	1,222,862	1,209,946	45,990	246,949	604,973		-20%	2,960,79
Total Expenditure	2,218,978	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)		
Surplus/(Deficit) Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	(215,366) 122,888	(317,613) 191,032	(277,528) 201,032	(39,662) 8,161	(94,864) 71,716	(280,092) 100,516	(28,800)	-66% -29%	(277,52 201,03
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (inkind - all)	_	_	_	_	_	_	_		_
Surplus/(Deficit) after capital transfers & contributions	(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,49
Share of surplus/ (deficit) of associate	(45,141)		-	-	2	-	(4)		-
Surplusi (Deficit) for the year	(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,49
Capital expenditure & funds sources									
Capital expenditure	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,23
Capital transfers recognised	122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	-29%	201,03
Parrouing		_	_		_	_	16		_
Borrowing	26,749	18,001	20,201	532	1,635	10,101	(8,465)	-84%	20,20
Internally generated funds Total sources of capital funds	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,23
						1000			
Financial position	1,003,641	676 442	726,529		1,052,833				726,52
Total current assets		676,443			6,604,174		1 97		7,238,67
Total non current assets	6,722,953	7,238,673	7,238,673				F 11 (5 E)		732,05
Total current liabilities	977,242	692,762	732,058		1,068,553				
Total non current liabilities	545,070	351,099	351,099		544,458				351,099
Community wealth/Equity	6,204,281	6,871,255	6,882,045		6,043,995				6,882,04
Cash flows			_	4		(0.1.1	/20.30.0	04001	202.70
Net cash from (used) operating	236,944	164,505	226,791	(64,613)	51,547	(21,177)		343%	226,79
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)		34%	(221,233
Net cash from (used) financing Cash/cash equivalents at the month/year end	(30,512) 76,168	(32,106) (14,037)	(32,106) 36,049	(5,616)	(16,971) 37,392	(16,053) (85,251)	918 (122,643)	-6% 144%	(32,100 49,62 0
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									
	112,284	40,661	33,062	31,767	33,127	30,326	222,079	1,015,914	1,519,21
Fotal By Income Source	2, 204	10,001	35,552	,,					
Creditors Age Analysis	128,018	19,238	_	11,379	_	_	11,068	202,754	372,45
Fotal Creditors	120,010	13,230	_	11,078			1,000	,	

Table C4: Monthly Budget Statement

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

		2021/22				Budget Ye				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%a	
Revenue By Source								10.504	004	000 44
Property rates		352,585	363,413	363,413	31,361	192,237	181,706	10,531	6%	363,41
Service charges - electricity revenue		705,057	751,862	751,862	67,217	390,742	375,931	14,811	4%	751,86
Service charges - water revenue		188,622	199,933	199,933	19,662	108,344	99,966	8,377	8%	199,930
Service charges - sanitation revenue		118,993	123,818	123,818	12,128	65,421	61,909	3,512	6%	123,818
Service charges - refuse revenue		98,211	101,229	101,229	9,904	53,144	50,615	2,529	5%	101,22
Rental of facilities and equipment		8,372	9,452	9,452	733	4,195	4,726	(531)	-11%	9,45
Interest earned - ex ternal investments		4,445	3,131	3,131	292	3,325	1,566	1,759	112%	3,13
Interest earned - outstanding debtors		3,792	4,001	4,001	567	3,016	2,001	1,015	51%	4,00
Dividends received		2	-	=	-	-	-	-		5
Fines, penalties and forfeits		5,353	4,180	4,180	703	2,931	2,090	841	40%	4,180
Licences and permits		46	48	48	2	14	24	(10)	-42%	48
Agency services		_	_	_	=	=	-	_		-
Transfers and subsidies		490,501	1,112,707	1,102,707	2,543	254,391	410,025	(155,634)	-38%	1,102.707
Other revenue		15,939	19,487	19,487	592	5,136	9,744	(4,608)	-47%	19,487
Gains		11,698	- Vai		1	446	-	446	#DIV/0!	_
Total Revenue (excluding capital transfers		2,003,613	2,693,263	2,683,263	145,707	1,083,341	1,200,303	(116,962)	-10%	2,683,263
and contributions)										
Expenditure By Type		505 200	601,653	567,833	59,258	321,797	283,916	37,881	13%	567,833
Employee related costs		585,366		25,710	2,113	14,325	12,855	1,470	11%	25,711
Remuneration of councillors		23,742	29,060		17,792	47,672	143,021	(95,348)	-67%	286,04
Debt impairment		130,120	286,041	286,041	1			(9,527)	-5%	363,160
Depreciation & asset impairment		348,804	363,160	363,160	28,358	172,053 18,114	181,580 17,923	191	1%	35,846
Finance charges		64,353	35,846	35,846	1				7%	
Bulk purchases		649,750	605,107	605,107	36,087	322,303	302,554	19,750		605,103
Other materials		136,795	153,188	153,188	13,563	82,665	76,594	6,071	8%	153,188
Contracted services		253,442	818,629	809,233	24,542	152,024	404,616	(252,593)	-62%	809,233
Transfers and subsidies		=	-	= 1	= 1		2.0.	- (10.000)	4004	
Other expenditure		25,960	118,192	114,672	3,656	47,253	57,336	(10,083)	-18%	114,672
Losses		646	-	-	2	-	-	-		
Total Expenditure	-	2,218,978	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20%	2,960,790
Surplus/(Deficit)		(215, 366)	(317,613)	(277, 528)	(39,662)	(94,864)	(280,092)	185,228	(o)	(277, 528
Transfers and subsidies - capital (monetary										
allocations) (National / Provincial and District)		122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	(0)	201,032
Transfers and subsidies - capital (monetary										
allocations) (National / Provincial Departmental										
Agencies, Households, Non-profit Institutions,								1		
Private Enterprises, Public Corporatons, Higher										
Educational Institutions)								_		
Transfers and subsidies - capital (in-kind - all)		(02.479)	(126, 581)	(76, 496)	(31,501)	(23,148)	(179,576)			(76,496
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(120,561)	(10,450)	(51,501)	(23, 140)	(113,070)			(,
Tax ation								-		
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(76, 496)	(31,501)	(23,148)	(179,576)			(76,496
Attributable to minorities								100		
Surplus/(Deficit) attributable to municipality		(92,478)	(126,581)	(76, 496)	(31,501)	(23,148)	(179,576)		THE BE	(76,496
		(AE 444)						7		
Share of surplus/ (deficit) of associate		(45,141)								(76,496

3.1. Operating budget performance-revenue

 The municipality generated a total revenue of R1 Billion of the adjusted budget of R2.6 billion, representing 40.4% percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R116.9 million. Although the aggregate performance on revenue generated shows a variance of negative 10 percent, it is however necessary to explain reasons which attributed to the variance.

- The municipality generated R29.2 million (5%) more revenue from service charges than the year-to-date budget of R588.4 million for the period under review. Electricity, water, sanitation and refuse all over-performed above target by R14.8 million, R8.3 million, R3.5 million and R2.5 million respectively. Furthermore, it must be noted that the alignment of S71 report figures are net of indigents while the monthly collection rate report reflects gross amounts.
- The municipality generated revenue from property rates which is R10.5 million (6%) more than the year-to-date budget of R181.7 million during the period under review. It must be mentioned that government departments pay a bulk amount for property rates in the first months of the financial year.
- The municipality generated R1.7 million (112%) more revenue from interest on investments than the year-to-date budget of R1.5 million for the period under review. This is due to additional investments made during the year.
- The municipality recorded R254.3 million for operational and R71.7 million for capital transfers and subsidies. This is due to the grants received in line with the grant's payment schedule. Equitable share was not yet received as at the end December 2022.
- The municipality generated R2.8 million (-15%) less revenue from sundry revenue than a pro-rata budget of R18.5 million for the period under review.

3.2. Operating performance - expenditure

- The summary of the operating expenditure is reflected in C1 and C4 tables of Schedule C attached hereto. As at the end of the second quarter, the municipality incurred the total expenditure of R1.1 billion of the adjusted budget of R2.9 billion, which represents 39.7 percent. The variance between the prorata expenditure budget and the actual expenditure incurred for the same period amounts to R302.1 million, representing under-expenditure of 20 percent.
- Depreciation has under-performed by R9.5 million (-5%) in the second quarter of the financial year due
 to the very low capital expenditure and projects still under work in progress (not yet capitalized). Debt
 impairment under-performed by R95.3 million (-67%) 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 R19.7 million (7%) more on the bulk purchases than the year-to-date budget of R302.5 million. This is due to colder month's season and performance is expected to stabilize gradually as it gets warmer.
- Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seems to be performing R6 million (8%) more than the year-to-date budget of R76.5 million.

- The municipality spent R252.5 million (-62%) less on contracted services than the year-to-date budget of R404.6 million. This is due to some of the housing projects being slower in implementation as the municipality is an agent.
- The municipality spent R37.8 million (13%) more on employee related costs than a year-to-date budget of R283.9 million. This is due to the compensation of backpay of the increment due to employees which was removed on special adjustments budget in July 2022.

3.2.1 Operational expenditure by function

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

KZN252 Newcastle - Table C2 Month		2021/22				Budget Yea				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Expenditure - Functional										
Governance and administration		466,817	469,276	445,688	40,168	235,656	222,844	12,812	6%	445,688
Ex ecutive and council		93,820	101,198	93,961	7,287	69,444	46,980	22,463	48%	93,961
Finance and administration		372,369	367,328	350,992	32,880	165,771	175,496	(9,725)	-6%	350,992
Internal audit		628	750	735	1	441	367	74	20%	735
Community and public safety		507,769	827,731	819,736	35,594	148,154	409,868	(261,714)	-64%	819,736
Community and social services		37,498	43,629	42,049	4,623	21,090	21,024	66	0%	42,049
Sport and recreation		67,860	73,339	72,478	7,014	35,787	36,239	(452)	-1%	72,478
Public safety		65,732	70,215	65,969	9,220	39,048	32,984	6,063	18%	65,969
Housing		327,112	630,591	629,783	14,078	47,684	314,892	(267, 208)	-85%	629,783
Health		9,566	9,956	9,458	659	4,545	4,729	(184)	-4%	9,458
Economic and environmental services		220,976	266,056	262,819	27,091	155,884	131,409	24,475	19%	262,819
Planning and development		78,093	85,041	81,804	8,444	43,539	40,902	2,636	6%	81,804
Road transport		142,876	181,008	181,008	18,648	112,340	90,504	21,836	24%	181,008
Environmental protection		7	7	7	-	6	3	2	61%	7
Trading services		1,065,293	1,444,445	1,429,179	81,605	637,090	714,590	(77,500)	-11%	1,429,179
Energy sources		619,934	742,466	740,865	51,323	379,815	370,432	9,382	3%	740,865
Water management		350,885	597,907	586,801	20,990	192,890	293,401	(100,511)	-34%	586,801
Waste water management		53,873	60,542	60,542	122	26,321	30,271	(3,951)	-13%	60,542
Waste management		40,601	43,530	40,971	9,170	38,065	20,486	17,580	86%	40,971
Other		3,265	3,369	3,369	910	1,422	1,684	(263)	-16%	3,369
Total Expenditure - Functional	3	2,264,119	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302, 189)	-20%	2,960,790
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	(31,501)	(23, 148)	(179,576)	156,428	-87%	(76,496

- Presentation of the operating performance function is required by National Treasury (NT) to be done by all municipality to achieve standardization and uniformity. The functions are regulated by the constitution and in line with MSCOA requirements.
- The table above reflects that some of the functions have been over-spending when compared with the year-to-date budget. Economic and Environmental Services is overspent by R24.4 million (19%), Governance and Administration is underspent by R12.8 million (6%). Whilst Community and Public Safety is underspent by R261.7 million (-64%), Trading services are underspent by R77.5 million (-11%) and Other Services are underspent by R263 thousand (-16%), mainly due to the cost containment measures put in place. Strategic Executive Directors of relevant functions must ensure that they operate within their approved budget to avoid unauthorized expenditure at year-end.

3.3. Capital expenditure

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

Vote Description R thousands Multi-Year expenditure appropriation Vote 1 - CORPORATE SERVICES Vote 2 - BUDGET AND TREASURY	Ref	2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year
t thousands Multi-Year expenditure appropriation Vota 1 - CORPORATE SERVICES Vota 2 - COMMUNITY SERVICES			Budget	Budget	actual	actual	but of made			
Multi-Year expenditure appropriation Vote 1 - CORPORATE SERVICES Vote 2 - COMMUNITY SERVICES							buuget		%	Forecast
Vote 1 - CORPORATE SERVICES Vote 2 - COMMUNITY SERVICES									76	
Vote 2 - COMMUNITY SERVICES	2						_	_		_
		-	-	- 1	-	-	_	_		
Vote 3 - BUDGET AND TREASURY		-	-	-		-	_	_		
		-	-	_	-		_	_		
Vote 4 - MUNICIPAL MANAGER		-	- 1	_	-	_ [_	_		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		- 1	_	-	-	-	_	_		
Vote 6 - TECHNICAL SERVICES		-		-	-			_		
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-		_ [_	_		
Vote 8 - [NAME OF VOTE 8]		-	-				_			
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	_	_		
Vote 10 - [NAME OF VOTE 10]		-	-			_		_		
Vote 11 - [NAME OF VOTE 11]		-		-	-	-	_	_		
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	_	_			
Vote 13 - [NAME OF VOTE 13]		-		-	-	_	_			
Vote 14 - [NAME OF VOTE 14]		- 1	-	_			-			
Vote 15 - [NAME OF VOTE 15]		_						_ <u>-</u>		
otal Capital Multi-year expenditure	4,7	-	-	-	-	-	_	_		
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-		- 40	42	- F 670	(5,629)	-99%	11,3
Vote 2 - COMMUNITY SERVICES		5,583	11,345	11,345	43	43	5,672		-39%	2,9
Vote 3 - BUDGET AND TREASURY		1,748	2,900	2,900	177	879	1,450	(571)	-39%	2,9
Vote 4 - MUNICIPAL MANAGER		243		-	-				200	25,0
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25,001	25,001	-	12,809	12,501	309	2%	181,9
Vote 6 - TECHNICAL SERVICES		126,659	169,788	181,988	8,472	59,620	90,994	(31,374)	-34%	181,91
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208	-	-	-	-	_	-		
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	_	_		
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		
Vote 10 - [NAME OF VOTE 10]		-		-	-	-	-	-		
Vote 11 - [NAME OF VOTE 11]		- 1	-	-	-	-	-	-		
Vote 12 - [NAME OF VOTE 12]		- 1	_	-	-	-	-	-		
Vote 13 - [NAME OF VOTE 13]		- 1	-	-	-	-	_	-		
Vote 14 - [NAME OF VOTE 14]		_	-	- 1	-	-	_	-		
Vote 15 - [NAME OF VOTE 15]	1 1			_	_	-		-		-
otal Capital single-year expenditure	4	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,23
otal Capital Expanditure	T	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,23
otal Capital Expanditure	1									
apital Expenditure - Functional Classification										
Governance and administration		4,199	2,900	2,900	177	879	1,450	(571)	-39%	2,90
		243	-		-1	-	=	-		
Executive and council		3,956	2,900	2.900	177	879	1,450	(571)	-39%	2,90
Finance and administration		0,800	2,000		= =	2	2	_		
Internal audit		5,025	11,345	11,345	43	43	5,672	(5,629)	-99%	11,34
Community and public safety			345	345	43	43	172	(129)	-75%	34
Community and social services		1,162			-	200	5,500	(5,500)	-100%	11,00
Sport and recreation		3,367	11,000	11,000			-	(-,,,		
Public safety		400		==()			- 5	_		1.6
Housing		496		12.4				_		1
Health			440.441	420.044	2,571	30,496	65,171	(34,675)	-53%	130,34
Economic and environmental services		41,959	118,141	130,341	2,3/1	12,809	12,551	259	2%	25, 10
Planning and development		12,778	25,101	25,101	0.570	75.7	52,620	(34,933)	-66%	105,2
Road transport		29, 181	93,040	105,240	2,571	17,687	52,620	(34,933)	-0076	103,2
Environmental protection		[40]	-	= = =			00.00		09/	76.0
Trading services		98,454	76,648	76,648	5,901	41,933	38,324	3,609	9%	76,64
Energy sources		-	-	900	=				4404	40.0
Water management		60,525	49,648	49,648	4,902	27,466	24,824	2,642	11%	49,64
Waste water management		36,874	27,000	27,000	998	14,467	13,500	967	7%	27,00
Waste management		1,054	130	-	3	2	-	-		
Other				100	=	= =	-	_		
otal Capital Expenditure - Functional Classification	3	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,23
unded by:										
National Gov ernment		112,998	174,688	184,688	8,117	71,629	92,344	(20,714)	-22%	184,6
Provincial Government		9,890	16,345	16,345	43	87	8 172	(8,086)	-99%	16,34
District Municipality			-	38	-	€ 1	-	-		
Transfers and subsidies - capital (monetary allocations) (National /										
Provincial Departmental Agencies, Households, Non-profit Institution	s,									
Private Enterprises, Public Corporatons, Higher Educational							_	=		
Institutions)	-	122 000	104 032	201,032	8,161	71,716	100,516	(28,800)	-29%	201,0
	1	122,888	191,032	201,002	0,101	. 1,7 13	. 50,010	(20,030)		
Transfers recognised - capital										
								_		
Transfers recognised - capital Borrowing Internally generated funds	6	26,749	18,001	20,201	632	1,635	10,101	(8,465)	-84%	20,2

Capital expenditure for the second quarter was R73.3 million which represents 33.2% of the adjusted capital budget of R221.2 million. Comparison between the year-to-budget of R110.6 million and actual expenditure for the period reflects an under expenditure of R37.2 million, which implies that the municipality spent 34% less than the year-to-date budget for the same period. The Strategic Executive Directors are advised to develop plans to deal with underspending to avoid grants being reverted to National Treasury.

3.3.1 Capital and Operational Grant Reporting

The table below reflects the grant performance when the full year budget and actuals are compared. A further comparison is also displayed between the year-to-date actuals vs. allocations received. The grant expenditure reflects adequate spending in some grants on both operational and capital grants while others are delayed, fast tracking of the grants needs to be made to avoid withholding of unspent grants, over all expenditure of the grants is as follows. Furthermore, Treasury is assessing expenditure on a quarterly basis, therefore council and management were previously advised to ensure they meet the 50% target in this quarter.

GRANT NAME	DORA OR PROVINCIAL GAZZETE ALLOCATION	TOTAL GRANT BUDGET	YEAR-TO-DATE GRANT BUDGET	ALLOCATIONS RECEIVED	YEAR TO DATE EXPENDITURE (Ind VAT)	% SPENT ON ALLOCATIONS RECEIVED	% SPENT ON GRANT BUDGET	% SPENT (YTD ACTUAL vs YTD BUDGET)
NATIONAL GRANTS								
Expanded Public Works Programme Integrated Grant	3,753,000.00	3,753,000.00	1,876,500.00	2,628,000.00	1,530,717.51	58%	41%	82%
-inancial Management Grant	1,850,000.00	1,850,000.00	925,000.00	1,850,000.00	551,143.73	30%	30%	60%
Water Service Infrastruture Grant	48,000,000.00	48,000,000.00	24,000,000.00	28,800,000.00	14,476,089.17	50%	30%	60%
Neighbourhood Development Partnership Grant	20,000,000.00	20,000,000.00	10,000,000.00	20,000,000.00	14,377,268.82	72%	72%	144%
Municipal Infrastructure Grant	129,141,000.00	129,141,000.00	64,570,500.00	110,000,000.00	65,529,430.11	60%	51%	101%
PROVINCIAL GRANTS								
Community Library Grant	2,595,000.00	2,595,000.00	1,297,500.00	2,595,000.00	1,336,423.76	51%	51%	103%
Housing Accreditation Grant	5,439,000.00	21,415,180.00	10,707,590.00	3,509,961.59	6,585,709.40	188%	31%	62%
Housing Grant	123,885,000.00	123,885,000.00	61,942,500.00	2,747,643.63	34,258,706.58	1247%	28%	55%
SU Patrneship Grant	478,733,000.00	478,733,000.00	239,366,500.00			0%	0%	0%
Museum Art Gallery Grant	449,000.00	449,000.00	224,500.00	449,000.00	63,245.85	14%	14%	28%
Provincialisation Grant	6,992,000.00	7,064,500.00	3,532,250.00	6,992,000.00	3,455,376.57	49%	49%	98%
EDTEA : Airport Grant	3,000,000.00	3,000,000.00	1,500,000.00		-	0%	0%	0%
EDTEA: Hawlker Stalls Grant	2,000,000.00	2,000,000.00	1,000,000.00		50,000.00	0%	3%	
Sport, Recreation Grant	11,000,000.00	11,000,000.00	5,500,000.00			0%	0%	0%
ROLL OVERS								70
Museum Art Gallery Grant		539,434.00	269,717.00	539,434.00	17,919.00	3%	3%	
Provinciliasation Grant (Roll Over)		46,194.00	23,097.00	46,194.00	0	0%	0%	0%
Community Library Grant (Roll Over)		18,925.00	9,462.50	18,925.00		0%	0%	

3.4. Financial position

Table C6: Monthly budget statements - Financial Position

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

KZN252 Newcastle - Table C6 Mon		2021/22		Budget Yea	ar 2022/23	
Description	Ref	Audited	Original	Adjusted	YearTD	Full Year
		Outcome	Budget	Budget	actual	Forecast
R thousands	1					
ASSETS					ĺ	
Current assets					j	
Cash		29,936	(14,037)	36,049	=	36,04
Call investment deposits		46,232		-	37,392	
Consumer debtors		805,744	594,134	594,134	916,605	594,13
Other debtors		97,185	81,351	81,351	75,254	81,35
Current portion of long-term receivables		-	-	-	=	-
Inventory		24,544	14,995	14,995	23,582	14,99
Total current assets		1,003,641	676,443	726,529	1,052,833	726,52
Non current assets						
Long-term receiv ables		-		-:	-	
Investments		=		- 1		
Investment property		372,224	341,874	341,874	372,224	341,87
Investments in Associate		141,741	217,333	217,333	142,171	217,33
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,077,930	6,666,53
		=:			-	
Biological		=:	=-1	:-	-	-
Intangible		382	1,224	1,224	26	1,22
Other non-current assets		11,823	11,711	11,711	11,823	11,71
Fotal non current assets		6,722,953	7,238,673	7,238,673	6,604,174	7,238,67
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,657,007	7,965,20
LIABILITIES Current liabilities						
Bank overdraft				1=	-	
Borrowing		47,260	(32, 106)	(32,106)	30,662	(32,10
		33,418	27,095	27,095	34,834	27,09
Consumer deposits		885,459	688,021	727,316	995,288	727,31
Trade and other payables		11,105	9,752	9,752	7,769	9,75
Provisions		977,242	692,762	732,058	1,068,553	732,05
Total current liabilities		577,242	032,702	702,000	1,000,000	
Non current liabilities						
Borrowing		315,490	260,654	260,654	315,118	260,65
Provisions		229,580	90,445	90,445	229,340	90,44
Total non current liabilities		545,070	351,099	351,099	544,458	351,09
TOTAL LIABILITIES		1,522,312	1,043,861	1,083,156	1,613,011	1,083,15
JET ACCETS	2	6,204,281	6,871,255	6,882,045	6,043,995	6,882,04
NET ASSETS		0,204,201	5,5. 1,255	-,,		
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,012,205	6,851,80
Reserves		323	30,242	30,242	31,790	30,24
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,882,045	6,043,995	6,882,04

- As at end of the second quarter of the financial year, the municipality showed a favorable equity position, with a net asset effect of R6 billion.
- While this picture looks good, it is however important to point out major reasons to such a favorable
 equity position, being consumer debtors and the property plant and equipment (assets), which cannot

instantly be converted into cash. The following provides a closer look on some of critical financial position items:

- The municipality's debtors aging as reflected in table SC3 is a total of R1.5 billion as at the end of the second quarter. The bulk of the debtor's ageing amount (R1.3 billion) was for debt owing for more than 90 days, while R1.2 billion of the total debt is owed by households. It must be noted that the total figure of debtors is inclusive of indigent.
- Property Plant and Equipment (Assets) comprise of R6 billion of the total assets of R7.6 billion as
 reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity
 infrastructure, other plants, and equipment which the municipality has acquired for service delivery as
 well as for its own use. Service delivery of the municipal is majored by its ability to provide these services
 to communities. It is however important to note that most of these assets may not be easily converted
 to cash and cash equivalent.
- The municipality closed with a balance of cash and cash equivalent of R37.3 million at the end of the second quarter of the financial year, from call investments. It must be noted that the municipality had an obligation of R31.4 million relating to the HDF. The short-term obligations are sitting at R372.4 million as illustrated on SC4, while unspent conditional grants amount to R241.8 million, representing a cash shortfall of R608.3 million. Included under creditors is Eskom for R121 million, uThukela Water for R180 million, SARS PAYE for R12.3 million, pension and other employee benefits for R4.7 million, Loan repayments for R31.2 million and other trade creditors for R12.8 million. Looking at the cash position as mentioned above the municipality is currently not in the position to cover it short-term obligations, including unspent conditional grants.
- The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The going concern principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R6 billion. The net current ratio indicates that the municipality's current assets will be adequate to cover the current liabilities over the next twelve months. Due to the standing of the municipality by virtue it of being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.
- The liquidity ratio of the municipality is currently sitting at 3.5% as reflected in table SC2. As per paragraph 2.4.4 above, however, if one considers the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 10%, since the municipality needs R372.4 million in order to pay all its short-term obligations. Again, this is a bad reflecting on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more like to negatively impact the image of the municipality to public, business sector and other spheres of government.

3.5. Cash flow position

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

KZN252 Newcastle - Table C7 Monthly Budge		2021/22				Budget Yea	r 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	Year TD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		348,289	272,560	272,560	26,030	119,025	136,280	(17,255)	-13%	272,560
Service charges		870,208	989,000	989,000	197,753	546,071	494,500	51,570	10%	989,000
Other revenue		13,234	315,172	315,172	1,685	8,589	157,586	(148,997)	-95%	315,172
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	1,794	202,518	358,152	(155,634)	-43%	1,102,707
Transfers and Subsidies - Capital		148,615	191,032	201,032	25,345	159,145	159,145	-		201,032
Interest		8,308	3,131	3, 131	1.755	6,341	1,566	4,775	305%	3,131
Dividends		2	-	-		=	(=)	-		-
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,620,965)	(313,423)	(972,028)	(1,310,483)	(338,454)	26%	(2,620,965
Finance charges		(42,293)	(35,846)	(35,846)	(5,552)	(18, 114)	(17,923)	191	-1%	(35,846
Transfers and Grants		=	=		-	-	=	-		15
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	(64,613)	51,547	(21,177)	(72,724)	343%	226,791
Proceeds on disposal of PPE Decrease (increase) in non-current receivables Decrease (increase) in non-current investments Payments		9,872	*	-	(m)	# B 4	7 7 7	-		5 5 5
Capital assets		(149,637)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)	(37,265)	34%	(221,233
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)	(37,265)	34%	(221,233
CASH FLOWS FROM FINANCING ACTIVITIES										
Short term loans		0	-	2	-	=	*	-		1 17.
Borrowing long term/refinancing		=			===	=	-	-		-
Increase (decrease) in consumer deposits		≘	~		(#)	=	-	-		15
Paym ents Paym ents										
Repayment of borrowing		(30,512)	(32, 106)	(32, 106)	(5,616)	(16,971)	(16,053)	918	-6%	(32,106
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(32,106)	(5,616)	(16,971)	(16,053)	918	+6%	(32,106
NET INCREASE! (DECREASE) IN CASH HELD		66,667	(76,633)	(26, 547)	(90, 173)	(38,775)	(147,847)			(26,547
Cash/cash equivalents at beginning:		9,500	62,596	62,596	(,)	76,167	62,596			76,167
Castifuasti equivalents ac beginning.		76,168	(14,037)	36,049		37,392	(85, 251)		8 8 6	49,620

- The municipality opened with a cash and cash equivalent balance of R76.1 million at the beginning of
 the financial year and closed with a balance of R37.3 million as at the end of the second quarter
 represents a cash decrease of R38.7 million since the beginning of the financial year. This is due to
 receipt of grant allocations, some of which have not been spent.
- Cash flows from operating activities yielded a net cash inflow of R51.5 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 R73.3 million this is due to the capital
 expenditure incurred.
- Cash flows from financing activities recorded net outflows of R16.9 million due to the repayment of borrowings.

4. LEGAL IMPLICATIONS

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

5. POLICY IMPLICATIONS

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

6. FINANCIAL IMPLICATIONS

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

7. RISKS

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

8. MANAGEMENT OF RISKS

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

9. RECOMMENDATIONS

- 9.1 That the Council notes the submission of S52d for the second quarter ended 31 December 2022;
- 9.2 That the management prioritize spending of grant funded projects in order to ensure that

SED: BTO

the municipality does not revert funds to National Treasury;

- 9.3 That the municipality continue to implement the incentive schemes in order improve its collection rate.
- 9.4 That municipality prioritises the payment of Eskom and uThukela Water.

Report prepared by:

Report seen by:

DX DUBE

PORTFOLIO COUNCILLOR

BUDGET AND TREASURY OFFICE

M.S NDLOVU

ACTING STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE

NEWCASTLE MUNICIPALITY

2023 -01- 2 4

MAYORS OFFICE

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter

9	2021/22				Dauget 16	ar 2022/23		I	Full V
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Financial Performance	250 505	202 442	363,413	31,361	192,237	181,706	10,531	6%	363,41
Property rates	352,585	363,413			617,650	588,421	29,229	5%	1,176,84
Service charges	1,110,882	1,176,842	1,176,842	108,912			1,759	112%	3,13
Investment revenue	4,445	3,131	3,131	292	3,325	1,566		-38%	1,102,70
Transfers and subsidies	490,501	1,112,707	1,102,707	2,543	254,391	410,025	(155,634)		
Other own revenue	45,199 2,003,613	37,169 2,693,263	37,169 2,683,263	2,599 145,707	15,738 1,083,341	18,584 1,200,303	(2,847) (116,962)	-15% -10%	37,169 2,683,269
Total Revenue (excluding capital transfers and contributions)									
Employee costs	585,366	601,653	567,833	59,258	321,797	283,916	37,881	13%	567,83
Remuneration of Councillors	23,742	29,060	25,710	2,113	14,325	12,855	1,470	11%	25,71
	348,804	363,160	363,160	28,358	172,053	181,580	(9,527)	-5%	363,16
Depreciation & asset impairment	64,353	35,846	35,846	_	18,114	17,923	191	1%	35,84
Finance charges		758,296	758,296	49,650	404,968	379,148	25,821	7%	758,29
Materials and bulk purchases	786,545	736,290	130,280	45,030	404,300	-			
Transfers and subsidies		-	4 200 240					-59%	1,209,94
Other expenditure	410,168	1,222,862	1,209,946	45,990	246,949	604,973	(358,024)		
Total Expenditure	2,218,978	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20%	2,960,79
Surplus/(Deficit) Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	(215,366) 122,888	(317,613) 191,032	(277,528) 201,032	(39,662) 8,161	(94,864) 71,716	(280,092) 100,516	185,228 (28,800)	-66% -29%	(277,52 201,03
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)									
				_		_	_		_
	(92,478)	(126,581)	(76,496)		(23,148)	(179,576)	156,428	-87%	(76,49
Surplus/(Deficit) after capital transfers & contributions	(92,410)	(120,361)	(10,430)	(31,301)	(20,140)	(110,070)	133,123		(-1,
Share of surplus/ (deficit) of associate	(45,141)	S.	18	<u>a</u>	3	-	-		-
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,49)
Capital expenditure & funds sources							(200 E0)	0.40/	004 D21
Capital expenditure	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,23
Capital transfers recognised	122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	-29%	201,032
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	26,749	18,001	20,201	532	1,635	10,101	(8,465)	-84%	20,20
Total sources of capital funds	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,23
Financial Position									
Total current assets	1,003,641	676,443	726,529		1,052,833				726,52
Total non current assets	6,722,953	7,238,673	7,238,673		6,604,174		J 1 5 1		7,238,67
Total current liabilities	977,242	692,762	732,058		1,068,553		3.53		732,05
Total non current liabilities	545,070	351,099	351,099		544,458				351,09
Community wealth/Equity	6,204,281	6,871,255	6,882,045		6,043,995		P. P.		6,882,04
Cash flows									
Net cash from (used) operating	236,944	164,505	226,791	(64,613)	51,547	(21,177)	(72,724)	343%	226,79
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)	(37,265)	34%	(221,23
Net cash from (used) financing	(30,512)	(32,106)	(32,106)	(5,616)	(16,971)	(16,053)	918	-6%	(32,10
Cash/cash equivalents at the month/year end	76,168	(14,037)	36,049	-	37,392	(85,251)	(122,643)	144%	49,620
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	112,284	40,661	33,062	31,767	33,127	30,326	222,079	1,015,914	1,519,21
Creditors Age Analysis									
Total Creditors	128,018	19,238		11,379	-	-	11,068	202,754	372,45

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

		2021/22				Budget Ye	ar 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	11								%	
Revenue - Functional										
Governance and administration		469,582	514,453	514,453	32,971	255,792	89,865	165,927	185%	514,45
Executive and council		8,676	12,367	12,367	626	6,600	6,184	416	7%	12,36
Finance and administration		460,906	502,086	502,086	32,345	249,192	83,681	165,511	198%	502,08
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		300,140	640,739	640,739	2,981	39,765	320,370	(280,604)	-88%	640,73
Community and social services		14,854	13,877	13,877	946	6,106	6,939	(833)	-12%	13,8
Sport and recreation		4,711	11,139	11,139	-	91	5,570	(5,479)	-98%	11,13
Public safety		5,164	4,138	4,138	877	3,277	2,069	1,208	58%	4,13
Housing		275,319	611,581	611,581	1,157	30,285	305,790	(275,506)	-90%	611,58
Health		91	4	4	0	7	2	5	247%	
Economic and environmental services		141,205	168,208	168,208	10,457	94,697	84,104	10,593	13%	168,20
Planning and development		102,901	39,067	39,067	262	16,216	19,533	(3,317)	-17%	39,06
Road transport		38,305	129,141	129,141	10,195	78,481	64,571	13,911	22%	129,14
Environmental protection		_	-	-	_	-	-	-		-
Trading services		1,215,404	1,560,710	1,560,710	107,443	764,718	806,389	(41,671)	-5%	1,560,71
Energy sources		698,454	835,626	835,626	67,217	423,410	417,813	5,597	1%	835,62
Water management		225,940	337,581	337,581	16,593	157,796	194,824	(37,028)	-19%	337,58
Waste water management		151,972	243,101	243,101	13,716	113,498	121,551	(8,053)	-7%	243,10
Waste management		139,038	144,402	144,402	9,917	70,014	72,201	(2,187)	-3%	144,40
Other	4	169	184	184	15	85	92	(7)	-8%	18
Total Revenue - Functional	2	2,126,501	2,884,295	2,884,295	153,867	1,155,057	1,300,819	(145,762)	-11%	2,884,29
Expenditure - Functional										
Governance and administration		466,817	469,276	445,688	40,168	235,656	222,844	12,812	6%	445,68
Executive and council		93,820	101,198	93,961	7,287	69,444	46,980	22,463	48%	93,96
Finance and administration		372,369	367,328	350,992	32,880	165,771	175,496	(9,725)	-6%	350,99
Internal audit		628	750	735	1	441	367	74	20%	73
Community and public safety		507,769	827,731	819,736	35,594	148,154	409,868	(261,714)	-64%	819,73
Community and social services		37,498	43,629	42,049	4,623	21,090	21,024	66	0%	42,04
Sport and recreation		67,860	73,339	72,478	7,014	35,787	36,239	(452)	-1%	72,47
Public safety		65,732	70,215	65,969	9,220	39,048	32,984	6,063	18%	65,96
	10	327,112	630,591	629,783	14,078	47,684	314,892	(267,208)	-85%	629,78
Housing		9,566	9,956	9,458	659	4,545	4,729	(184)	-4%	9,45
Health		220,976	266,056	262,819	27,091	155,884	131,409	24,475	19%	262,81
Economic and environmental services		78,093	85,041	81,804	8,444	43,539	40,902	2,636	6%	81,80
Planning and development				181,008	18,648	112,340	90,504	21,836	24%	181,00
Road transport		142,876	181,008	7	10,040	6	3	2.,000	61%	
Environmental protection					81,605	637,090	714,590	(77,500)		1,429,17
Trading services		1,065,293	1,444,445	1,429,179	51,323	379,815	370,432	9,382	3%	740,86
Energy sources		619,934	742,466	740,865		192,890	293,401	(100,511)		586,80
Water management		350,885	597,907	586,801	20,990		30,271	(3,951)		60,54
Waste water management		53,873	60,542	60,542	122	26,321		17,580	86%	40,97
Waste management		40,601	43,530	40,971	9,170	38,065	20,486			3,36
Other		3,265	3,369	3,369	910	1,422	1,684	(263)		2,960,79
Total Expenditure - Functional	3	2,264,119	3,010,876	2,960,790 (76,496)	185,368 (31,501)	1,178,206 (23,148)	1,480,395 (179,576)	(302,189) 156,428	-20% -87%	(76,49

KZN252 Newcaetto - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second Quarter

KZN252 Newcastle - Table C3 Monthly Budget Statement - F		2021/22					ear 2022/23			
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	_								70	
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		88,576	113,447	113,447	651	45,649	56,724	(11,075)	-19.5%	113,44
Vote 2 - COMMUNITY SERVICES		163,905	173,608	173,608	11,738	79,479	86,804	(7,326)	-8.4%	173,60
Vote 3 - BUDGET AND TREASURY		391,006	401,006	401,006	32,320	210,143	200,503	9,640	4.8%	401,00
Vote 4 - MUNICIPAL MANAGER		-	-	-	2		(a)	9		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		281,341	647,031	647,031	1,437	45,435	323,515	(278,080)	-86.0%	647,03
Vote 6 - TECHNICAL SERVICES		503,219	713,576	713,576	40,504	350,942	288,660	62,282	21.6%	713,57
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		698,454	835,626	835,626	67,217	423,410	344,613	78,797	22.9%	835,62
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		- 1	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		- 1	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]			-	_	-	-	-			-
Total Revenue by Vote	2	2,126,501	2,884,295	2,884,295	153,867	1,155,057	1,300,819	(145,762)	-11.2%	2,884,29
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		98,250	106,832	99,563	11,529	68,875	49,782	19,094	38.4%	99,56
Vote 2 - COMMUNITY SERVICES		289,990	306,664	291,670	35,065	170,409	145,835	24,574	16.9%	291,67
Vote 3 - BUDGET AND TREASURY		194,989	192,074	188,502	14,912	81,455	94,251	(12,795)	-13.6%	188,50
Vote 4 - MUNICIPAL MANAGER		90,316	89,335	81,903	5,683	39,678	40,951	(1,273)	-3.1%	81,90
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		357,987	662,848	661,139	19,065	66,011	330,569	(264,559)	-80.0%	661,13
Vote 6 - TECHNICAL SERVICES		607,199	895,287	881,845	45,028	362,397	440,923	(78,526)	-17.8%	881,84
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		625,388	757,837	756,169	54,086	389,380	378,084	11,296	3.0%	756,16
Vote 8 - [NAME OF VOTE 8]		- 1	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	_	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		_	-	_	-		-	-		
Total Expenditure by Vote	2	2,264,119	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20.4%	2,960,79
Surplus/ (Deficit) for the year	2	(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87.1%	(76,49

K7N252 Newcastle - Table C4 Monthly Rudget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

KZN252 Newcastle - Table C4 Monthly Budg		2021/22					ear 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Source							404 700	10 501	60/	202.442
Property rates		352,585	363,413	363,413	31,361	192,237	181,706	10,531	6%	363,413
Service charges - electricity revenue		705,057	751,862	751,862	67,217	390,742	375,931	14,811	4%	751,862
Service charges - water revenue		188,622	199,933	199,933	19,662	108,344	99,966	8,377	8%	199,933
Service charges - sanitation revenue		118,993	123,818	123,818	12,128	65,421	61,909	3,512	6%	123,818
Service charges - refuse revenue		98,211	101,229	101,229	9,904	53,144	50,615	2,529	5%	101,229
							4 700	(504)	440/	0.460
Rental of facilities and equipment		8,372	9,452	9,452	733	4,195	4,726	(531)	-11%	9,452 3,131
Interest earned - external investments		4,445	3,131	3,131	292	3,325	1,566	1,759	112%	
Interest earned - outstanding debtors		3,792	4,001	4,001	567	3,016	2,001	1,015	51%	4,001
Dividends received		-	=		: =		0.000	-	400/	4.100
Fines, penalties and forfeits		5,353	4,180	4,180	703	2,931	2,090	841	40%	4,180
Licences and permits		46:	48	48	2	14	24	(10)	-42%	48
Agency services			7.	1.5			1	-	0001	4 400 707
Transfers and subsidies		490,501	1,112,707	1,102,707	2,543	254,391	410,025	(155,634)	-38%	1,102,707
Other revenue		15,939	19,487	19,487	592	5,136	9,744	(4,608)	-47%	19,487
Gains		11,698	*	5	1	446	4 200 202	446	#DIV/0! •10%	2,683,263
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,683,263	145,707	1,083,341	1,200,303	(116,962)	10%	2,003,203
Expenditure By Type						004 707	000.040	37,881	13%	567,833
Employee related costs		585,366	601,653	567,833	59,258	321,797	283,916			
Remuneration of councillors		23,742	29,060	25,710	2,113	14,325	12,855	1,470	11%	25,710
Debt impairment		130,120	286,041	286,041	17,792	47,672	143,021	(95,348)	-67%	286,041
Depreciation & asset impairment		348,804	363,160	363,160	28,358	172,053	181,580	(9,527)	-5%	363,160
Finance charges		64,353	35,846	35,846	-	18,114	17,923	191	1%	35,846
Bulk purchases		649,750	605,107	605,107	36,087	322,303	302,554	19,750	7%	605,107
Other materials		136,795	153,188	153,188	13,563	82,665	76,594	6,071	8%	153,188
Contracted services		253,442	818,629	809,233	24,542	152,024	404,616	(252,593)	-62%	809,233
Transfers and subsidies		- 3	-	-		-	-	1772-2200	120000	*****
Other expenditure		25,960	118,192	114,672	3,656	47,253	57,336	(10,083)	-18%	114,672
Losses		646	-	2	NT:	3	- 12		7333	2
Total Expenditure		2,218,978	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20%	2,960,790
Surplus/(Deficit)		(215,366)	(317,613)	(277,528)	(39,662)	(94,864)	(280,092)	185,228	(0)	(277,528
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	(0)	201,032
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)			7 1					-		
Transfers and subsidies - capital (in-kind - all) Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)			(76,496
Taxation								-		
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)			(76,496
Attributable to minorities		(22) 11 3/	,,,							
Surplus/(Deficit) attributable to municipality		(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)			(76,496
Share of surplus/ (deficit) of associate		(45,141)								
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)			(76,496

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

	n.e	2021/22		4.0			ear 2022/23			Full Year
Vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Forecast
thousands	1								%	
Multi-Year expenditure appropriation	2			_	_	_	_	_		_
Vote 1 - CORPORATE SERVICES		-	-	_		_		_		_
Vote 2 - COMMUNITY SERVICES		-	-	_	_	_		_		-
Vote 3 - BUDGET AND TREASURY			_ [_	_	_	_	_		_
Vote 4 - MUNICIPAL MANAGER		_ [_		_	_	_	_		_
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		_ [_	_	_	_		_
Vote 6 - TECHNICAL SERVICES		_	_	_	_	_	_	_		_
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			_	_	_	_	_	_		_
Vote 8 - [NAME OF VOTE 8]			_	_	_	_	_	_		_
Vote 9 - [NAME OF VOTE 9]		_		_	_	_	-	_		_
Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11]		_	_		_	_	_	_		-
Vote 12 - [NAME OF VOTE 12]		_	_	_	_	_	-	-		-
Vote 13 - [NAME OF VOTE 13]		_	-	-	-	_	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	_	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	_		-	_	_	_		
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
, van vapian iii j iip-iii										
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		5,583	11,345	11,345	43	43	5,672	(5,629)	-99%	11,34
Vote 3 - BUDGET AND TREASURY		1,748	2,900	2,900	177	879	1,450	(571)	-39%	2,90
Vote 4 - MUNICIPAL MANAGER		243	-	-	127	-	=	(30)		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25,001	25,001	-	12,809	12,501	309	2%	25,00
Vote 6 - TECHNICAL SERVICES		126,659	169,788	181,988	8,472	59,620	90,994	(31,374)	-34%	181,98
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	~	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		- 1	-		-	-	-	-		_
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		_
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	70.054		- (07 Def)	246/	204.02
Total Capital single-year expenditure	4	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,23 221,23
Total Capital Expenditure		149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-54/6	221,25
Capital Expenditure - Functional Classification										
Governance and administration		4,199	2,900	2,900	177	879	1,450	(571)	-39%	2,90
Executive and council		243	1 4	/ie			- 6	_		
Finance and administration		3,956	2,900	2,900	172	879	1,450	(571)	-39%	2,90
Internal audit		120	-	-	i=:	*	-	-		-
Community and public safety		5,025	11,345	11,345	43	43	5,672	(5,629)	-99%	11,34
Community and social services	1	1,162	345	345	43	43	172	(129)	-75%	34
Sport and recreation		3,367	11,000	11,000	140	=	5,500	(5,500)	-100%	11,00
Public safety		-	8		3.		2	-		2.0
Housing		496	9	-		-	+	-		- 3
Health		-		12	3	-	=	-		-
Economic and environmental services		41,959	118,141	130,341	2,571	30,496	65,171	(34,675)		130,34
Planning and development		12,778	25,101	25,101	50.0	12,809	12,551	259	2%	25,10
Road transport		29,181	93,040	105,240	2,571	17,687	52,620	(34,933)	-66%	105,24
Environmental protection		120		-		- 11	-	-		
Trading services		98,454	76,648	76,648	5,901	41,933	38,324	3,609	9%	76,64
Energy sources			-	-	-	=	-	-		
Water management		60,525	49,648	49,648	4,902	27,466	24,824	2,642	11%	49,64
Waste water management		36,874	27,000	27,000	998	14,467	13,500	967	7%	27,00
Wasle management		1,054	-		-	-	=	-		-
Other			- 7	- 3			-			
Total Capital Expenditure - Functional Classification	3	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,23
Funded by:				40.00	0.475	74 000	00.244	120 74 41	-22%	184,68
National Government		112,998	174,688	184,688	8,117	71,629	92,344	(20,714) (8,086)		16,34
Provincial Government		9,890	16,345	16,345	43	57	B,172	(8,086)	-55 N	10,34
District Municipality			#		-		1 -5	_		
Transfers and subsidies - capital (monetary allocations) {National / Provincial Departmental Agencies, Households, Non-profit Institutions,	1									
Private Enterprises, Public Corporatons, Higher Educational Institutions)					1 1					
Transfers recognised - capital		122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	-29%	201,03
Borrowing	6	_	-	2	-	=	-	-		(-
Internally generated funds		26,749	18,001	20,201	532	1,635	10,101	(8,465)	-84%	20,20

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter

		2021/22		Budget Ye	ar 2022/23	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		29,936	(14,037)	36,049	78	36,049
Call investment deposits		46,232		==:	37,392	
Consumer debtors		805,744	594,134	594,134	916,605	594,134
Other debtors		97,185	81,351	81,351	75,254	81,35
Current portion of long-term receivables		-	125	=	.v=	=
Inventory		24,544	14,995	14,995	23,582	14,99
Total current assets		1,003,641	676,443	726,529	1,052,833	726,52
Non current assets						
Long-term receivables		_		-		-
Investments					12	-
		372,224	341,874	341,874	372,224	341,87
Investment property Investments in Associate		141,741	217,333	217,333	142,171	217,33
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,077,930	6,666,53
Property, plant and equipment		0,100,100	0,000,001	0,000,00	-	-,,
Biological		_	12	2	海	22
Intangible		382	1,224	1,224	26	1,22
Other non-current assets		11,823	11,711	11,711	11,823	11,71
Total non current assets	+	6,722,953	7,238,673	7,238,673	6,604,174	7,238,67
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,657,007	7,965,20
LIABILITIES						
Current liabilities						
Bank overdraft		a :	15	-	=	
Borrowing		47,260	(32,106)	(32,106)	30,662	(32,10
Consumer deposits		33,418	27,095	27,095	34,834	27,09
Trade and other payables		885,459	688,021	727,316	995,288	727,31
Provisions		11,105	9,752	9,752	7,769	9,75
Total current liabilities		977,242	692,762	732,058	1,068,553	732,05
Non current liabilities						
Borrowing		315,490	260,654	260,654	315,118	260,65
Provisions		229,580	90,445	90,445	229,340	90,44
Total non current liabilities		545,070	351,099	351,099	544,458	351,09
TOTAL LIABILITIES		1,522,312	1,043,861	1,083,156	1,613,011	1,083,15
	2	6,204,281	6,871,255	6,882,045	6,043,995	6,882,04
NET ASSETS						
NET ASSETS						
COMMUNITY WEALTH/EQUITY		6 202 050	6 841 012	6 851 802	6.012.205	6 851 80
COMMUNITY WEALTH/EQUITY Accumulated Surplus/(Deficit) Reserves		6,203,958 323	6,841,013 30,242	6,851,803 30,242	6,012,205 31,790	6,851,80 30,24

		2021/22				Budget Ye	ear 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		348,289	272,560	272,560	26,030	119,025	136,280	(17,255)	-13%	272,56
Service charges		870,208	989,000	989,000	197,753	546,071	494,500	51,570	10%	989,00
Other revenue	_	13,234	315,172	315,172	1,685	8,589	157,586	(148,997)	-95%	315,17
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	1,794	202,518	358,152	(155,634)	-43%	1,102,70
Transfers and Subsidies - Capital		148,615	191,032	201,032	25,345	159,145	159,145	- 2		201,03
Interest		8,308	3,131	3,131	1,755	6,341	1,566	4,775	305%	3,13
Dividends		-	=	7	-	=	-	-		-
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,620,965)	(313,423)	(972,028)	(1,310,483)	(338,454)	26%	(2,620,96
Finance charges		(42,293)	(35,846)	(35,846)	(5,552)	(18,114)	(17,923)	191	-1%	(35,84
Transfers and Grants			=	E.		78	2	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	(64,613)	51,547	(21,177)	(72,724)	343%	226,79
CASH FLOWS FROM INVESTING ACTIVITIES Receipts Proceeds on disposal of PPE		9,872		=	-	-	3()	-		5
Decrease (increase) in non-current receivables	1 1		-			1 4		_		-
Decrease (increase) in non-current investments	1 1	3	=		=	-	=	_		-
Payments										
Capital assets		(149,637)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)	(37,265)	34%	(221,23
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(221,233)		(73,351)	(110,617)	(37,265)	34%	(221,23
CASH FLOWS FROM FINANCING ACTIVITIES										
Short term loans		0	-	-		15		_		
Borrowing long term/refinancing						(E)		_		
Increase (decrease) in consumer deposits		-			18	-	-	4		
Payments		ATT - 11.11	(62.101)	(00.200)	/F 6401	140 DZ41	(40 0E0)	918	-6%	(32,10
Repayment of borrowing	-	(30,512)	(32,106)	(32,106)	(5,616)	(16,971)	(16,053)	918	-6%	(32,100
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(32,106)	(5,616)	(16,971)	(16,053)	918	-0%	{32,10
NET INCREASE/ (DECREASE) IN CASH HELD		66,667 9,500	(76,633) 62,596	(26,547) 62,596	(90,173)	(38,775) 76,167	(147,847) 62,596			(26,54 76,16
Cash/cash equivalents at beginning:										

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Newcastle - Supporting Table SC1 Material variance explanations	
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The and funding to and funding to the processor due to the consumers reaction and explainment	Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Fig. 4, provides or of fording Onto invanced and only control and control and	-	Revenue By Source			
Other revenue Other		Fines, penalties and forfeits	40%	Dependent on the consumers reaction	
Promise of a month and a month of the content of the senting of backgrown motificition and explainment of the learned incusting of decident motification of the senting of backgrown motification of the senting of backgrown motification of the concurrent establishment of the senting of backgrown motification of the senting of backgrown motification of the senting of backgrown motification of the senting of the senting of backgrown motification of the senting of the s		Other revenue	-47%	Consumer reaction due to the increased number of death.	
Interest across - cutmad markening 112% Interest reconstruction to the construction of counciliance of the cou		Rental of facilities and equipment	-11%	norease in the rental of council facilities due to the easing of bolddown restrictions	
Liberous and services and permits Liberous and services Liberous and service		Interest earned - external investments	112%	nterest received from the increase in investments made duing the year	
Department on the concurrence The Cony debt impairment for indigents is calculated morthly all other debtors is Binnually Employee richied codes Employee richied codes The Cony debt impairment for indigents is calculated morthly all other debtors is Binnually Employee richied codes Code Exceptions Code Exc		Interest earned - outstanding debtors	21%		
Expenditure by Type Dobl Imparament Exposed to the parament of 15% only debt impairment for indigents is calculated monthly all other debtors is Blannashy Expensive action of councillors 15% Remarker after of councillors 15% Dobe to SOM processes being at finite impass Contracted severage Cont		Licences and permits	45%	Dependent on the consumers reaction	
Post importment Services Services 11% Other expenditure Coast for the mysierment for indigents is calculated monthly all other debtres is Blanually The manuscration of councillance Other expenditure Coast for services Services Coast for the mysierment of service providers Coast for the mysierment of service providers Coast for the mysierment of services Other expenditure Coast for the mysierment of services being at hirls stages Internally funded projects Services Coast for the mysierment of the mysierment of service providers Coast for the mysierment of the mysierment of services being at hirls stages Financial Position Services Coast for the mysierment of the mysierment of services being at hirls stages Financial Position Services Servi	2	Expenditure By Type			
Employee relation concerning 115s Check acquediture - 15% Check acquediture - 15% Check acquediture - 15% Check acquediture - 15% Contracted services and malfate in the supportance of any acquediture - 15% Contracted services		Debt impairment	%19-	Only debt impairement for indigents is calculated monthly all other debtors is Biannually	
Permitter after of councilions 1155 Control services 2-275 Control s		Employee related costs	13%		
Orabie systemations Contraction Services C		Remuneration of councillors	11%		
Contracted services Contracted projects Contracted services Contracte		Other expenditure	-18%		
Cacital Excenditure Grant funded projects Grant funded		Contracted services	-62%	Delays in the appointment of service providers	
Grant funded projects 29% Due to SOM processes being at initial stages Physician and maintenance 33% Due to SOM processes being at initial stages Financial Position Cash Flow Met Cash from finesting Activities Net Cash the from meeting Activities Net Cash being the initial stages Net Cash being the initial stages Net Cash being the first stages Net Cash being the first stages Net Cash being the first stages Net Cash from finesting Activities Ask Stow captul account financial Activities Ask Stow captul account financial Activities Measureable performance Municipal Entities	က	Capital Expenditure			
Preparts and maintenance 33% Due to SCM processe being at tritial stages Financial Position. Cash Flow Met Cash Used from Investing Activities Net Cash Used From In		Grant funded projects	-59%	Due to SCM processe being at initial stages	Fast track SCM processes and management of contractors
Financial Position Cash Flow Net Cash Very Municipal Entitles. Municipal Entitles.		Internally funded projects	-84%	Due to SCM processe being at initial stages	Fast track SCM processes and management of contractors
Enancial Position Cash Flow Net Cash Flow Net Cash from Operating Activities 3.4% Main attributor is property rates due to increased number of new properties & conversion of household to business category Net Cash Used from Five randial Activities 3.4% Based on amodisation achedules Measureable performance Municipal Entities		Repairs and maintenance	33%	Due to SOM processe being at initial stages	Fast track SCM processes and management of contractors
Cash Flow Net Cash flow Net Cash the conversion of household to business category Net Cash Used from Investing Activities 34%. Slow capital expenditure Municipal Entities Municipal Entities	•	Cinnacial Desition			
Cash Flow Net Cash Vased from investing Activities Net Cash Used from investing Activities Activities Net Cash Used from investing Activities Activities Net Cash Used from investing Activities Activities Net Cash Used from investing Activities Acti	t	Tillaliciai Tosigori			
Net Cash Vised from Financial Activities 343% Main attributor is property rates due to increased number of new properties & conversion of household to business category Net Cash Used from Financial Activities 34% Slow capital expenditure Net Cash Used from Financial Activities 46% Based on armotisation schedules Municipal Entities Municipal Entities					
Net Cash from Operating Activities 343% Main attributor is property rates due to increased number of new properties & conversion of household to business category Net Cash Used from Financial Activities 34% Slow captral expenditure Measureable performance Municipal Entities	ιΩ	Cash Flow			
Net Cash Used from Financial Activities 34% Slow captual expenditure Measureable performance Municipal Entities		Net Cash from Operating Activities	343%	Main attributor is property rates due to increased number of new properties & conversion of household to business category	None
Measureable performance Meanureable performance Municipal Entities		Net Cash Used from Investing Activities	34%	Slow capital expenditure	None
		Net Cash Used from Financial Activities	%9-	Based on armotisation schedules	None
	စ	Measureable performance			
	7	Municipal Entities			

K7N252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q2 Second Quarter

			2021/22			ear 2022/23	
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.5%	13.3%	13.5%	1.5%	2.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.1%	13.3%	13.9%	22.2%	13.9%
Gearing	Long Term Borrowing/ Funds & Reserves		97691.6%	861.9%	861.9%	991.2%	861.9%
Liquidity							
Current Ratio	Current assets/current liabilities	1	102.7%	97.6%	99.2%	98.5%	99.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		7.8%	-2.0%	4.9%	3.5%	4.9%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		45.1%	25.1%	25.2%	91.6%	25.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.2%	22.3%	21.2%	29.7%	21.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.6%	14.8%	14.9%	1.7%	2.3%
DP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

Description							Budget Year 2022/23	ar 2022/23					
	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	ad ritten nst	Impairment • Bad Debts i.t.o
R thousands												Debtors	500
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	32,023	9,446	8,558	7,368	7,976	6,761	40,610	333,022	445,764	395,736	11,573	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30,922	1,240	838	980	700	662	3,458	12,711	51,391	18,391	307	
Receivables from Non-exchange Transactions - Property Rates	1400	35,918	9,334	8,185	8,821	9,941	7,466	34,813	96,258	210,736	157,299	2,166	
Receivables from Exchange Transactions - Waste Water Management	1500	16,866	7,618	6,422	6,384	096'9	6,281	33,903	323,399	407,233	376,327	2,215	
Receivables from Exchange Transactions - Waste Management	1600	12,914	5,625	4,718	4,656	4,640	4,758	24,837	129,758	191,906	168,650	937	
Receivables from Exchange Transactions - Property Rental Debtors	1700	612	161	137	130	120	115	1,430	2,544	5,249	4,339	41	
Interest on Arrear Debtor Accounts	1810	1,134	910	445	413	372	361	1,556	13,647	18,439	16,349	161	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	1	1	T.	F	×.	1	1	1	ı	1	1	
Other	1900	(18,104)	6,727	3,758	3,136	3,017	3,922	81,472	104,574	188,502	196,121	2,480	
Total By Income Source	2000	112,284	40,661	33,062	31,767	33,127	30,326	222,079	1,015,914	1,519,219	1,333,212	19,881	1
2019/20 - totals only										1	,		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,375	681	909	352	2,625	201	2,399	6,746	15,886	12,324	T)	
Commercial	2300	34,025	3,027	2,468	3,543	2,464	2,148	13,123	54,827	115,627	76,106	624	
Households	2400	92,984	33,891	29,323	27.742	27,897	27,683	204,531	944,455	1,388,506	1,232,309	19,074	
Other	2500	(17,100)	3,062	992	129	141	294	2,025	9,885	(667)	12,474	182	
Total By Customer Group	2600	112,284	40,661	33,062	31,767	33,127	30,326	222,079	1,015,914	1,519,219	1,333,212	19,881	1

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

			,								
Description					Bu	Budget Year 2022/23	3				Prior year totals
R thousands	NT Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	for chart (same period)
Creditors Age Analysis By Customer Type										1	
Bulk Electricity	0100	41,590	19,130	in	11,379	-1	1(0)	219	48,702	121,021	
Bulk Water	0500	15,202	*	ì	-11	81	NK.	10,850	154,041	180,092	
PAYE deductions	0300	12,372	Į.	ï	, K	1	1	+	1	12,372	
VAT (output less input)	0400	10,132	4)		Ŋ	Þ	*	F	0	10,132	
Pensions / Retirement deductions	0200	4,732	(0)	16	ij	Ē	9);	1	E	4,732	
Loan repayments	0090	31,224	ā	ä	16		(0)	110	8	31,224	
Trade Creditors	0200	12,765	107	i	X	ä	7)	H	17	12,883	
Auditor General	0800	i.	1	ï	*	Ï	4	4	j)	1	
Other	0060	ť	ij	470	1)	fi.	幣	ř	Ĭ,	1	
Total By Customer Type	1000	128,018	19,238	1	11,379	1	1	11,068	202,754	372,457	1

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Nedbank			Call Account						Call account	856	1,165	(101,500)	100,001	522
Standard Bank			Call Account						Call account	44,815	1,288	(30,835)	25,000	40,268
ABSA			Call Account						Call account	561	*	7	Ħ	574
														ı
														1
														1
														'
Municipality sub-total										46,232	2,467	(132,335)	125,001	41,364
Entities														
														1
														1
														1
														ı
														•
														ı
														I
Entities sub-total										1		ı	1	1
TOTAL INVESTMENTS AND INTEREST	2									46,232	2,467	(132,335)	125,001	41,364

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

Description	D.4	2021/22				Budget Ye	Edi Editita			F. n.v
description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands	I	Outcome	puaget	Dadget					%	
ECEIPTS:	1,2									
ECEIF13.	,,2									
Operating Transfers and Grants										
National Government		448,972	494,958	484,958	1,689	186,569	342,203	(155,634)	-45.5%	494,95
Local Government Equitable Share		403,334	466,902	466,902	-	182,091	337,725	(155,634)	-46.1%	466,902
Energy Efficiency and Demand Management		4,000	=	=	-	9				-
Integrated National Electrification Programme		1,000	_	_		_	_			12
		1,650	1,850	1,850		1,850	1,850			1,850
Finance Management		1,000	1,000	1,000		.,				-
Municipal Systems Improvement		29,000				=				
Water Services Infrastructure Grant (WSIG)								_		22,45
Municipal Infrastructure Grant (MIG)	3	8,040	22,453	12,453			9			12,50
Massification		0.040			1,689	2,628	2,628	_		3,753
EPWP Incentive		2,948	3,753	3,753	1,003	2,020	2,020	_		1,467.55
Other transfers and grants [insert description]		400.007	047.740	647.740	105	2.470	3,470			617,749
Provincial Government:	4	439,867	617,749	617,749	100	3,470	3,470			017,740
Health subsidy		=		-				_		E 420
Level 2 accreditation		= 1	5,439	5,439	100	-	2000			5,439
Museums Services		429	105	105	105	105	105			105
Community Library Services Grant		2,475	2,595	2,595	-	÷	8			2,595
Sport and Recreation		154) TE	=	=	- 2	3			-
Spatial Development Framework Support		=	7 =	2	=	-	=	- 1		
Housing		411,185	123,885	123,885	=	3,366	3,366			123,885
Title Deeds		12	11	=	2	-	-			-
COGTA Support Scheme		(e.	-	-	=	3	5.			=
Provincialisation of Libraries	4	6,757	6,992	6,992	#		¥	-		6,992
ISU Partneship Grant		160	478,733	478,733	-	=	=	-		478,733
Accredited municipalities		19,021	- 1		-	2	2			-
District Municipality:		-	-	-	-	-	-	-		-
								-		
								-		
Other grant providers:		377	-	931	582	582	582	-		-
LGSETA GRANT		377	-	931	582	582	582	-		=
EED Housing Grant		-	-	177	-	ĕ	≦			-
otal Operating Transfers and Grants	5	889,216	1,112,707	1,103,638	2,376	190,622	346,256	- (155,634)	-44.9%	1,112,707
otal Operating Transfers and Grants	5	889,216	1,112,707	1,103,638	2,376	190,622	346,256	- (155,634)	-44.9%	1,112,707
	5	889,215	1,112,707	1,103,638	2,376	190,622	346,256	- (155,634)	-44.9%	1,112,707
	5	889,216 138,282	1,112,707 174,688	1,103,638	2,376 25,000	190,622 139,600	346,256 139,600	- (155,634) -	-44.9%	1,112,707 184,688
capital Transfers and Grants	5							- (155,634) - -	-44.9%	184,688
capital Transfers and Grants National Government:	5	138,282	174,688	184,688		139,600	139,600	_	-44.9%	184,688 20,000
apital Transfers and Grants National Government: Neighbourhood Development Partnership	5	138,282 7,440	174,688	184,688 20,000	25,000	139,600 20,000	139,600 20,000	_	-44.9%	184,688 20,000
Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme	5	138,282 7,440	174,688 20,000 106,688	184,688 20,000	25,000	139,600 20,000	139,600 20,000	_	-44.9%	184,688 20,000
Capital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG)	5	138,282 7,440	174,688 20,000 106,688	184,688 20,000 116,688	25,000	139,600 20,000 110,000	139,600 20,000 110,000	_	-44.9%	184,688 20,000 116,688
National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG)	5	138,282 7,440 111,142	174,688 20,000 106,688	184,688 20,000 116,688	25,000	139,600 20,000 110,000	139,600 20,000 110,000	-	-44.9%	184,688 20,000 116,688
National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management	5	138,282 7,440 111,142	174,688 20,000 106,688	184,688 20,000 116,688 48,000	25,000 25,000	139,600 20,000 110,000 - - 9,600	139,600 20,000 110,000 9,600	-		184,688 20,000 116,688
National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership	5	138,282 7,440 111,142 11,000	174,688 20,000 106,688	184,688 20,000 116,688 48,000	25,000 25,000	139,600 20,000 110,000 9,600	139,600 20,000 110,000 - 9,600	-	-44.9% #DIV/0!	
National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervension Project Provincial Government:	5	138,282 7,440 111,142 11,000 8,700	174,688 20,000 106,688 48,000	184,688 20,000 116,688 48,000	25,000 25,000	139,600 20,000 110,000 9,600	139,600 20,000 110,000 9,600	-		184,688 20,000 116,688 48,000
National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Ernergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervension Project Provincial Government: Housing	5	138,282 7,440 111,142 11,000 8,700 7,333	174,688 20,000 106,688 48,000	184,688 20,000 116,688 48,000	25,000 25,000 - - - 345	139,600 20,000 110,000 - 9,600	139,600 20,000 110,000 - - 9,600	- - - 9,932		184,688 20,000 116,688 48,000
National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Ernergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervension Project Provincial Government: Housing Greenest Town	5	138,282 7,440 111,142 11,000 8,700 7,333	174,688 20,000 106,688 48,000	184,688 20,000 116,688 48,000	25,000 25,000 - - - 345	139,600 20,000 110,000 9,600	139,600 20,000 110,000 - - 9,600	- - - 9,932		184,688 20,000 116,688 48,000
National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Ernergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervension Project Provincial Government: Housing Greenest Town Sport and Racreation	5	138,282 7,440 111,142 11,000 	174,688 20,000 106,688 48,000	184,688 20,000 116,688 48,000	25,000 25,000 345	139,600 20,000 110,000 9,600	139,600 20,000 110,000 	- - - 9,932		184,688 20,000 116,688 48,000 11,345
Apital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervension Project Provincial Government: Housing Greenest Town Sport and Racreation Museum	5	138,282 7,440 111,142 11,000 	174,688 20,000 106,688 48,000 11,345	184,688 20,000 116,688 48,000	25,000 25,000 345	9,600 9,600 9,600	139,600 20,000 110,000 	- - - 9,932		184,688 20,000 116,688 48,000 11,345
Agital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervension Project Provincial Government: Housing Greenest Town Sport and Recreation	5	138,282 7,440 111,142 11,000 	174,688 20,000 106,688 48,000 11,345	184,688 20,000 116,688 48,000	25,000 25,000 345	9,600 9,600 9,600	139,600 20,000 110,000 	- - - 9,932		184,688 20,000 116,688 48,000 11,345
Agital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervension Project Provincial Government: Housing Greenest Town Sport and Recreation Museum Community Library Service	5	138,282 7,440 111,142 11,000 8,700 7,333	174,688 20,000 106,688 48,000 11,345	184,688 20,000 116,688 48,000 11,345 11,000 345	25,000 25,000 345	9,600 9,600 9,587	139,600 20,000 110,000 	9,932		184,688 20,000 116,688 48,000 11,345
National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervension Project Provincial Government: Housing Greenest Town Sport and Recreation Museum Community Library Service	5	138,282 7,440 111,142 11,000 8,700 7,333	174,688 20,000 106,688 48,000 11,345	184,688 20,000 116,688 48,000 11,345 11,000 345	25,000 25,000 345	9,600 9,600 9,600 9,587	9,587 345	9,932		184,688 20,000 116,688 48,000 11,345 11,000 345
Agital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervension Project Provincial Government: Housing Greenest Town Sport and Recreation Museum Community Library Service	5	138,282 7,440 111,142 11,000 8,700 7,333	174,688 20,000 106,688 48,000 11,345	184,688 20,000 116,688 48,000 11,345 11,000 345	25,000 25,000 345	9,600 9,600 9,600 9,587	9,587 345	9,932		184,688 20,000 116,688 48,000 11,345 11,000 345
Apital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervension Project Provincial Government: Housing Greenest Town Sport and Racreation Museum Community Library Service District Municipality: [insert description]	5	138,282 7,440 111,142 11,000 8,700 7,333	174,688 20,000 106,688 48,000 11,345	184,688 20,000 116,688 48,000 11,345 11,000 345	25,000 25,000 345	9,600 9,600 9,600 9,587	9,587 345	9,932		184,688 20,000 116,686 48,000
Apital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervension Project Provincial Government: Housing Greenest Town Sport and Racreation Museum Community Library Service District Municipality: [insert description]	5	138,282 7,440 111,142 11,000 8,700 7,333 7,333	174,688 20,000 106,688 48,000 11,345 11,000 345	184,688 20,000 116,688 48,000 11,345 11,000 345	25,000 25,000 	9,587 9,587	9,587 345	9,932		184,688 20,000 116,686 48,000
National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervension Project Provincial Government: Housing Greenest Town Sport and Racreation Museum Community Library Service District Municipality: [insert description] Other grant providers: EDTEA Grant(AIRPORT UPGRADE)	5	138,282 7,440 111,142 11,000 8,700 7,333 7,333	174,688 20,000 106,688 48,000 111,345 11,000 345	184,688 20,000 116,688 48,000 11,345 11,000 345	25,000 25,000 	9,587 9,587	9,587 345	9,932		184,688 20,000 116,688 48,000
Apital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervension Project Provincial Government: Housing Greenest Town Sport and Racreation Museum Community Library Service District Municipality: [insert description]	5	138,282 7,440 111,142 11,000 8,700 7,333 7,333	174,688 20,000 106,688 48,000 11,345 11,000 345	184,688 20,000 116,688 48,000 11,345 11,000 345	25,000 25,000 	9,587 9,587	9,587 345	9,932		184,688 20,000 116,688 48,000
National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervension Project Provincial Government: Housing Greenest Town Sport and Recreation Museum Community Library Service District Municipality: [insert description] Other grant providers: EDTEA Grant(AIRPORT UPGRADE) EDTEA Grant(TRADE STALLLS)		138,282 7,440 111,142 11,000 8,700 7,333 7,333 	174,688 20,000 106,688 48,000 11,345 11,000 345 5,000 2,000 3,000	184,688 20,000 116,688 48,000 11,345 11,000 345 - 5,000 2,000 3,000	25,000 25,000 	9,600 9,600 9,600 9,587 345	9,600 9,600 110,000 - 9,600	9,932	#DIV/01	184,6888 20,000 116,688 48,000
National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervension Project Provincial Government: Housing Greenest Town Sport and Recreation Museum Community Library Service District Municipality: [insert description] Other grant providers: EDTEA Grant(AIRPORT UPGRADE)	5	138,282 7,440 111,142 11,000 8,700 7,333 7,333	174,688 20,000 106,688 48,000 111,345 11,000 345	184,688 20,000 116,688 48,000 11,345 11,000 345	25,000 25,000 	9,587 9,587	9,587 345	9,932		184,688 20,000 116,688 48,000 11,345 11,000 345

WZN252 Navigaetie - Supporting Table SC7/1) Monthly Budget Statement - transfers and grant expenditure - Q2 Second Quarter

		2021/22				Budget Ye	ear 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									70	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		437,303	494,958	494,958	417	194,788	351,753	(156,966)	-44.6%	494,95
Local Government Equitable Share		403,334	466,902	466,902		182,091	337,725	(155,634)	-46.1%	466,90
Water Services Infrastructure Grant (WSIG)		21,948	_		-	=	_	-		
Municipal Infrastructure Grant (MIG)		7,420	22,453	22,453	-	10,617	11,227	(610)	-5.4%	22,45
Energy Efficiency and Demand Management		299	-	-		-	25.0	-		
Integrated National Electrification Programme		100	_	_	=	-	_	_		-
Finance Management Grant		1,453	1,850	1,850	53	550	925	(375)	-40.6%	1,85
Massification		150	_	_		_	_	-		-
EPWP Incentive		2,848	3,753	3,753	364	1,530	1,877	(346)	-18.4%	3,75
Municipal Systems Improvement		- 1-	_			_		-		
Provincial Government:		281,209	617,749	617,749	13,713	45,314	308,874	(263,560)	-85.3%	617,74
Health subsidy			=	5	-	8		-		-
Housing		265,998	123,885	123,885	11,416	34,259	61,943	(27,684)	-44.7%	123,88
ISU Partneship Grant			478,733	478,733	-	=	239,367	(239,367)	-100,0%	478,73
Title Deeds					-	_	-	-		-
Provincialisation of Libraries		6,698	6,992	6,992	607	3,454	3,496	(42)	-1.2%	6,99
Level 2 Accreditation		3,102	5,439	5,439	1,488	6,264	2,720	3,545	130,4%	5,43
Museum Services		86	105	105			52	(52)	-100.0%	10
Community Library Services Grant		2,466	2,595	2,595	201	1,336	1,298	39	3.0%	2,59
Accredited municipalities		5,961	=:		-		-	-		
District Municipality:		-	_	_			-	_		
District municipality.								-		
0			1					_		
Other grant providers:		1,381	-	-	-	_	-			
							3	-		
LGSETA GRANT		1,381	= =			2	-			-
Total operating expenditure of Transfers and Grants:		719,893	1,112,707	1,112,707	14,129	240,102	660,627	(420,526)	-63.7%	1,112,70
Capital expenditure of Transfers and Grants			474.000	404.000	0.447	74.620	02.244	(20,714)	-22.4%	184,68
National Government:		118,473	174,688	184,688	8,117	71,629	92,344	2,502	25.0%	20,00
Neighbourhood Development Partnership		2,610	20,000	20,000	4.000	12,502 46,539	58,344	(11,804)	-20.2%	116,68
Municipal Infrastructure Grant(MIG)		97,473	106,688	116,688	4,338	12,588	24,000	(11,412)	-47.6%	48,00
Water Services Infrastructure Grant (WSIG)		12,835	48,000	48,000	3,779	12,000	24,000	(11,412)		40,00
Ernergy efficiency & demand side management			-	_			_			
Water Intervension Project		5,554	14.245	11 245	43	43	5,672	(5,629)	-99.2%	11,34
Provincial Government:		3,116	11,345	11,345	40	40	0,012	(0,020)		11,01
Level 2 accreditation		-	246	345	43	43	172			34
Museums Services			345	340		7/2	166) =			
Provincialisation of Libraries				-	-		_			
Housing		-	5		3	2	5			
Greenest Town		0.440	44.000	44.000			5,500	(5,500)	-100.0%	11,00
Sport and Recreation		3,116	11,000	11,000		5	5,500	(5,500)		11,00
Community Library Service		15	1 6	3				_		_
O Control Marie Line library		_	_	-		_	_	_		
District Municipality:								-		
0			1					-		
Other grant providers:		_	5,000	5,000	_	43	2,500	(2,457)	-98.3%	5,00
EDTEA Grant(AIRPORT UPGRADE)			2,000	2,000		43	1,000	(957)	-95.7%	2,00
EDTEA Grant(TRADE STALLLS)			3,000	3,000	-		1,500	(1,500)	-100.0%	3,00
Total capital expenditure of Transfers and Grants		121,589	191,032	201,032	8,160	71,716	100,516	(28,800)	-28.7%	201,03
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		841,482	1,303,739	1,313,739	22,290	311,817	761,144	(449,326)	-59.0%	1,313,73

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

			В	udget Year 2022/	23	
Description	Ref	Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						70
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		_	_	_	_	
Local Government Equitable Share					_	
Integrated National Electrification Programme					-	
Finance Management					-	
Municipal Systems Improvement					_	
Water Services Infrastructure Grant (WSIG)					-	
Municipal Infrastructure Grant (MIG)					-	
Other transfers and grants [insert description]					_	
Provincial Government:		539	0	18	522	96.7%
Museums Services		539	0	18	522	96.7%
Spatial Development Framework Support					_	
Provincialisation of Libraries		72	-	=	_	
ISU Partneship Grant					_	
Accredited municipalities					_	
District Municipality:		_	_	-	_	
					_	
0					_	
Other grant providers:		931	-	-	931	100.0%
Guide grand provided in					_	
LGSETA GRANT		931			931	100.0%
Total operating expenditure of Approved Roll-overs		1,470	0	18	1,452	98.8%
Capital expenditure of Approved Roll-overs						
National Government:		-		-	-	
Neighbourhood Development Partnership					-	
Water Services Infrastructure Grant (WSIG)					-	
					-	
					-	
					-	
Water Intervension Project					_	
Provincial Government:		-	-	-	_	
Provincialisation of Libraries					-	
Community Library Service					-	
Museums Services					-	
District Municipality:		-	-	-	_	
					-	
0					-	
Other grant providers:		_	-	-	-	
					-	
0					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
		4 470	^	40	1,452	98.8%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,470	0	18	1,432	

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

Summany of Employee and Councillar annual and	Ref	2021/22		14.01.12		Suaget 1	ear 2022/23			Full Vara
Summary of Employee and Councillor remuneration	Ket	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	D
Councillors (Political Office Bearers plus Other)	11	A	В	С						U
		13,538	16,029	12,679	1,226	8,527	6,340	2,188	35%	12,67
Basic Salaries and Wages							1,009		13%	2,0
Pension and UIF Contributions		1,766	2,018	2,018	182	1,137		128		
Medical Aid Contributions		37	113	113	1	1.00	56	(56)	-100%	11
Motor Vehicle Allowance		5,178	6,552	6,552	465	3,189	3,276	(87)	-3%	6,5
Celiphone Allowance		2,693	3,150	3,150	224	1,361	1,575	(214)	-14%	3,1
Housing Allowances		530	1,199	1,199	16	111	599	(488)	-81%	1,19
Other benefits and allowances				_	_	-	_	-		
		23,742	29,060	25,710	2,113	14,325	12,855	1,470	11%	25,7
Sub Total - Councillors % increase	4	23,142	22.4%	B.3%	2,110	14,020	12,000	.,		8.3%
A A Mary Mary Mary Mary Mary										
Senior Managers of the Municipality	3	4.746	0.740	0.740	3 404	6,371	4,374	1,997	46%	8,7
Basic Salaries and Wages		4,716	8,748	8,748	3,494					9
Pension and UIF Contributions		577	911	911	10	190	456	(266)	-58%	
Medical Aid Contributions	1	114	114	114	2	49	57	(8)	-14%	1
Overtime	1	8	-	- 5		-	-	-		- 3
Performance Bonus		2	471	471			236	(236)	-100%	47
Motor Vehicle Allowance		692	1,121	1,121	82	626	560	56	12%	1,13
		052		1,121	200	-		_		.,.
Cellphone Allowance		_	-					_		
Housing Allowances		~		=	₹.	-	=		Umo re .	
Other benefits and allowances	1	394		- 2	0	163	-	163	#DIV/0!	3
Payments in lieu of leave		€.					=	₹:		
Long service awards		-	-	5			2	-		-
Post-retirement benefit obligations	2		-			-	-	_	1	
	-	6,494	11,365	11,365	3,587	7,399	5,683	1,717	30%	11,30
Sub Total - Senior Managers of Municipality % increase	4	0,434	75.0%	75.0%	0,007	,,,,,,	-,	,,		75.0%
Other Municipal Staff										
		367,944	374,905	341,085	36,620	200,897	170,542	30,355	18%	341,0
Basic Salaries and Wages				67,129	5,902	37,900	33,564	4,336	13%	67,12
Pension and UIF Contributions		63,899	67,129							23,99
Medical Aid Contributions		26,699	23,990	23,990	2,139	12,422	11,995	427	4%	
Overtime		32,847	33,239	33,239	3,099	17,098	16,620	479	3%	33,23
Performance Bonus		=	28.730	28,730	(A)	-	14,365	(14,365)	-100%	28,73
Motor Vehicle Allowance		21,724	23,227	23,227	1,952	11,261	11,614	(353)	-3%	23,22
		2	_	_	_	-	-	_		
Celiphone Allowance		7,076	7,407	7,407	686	3,833	3,703	129	3%	7,40
Housing Allowances									116%	26,62
Other benefits and allowances		53,982	26,623	26,623	4,644	28,760	13,311	15,449	176%	
Payments in lieu of leave		= 1	-	-	-	-	15	-		=
Long service awards		4,700	5,039	5,039	629	2,227	2,519	(292)	-12%	5,03
Post-retirement benefit obligations	2	=	=	_	E# 0	-	(46	-		-
Sub Total - Other Municipal Staff		578,872	590,287	556,467	55,671	314,398	278,234	36,164	13%	556,46
% increase	4		2.0%	-3.9%						-3.9%
Total Parent Municipality		609,108	630,713	593,543	61,371	336,122	296,771	39,350	13%	593,54
			3.5%	-2.6%						-2.6%
Inpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
								_		
Performance Bonus										
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
								-		
Board Fees								_		
Board Fees								_		
Payments in lieu of leave	1									
Payments in tieu of leave Long service awards								-		
Payments in lieu of leave										
Payments in lieu of leave Long service awards Post-retirement benefit obligations	2	-	-	-	-	-	-	-		
Payments in lieu of leave Long service awards Post-retirement benefit obligations	2 4	-	-	-	-	-	-	-		•
Payments in lieu of leave Long service awards Post-retirement benefit obligations Sub Total - Board Members of Entities % increase		-	-	-	-	-	-	-		
Payments in lieu of leave Long service awards Post-retirement benefit obligations Sub Total - Board Members of Entities % increase		-	-	-	-	-	-	-		
Payments in lieu of leave Long service awards Post-retirement benefit obligations Sub Total - Board Members of Entities % increase		-	-	-	-	-	-			

TOTAL MANAGERS AND STAFF		585,366	601,653	567,833	59,258	321,797	283,916	37,881	13%	567,833
% increase	4		3.5%	-2.6%						-2.6%
TOTAL SALARY, ALLOWANCES & BENEFITS		609,108	630,713	593,543	61,371	336,122	296,771	39,350	13%	593,543
Total Municipal Entities		-	-		-	-	-	-		-
% increase	4									
Sub Total - Other Staff of Entities		-	-	-	- 1	-	- 7			_
Post-retirement benefit obligations							_	_		
Long service awards								_		
Payments in lieu of leave								-		
Other benefits and allowances								-		
Housing Allowances	1							-		
Cellphone Allowance								-		
Motor Vehicle Allowance								-		
Performance Bonus								-		
Overtime								-		
Medical Aid Contributions								-		
Pension and UIF Contributions								-		
Basic Salaries and Wages								-		
Other Staff of Entities										
,a morego										
Sub Total - Senior Managers of Entities % increase	4	-	-	-	-					
Post-retirement benefit obligations	2		_		_		_	_		
Long service awards								_		
Payments in lieu of leave	1							-		
Other benefits and allowances								-		
Housing Allowances								~		
Geliphone Allowance								_ ^		
Motor Vehicle Allowance								-		
Performance Bonus								-		
Overtime								_		

- Q2 Second Quarter
targets for cash receipts
t - actuals and revised
thly Budget Statement
orting Table SC9 Mon
KZN252 Newcastle - Supp

								IPP I IPPONO									
1, 1, 1, 1, 1, 1, 1, 1,	Description	Rei														Framework	
1	housands		+	August	Sept	October	Nov	Dec	January	Feb	March	April	May		Budget Year B 2022/23	udget Year +1 B 2023/24	udget Year + 2024/25
100 100	sh Recei is B Source		-									B	10Hono				
1	Proporty rates		26,781	26,389	75,637	30,142	25,612	26.030						111,969	272.560	300,867	308,487
15 15 15 15 15 15 15 15	Service charges - electricity revenue		45,718	176,16	59,195	56.610	47 584	95.790						370,183	727.051	822,647	904,912
1	Service charges - water revenue		12,401	13,635	15,098	18,434	15,419	16 320						30,253	121,559	130,432	129,810
1	Service charges - sanitation revenue		7,614	8,731	8,940	10,602	9.080	10 067						14,789	89 803	81,016	84,661
1 1 1 1 1 1 1 1 1 1	Service charges - refuse		5.894	7,484	7,304	8 564	7,314	8 221						25,776	70,557	68.842	69,850
1 1 1 1 1 1 1 1 1 1							57								9,683	Ī	
1	Rental of facilities and equipment		679	989	872	723	208	733						5,258	8,452	9.868	10,31
	Interest earned - external investments		235	653	653	742	493	282						94	3,131	2,510	29'2
The control of the co	Interest earned - outstanding debtors													•	40	(8)):
1 1 1 1 1 1 1 1 1 1	Dividends received													1	6	30	,
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Fines, penelities and forfeits		1.9	376	摄	437	487	703						(1,755)	836	873	1,266
State Stat	Licences and permits		2	4	-	-	47	2						34	48	46	48
10,000 1	Agency services													,		0	.1
State Stat	Transfers and Subsidies - Operational		182,091	2,789	3,366	i	12,747	1,784						909,920	1,112,707	669,077	945,028
State Stat	Other revenue		820	839	825	141	4545	592						296.368	304 836	265.231	263.943
Particular Par	th Receipts by Source		282,281	153,550	122,230	127,104	123,993	120,542	•	,	1	(*)	,	1.762.870	2.692.570	2.549.347	2.720.939
State Stat	er Cash Flows by Source									!							
State Stat	Transfers and subaidies - capital (monetary aflocations) (National / Provincial and District)													21,956	191,032	157,183	104,950
The control inside A co	Transfers and subsidies - capital (moseary allocations) (National / Proxincial Departmental Agencies, Households, Mon-profit Institutions, Physio Enterprises,		63,600	(1	41,000	19.587	19 545	25,345							(9)	11	
The control of the co	Public Corporatons, Higher Educational Institutions)																
The control of the co	Proceeds on Disposal of Flood and Intangible Assets													W i	1		
The foundation of the foundati	Short term loans													à	1		
Trent description of the control of	Borrowing long term/refinancing													1	1		
The controlling behavior beginned by the control of	Increase (decrease) in consumer deposits		Ì	Ī		Ī	Ī							,	.0:		
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	Decrees (incresss) in emi-current receivables		ĺ			Ī									1		
August 44,050 146,521 146,521 146,522 15,232 15,232 15,232 15,232 15,232 15,232 15,232 15,232 15,232 15,232 15,232 15,232 27,1	Decrease (increase) in non-current investments														1. 1	11 .	
Aut. 1981 44,998 44,998 57,298 57,1	al Cash Barainta hy Source		245 904	45.550	462 990	440.004	449 690	145 907						1 20 FGL F	000000		2000
1400 4400 4467 4444 5734 5734 5454 5734 5454 5734 5454 5734 5454 5734 5454 5734 5454 5734 5454 5734 5454 5734 5454 5734 5454 5734 5454 5734 5454 545	al casil receipts by source		345,681	nec'set	163,230	140,631	145,558	/88/C#L		•		'	1	1,784,826	2,883,502	2,706,530	2,825,88
Service best best best best best best best bes	sh Payments by Type													1 1			
1506 1508 657 1700 1100 110 1100 110 1100 110 1100 110 1100 110 1100	Employee related costs		44 1058	48 572	54.674	57 389	57 998	59.258						279 855	601 853	628 425	856 536
864 1 20 1 10 1 10 10 10 10 10 10 10 10 10 10 1	Remuneration of councillors		1,929	1 929	4683	2 143	2.127	2.113						14,735		30 339	34 704
15 (12) 1 (13) (12) (13) (14) (15) (15) (15) (15) (15) (15) (15) (15	Inherest paid		3043	3 038	199	(206)	13							29 301		37 473	39 107
1271 13182 1559 24683 14583 15363	Bulk purchases - Electrody			83 487	85,591	51 709	52 740	53.337						278,239	605 107	631 732	660,160
1504 11502 11504 11502 11504 11502 11504	Bulk purchases - Water & Sewer													'		78.	
1,50, 2,153 2,53, 3,22 3,33 3,33 3,33 3,33 3,33 3,33 3,33 3,33 3,33 3,33 3,33 3,33 3,33 3,33 3,33 3,33 3,33 3,33	Other materials		1/2/1	13,182	13,550	24.993	14,593							72,036	153,188	159,886	187 0
### ### ### ### ### ### ### ### ### ##	Contracted services		15 043	21,153	26,582	9.323	37 992							544,778	783 629	513,023	538.0
144,569 17,760 166,76 145,58 171,567 160,576	Grants and subsidies peid - other municipalities													'	181	7	
14,689 17,780 18,670 18,670 19,780 17,280 19,780 1	Grants and subsidies paid - other													2		7	
134,563 172,763 186,976 186,976 171,027 189,078 171,027 170,446 2,123,444 2,123,44	General expenses		68,215	1086	100	9,018	5,005	3,650						27,212	118,192	122,885	128 437
11468 13007 13518 15.252 11.894 7.044	sh Payments by Type		134,569	172,760	186,876	154,368	171,267	160,678	ě	'	ii.	1	0	1,346,157	2,328,675	2,123,414	2,221,078
11468 13007 15818 15207 12848 15207 12848 15204 15207 12848 1284	ner Cash Flows/Payments by Type																
55.140	Cepital assets		11 489	13 007	13,619	15 292	17,890							147,882	221 233	170,083	117 850
Fig. 140 Fig. 150	Repayment of borrowing			28 743	(956)	(3 200)	(3 070)							15,135	32,106	34,082	35, 156
1591,550 212,500 159,520 159,520 151,500 151	Other Cesh Flows/Payments		53.140											276,996	330,136	322 277	426,6
	otal Cash Payments by Type		199,198	212,509	199,539	168,460	181,093	165,181	,	1	1	1	1	1,788,169	2,910,150	2,649,856	2,800,7
146,564 (58,509) (58,509) (19,770) (37,569) (19,79) (7,344) (58,504) 56,514 (19,710) (19,79) (19,7	TINCREASE/DECREASE) IN CASH HELD													t			
87,392 08,203 01,10,011 04,247 16,616 31,392 31,392 31,392 31,392 31,392 35,596 36,049			146,684	(096'85)	(36,308)	(19,770)	(37,556)									26,674	25,1
	Castifcash equivalents at the monthlyear beginning:		12.585 12.585	209,280	150,320	114,011	84,242									26.040	500

K7N252 Newcastle - NOT RECITIRED - municipality does not have entities or this is the parent municipality's budget - Q2 Second Quarter

KZN252 Newcastle - NOT REQUIRED - municipality does no		2021/22					ear 2022/23			
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source		352,585	363 413	363,413	31,361	192,237	181,706	10,531	6%	363,413
Property rates		705,057	751,862	751,862	67,217	390,742	375,931	14,811	4%	751,862
Service charges - electricity revenue		188,622	199,933	199,933	19,662	108,344	99,966	8,377	8%	199,933
Service charges - water revenue			123,818	123,818	12,128	65,421	61,909	3,512	6%	123,818
Service charges - sanitation revenue		118,993	101,229	101,229	9,904	53,144	50,615	2,529	5%	101,229
Service charges - refuse revenue		98,211	101,228	101,229	3,304	55,144	30,010	2,020	V 76	10 1,220
Rental of facilities and equipment		8,372	9,452	9,452	733	4,195	4,726	(531)	-11%	9,452
Interest earned - external investments		4,445	3,131	3,131	292	3,325	1,566	1,759	112%	3,131
Interest earned - outstanding debtors		3,792	4,001	4,001	567	3,016	2,001	1,015	51%	4,001
Dividends received		¥	=	⊆	-	-	-	-		-
Fines, penalties and forfeits		5,353	4,180	4,180	703	2,931	2,090	841	40%	4,180
Licences and permits		46	48	48	2	14	24	(10)	-42%	48
Agency services		_		-	-		-	-		0 00%
Transfers and subsidies		490,501	1,112,707	1,102,707	2,543	254,391	410,025	(155,634)	-38%	1,112,707
Other revenue		15,939	19,487	19_487	592	5,136	9,744	(4,608)	-47%	19,487
Gains		11,698	_	_	1	448	5	446	#DIV/0!	-
Fotal Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,683,263	145,707	1,083,341	1,200,303	(116,962)	-10%	2,693,263
Expenditure By Type										
Employee related costs		585,366	601,653	567,833	59,258	321,797	283,916	37,881	13%	567,833
Remuneration of councillors		23,742	29,060	25,710	2,113	14,325	12,855	1,470	11%	25,710
Debt impairment		130,120	286,041	286,041	17,792	47,672	143,021	(95,348)	-67%	286,041
Depreciation & asset impairment		348,804	363,160	363,160	28,358	172,053	181,580	(9,527)	-5%	363,160
Finance charges		64,353	35,846	35,846	=	18,114	17,923	191	1%	35,846
Bulk purchases		649,750	605,107	605,107	36,087	322,303	302,554	19,750	7%	605,107
Other materials		136,795	153,188	153,188	13,563	82,665	76,594	6,071	8%	153,188
Contracted services		253,442	818,629	809,233	24,542	152,024	404,616	(252,593)	-62%	809,233
Transfers and subsidies		=	÷	-		-	-	-		-
Other expenditure		71,100	118,192	114,672	3,656	47,253	57,336	(10,083)	-18%	114,672
Losses		646				-	-			
Fotal Expenditure		2,264,119	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20%	2,960,790
Surplus/(Deficit)		(260,506)	(317,613)	(277,528)	(39,662)	(94,864)	(280,092)	- 185,228	-66%	(267,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	201,032	B,161	71,716	100,516	(28,800)	-29%	191,032
Transfers and subsidies - capital (monetary allocations) (National I Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)					=	-				
Surplus/(Deficit) after capital transfers & contributions		(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,496)
Taxation						,	//== ==	450 400	070	/30 to 10
Surplus/(Deficit) after taxation		(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,496)

K7N252 Newcastle - NOT REGUIRED - municipality does not have entities or this is the parent municipality's budget - Q2 Second Quarter

		2021/22				Budget Ye	ear 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Municipal Entity									•	
Service charges - water revenue		130,896	146,737	~	13,219	79,447	73,368	6,078	8%	
Service charges - other				-	3.	555	2	-		
Rental of facilities and equipment				-	===	(=		-		
Interest earned - external investments				=	E.	(4)	=	-	77 D 1101	
Interest eamed - outstanding debtors		3,886		=	1,084	6,026	-	6,026	#DIV/0!	
Agency services		- E		=			-	-		
Transfers recognised - operational		2		=		2.8	-	-		
Other revenue		121		-	(4))=	-	-		
Gains on disposal of PPE		241		-	(40)	1966	-	-		
				*		5%		-		
Total Operating Revenue	1	134,783	146,737	-	14,303	85,473	73,368	12,104	16%	
Expenditure By Municipal Entity										
Employee related costs		15,988	14,611		1,191	8,282	7,306	976	13%	
Remuneration of Directors							2			
Debt impairment					*		=			
Depreciation and Amortisation		59,566	860		72	430	430			
Finance charges					3 (1		8			
Inventory Consumed		33,606	31,996		3,185	18,028	15,998	2,030	13%	
Contracted services		1,959	6,495		(6)	1,181	3,247	(2,066)	-64%	
Transfers and grants					.75		=	-		
Other expenditure		36,585	42,784		3.400	24,047	21,392	2,655	12%	
Loss on disposal of PPE			~ ~	-	(a)	(#)	-	-		
Total Operating Expenditure	2	147,704	96,746	-	7,843	51,968	48,373	3,595	7%	
Surplus/ (Deficit) for the yr/period		(12,922)	49,991	-	6,460	33,505	24,995	15,699	63%	-
Capital Expenditure By Municipal Entity										
Service charges - water revenue								-		
Service charges - other								-		
Rental of facilities and equipment								-		
Interest earned - external investments								-		
Interest earned - outstanding debtors								-		
Agency services								-		
Transfers recognised - operational								-		
Other revenue								-		
Gains on disposal of PPE								-		
Total Capital Expenditure	3	-	-	-	_	-	_			

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

	2021/22				Budget Ye	ear 2022/23			
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								,,	
Monthly expenditure performance trend July	2,565	17,419	17,419	11,445	11,445	17,419	5,974	34.3%	5%
August	5,241	17,419	18,529	13,050	24,496	35,948	11,452	31.9%	12%
September	12,777	17,419	18,529	13,612	38,108	54,476	16,368	30.0%	18%
October	15,392	17,419	18,529	15,299	53,407	73,005	19,598	26.8%	26%
November	16,790	17,419	18,529	11,422	64,829	91,533	26,704	29.2%	31%
December	10,498	17,419	18,529	8,522	73,351	110,062	36,711	33.4%	35%
January	4,340	17,419	18,529			128,590	-		
February	6,521	17,419	18,529	-		147,119	-		
March	19,569	17,419	18,529			165,648	-		
April	18,810	17,419	18,529	(#)		184,176	-		
May	16,552	17,419	18,529	*		202,705	-		
June	20,580	17,419	18,529	.=		221,233	-		
Total Capital expenditure	149,637	209,033	221,233	73,351	V STATE				

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q2 Second Quarter

B 10	n	2021/22				Budget Yo	ear 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands	1								%	
apital expenditure on new assets by Asset Class/Sub-class										
nfrastructure		55,598	97,941	97,941	3,737	27,661	48,971	21,310	43.5%	97,94
Roads Infrastructure		23,114	77,941	77,941	(42)	15,073	38,971	23,898	61.3%	77,94
Roads		23,114	77,941	77,941	(42)	15,073	38,971	23,898	61.3%	77,94
Road Structures		±4,000	5.	-	/Aside		· -			
Road Fumiture		_	:9:			-	-	_		
Capital Spares		- 2	20		12	=		_		
Storm water Infrastructure		-	-	-	_	_	_	_		-
Drainage Collection		_		-	741	- 2	-	_		24
Storm water Conveyance		~ ~			-	_	-	_		
Attenuation			-							
Electrical Infrastructure		-	_	_		_	_	_		
Power Plants		-	-	140	-	-	-	_		
HV Substations			2	-	-		2	_		
						_	-	_		
HV Switching Station					125			_		
HV Transmission Conductors							-	_		
MV Substations							5			
MV Switching Stations		2		- Ti	35	1.5	2	_		
MV Networks		-						_		
LV Networks		ă i	=				2	_		
Capital Spares		21012			0.770				-25.9%	20,00
Water Supply Infrastructure		31,310	20,000	20,000	3,779	12,588	10,000	(2,588)		20,00
Dams and Weirs			-				-	-		
Boreholes		*	8	(+)	-	181	5			
Reservoirs		=	3	3.5	- 3		_	-		
Pump Stations		-	-		:=:	-	-	-		
Water Treatment Works		=		=3.5	1.00	1/4	8		100.0%	
Bulk Mains		12,921	20,000	20,000	100	14	10,000	10,000		20,00
Distribution		18,389	-	100	3,779	12,588	100	(12,588)	#DIV/0!	- 2
Distribution Points		*	=	.20		=		-		-
PRV Stations		=	*	580	-	96	18	-		-
Capital Spares		-	5	-	- 3		12	-		12
Sanitation Infrastructure		1,174	-	-		-	-	-		-
Pump Station		=		- 3	7:	- 5		-		- 52
Reticulation		1,174	2	# I	140	-	(€	-		
Waste Water Treatment Works		=	*		*	123	1.7			9
Outfall Sewers	- 4	20	0	-	-	-	74	-		
Toilet Facilities		-	*		197		-	-		- 1
Capital Spares			-	9	3.	- 2	14			- 4
Solid Waste Infrastructure		-	-	_	-	-		-		-
Landfill Sites		-	-		-	~	721	-		
Waste Transfer Stations		-	¥	9	140	-	100	-		-
Waste Processing Facilities		1	-	-	:=:		251	-		-
Waste Drop-off Points		=	2		E45	-	4	-		-
Waste Separation Facilities		1	-	-	140	:-:	· -	_		
Electricity Generation Facilities			2		(4)	-	-	-		-
Capital Spares			-	=	180	_	(*	_		
Rail Infrastructure		-	_	_	_	-	-	- 1		-
Rail Lines						-	-	_		
						3-1		_		
Rail Structures Rail Furniture			=	= =	130			_		
								_		
Drainage Collection			5 5	2				_		
Storm water Conveyance								[]		
Attenuation				5	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			_		
MV Substations								-		
LV Networks		-	*	=				-		
Capital Spares		(7.	= =					- 11		
Coastal Infrastructure		-	-	-	-	-	-	-		
Sand Pumps			=	- 8	=	2	100	-		
Piers		-	=	-		*	-	- 1		
Revelments		5 🕾	-		3	30	- 3	-		
Promenades		IE.	=	€	-	243	-	-		
Capital Spares		9-1	σ.	*	8		-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-	-	*	-	180	3	-		
Core Layers		1.50	-		- 4	- 31	- 0	· 6		
Distribution Layers		(4)	=	-	-	.+:	-	-		
Capital Speres							121	_		

							المور	-5.0%	
mmunity Assets	2,206	345	345	43	181	172	(9)		
Community Facilities	2,206	345	345	43	181	172	(9)	-5.0%	
Halls	=	- 4	3	- 2		3	-		
		-	-		_	-	_		
Centres				194			_		
Crèches	=	1 201							
Clinics/Care Centres		791	-	25	- 5	2	- 1		
Fire/Ambulance Stations	-	100	7	72	=	-	-		
Testing Stations		141	-	160	+	=	-		
	1971		_		2		_		
Museums	76	12.							
Galleries	-	141	-	14	-		-		
Theatres		(8)	-	145	2	3	-		
Libraries	2,075	345	345	43	181	172	(9)	-5.0%	
		/ Vicales	-		_	_	_		
Cemeteries/Cremetoria				72			_		
Police	5	= 1	-						
Puris	= 1	2		-		=	-		
Public Open Space	=		-	-	=	5	-		
Nature Reserves	=	_	140	-		=	-		
			-				_		
Public Ablution Facilities	-	- 2							
Markets	2	-	120		-	-			
Stalis	54	≘ 0	*	58		-	-		
Abattoirs	-		250	72	=	5	_		
				-	-	=	_		
Airports					5		_		
Taxi Ranks/Bus Terminals	= 1	=	57)	100					
Capital Spares	22	-	14.	(e	- 1	8	-		
Sport and Recreation Facilities	-	_	-	-	-	-	-		
·	2	3		-		-	_		
Indoor Facilities							_		
Ouldoor Facilities	8	7	= 3		-				
Capital Spares	5	-	120	16	2	=	-		
age assets	_	_	_	-	-	-	-		
Monuments	-	-	4	14	- 2	2	-		
				-	_	_	_		
listoric Buildings							_		
Vorks of Art			100	125		_			
Conservation Areas	=	=	-	(**	=		-		
Other Heritage	-	- 10	= 1			5	-		
rate, restage							_		
							_		
stment properties	-	-		_	-	-			
Revenue Generating	_	-	-	-	-	-	-		
Improved Property	₩ ₩	38	9	·	*	=	-		
		_	-		2		-		
Unimproved Property	3				_	_	_		
Non-revenue Generating	-	_	-	_			_		
Improved Property	-	=	-	18	5		-		
Unimproved Property	E .		San San	100	-	유	-		
	-	_	_	_	_	-	-		
rassets									
perational Buildings	_	-	_				_		
Municipal Offices	-	=	-	120	=	-	-		
Pay/Enquiry Points		-	30	14	2	2	-		
				-		-	_		
Building Plan Offices				_	9	9	_		
Workshops	₩ ₩	1	3		=				
Yards	-	=	123	(6)	=	*	-		
Stores	=	-	(0.0)	100	- 5	8	~		
Laboratories		- 2	= 1		=	-	-		
				-			_		
Training Centres	*								
Manufacturing Plant	ā.	3		-	=	-	-		
Depots	=	=		7.00		*	-		
Capital Spares	-	_	-	-	2	=	-		
		-	_	_	_	-	_		
pusing	-								
Staff Housing		7	(F)	150	-	-			
Social Housing	2	=	-	(4)	=	-	-		
	-	-				=	-		
Capital Spares									
gical or Cultivated Assets	-			-	-		-		
ological or Cultivated Assets		-	20	(2)		- 2	-		
•									
						_			
gible Assets	-		-	-	-	-			
ervitudes			-	-	=	-	-		
icences and Rights	_	_	-	-	_	_	- 1		
	-	1		2=	_		_		
Water Rights	-	-	~ .						
rrater regino	*	ie.	#3	100	5	8	-		
Effluent Licenses				-	=	-	-		
Effluent Licenses	2	2	-						
Effluent Licenses Solid Waste Licenses	=		:=:				-		
Effluent Licenses Solid Waste Licenses Computer Software and Applications		9		51	5	5.	-		
Effluent Licenses Solid Waste Licenses	30.00.00	3 3		35	5 2	8			

Total Capital Expenditure on new assets	i	61,569	106,386	108,586	3,957	28,721	54,293	25,572	47.1%	108,586
Zoo's, Marine and Non-biological Animals			= =	15	3	2	-	-		
Zoo's Marine and Non-biological Animals		-	-	-	-		-	-		-
Land		-			7.	2	=	-		-
<u>Land</u>		-	-	-		-	-	-		_
Transport Assets		243	-	(+)	÷	=	=	-	1	
Transport Assets		243	-		_		-	-		
Machinery and Equipment		2,711	5,200	7,400	148	719	3,700	2,981	80.5%	7,40
Machinery and Equipment		2,711	5,200	7,400	148	719	3,700	2,981	80.6%	7,40
Furniture and Office Equipment		813	2,900	2,900	29	160	1,450	1,290	89.0%	2,90
Furniture and Office Equipment		813	2,900	2,900	29	160	1,450	1,290	89.0%	2,90
Computer Equipment			-	(4)	-	=	5	-		
Computer Equipment	1 1	-	-		-	-	-	-		

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

Description	Ref	2021/22 Audited	Original	Adinetad			ear 2022/23			Full Yea
Description	l liei	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Forecas
ousands	1								%	
tal expenditure on renewal of existing assets by Asset Class/Sub-class										
<u>istructure</u>		7,585	10,000	10,000	243	6,310	5,000	(1,310)	-26.2%	10,
Roads Infrastructure		7,585	10,000	10,000	243	6,310	5,000	(1,310)	-26.2%	10,
Roads		7,585	10,000	10,000	243	6,310	5,000	(1,310)	-26.2%	10,
Road Structures			*	- 4	7.0	-	141	-		
Road Furniture					5.55	18		-		
Capital Spares		- 2	*	12		-	-	-		
Storm water Infrastructure		-	-	-	-	-	-	_		
Drainage Collection		14	*			-		_		
Storm water Conveyance		3	/~	*	-	-		_		
Attenuation		- 3	[25]	=	151	_	- (3)	_		
lectrical Infrastructure		-			728	2	141	_		
Power Plants			120		-					
HV Substations HV Switching Station		2	-			-	200	_		
HV Transmission Conductors		_	-			= =	12	_		
MV Substations		=				-	-	-		
MV Switching Stations		-	12	- 2	Vie	=	280	-		
MV Networks		=	-	-	100	-				
LV Networks		a	-		-			-		
Capital Spares		-	15		- 6	8	10	-		
ater Supply infrastructure		_	-	-	-	_	-	-		
Dams and Weirs		~ ~	Tie	-	:=	12	(6)	-		
Boreholes		=	-	3	15	=	16	-		
Reservoirs		=	(*)	8	-	=) E	-		
Pump Stations			- 1	9	72	=	140	-		
Water Treatment Works		€	16	=	:=	=	100	-		
Bulk Meins		=	4.	÷	7.44	=	100	-		
Distribution		3	15:	- 5	(8)	12	16-	-		
Distribution Points		=	-	¥	380	∌	-	-		
PRV Stations		~ ~	-	-	=	₽	100	-		
Capital Speres						- 5		-		
nitation Infrastructure		-	-	-	-	-	_	-		
Pump Station		- 5	-	<u>=</u>	12	-	-	-		
Reticulation		=	**	*	:=:	=	15.	-		
Waste Water Treatment Works		=		=		=		-		
Outfall Sewers		=	101		18		-	-		
Toilet Facilities		=		=			*	-		
Capital Spares		~ ~	-		-	-	-	-		
lid Waste Infrastructure		-	-	_	-	-	_	-		
Landfill Sites			-	-	5	=		-		
Waste Transfer Stations		2		-	-	-		_		
Waste Processing Facilities		*	**	=		=	15.			
Waste Drop-off Points		-		-	-	2		_		
Waste Separation Facilities		2	1,51	- 5	1,5			_		
Electricity Generation Facilities			-	S		= =	15	_		
Capital Spares		3.	(2)	_	_	_	_	_		
il Infrastructure		-	-	-	_			_		
Rail Lines		_	- 3	2				_		
Rail Structures			9			_		_		
Rail Furniture		= =		E .	(4)		(6)	_		
Drainage Collection		-	-	-	15	2	i E	_		
Storm water Conveyance		9		2	-	-		_		
Attenuation		2	15	7 7			06	_		
MV Substations		-	-	-)=-		1/20	_		
LV Networks Capital Spares		3	100	-		-	350	-		
Capital Spares astal Infrastructure		-	-	-	-	-	_	-		
Sand Pumps	711	- 14	-	-	: -	15	251	_		
Piers		2	12	-	-			-		
Reveiments			1-1	- 2	923		IE	-		
Promenades		-	-		5 🚝	18	-	-		
Capital Spares	1	- 2	141	:	150	- 9	: 4:	-		
ormation and Communication Infrastructure	1	-	-	-	-	-		-		
Data Centres		- 10	-	*	1.00	=		-		
Core Layers			12	G.	F:	=	12:	-		
Distribution Layers		-			1,51		e	-		
Capital Spares		-	(6)	-	100	€	166	-		
							F			
unity Assets		-	_	-	-		-	-		
ommunity Facilities		-	-	-	-	_	-	-		
	1	-		-	=	- 2	16	_		
Halls			1/20							

Processor States										
	Clinical Cara Centras	î		E	(p)			- 2	_	
Mare	1				-			2	-	
Macros			18			8	000	=	-	
Control			-	12	12	9	-	美	-	
ANABUS SACRET CANAMAN CONTROL SACRET SACR			(+:				100		-	
Description			160	- 2	:44	9	-	3	-	
Commercial Content			100		55	=		=	-	
Company Comp			- 1			-			-	
909 909			724	- 4	=	2	-	- 2	-	
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speel on fundamental control of the	Capital Spares		14.	9	141	美	-	8	-	
Colland Production Colland C	Sport and Recreation Facilities		~	-	-	-	-	-	-	-
Michigan state S With a state			(%)	9		=		5	-	
Committee Comm	Outdoor Facilities		12	#	74.	=	- 000	9	-	
Notice to the School Sc	Capital Spares				1,5	- 2				
Mountain Allanda Antana	Heritage assets		-	-	-	-				
Finding all posts and post	Monuments		150	*	72					
Vesta start Courservator Nasas Cota relation N	Historic Buildings		(#)	*		=				
Document of Sections	Works of Art		-	=	\€					
Tousehold Bousehold Secretary Incompose Protecting	Conservation Areas			- 5	25:	3			-	
Investigned Linesientiss	Other Heritage		*	9	(*)	=	-	-	-	
Interest Reference (Interest Property (Interpreted Property (Interpretad Property (Inter										
Interview Proposity Unspected Unspec										_
Interview Property Non-execus Generaling Improved Property Unimproved Equipment Unimproved Equipment Unimproved Equipment Unimproved Equipment Unimproved Equipment Unimproved Property Un	Revenue Generating		-	-						
Non-recenture Generality Interview Property Underport Whethy Underport Underpor	Improved Property				12					
Improved Priparely Umproved Priparely Umproved Priparely Umproved Priparely Umproved Priparely Cycentor Guidelings	Unimproved Property				5.5					_
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Content services Content services Content services Companies Compani										_
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Marchipel Offices Baktory Plan Offices Workshope Vyoris Stores Leave Individual Controls Training Centrols Training Cent						_				
Polytechapty votals Succes per Comment Workstrapes Years Slores Ladroshores Traising Centres Manufacturary Plant Dayor Menutrations Manufacturary Plant Dayor Copini Spans Housing Staff Housing Copini Spans Biofessical or Cultivated Assets Biological or Cultivated Assets Successive Plant Comment Lemons and Rigids Water Rights Water Rights Water Rights Lemons and Rigids Water Rights Lemons and Rigids Water Rights Lemons Comment Comment Spanson Lore Staffment Comment Soft Water Lemons Soft Wate										
Nextrapps Yaris Sione Literostricis Training Centres Manufacturing Pland Dayols Capital Spares Housing Solf Housing Solf Housing Solf Housing Capital Spares			150	- 5					_	
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Stores Letoratrioss Training Centres Manufacturing Plant Depots Capital Spains Housing Staff Rousing Staff Rousing Staff Rousing Staff Rousing Capital Spains Housing Capital Spains Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Flammible Assets Servicios Servicios Servicios Soritatios Mark Pignits Water Repots Solid Water Licenses Solid Water Licenses Solid Water Licenses Competer Software and Applications Lond Staffmant Software Applications Lond Staffmant Software Applications Linspecified Camputer Existence Camputer Software and Office Equipment Machinery and Equipment Transport Assets 2,288 — — — — — — — — — — — — — — — — — —									_	
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Training Centres Massofecturing Plant Depote Capital Spares Housing Staff Housing South Housing Capital Spares Biologial or Cultivated Assets Biologial or Cultivated Assets Biologial or Cultivated Assets International Interna				8					_	
Manufacturing Prent					-	-	_	į.	_	
Depote Guptal Spaces Housing Staff Fousing S			74		-	-		-	_	
House Staff Housing Staff Housing Social Housing Capital Spares Fiological or Cultivated Assets Fiological or Cultivated Fiological Or Cultivated Fiological			_		725	2		=	_	
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Staff Housing Scalar Housing Captrol Spares Biolaulical of Cullivated Assets Biological or Cullivated Assets Biological or Cullivated Assets Internalible Assets Servitudes Licenses una Rights Water Popts Eliment Licenses Sold Waste Licenses Computer Solware and Applications Load Sattlement Sulfware Applications Load Sattlement Sulfware Applications Load Sattlement Sulfware Applications Lorepacter Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Transport Assets Transport Assets Transport Assets						_		-	_	-
Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Internalible Assets Servitudes Licenses and Rights Water Rights Eithent Licenses Sold Waste Licenses Computer Solvere and Applications Licens Sattlement Solvere Applications Limpecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Transport Assets Transport Assets Transport Assets Transport Assets Transport Assets	I .		1+1		(=:	ĕ	-	=	-	
Biological or Cultivated Assets Intangible Assets Servitudes Licences and Rights Water Rights Filthert Licences and Rights Water Rights Eithert Licences Computer Software and Applications Losd Settlement Software Applications Losd 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			(%)	:=	-	-	133	3	-	
Biological or Cultivated Assets Biological or Cultivated Assets Intancible Assets Servitudes Servitudes Licences and Rights Water Rights Efficient Licences Solid Weste Licences Computer Software and Applications Load Settlement Soliware Applications Linguistified Computer Equipment Computer Equipment Computer Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Transport Assets Transport Assets	1		72	-	I E	-		-	-	
Biological or Cultivated Assets Biological or Cultivated Assets Intangible Assets Servitudes Licences and Rights Licences and Rights Eithent Licenses Solid Waste Licenses Solid Waste Licenses Computer Solware and Applications Load Settlement Solware Applications Licentum Solware Applications Utraspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Transport Assets										
Biological or Cultivated Assets Intansible Assets Servitudes Licences and Rights Water Rights Ethwent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Load Settlement Software Applications Computer Equipment Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Transport Assets Transport Assets	Biological or Cultivated Assets			_	-	_	_	_	_	-
Intangible Assets Servitudes Licences and Rights Water Rights Eithvent Licenses Solid Wester Licenses Computer Software and Applications Load Settlement Software Applications Linspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Transport Assets			350) //E	-	-	9	-	
Internation Assets Servitudes Licences and Rights Water Rights Eithent Licenses Solid Waste Licenses Computer Software and Applications Load Sattlement 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 Transport Assets Transport Assets										
Servitudes Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load 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 Transport Assets	Intangible Assets		-	-	-	-	-			-
Licences and Rights Water Rights Effivent Licenses Solid Waste Licenses Computer Software and Applications Load Sattlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets 7,008	I .					- 2				
Water rights Efftuent Licenses Sold Waste Licenses Computer Software and Applications Load 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 2,208	Licences and Rights		-	-						-
Eitherit Ucenses Solid Waste Licenses Computer Software and Applications Load 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 3,708	Water Rights		-		1 - 1 -				-	
Computer Software and Applications Load 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 3,208	Effluent Licenses				100				-	
Computer Software and Applications Load Sattlement 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 Transport Assets 2,208 Transport Assets	Solid Waste Licenses		5=3	9	16				-	
Losd Settlement Sortware Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets 2,208	I .			5	1.2	2				
Computer Equipment Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets 7,208 7,208 7,208	Load Settlement Software Applications			*	15					
Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets 2,208	Unspecified		-		-		-		-	
Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Transport Assets 2,208										_
Furniture and Office Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets 1,208			_	-						
Furniture and Office Equipment	Computer Equipment				-			-	-	
Furniture and Office Equipment	L 20 MO .					_	_	_	_	_
Machinery and Equipment				- 5						
Machinery and Equipment 2,208 -<	Furniture and Office Equipment			- 1						
Machinery and Equipment 2,208 -<	L			_	_	_	_	_	_	
Transport Assets										
Transport Assets Transport Assets 2,206	Machinery and Equipment									
Transport Assels 2,708	Townself Assets		2 208	_	_	_	_	_	_	_
(Martyles) (Courte						- 5			_	
	Hansport Assets		SIFINE			-				
	1	<u>10</u>	P. 9							

Land	1		-	-	_	-	-	-		-
Land						37	2	-		
Zoo's, Marine and Non-biological Animals		-	-	-		-		-		
Zoo's, Marine and Non-biological Animals					=======================================	7	5	-		
Total Capital Expenditure on renewal of existing assets	1	9,794	10,000	10,000	243	6,310	5,000	(1,310)	-26.2%	19,000

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

KZN252 Newcastle - Supporting Table SC13c Monthly Bud							ear 2022/23			
Description	Ref	2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual		YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Repairs and maintenance expenditure by Asset Class/Sub-class										
							00.000	44 700	40.2%	60.0
nfrastructure		57,955	58,677	58,677	1,281	17,551	29,339 2,348	11,788 713	30.3%	58,6 4,6
Roads Infrastructure		4,266	4,697 4,697	4,697 4,697	291	1,636 1,636	2,348	713	30.3%	4,6
Roads		4,266	4,037	4,031	40.	-	ALC: US	_		
Road Structures Road Furniture				100		-	-	_		
Capital Spares			-	-		- 51	3	-		
Storm water Infrastructure		19,349	16,786	16,786	419	7,580	8,393	813	9.7%	16,7
Drainage Collection		-	-		-	-	37	-		
Storm water Conveyance		19,349	16,786	16,786	419	7,580	8,393	813	9.7%	15.
Attenuation		5.	=		(5)	-		-		
Electrical Infrastructure		7,615	9,433	9,433	235	5,117	4,717	(401)	-8.5%	9,
Power Plants		=	=	15	30		(2)	-	88.8%	
HV Substations		7,615	9,433	9,433	-	528	4,717	4,189	00.078	9,
HV Switching Station		E	160		- 5:	31		-		
HV Transmission Conductors		123	-	-	190	200	30	(740)	#DIV/0!	
MV Substations		E	E	=	5	718		(718)		
MV Switching Stations		-	-	120	440	1 601		(1,691)	#DIV/0!	
MV Networks		1.55			112	1,691 2,180		(2,180)	#DIV/0!	
LV Networks		-			118	2,100		(2,100)	=	
Capital Spares		7,898	4,750	4,750	336	1,234	2,375	1,141	48.0%	4,
Water Supply Infrastructure		7,000	4,750	4,750	000	1,201	2,010			
Dams end Weirs					(27) (30)	(a)		_		
Boreholes		-				_	_	_		
Reservoirs Pump Stations		2,914	3,675	3,675	338	1,162	1,837	675	36.7%	3
Water Treatment Works		4,292		-	-			-		
Bulk Mains		E	1 =	100		_	_	-		
Distribution		592	1,075	1,075	-	71	537	466	86.7%	1
Distribution Points		15	_	120	40		-	-		
PRV Stations		-	-			(2)		-		
Capital Spares		16	=	-	-	-		-		
Sanitation Infrastructure		18,828	23,011	23,011	_	1,984	11,506	9,521	82.8%	23
Pump Station		4	-			-	-	-		
Reliculation		1,704	2,561	2,561		1,984	1,281	(704)	-55.0%	2
Waste Water Trealment Works		5,048	10,000	10,000	143	=0	5,000	5,000	100.0%	10
Outfall Sewers		751				(2)	-	-	400.00/	
Toilet Facilities		12,077	10,450	10,450		-0	5,225	5,225	100.0%	10
Capital Spares) <u>e</u>	: =:	-	3/			-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		
Landfill Sites		5€	3.5	=	57			-		
Waste Transfer Stations		12	15	-	-	=		-		
Waste Processing Facilities		(6)		=		15	=	_		
Waste Drop-off Points		12	-	-				_		
Waste Separation Facilities		551		=	- 5			_		
Electricity Generation Facilities		-						_		
Capital Spares		- 15			_					
Rail Infrastructure		_			-			_		
Rail Lines				-	3		-	_		
Rail Structures				-			3	_		
Rail Fumiture Drainage Collection			-	-	-		=			
Storm water Conveyance			-		.7		=	-		
Attenuation			2.5	- 2	-	-	E	_		
MV Substations			-	55.7	170	9	8	_		
LV Networks			76	(4)	3	-	=	-		
Capital Spares			12	- 1	12/	-	- 1	-		
Coastal Infrastructure		-	-	-	-	-	-	-		
Sand Pumps					57.0	=	15	-		
Piers				-	191	-	-	-		
Revetments				-	3/	-	12	-		
Promenades				(3)	3	19	7.	-		
Capital Spares				3.			14	-		
Information and Communication Infrastructure		-	-	_	-	-	-	-		
Data Centres			1.55	=	= =		-	-		
Core Layers		~	-	-			- 12	_		
Distribution Layers			15	-				_		
Capital Spares								_		
									39.8%	

7	¥0 11	411 170						22.29/	
Community Facilities	1,649	1,465	1,465	4	496	733	237	32.3% -130.4%	1,465
Helis	203	171	171	3	197	85	(111)	1001170	971
Centres		=		-			_		20
Crèches Clinics/Care Centres			- 32		-	-			181
Fire/Ambulance Stations	2			-	-		-		-1
Testing Stations	2	-		-	-	~	-		*
Museums	103	7	7	-	0	3	3	92.8%	7
Galleries	=	160	.⊊	14	-	(4)	-		30)
Theatres	-	100	100	17.		75	-	20, 20,	X20
Libraries	112	117	117	A	37	-58	21	36.3%	117
Cemeteries/Crematoria			· E	-		370	-		
Police	=			-			-		- 3
Puris	517	457	457		181	228	47	20.8%	457
Public Open Space	517	1962	1770		100				
Nature Reserves Public Ablution Facilities	2	74	16	1=	~	3.	-		-
Markets		: 6			_	31	_		198
Stalls	88	72	72	0	46	36	(11)	-29.6%	72
Abattoirs	=	100	(6)		- 1	-	-		
Airports	293	361	361	141	34	180	146	81.1%	381
Taxi Ranks/Bus Terminals		100	36			**	-	100.0%	200
Capital Spares	333	282	282	38		141	141	80,5%	282
Sport and Recreation Facilities	155	268	268	_	26	134	108 83	100.0%	268 166
Indoor Facilities	128	166	166 102		- 26	51	25	48.5%	100
Outdoor Facilities	28	102	102		20	31	_		102
Capital Spares	- 31		- 1		-	-	_		_
Heritage assets Monuments		1 2	-		-	#Y	-		
Historic Buildings	*	-	-	200		25.0	-		
Works of Art		741	-	- 14		148			
Conservation Areas		-	100				-		
Other Heritage	-	14.		1 1	- 1 Table	37	-		
							-		
Investment properties	-	-	-				-		
Revenue Generating	-	-		-	-	_	-		
Improved Property			-	-	+		-		
Unimproved Property				-	-	· 图()	_		_
Non-revenue Generaling	-	_	-		_	-	_		
Improved Property			- 2		=	=	_		
Unimproved Property Other assets	3,355	4,057	4,057	425	1,772	2,029	257	12.6%	4,057
Operational Buildings	2,366	3,378	3,378	367	1,311	1,689	379	22.4%	3,378
Municipal Offices	2,249	3,281	3,281	351	1,279	1,641	361	22.0%	3,281
Pay/Enquiry Points	-	12.	-	=	-	9:	-		≅ (
Building Plan Offices	100	-	-				-	04.00/	-
Workshops	42	39	39		2	19	18	91.0%	39
Yards	(6)	-			=	-	-	52.1%	59
Stores	75	59	59	-	54	29	15	02.170	ga
Laboratories		*				15			-
Training Centres	-						_		
Manufacturing Plant		9	-	_	2	=	-		=
Depots Capital Spares	-	(m.	-	16	16	-	(16)	#DIV/0!	
Housing	989	679	679	59	462	339	(122)	-36.0%	679
Staff Housing	563	291	291	59	354	145	(209)	-143.6%	291
Social Housing	426	388	388	1	108	194	87	44.6%	388
Capital Spares		-		٠	*	- 5	-		8.
Biological or Cultivated Assets	_	-	_			-	-		-
Biological or Cultivated Assets		-				- 1	-		
	2 727	2 704	4 784	235	1,611	892	(719)	-80.6%	1,784
Intangible Assets	3,737	3,784	1,784	233	1,011	032	- (713)		, pro-t
Servitudes Licences and Rights	3,737	3,784	1,784	235	1,611	892	(719)	-80.6%	1,784
Water Rights	-	Cons		=	=	- 5	`- 1		=
Effluent Licenses	15	123	=			=	-		*
Solid Waste Licenses	-	(4)	(=)	-	70	-	-		8
Computer Software and Applications	3,737	3,784	1,784	235	1,611	892	(719)	-80.6%	1,784
The state of the s	: 00	-					-		-
Load Settlement Software Applications		14.	- 2	-	- 1	=	-		•
Load Settiement Software Applications Unspecified	7.27								
Unspecified			0.000			1.450	1 450	100.0%	2 200
Unspecified Computer Equipment	2,262	2,300	2,300	_	-	1,150	1,150	100.0%	2,300
Unspecified			2,300 2,300		2	1,150 1,150	1,150 1,150		2,300 2,300
Unspecified Computer Equipment	2,262	2,300							

Total Repairs and Maintenance Expenditure	1	76,056	76,707	74,707	2,091	24,908	37,353	12,446	33.3%	74,707
Zoo's, Marine and Non-biological Animals		- =	=		- 2	2		-		
Zoo's. Marine and Non-biological Animals		-	_	-	_		_	-		
Land		-	9	-		#	-	-		
Lan <u>d</u>		-	_			-				
Transport Assets		- 2			2	141	12:	-		
Fransport Assets		_	_	-	_	_	-	-		
Machinery and Equipment		6,927	6,122	6,122	146	3,445	3,061	(384)	-12.6%	6,122
Machinery and Equipment		6,927	6,122	6,122	146	3,445	3,061	(384)	-12.6%	6,122
Furniture and Office Equipment	1 1	14	33	33		6	17	10	62.4%	33

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

December	Ref	2021/22	041.1	Aut 4			ar 2022/23			Full Year
Description	Ker	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
nfrastructure		323,975	305,403	305,403	24,745	154,214	152,702	(1,513)	-1.0%	305,40
Roads Infrastructure		213,478	158,307	158,307	10,924	58,427	79,154	20,726	26.2%	158,30
Roads		213,478	25,953	25,953	10,924	58,427	12,977	(45,450)	-350.2%	25,95
Road Structures		2	132,354	132,354	-	-	66,177	66,177	100.0%	132,35
Road Fumiture		-	-	397	-		-	-		
Capital Spares		+			-	-	100	-		
Storm water Infrastructure		15,961	-	-	1,922	9,609	-	(9,609)	#DIV/0!	
Drainage Collection		-	9	2	-		12	_		
Storm water Conveyance		15,961		23	1,922	9,609	:-	(9,609)	#DIV/0!	
Attenuation		10,00	-	40		-	-	_		
Electrical Infrastructure		41,246	57,403	57,403	3,973	19,863	28,702	8,839	30.8%	57,40
Power Plants		41,210	-		-	: 41		_		
				-	-		_	_		
HV Substations			48,747	48,747	3,973	19,863	24,373	4,510	18.5%	48,74
HV Switching Station				40,747	29810	19,003	24,010	-,510		1.01
HV Transmission Conductors		i i				-	-			
MV Substations				21		-	-	_		
MV Switching Stations		44.040	4.044		=		656	656	100.0%	1,3
MV Networks		41,246	1,311	1,311	-53	-	000			1,5
LV Networks		-					2.070	2.672	100.0%	
Capital Spares		=	7,345	7,345	- 3	+	3,673	3,673	-97.9%	7,34
Water Supply Infrastructure		23,119	47,698	47,698	4,103	47,201	23,849	(23,352)	-51.576	47,69
Dams and Weirs		4	=	-			15	-		-
Boreholes		÷.	=	- 21	-	-		-		
Reservoirs			-	-		=		-	400.00/	
Pump Stations		*	4,909	4,909		*	2,455	2,455	100.0%	4,90
Water Treatment Works		23,119	-	=	574	- 3	2	-		-
Bulk Mains			42,789	42,789	4,103	47,201	21,394	(25,806)	-120.6%	42,78
Distribution		9	2	4		-	196	-		
Distribution Points		=		520	-	-		-		
PRV Stations		÷	-	-	-		3.	-		
Capital Spares		-	-		-		-	-		2
Sanitation Infrastructure		30,171	39,766	39,766	3,464	17,318	19,883	2,565	12.9%	39,76
		-	3,038	3,038	100		1,519	1,519	100.0%	3,00
Pump Station		30,171	15,333	15,333	3,464	17,318	7,666	(9,651)	-125.9%	15,33
Reticulation		30,111	10,000	10,000	(3)		-	_		
Waste Water Treatment Works		2 9	21,395	21,395			10,697	10,697	100.0%	21,39
Outfall Sewers							-	-		
Toilet Facilities		*	=	7	-			_		
Capital Spares			0.000	0.000				(683)	-61.3%	2,22
Solid Waste Infrastructure		-	2,229	2,229	359	1,797	1,114		-61.3%	2,22
Landfill Sites		ē.	2,229	2,229	359	1,797	1,114	(683)		2,22
Waste Transfer Stations		2	=	-	**	-	(-	-		
Waste Processing Facilities		-	9	-		(*)	5=	-		
Waste Drop-off Points		*	-		30			-		
Waste Separation Facilities		8	=	#H	速	7	1.0	-		
Electricity Generation Facilities		=	2		=	-	14	_		
Capital Spares		2		27	-	-	- 1	-		
Rail Infrastructure		-	-	-	-			-	_	-
Rail Lines		2	-	-1	-	:=:		-		
Rail Structures		-	-					-		
Rail Fumiture	1 1	-	-	8		=	-	-		
Drainage Collection		-	-	-	-	-	(2)	_		
Storm water Conveyance		-	-	-	-	-	Tight.	-		
Attenuation		2	<u>=</u>		= =		100	_		
		8	<u> </u>			-	-	_		
MV Substations						-	-	_		
LV Networks							_	_		
Capital Spares		+	-		_	- 2	-	_		
										_
Coastal Infrastructure		-	_							
Coastal Infrastructure Sand Pumps Piers			5			=	-	-		

Promonados				9	-	-	-		
Promenades Capital Spares		#			367		_		
Information and Communication Infrastructure	_	_	-	-	-	-	_		-
Data Centres	-		-		2		-		
Core Layers	=	=		-	3	120	-		
Distribution Layers	-	5	8	=	(E)	=			
Capital Spares		-	<u> </u>		=	-	-		
								20.501	
Community Assets	4,960	15,998	15,998	984	4,919	7,999	3,080	38.5%	15,998
Community Facilities	4,960	10,937	10,937	652	3,261	5,468	2,207	40.4% 56.3%	10,937
Halls	76:	2,273	2,273	99	496	1,137	640	30.370	2,273
Centres	=	=	5.				-		
Crèches				2			_		
Clinics/Care Centres	122	725	725	50	252	363	110	30.4%	725
Fire/Ambulance Stations Testing Stations	144	=	+	371	-	-	-		=
Museums		8		=	-		-		1.23
Galleries	-	=			30	- 3	-		11 12
Theatres			11.5	3	27	=======================================	-		
Libraries	118	977	977	185	924	488	(436)	-89.3%	977
Cemeteries/Crematoria	2,914	1,920	1,920	76	378	960	582	60.7%	1,920
Police	=	-	#	-	-	-	-		+ 600
Purls	1,245			=		=	-	95.7%	1,623
Public Open Space	485	1,623	1,623	7	35	811	777	50.1 70	1
Nature Reserves	=	400	120	31	*	60	- 60	100.0%	120
Public Ablution Facilities		120	120	2		00	-		-
Markets		375	375		_	188	188	100.0%	375
Stalls		310	3/3		-	-	-		
Abattoirs		2,922	2,922		-	1,461	1,461	100.0%	2,922
Airports Taxi Ranks/Bus Terminals	-	2	2		-	1	1	100.0%	2
Capital Spares	-	-		235	1,175	-	(1,175)	#DIV/0!	1 LE,
Sport and Recreation Facilities	_	5,061	5,061	331	1,657	2,531	873	34.5%	5,061
Indoor Facilities	10	2,728	2,728	28	142	1,364	1,222	89.6%	2,728
Outdoor Facilities	=	2,333	2,333	303	1,515	1,167	(349)	-29.9%	2,333
Capital Spares	=	8			30	=	-		
Heritage assets	-	-	-		-	_			_
Monuments	-	=	5	= -			_		
Historic Buildings	3	0.00		-	=		_		
Works of Art					-	-	_		
Conservation Areas					-		_		
Other Heritage							-		
Investment properties	_	_	_	_	_	_	_		
Revenue Generating	-	_	-	-	-	-	-		-
Improved Property	-		2	2:	==	-	-		
Unimproved Property	=	=		**	-	-	-		
Non-revenue Generating	-	-	-	-		-	-		_
Improved Property	*	*	-		-		-		
Unimproved Property	- 0.005	40.704	46 724	1 260	6,345	8,362	2,017	24.1%	16,724
Other assets	9,095	16,724 16,724	16,724 16,724	1,269 1,269	6,345	8,362	2,017	24.1%	16,724
Operational Buildings	9,095 9,095	16,724	16,724	1,269	6,345	8,362	2,017	24.1%	16,724
Municipal Offices Pay/Enquiry Points	3,035	=	=	340	=	-	_		
Building Plan Offices	_	8			-		-		
Workshops	=	*	-	:2)			-		
Yards	-		9	3	125	-	-		
Stores	=	2	1	-	=	-	-		
Laboratories	Ē	=	=	*	-	-	-		
Training Centres	=	=	-	-	-	- 1	-		
Manufacturing Plant	=	-	=	-21	:50		-		
Depots	= 1	= .	=	*	-	•	-		
Capital Spares	=	=		-	-	_	_		_
Housing	- R	- 15	_	-	_	-	_		
Staff Housing	5		9				_		
Social Housing		2			_		_		
Capital Spares		7		15.0					

Total Depreciation	1	348,804	363,160	363,160	28,358	172,053	181,580	9,527	5.2%	363,160
Zoo's, Marine and Non-biological Animals			42	42	3.		21	21	•	42
Zoo's, Marine and Non-biological Animals		-	42	42	-	-	21	21	100.0%	42
Land								-		
Land		_			-	72	921	_		
·		-	_	_	_	_	_	_		_
Transport Assets		4,139	5,111	5,111	508	2,541	2,558	15	0.6%	5,111
Transport Assets		4,139	5,111	5,111	508	2,541	2,556	15	0.6%	5,111
Machinery and Equipment		2,418	15,095	15,095	275	1,377	7,547	6,171	81.8%	15,095
Machinery and Equipment		2,418	15,095	15,095	275	1,377	7,547	6,171	81.8%	15,095
Furniture and Office Equipment		1,785	2,422	2,422	194	971	1,211	240	19.0%	2,422
Furniture and Office Equipment		1,785	2,422	2,422	194	971	1,211	240	19.8%	2,422
Computer Equipment			2,223	SH20					19,8%	
Computer Equipment Computer Equipment		856	2,366	2,366	304	1,296	1,183	(113)	-9.6%	2,360
Computer Equipment		856	2,366	2,366	304	1,296	1,183	(113)	-9.6%	2,366
Unspecified				75	3	12	-	-		
Load Settlement Software Applications		**	=			15	- E	-		
Computer Software and Applications		1,576	-	*	78	391	= =	(391)	#DIV/0!	
Solid Waste Licenses		-		-		=		-		
Effluent Licenses			=	*	-		-	-		
Water Rights	1 1	-	120	12:	-	=	-	-		
Licences and Rights		1,576	-	-	78	391	-	(391)	#DIV/0!	_
Servitudes				-	15		=	-		
Intangible Assets		1,576	_	_	78	391	_	(391)	#DIV/0!	_
Biological or Cultivated Assets			-			-	-	-		
Biological or Cultivated Assets		_	_	_	-	-	_	-		-

KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q2 Second Quarter

		2021/22				Budget Y	ear 2022/23			
Description	Ref	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year
		Outcome	Budget	Budget	monday securi		rearro baager			Forecast
thousands	1								%	
pital expenditure on upgrading of existing assets by Asset Class/Sub-class										
frastructure		70,831	76,648	86,648	2,233	36,018	43,324	7,306	16.9%	86,64
Roads Infrestructure		2,610	20,000	30,000		12,766	15,000	2,234	14.9% 14.9%	30,00
Roads		2,610	20,000	30,000	75	12,766	15,000	2,234	14.5%	30,00
Road Structures			*	3		*		-		
Road Furniture		-	*	-	-	11.		-		
Capital Spares				7.7	15		-	_		
Storm water Infrastructure					- 151	-	-	_		
Drainage Collection		-	2	-			- 5			
Storm water Conveyance						31		_		
Attenuation		-	-	_	-		-	_		
Electrical Infrastructure			-	-	-	-		_		
Power Plants		-	2	9			-	_		
HV Substations			2		-		-			
HV Switching Station HV Transmission Conductors		88	1		-		_	-		
MV Substations			=	- 5	-	-	-	-		
				- 4	120		=	_		
MV Switching Stations MV Networks								_		
		15.	= 5		-	=		-		
LV Networks		-			-			-		
Capital Spares		37,367	29,648	29,648	2,233	23,252	14,824	(8,429)	-56.9%	29,6
Water Supply Infrastructure		31,301	23,040	29,040	2,200	20,202	. 1,021	(0,420)		Bolo
Dams and Weirs					-		- 31	_		
Boreholes			2					_		
Reservoirs					-		-	_		
Pump Stations					908	14,330		(14,330)	#DIV/01	
Weter Treatment Works		07.047	42 000		390	2,093	6,500	4,407	67.8%	13,0
Bulk Meins		27,947	13,000	13,000		6,830	8,324	1,494	17.9%	16,6
Distribution		9,419	16,548	16,648	1,234	0,030	0,324	1,454		10,0
Distribution Points								_ [
PRV Stations		-	*		-	*	= 2			
Capital Spares						=	40 500	40.500	100.0%	27.0
Sanitation Infrastructure		30,854	27,000	27,000		_	13,500	13,500	100.07	27,0
Pump Station		-	+	=	*	-	30	- "		
Reticulation			-	- 11.	. +			-	100.0%	70000
Waste Water Treatment Works		30,854	27,000	27,000	.20	- 5	13,500	13,500	100.0%	27.0
Outfall Sewers		190	*	=	350	*		-		
Tollet Facilities		199	21	-	-		40	-		
Capital Spares		-	+		- 3.	- 5	- 2	-		
Solid Waste Infrastructure		-	-	-	-	-		-		
Landfill Sites		- 3	- 2	-	-	- 2	-	-		
Waste Transfer Stations		-	=	=			30	-		
Waste Processing Facilities		74.7	-		-	~	:=)	-	1	
Waste Drop-off Points		-	-	1 3		2	120	-		
Waste Seperation Facilities		**	=		153			-		
Electricity Generation Facilities		*	-	- 4	-	*		-	1	
Capital Spares		- 71		2	20	\$	14.	-		
Rail Infrastructure		-	~	-	-	-	-	- 1		
Reil Lines		-	-	*	-	-	- 31	-		
Rail Structures		3.	- 5	3	4	=	S .	-		
Reil Furniture		-		- *	-	-		-		
Drainage Collection			183	-		=	30	-		
Storm water Conveyence			-	-	120	=	2	-		
Attenuation		-	-		-	=		-		
MV Substations		=	-	=	9.7	-		-		
LV Networks		-	+	ž.	20	2	¥ 1	-		
Cepital Speres		-	-	=		=	- 6	-		
Coaștal Infrastructure		-	_	_	-	_	-	-		
Sand Pumps		-	- 5	Ĭ	= =	- 2	= =	-		
Piers		-	-	*	-	-		-		
Revetments		33	1.2	=	-	=	-	-		
Promenades		-	_		4	20	=	-		
		-	8		-	-	ia i	-		
Capital Spares nformation and Communication Infrastructure		-	-		-	_	_	-		
				=		- 2		_		
Data Centres		3	102	-	-	-	-	_		
Core Leyers		33	le l		-		*	_		
Distribution Layers					2	- 2	12	_		
Capital Spares		31	-							
23		3 446	16 000	16,000	2,259	2,302	8,000	5,698	71.2%	16,0
munity Assets		3,116	16,000	5,000	2,259	43	2,500	2,457	98.3%	5,0
Community Facilities			5,000	5,000	-	43	2,500	2,407		5,0
Hells			100	-	30		4	_		
Centres		-	-		3	7 - 2	1 12	_		
Crèches				-						

Abettoirs Airports Taxi Ranks/Bus Terminals Capital Spares Sport and Recreation Facilities 3,116 11,000 11,000 2,259 2,259 5,500 3,241 58,9% 11 Indoor Facilities 3,116 - 2,259 2,259 5,500 3,241 58,9% 11											
Section	Fire/Ambulance Stations	11		3	-	*		-	-		-
Marchine				_	- 1	2	1 2	-	-		
Colors			-	-	-				_		
Andres			-2	12	1 1/4	-	- 9		-		
Anisotropic			-	_	.=	- 2	2	- 2	-		
Control			-	-			-		-		
Fig.			16	1.5	14.	-	=	-	-		
Took Good Stoce The Andrews The Good Stoce The Andrews					-				-		
Annum (Assert Asserts					-			-	-		
Action Science 1	A Co		142		-				-		
Alexandria Mender The Manage			-		-				-		
Market					-		=		-		
1				8	120	=	2		_		
Allelies				3,000	3,000		43	1,500	1,457	97.1%	3,0
\$200 \$200 \$ - \$100 \$100 \$200 \$						-	MI II	-			
Test Control Test			100	2.000	2.000	i i	2	1,000	1,000	100.0%	2.0
Control Service Control Se			-					-	_		
Special of Subscription Products Subscription		- 1	-			-	-	-	_		
Marie Faches			3 116	11,000	11,000	2,259	2,259	5,500	3,241	58.9%	11,00
11,000 10,000 1			5-3400							#DtV/0!	
Comparison Com		1			11,900			5,500		100.0%	11,00
Inches											
							-	_	_		
South Energy Control Analysis Control An		1									-
Nester DYA Coser Notice State Co											
Tross and states Other intelliges Unserving and intelliges Unserving Property Journal Journal Property Journal Journa											
Content and Access Content											
Tours referred processors The referred former flower flow											
Transport Service of Service S	Other montage			5							
The Review Controlling The process Processing The process Through Throu	hturntural	1		_	_	_					
Institution for a surprise property (Compress (
Interview Comments (None Power Comments) (None											
Subsequence Recording property Charactering property Charactering property Charactering property Charactering property Charactering Cha											
Interview Senseting Improved Properly Uniproved Properly Uniproved Properly Uniproved Properly Uniproved Properly Operating Biological Professory Print Guideng Guideng Guidenge Guide											
Command Property Command Property Command Property Command Property Command Property Command Property Command Property Profit Command Profit Comma											
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Total Capital Expenditure on upgrading of existing assets	1	78,274	92,648	102,648	4,492	38,320	51,324	13,003	25.3%	102,648

MUNICIPAL MANAGER'S QUALITY CERTIFICATE



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

Print Name : ZAMOKWAKHE WESLEY MCINEKA

Municipal Manager : NEWCASTLE MUNICIPALITY

Signature :

Date 24 01 2023