

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
1 st Level	: Finance Portfolio Committee
2 nd Level	: Municipal Public Accounts Committee
3 rd Level	: Executive Committee
4 th Level	: Council
5 th Level	: KZN Provincial Treasury

1. PURPOSE

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the quarterly financial affairs in terms of the legislative requirements and regulations of Section 52(d) of the MFMA for the period ended 31 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 Statement Summary - Q2 Second Quarter									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	352,585	363,413	363,413	31,361	192,237	181,706	10,531	6%	363,413
Service charges	1,110,882	1,176,842	1,176,842	108,912	617,650	588,421	29,229	5%	1,176,842
Investment revenue	4,445	3,131	3,131	292	3,325	1,566	1,759	112%	3,131
Transfers and subsidies	490,501	1,112,707	1,102,707	2,543	254,391	410,025	(155,634)	-38%	1,102,707
Other own revenue	45,199	37,169	37,169	2,599	15,738	18,584	(2,847)	-15%	37,169
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%	2,683,263
Employee 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
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
Materials and bulk purchases	786,545	758,296	758,296	49,650	404,968	379,148	25,821	7%	758,296
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	410,168	1,222,862	1,209,946	45,990	246,949	604,973	(358,024)	-59%	1,209,946
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	-66%	(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)	-29%	201,032
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(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)	156,428	-87%	(76,496)
Capital expenditure & funds sources									
Capital expenditure	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233
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%	20,201
Total sources of capital funds	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233
Financial position									
Total current assets	1,003,641	676,443	726,529		1,052,833				726,529
Total non current assets	6,722,953	7,238,673	7,238,673		6,604,174				7,238,673
Total current liabilities	977,242	692,762	732,058		1,068,553				732,058
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				6,882,045
Cash flows									
Net cash from (used) operating	236,944	164,505	226,791	(64,613)	51,547	(21,177)	(72,724)	343%	226,791
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)	(37,265)	34%	(221,233)
Net cash from (used) financing	(30,512)	(32,106)	(32,106)	(5,616)	(16,971)	(16,053)	918	-6%	(32,106)
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	1,519,219
Creditors Age Analysis									
Total Creditors	128,018	19,238	—	11,379	—	—	11,068	202,754	372,457

Table C4: Monthly Budget Statement

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

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		352,585	363,413	363,413	31,361	192,237	181,706	10,531	6%	363,413
Service charges - electricity revenue		705,057	751,882	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
		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
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	-	-	1	446	-	446	#DIV/0!	-
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%	2,683,263
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		25,960	118,192	114,672	3,656	47,253	57,336	(10,083)	-18%	114,672
Losses		646	-	-	-	-	-	-	-	-
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 Corporations, Higher Educational Institutions)								-		
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										
		(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)			(76,496)
Surplus/(Deficit) attributable to municipality										
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)

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 pro-rata 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 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Expenditure - Functional										
Governance and administration		466,817	469,276	445,688	40,168	235,656	222,844	12,812	6%	445,688
Executive 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:

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q2 Second Quarter										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		5,583	11,345	11,345	43	43	5,672	(5,629)	-99%	11,345
Vote 3 - BUDGET AND TREASURY		1,748	2,900	2,900	177	879	1,450	(571)	-39%	2,900
Vote 4 - MUNICIPAL MANAGER		243	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25,001	25,001	-	12,809	12,501	309	2%	25,001
Vote 6 - TECHNICAL SERVICES		126,859	169,788	181,988	8,472	59,620	90,994	(31,374)	-34%	181,988
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233
Total Capital Expenditure		149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233
Capital Expenditure - Functional Classification										
Governance and administration		4,199	2,900	2,900	177	879	1,450	(571)	-39%	2,900
Executive and council		243	-	-	-	-	-	-	-	-
Finance and administration		3,956	2,900	2,900	177	879	1,450	(571)	-39%	2,900
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,025	11,345	11,345	43	43	5,672	(5,629)	-99%	11,345
Community and social services		1,162	345	345	43	43	172	(129)	-75%	345
Sport and recreation		3,367	11,000	11,000	-	-	5,500	(5,500)	-100%	11,000
Public safety		-	-	-	-	-	-	-	-	-
Housing		496	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		41,959	118,141	130,341	2,571	30,496	65,171	(34,675)	-53%	130,341
Planning and development		12,778	25,101	25,101	-	12,809	12,551	259	2%	25,101
Road transport		29,181	93,040	105,240	2,571	17,687	52,620	(34,933)	-66%	105,240
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		98,454	76,648	76,648	5,901	41,933	38,324	3,609	9%	76,648
Energy sources		-	-	-	-	-	-	-	-	-
Water management		60,525	49,648	49,648	4,902	27,466	24,824	2,642	11%	49,648
Waste water management		36,874	27,000	27,000	998	14,467	13,500	967	7%	27,000
Waste management		1,054	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233
Funded by:										
National Government		112,998	174,688	184,688	8,117	71,629	92,344	(20,714)	-22%	184,688
Provincial Government		9,890	16,345	16,345	43	87	8,172	(8,085)	-99%	16,345
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	-29%	201,032
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		26,749	18,001	20,201	532	1,635	10,101	(8,465)	-84%	20,201
Total Capital Funding	0	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233

- 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 RECONCILIATION - DECEMBER 2022								
GRANT NAME	DORA OR PROVINCIAL GAZETTE 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%
Financial 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 Infrastructure 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%
ISU Patnership 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: Hawker Stalls Grant	2,000,000.00	2,000,000.00	1,000,000.00	-	50,000.00	0%	3%	5%
Sport, Recreation Grant	11,000,000.00	11,000,000.00	5,500,000.00	-	-	0%	0%	0%
ROLL OVERS								
Museum Art Gallery Grant		539,434.00	269,717.00	539,434.00	17,919.00	3%	3%	7%
Provincialisation 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%	0%

3.4. Financial position

Table C6: Monthly budget statements – Financial Position

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

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		29,936	(14,037)	36,049	—	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	81,351
Current portion of long-term receivables		—	—	—	—	—
Inventory		24,544	14,995	14,995	23,582	14,995
Total current assets		1,003,641	676,443	726,529	1,052,833	726,529
Non current assets						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		372,224	341,874	341,874	372,224	341,874
Investments in Associate		141,741	217,333	217,333	142,171	217,333
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,077,930	6,666,531
Biological		—	—	—	—	—
Intangible		382	1,224	1,224	26	1,224
Other non-current assets		11,823	11,711	11,711	11,823	11,711
Total non current assets		6,722,953	7,238,673	7,238,673	6,604,174	7,238,673
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,657,007	7,965,202
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		47,260	(32,106)	(32,106)	30,662	(32,106)
Consumer deposits		33,418	27,095	27,095	34,834	27,095
Trade and other payables		885,459	688,021	727,316	995,288	727,316
Provisions		11,105	9,752	9,752	7,769	9,752
Total current liabilities		977,242	692,762	732,058	1,068,553	732,058
Non current liabilities						
Borrowing		315,490	260,654	260,654	315,118	260,654
Provisions		229,580	90,445	90,445	229,340	90,445
Total non current liabilities		545,070	351,099	351,099	544,458	351,099
TOTAL LIABILITIES		1,522,312	1,043,861	1,083,156	1,613,011	1,083,156
NET ASSETS	2	6,204,281	6,871,255	6,882,045	6,043,995	6,882,045
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,012,205	6,851,803
Reserves		323	30,242	30,242	31,790	30,242
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,882,045	6,043,995	6,882,045

- 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 its short-term obligations, including unspent conditional grants.
- The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The **going concern** principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is 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 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 Budget Statement - Cash Flow - Q2 Second Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		348,289	272,560	272,560	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		-	-	-	-	-	-	-		-
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		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	(64,613)	51,547	(21,177)	(72,724)	343%	226,791
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(149,637)	(209,033)	(221,233)	(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										
Receipts										
Short term loans		0	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
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
Cash/cash equivalents at month/year end:		76,168	(14,037)	36,049		37,392	(85,251)			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 quarter.

8. MANAGEMENT OF RISKS

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

9. RECOMMENDATIONS

9.1 That the Council notes the submission of S52d for the second quarter ended 31 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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	352,585	363,413	363,413	31,361	192,237	181,706	10,531	6%	363,413
Service charges	1,110,882	1,176,842	1,176,842	108,912	617,650	588,421	29,229	5%	1,176,842
Investment revenue	4,445	3,131	3,131	292	3,325	1,566	1,759	112%	3,131
Transfers and subsidies	490,501	1,112,707	1,102,707	2,543	254,391	410,025	(155,634)	-38%	1,102,707
Other own revenue	45,199	37,169	37,169	2,599	15,738	18,584	(2,847)	-15%	37,169
	2,003,613	2,693,263	2,683,263	145,707	1,083,341	1,200,303	(116,962)	-10%	2,683,263
Total Revenue (excluding capital transfers and contributions)									
Employee costs	585,366	601,653	567,833	59,258	321,797	283,916	37,881	13%	567,833
Remuneration of Councillors	23,742	29,060	25,710	2,113	14,325	12,855	1,470	11%	25,710
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
Materials and bulk purchases	786,545	758,296	758,296	49,650	404,968	379,148	25,821	7%	758,296
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	410,168	1,222,862	1,209,946	45,990	246,949	604,973	(358,024)	-59%	1,209,946
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	-66%	(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)	-29%	201,032
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(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)	156,428	-87%	(76,496)
Capital expenditure & funds sources									
Capital expenditure	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233
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%	20,201
Total sources of capital funds	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233
Financial position									
Total current assets	1,003,641	676,443	726,529		1,052,833				726,529
Total non current assets	6,722,953	7,238,673	7,238,673		6,604,174				7,238,673
Total current liabilities	977,242	692,762	732,058		1,068,553				732,058
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				6,882,045
Cash flows									
Net cash from (used) operating	236,944	164,505	226,791	(64,613)	51,547	(21,177)	(72,724)	343%	226,791
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)	(37,265)	34%	(221,233)
Net cash from (used) financing	(30,512)	(32,106)	(32,106)	(5,616)	(16,971)	(16,053)	918	-6%	(32,106)
Cash/cash equivalents at the month/year end	76,168	(14,037)	35,049	-	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	1,519,219
Creditors Age Analysis									
Total Creditors	128,018	19,238	-	11,379	-	-	11,068	202,754	372,457

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		469,582	514,453	514,453	32,971	255,792	89,865	165,927	185%	514,453
Executive and council		8,676	12,367	12,367	626	6,600	6,184	416	7%	12,367
Finance and administration		460,906	502,086	502,086	32,345	249,192	83,681	165,511	198%	502,086
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		300,140	640,739	640,739	2,981	39,765	320,370	(280,604)	-88%	640,739
Community and social services		14,854	13,877	13,877	946	6,106	6,939	(833)	-12%	13,877
Sport and recreation		4,711	11,139	11,139	-	91	5,570	(5,479)	-98%	11,139
Public safety		5,164	4,138	4,138	877	3,277	2,069	1,208	58%	4,138
Housing		275,319	611,581	611,581	1,157	30,285	305,790	(275,506)	-90%	611,581
Health		91	4	4	0	7	2	5	247%	4
<i>Economic and environmental services</i>		141,205	168,208	168,208	10,457	94,697	84,104	10,593	13%	168,208
Planning and development		102,901	39,067	39,067	262	16,216	19,533	(3,317)	-17%	39,067
Road transport		38,305	129,141	129,141	10,195	78,481	64,571	13,911	22%	129,141
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		1,215,404	1,560,710	1,560,710	107,443	764,718	806,389	(41,671)	-5%	1,560,710
Energy sources		698,454	835,626	835,626	67,217	423,410	417,813	5,597	1%	835,626
Water management		225,940	337,581	337,581	16,593	157,796	194,824	(37,028)	-19%	337,581
Waste water management		151,972	243,101	243,101	13,716	113,498	121,551	(8,053)	-7%	243,101
Waste management		139,038	144,402	144,402	9,917	70,014	72,201	(2,187)	-3%	144,402
<i>Other</i>	4	169	184	184	15	85	92	(7)	-8%	184
Total Revenue - Functional	2	2,126,501	2,884,295	2,884,295	153,867	1,155,057	1,300,819	(145,762)	-11%	2,884,295
Expenditure - Functional										
<i>Governance and administration</i>		466,817	469,276	445,888	40,168	235,656	222,844	12,812	6%	445,888
Executive 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
<i>Community and public safety</i>		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	32,964	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
<i>Economic and environmental services</i>		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
<i>Trading services</i>		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
<i>Other</i>		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)

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

Vote Description		Ref	2021/22	Budget Year 2022/23							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
									%		
R thousands											
Revenue by Vote		1									
Vote 1 - CORPORATE SERVICES			88,576	113,447	113,447	651	45,649	56,724	(11,075)	-19.5%	113,447
Vote 2 - COMMUNITY SERVICES			163,905	173,608	173,608	11,738	79,479	86,804	(7,326)	-8.4%	173,608
Vote 3 - BUDGET AND TREASURY			391,006	401,006	401,006	32,320	210,143	200,503	9,640	4.8%	401,006
Vote 4 - MUNICIPAL MANAGER			-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS			281,341	647,031	647,031	1,437	45,435	323,515	(278,080)	-86.0%	647,031
Vote 6 - TECHNICAL SERVICES			503,219	713,576	713,576	40,504	350,942	288,660	62,282	21.6%	713,576
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			698,454	835,626	835,626	67,217	423,410	344,613	78,797	22.9%	835,626
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	2,126,501	2,884,295	2,884,295	153,867	1,155,057	1,300,819	(145,762)	-11.2%	2,884,295
Expenditure by Vote		1									
Vote 1 - CORPORATE SERVICES			98,250	106,832	99,563	11,529	68,875	49,782	19,094	38.4%	99,563
Vote 2 - COMMUNITY SERVICES			289,990	306,664	291,670	35,065	170,409	145,835	24,574	16.9%	291,670
Vote 3 - BUDGET AND TREASURY			194,989	192,074	188,502	14,912	81,455	94,251	(12,795)	-13.6%	188,502
Vote 4 - MUNICIPAL MANAGER			90,316	89,335	81,903	5,683	39,678	40,951	(1,273)	-3.1%	81,903
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS			357,987	662,846	661,139	19,065	66,011	330,569	(264,559)	-80.0%	661,139
Vote 6 - TECHNICAL SERVICES			607,199	895,287	881,845	45,028	362,397	440,923	(78,526)	-17.8%	881,845
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			625,388	757,837	756,169	54,066	389,380	378,084	11,296	3.0%	756,169
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	2,264,119	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20.4%	2,960,790
Surplus/ (Deficit) for the year		2	(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87.1%	(76,496)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

Description		Ref	2021/22	Budget Year 2022/23							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue By Source											
Property rates			352,585	363,413	363,413	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
			-	-	-	-	-	-	-	-	-
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			-	-	-	-	-	-	-	-	-
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	-	-	1	446	-	446	#DIV/0!	-
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%	2,683,263
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			25,960	118,192	114,672	3,656	47,253	57,336	(10,083)	-18%	114,672
Losses			646	-	-	-	-	-	-	-	-
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 Corporations, Higher Educational Institutions)									-		
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											
			(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)			(76,496)
Surplus/(Deficit) attributable to municipality											
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

Vote Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-		-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-		-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-		-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		5,583	11,345	11,345	43	43	5,672	(5,629)	-99%	11,345
Vote 3 - BUDGET AND TREASURY		1,748	2,900	2,900	177	879	1,450	(571)	-39%	2,900
Vote 4 - MUNICIPAL MANAGER		243	-	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25,001	25,001	-	12,809	12,501	308	2%	25,001
Vote 6 - TECHNICAL SERVICES		126,659	169,788	181,988	8,472	59,620	90,994	(31,374)	-34%	181,988
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233
Total Capital Expenditure		149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233
Capital Expenditure - Functional Classification										
Governance and administration		4,199	2,900	2,900	177	879	1,450	(571)	-39%	2,900
Executive and council		243	-	-	-	-	-	-		-
Finance and administration		3,956	2,900	2,900	177	879	1,450	(571)	-39%	2,900
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		5,025	11,345	11,345	43	43	5,672	(5,629)	-99%	11,345
Community and social services		1,162	345	345	43	43	172	(129)	-75%	345
Sport and recreation		3,367	11,000	11,000	-	-	5,500	(5,500)	-100%	11,000
Public safety		-	-	-	-	-	-	-		-
Housing		498	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		41,959	118,141	130,341	2,571	30,496	65,171	(34,675)	-53%	130,341
Planning and development		12,778	25,101	25,101	-	12,809	12,551	259	2%	25,101
Road transport		28,161	93,040	105,240	2,571	17,687	52,620	(34,933)	-66%	105,240
Environmental protection		-	-	-	-	-	-	-		-
Trading services		98,454	76,648	76,648	5,901	41,933	38,324	3,609	9%	76,648
Energy services		-	-	-	-	-	-	-		-
Water management		60,525	49,648	49,648	4,902	27,486	24,824	2,662	11%	49,648
Waste water management		36,874	27,000	27,000	998	14,467	13,500	967	7%	27,000
Waste management		1,054	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233
Funded by:										
National Government		112,998	174,688	184,688	8,117	71,629	92,344	(20,714)	-22%	184,688
Provincial Government		9,690	16,345	16,345	43	87	8,172	(8,086)	-99%	16,345
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	-29%	201,032
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		26,749	18,001	20,201	532	1,635	10,101	(8,465)	-84%	20,201
Total Capital Funding	0	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233

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

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		29,936	(14,037)	36,049	–	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	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		24,544	14,995	14,995	23,582	14,995
Total current assets		1,003,641	676,443	726,529	1,052,833	726,529
Non current assets						
Long-term receivables		–		–	–	–
Investments		–		–	–	–
Investment property		372,224	341,874	341,874	372,224	341,874
Investments in Associate		141,741	217,333	217,333	142,171	217,333
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,077,930	6,666,531
		–		–	–	–
Biological		–	–	–	–	–
Intangible		382	1,224	1,224	26	1,224
Other non-current assets		11,823	11,711	11,711	11,823	11,711
Total non current assets		6,722,953	7,238,673	7,238,673	6,604,174	7,238,673
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,657,007	7,965,202
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		47,260	(32,106)	(32,106)	30,662	(32,106)
Consumer deposits		33,418	27,095	27,095	34,834	27,095
Trade and other payables		885,459	688,021	727,316	995,288	727,316
Provisions		11,105	9,752	9,752	7,769	9,752
Total current liabilities		977,242	692,762	732,058	1,068,553	732,058
Non current liabilities						
Borrowing		315,490	260,654	260,654	315,118	260,654
Provisions		229,580	90,445	90,445	229,340	90,445
Total non current liabilities		545,070	351,099	351,099	544,458	351,099
TOTAL LIABILITIES		1,522,312	1,043,861	1,083,156	1,613,011	1,083,156
NET ASSETS	2	6,204,281	6,871,255	6,882,045	6,043,995	6,882,045
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,012,205	6,851,803
Reserves		323	30,242	30,242	31,790	30,242
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,882,045	6,043,995	6,882,045

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter

Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
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		-	-	-	-	-	-	-		-
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		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	(64,613)	51,547	(21,177)	(72,724)	343%	226,791
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(149,637)	(209,033)	(221,233)	(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										
Receipts										
Short term loans		0	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
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
Cash/cash equivalents at month/year end:		76,168	(14,037)	36,049		37,392	(85,251)			49,620

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - Q2 Second Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands <u>Revenue By Source</u> Fines, penalties and forfeits Other revenue Rental of facilities and equipment Interest earned - external investments Interest earned - outstanding debtors Licences and permits	40% -47% -11% 112% 51% -42%	Dependent on the consumers reaction Consumer reaction due to the increased number of death. Increase in the rental of council facilities due to the easing of lockdown restrictions Interest received from the increase in investments made during the year Dependent on the consumers reaction	
2	<u>Expenditure By Type</u> Debt impairment Employee related costs Remuneration of councillors Other expenditure Contracted services	-67% 13% 11% -18% -62%	Only debt impairment for indigents is calculated monthly all other debtors is Biannually Delays in the appointment of service providers	
3	<u>Capital Expenditure</u> Grant funded projects Internally funded projects Repairs and maintenance	-29% -84% 33%	Due to SCM processes being at initial stages Due to SCM processes being at initial stages Due to SCM processes being at initial stages	Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors
4	<u>Financial Position</u>			
5	<u>Cash Flow</u> Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	343% 34% -6%	Main attributor is property rates due to increased number of new properties & conversion of household to business category Slow capital expenditure Based on amortisation schedules	None None None
6	<u>Measurable performance</u>			
7	<u>Municipal Entities</u>			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q2 Second Quarter

Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.5%	13.3%	13.5%	1.5%	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%
<u>Safety of Capital</u>							
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%
<u>Liquidity</u>							
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%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		45.1%	25.1%	25.2%	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%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.2%	22.3%	21.2%	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%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dya-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	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	860	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	96,268	210,736	157,299	2,166	
Receivables from Exchange Transactions - Waste Water Management	1500	16,866	7,518	6,422	6,384	6,360	6,281	33,903	323,399	407,233	376,327	2,215	
Receivables from Exchange Transactions - Waste Management	1600	12,914	5,825	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	510	445	413	372	361	1,556	13,647	18,439	16,349	161	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
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	-
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,375	681	506	352	2,625	201	2,399	6,746	15,886	12,324	-	
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	766	129	141	294	2,025	9,885	(799)	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	-

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

Description	NT Code	Budget Year 2022/23								Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		Total
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	41,590	19,130	-	11,379	-	-	219	48,702	121,021	-
Bulk Water	0200	15,202	-	-	-	-	-	10,850	154,041	180,092	
PAYE deductions	0300	12,372	-	-	-	-	-	-	-	12,372	
VAT (output less input)	0400	10,132	-	-	-	-	-	-	-	10,132	
Pensions / Retirement deductions	0500	4,732	-	-	-	-	-	-	-	4,732	
Loan repayments	0600	31,224	-	-	-	-	-	-	-	31,224	
Trade Creditors	0700	12,765	107	-	-	-	-	-	11	12,883	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	128,018	19,238	-	11,379	-	-	11,068	202,754	372,457	-

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

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		448,972	494,958	484,958	1,689	186,569	342,203	(155,634)	-45.5%	494,958
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	-	-	-	-	-			-
Integrated National Electrification Programme		-	-	-	-	-	-			-
Finance Management		1,650	1,850	1,850	-	1,850	1,850			1,850
Municipal Systems Improvement		-	-	-	-	-	-			-
Water Services Infrastructure Grant (WSIG)		29,000	-	-	-	-	-			-
Municipal Infrastructure Grant (MIG)	3	8,040	22,453	12,453	-	-	-	-		22,453
Massification		-	-	-	-	-	-	-		-
EPWP Incentive		2,948	3,753	3,753	1,689	2,628	2,628	-		3,753
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		439,867	617,749	617,749	105	3,470	3,470	-		617,749
Health subsidy		-	-	-	-	-	-	-		-
Level 2 accreditation		-	5,439	5,439	-	-	-			5,439
Museums Services		429	105	105	105	105	105			105
Community Library Services Grant		2,475	2,595	2,595	-	-	-			2,595
Sport and Recreation		-	-	-	-	-	-			-
Spatial Development Framework Support		-	-	-	-	-	-	-		-
Housing		411,185	123,885	123,885	-	3,366	3,366			123,885
Title Deeds		-	-	-	-	-	-			-
COGTA Support Scheme		-	-	-	-	-	-			-
Provincialisation of Libraries	4	6,757	6,992	6,992	-	-	-	-		6,992
ISU Partnership Grant		-	478,733	478,733	-	-	-	-		478,733
Accredited municipalities		19,021	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
								-		
								-		
Other grant providers:		377	-	931	582	582	582	-		-
LGSETA GRANT		377	-	931	582	582	582	-		-
EED Housing Grant		-	-	-	-	-	-			-
								-		
Total Operating Transfers and Grants	5	889,215	1,112,707	1,103,638	2,376	190,622	346,256	(155,634)	-44.9%	1,112,707
Capital Transfers and Grants										
National Government:		138,282	174,688	184,688	25,000	139,600	139,600	-		184,688
Neighbourhood Development Partnership		7,440	20,000	20,000	-	20,000	20,000	-		20,000
Municipal Infrastructure Grant (MIG)		111,142	106,688	116,688	25,000	110,000	110,000			116,688
Integrated National Electrification Programme		-	-	-	-	-	-			-
Emergency efficiency & demand side management		-	-	-	-	-	-			-
Water Services Infrastructure Grant (WSIG)		11,000	48,000	48,000	-	9,600	9,600	-		48,000
Neighbourhood Development Partnership		-	-	-	-	-	-			-
Water Intervention Project		8,700	-	-	-	-	-			-
Provincial Government:		7,333	11,345	11,345	345	9,932	-	9,932	#DIV/0!	11,345
Housing		-	-	-	-	-	-	-		-
Greenest Town		-	-	-	-	-	-			-
Sport and Recreation		7,333	11,000	11,000	-	9,587	9,587			11,000
Museum		-	345	345	345	345	345			345
Community Library Service		-	-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		3,000	5,000	5,000	-	-	-	-		5,000
EDTEA Grant(AIRPORT UPGRADE)		2,000	2,000	2,000	-	-	-	-		2,000
EDTEA Grant(TRADE STALLS)		1,000	3,000	3,000	-	-	-	-		3,000
								-		
Total Capital Transfers and Grants	5	148,615	191,032	201,032	25,345	149,532	139,600	9,932	7.1%	201,032
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1,037,831	1,303,739	1,304,670	27,720	340,153	485,856	(145,703)	-30.0%	1,313,739

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q2 Second Quarter

Description		Ref	2021/22	Budget Year 2022/23							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:			437,303	494,958	494,958	417	194,788	351,753	(156,965)	-44.6%	494,958
Local Government Equitable Share			403,334	466,902	466,902	-	182,091	337,725	(155,634)	-46.1%	466,902
Water Services Infrastructure Grant (WSIG)			21,948	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)			7,420	22,453	22,453	-	10,617	11,227	(610)	-5.4%	22,453
Energy Efficiency and Demand Management			299	-	-	-	-	-	-	-	-
Integrated National Electrification Programme			-	-	-	-	-	-	-	-	-
Finance Management Grant			1,453	1,850	1,850	53	550	925	(375)	-40.6%	1,850
Massification			-	-	-	-	-	-	-	-	-
EPWP Incentive			2,848	3,753	3,753	364	1,530	1,877	(346)	-18.4%	3,753
Municipal Systems Improvement			-	-	-	-	-	-	-	-	-
Provincial Government:			281,209	617,749	617,749	13,713	45,314	308,874	(263,560)	-85.3%	617,749
Health subsidy			-	-	-	-	-	-	-	-	-
Housing			265,998	123,885	123,885	11,416	34,259	61,943	(27,684)	-44.7%	123,885
ISU Partnership Grant			-	478,733	478,733	-	-	239,367	(239,367)	-100.0%	478,733
Title Deeds			-	-	-	-	-	-	-	-	-
Provincialisation of Libraries			6,698	6,992	6,992	607	3,454	3,496	(42)	-1.2%	6,992
Level 2 Accreditation			-	5,439	5,439	1,488	6,264	2,720	3,545	130.4%	5,439
Museum Services			86	105	105	-	-	52	(52)	-100.0%	105
Community Library Services Grant			2,466	2,595	2,595	201	1,336	1,298	39	3.0%	2,595
Accredited municipalities			5,961	-	-	-	-	-	-	-	-
District Municipality:			-	-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-	-
Other grant providers:			1,381	-	-	-	-	-	-	-	-
LGSETA GRANT			1,381	-	-	-	-	-	-	-	-
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%	1,112,707
Capital expenditure of Transfers and Grants											
National Government:			118,473	174,688	184,688	8,117	71,629	92,344	(20,714)	-22.4%	184,688
Neighbourhood Development Partnership			2,610	20,000	20,000	-	12,502	10,000	2,502	25.0%	20,000
Municipal Infrastructure Grant(MIG)			97,473	106,688	116,688	4,338	46,539	58,344	(11,804)	-20.2%	116,688
Water Services Infrastructure Grant (WSIG)			12,835	48,000	48,000	3,779	12,588	24,000	(11,412)	-47.6%	48,000
Emergency efficiency & demand side management			-	-	-	-	-	-	-	-	-
Water Intervention Project			5,554	-	-	-	-	-	-	-	-
Provincial Government:			3,116	11,345	11,345	43	43	5,672	(5,629)	-99.2%	11,345
Level 2 accreditation			-	-	-	-	-	-	-	-	-
Museums Services			-	345	345	43	43	172	-	-	345
Provincialisation of Libraries			-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-	-
Greenest Town			-	-	-	-	-	-	-	-	-
Sport and Recreation			3,116	11,000	11,000	-	-	5,500	(5,500)	-100.0%	11,000
Community Library Service			-	-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-	-
District Municipality:			-	-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-	-
Other grant providers:			-	5,000	5,000	-	43	2,500	(2,457)	-98.3%	5,000
EDTEA Grant(AIRPORT UPGRADE)			-	2,000	2,000	-	43	1,000	(957)	-95.7%	2,000
EDTEA Grant(TRADE STALLS)			-	3,000	3,000	-	-	1,500	(1,500)	-100.0%	3,000
Total capital expenditure of Transfers and Grants			121,589	191,032	201,032	8,160	71,716	100,516	(28,800)	-28.7%	201,032
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			841,482	1,303,739	1,313,739	22,290	311,817	761,144	(449,326)	-59.0%	1,313,739

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

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

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - Councillor and staff benefits - Q2 Second Quarter										
Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C					%	D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		13,538	16,029	12,679	1,226	8,527	6,340	2,188	35%	12,679
Pension and UIF Contributions		1,766	2,018	2,018	182	1,137	1,009	128	13%	2,018
Medical Aid Contributions		37	113	113	-	-	56	(56)	-100%	113
Motor Vehicle Allowance		5,178	6,552	6,552	465	3,189	3,276	(87)	-3%	6,552
Cellphone Allowance		2,693	3,150	3,150	224	1,361	1,575	(214)	-14%	3,150
Housing Allowances		530	1,199	1,199	16	111	599	(488)	-81%	1,199
Other benefits and allowances		-	-	-	-	-	-	-		
Sub Total - Councillors		23,742	29,080	25,710	2,113	14,325	12,855	1,470	11%	25,710
% increase	4		22.4%	8.3%						8.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4,716	8,748	8,748	3,494	6,371	4,374	1,997	46%	8,748
Pension and UIF Contributions		577	911	911	10	190	456	(266)	-58%	911
Medical Aid Contributions		114	114	114	2	49	57	(8)	-14%	114
Overtime		-	-	-	-	-	-	-		
Performance Bonus		-	471	471	-	-	236	(236)	-100%	471
Motor Vehicle Allowance		692	1,121	1,121	82	626	560	66	12%	1,121
Cellphone Allowance		-	-	-	-	-	-	-		
Housing Allowances		-	-	-	-	-	-	-		
Other benefits and allowances		394	-	-	0	163	-	163	#DIV/0!	
Payments in lieu of leave		-	-	-	-	-	-	-		
Long service awards		-	-	-	-	-	-	-		
Post-retirement benefit obligations		-	-	-	-	-	-	-		
Sub Total - Senior Managers of Municipality		6,494	11,365	11,365	3,587	7,399	5,683	1,717	30%	11,365
% increase	4		75.0%	75.0%						75.0%
Other Municipal Staff										
Basic Salaries and Wages		367,944	374,905	341,085	36,620	200,897	170,542	30,355	18%	341,085
Pension and UIF Contributions		63,899	67,129	67,129	5,902	37,900	33,564	4,336	13%	67,129
Medical Aid Contributions		26,689	23,990	23,990	2,139	12,422	11,995	427	4%	23,990
Overtime		32,847	33,239	33,239	3,099	17,098	16,620	479	3%	33,239
Performance Bonus		-	28,730	28,730	-	-	14,365	(14,365)	-100%	28,730
Motor Vehicle Allowance		21,724	23,227	23,227	1,952	11,261	11,614	(353)	-3%	23,227
Cellphone Allowance		-	-	-	-	-	-	-		
Housing Allowances		7,076	7,407	7,407	686	3,833	3,703	129	3%	7,407
Other benefits and allowances		53,982	26,623	26,623	4,644	28,760	13,311	15,449	116%	26,623
Payments in lieu of leave		-	-	-	-	-	-	-		
Long service awards		4,700	5,039	5,039	629	2,227	2,519	(292)	-12%	5,039
Post-retirement benefit obligations		-	-	-	-	-	-	-		
Sub Total - Other Municipal Staff		578,872	590,287	556,467	55,671	314,398	278,234	36,164	13%	556,467
% 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%	593,543
			3.5%	-2.6%						-2.6%
Unpaid 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								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-		-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		

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

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q2 Second Quarter

Description	Rel	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	
Cash Receipts By Source																	
Property rates		26,701	26,380	25,537	30,142	25,612	26,030							11,089	272,560	320,867	308,437
Service charges - electricity revenue		45,718	91,971	50,105	56,910	47,584	55,790							370,163	727,051	822,647	904,912
Service charges - water revenue		12,491	13,835	15,068	16,434	15,419	16,320							30,253	121,558	130,432	129,810
Service charges - sanitation revenue		7,514	8,731	8,940	10,602	9,080	10,067							14,798	88,833	61,016	84,661
Service charges - refuse		5,884	7,484	7,304	8,564	7,314	8,221							25,776	70,557	68,842	68,850
Rental of facilities and equipment															9,633		
Interest earned - external investments		879	896	872	723	708	753							5,358	8,452	8,658	10,312
Interest earned - outstanding debtors		235	553	553	742	463	292							64	3,131	2,510	2,823
Dividends received														-	-	-	-
Fines, penalties and forfeits		47	376	538	438	487	703							(1,755)	636	873	1,286
Leases and permits		2	4	1	1	4	2							34	48	46	48
Agency services														-	-	-	-
Transfers and Subsidies - Operational		152,021	2,769	3,386	-	12,747	1,794							908,928	1,112,707	680,077	945,028
Other revenue		820	833	825	847	4,545	592							296,368	304,896	285,231	283,943
Cash Receipts by Source		282,281	153,550	132,228	127,104	123,593	120,542	-	-	-	-	-	-	1,752,870	2,692,570	2,549,347	2,720,839
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)														-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Districts, Municipalities, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		63,800	-	41,000	19,545	19,545	25,346							21,956	191,032	157,163	104,950
Proceeds on Disposal of Fixed and Intangible Assets														-	-	-	-
Short term loans														-	-	-	-
Borrowing long term/financing														-	-	-	-
Interest (decrease) in consumer deposits														-	-	-	-
Decrease (increase) in non-current receivables														-	-	-	-
Decrease (increase) in non-current investments														-	-	-	-
Total Cash Receipts by Source		346,081	153,550	183,228	146,649	143,138	145,887	-	-	-	-	-	-	1,784,826	2,883,602	2,706,539	2,825,889
Cash Payments by Type																	
Employee related costs		44,098	48,972	54,414	57,368	57,898	59,256										
Remuneration of councillors		1,929	1,929	4,083	2,143	2,127	2,113							279,855	601,653	628,125	658,536
Interest paid		3,043	3,036	657	(206)	13								14,735	28,080	30,338	31,704
Bank purchases - Electricity							33,337							29,391	35,846	37,423	38,107
Bank purchases - Water & Sewer							52,740							278,238	605,107	631,732	660,180
Other materials		1,271	13,182	13,350	24,993	14,593	13,583							72,036	153,188	159,686	197,079
Contracted services		15,043	21,153	26,582	9,323	37,992	28,757							644,718	788,629	513,023	538,065
Grants and subsidies paid - other municipalities														-	-	-	-
Grants and subsidies paid - other														-	-	-	-
General expenses		69,315	1,356	1,098	9,618	5,075	3,456							27,212	118,182	122,865	128,437
Cash Payments by Type		134,569	172,760	186,876	154,368	171,287	186,678	-	-	-	-	-	-	1,348,157	2,328,675	2,123,414	2,221,978
Other Cash Flow/Payments by Type																	
Capital assets		11,489	13,007	13,515	15,322	17,898	7,048										
Repayment of borrowing			28,743	(856)	(3,200)	(3,070)	(2,548)							147,887	221,233	170,083	117,850
Other Cash Flow/Payments		53,140												278,986	330,136	322,277	428,642
Total Cash Payments by Type		199,198	212,509	199,539	186,468	181,993	165,181	-	-	-	-	-	-	1,788,193	2,910,150	2,649,856	2,800,727
NET INCREASE/DECREASE IN CASH HELD																	
Cash/stocks equivalents at the month/year beginning:		146,684	(58,590)	(58,308)	(18,770)	(37,566)	(18,294)	-	-	-	-	-	-	(1,344)	(28,547)	56,674	25,162
Cash/stocks equivalents at the month/year end:		17,196	202,280	150,230	114,011	94,242	56,686	37,392	37,392	37,392	37,392	37,392	37,392	37,392	67,596	36,049	92,723
Cash/stocks equivalents at the month/year end		209,280	150,230	114,011	94,242	56,686	37,392	37,392	37,392	37,392	37,392	37,392	37,392	36,049	92,723	117,665	117,665

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q2 Second Quarter

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates		352,585	363,413	363,413	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		186,622	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
		-	-	-	-	-	-	-	-	-
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	446	-	446	#DIV/0!	-
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%	2,693,263
Expenditure By Type										
Employee related costs		585,386	601,653	567,633	59,258	321,797	283,916	37,881	13%	567,633
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	82,685	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	-	-	-	-	-	-	-	-
Total 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	8,161	71,716	100,516	(28,800)	-29%	191,032
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,496)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,496)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q2 Second Quarter

[illegible]

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

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
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					

Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		813	2,900	2,900	29	160	1,450	1,290	89.0%	2,900
Furniture and Office Equipment		813	2,900	2,900	29	160	1,450	1,290	89.0%	2,900
Machinery and Equipment		2,711	5,200	7,400	148	719	3,700	2,981	80.6%	7,400
Machinery and Equipment		2,711	5,200	7,400	148	719	3,700	2,981	80.6%	7,400
Transport Assets		243	-	-	-	-	-	-	-	-
Transport Assets		243	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	61,569	106,386	108,586	3,957	28,721	54,293	25,572	47.1%	108,586

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

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	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		7,585	10,000	10,000	243	6,310	5,000	(1,310)	-26.2%	10,000
Roads Infrastructure		7,585	10,000	10,000	243	6,310	5,000	(1,310)	-26.2%	10,000
Roads		7,585	10,000	10,000	243	6,310	5,000	(1,310)	-26.2%	10,000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-

Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
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	2,208	-	-	-	-	-	-	-	-
Transport Assets	2,208	-	-	-	-	-	-	-	-

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

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

Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1								%	
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		57,955	58,677	58,677	1,281	17,551	29,339	11,788	40.2%	58,677
Roads Infrastructure		4,266	4,697	4,697	291	1,636	2,346	713	30.3%	4,697
Roads		4,266	4,697	4,697	291	1,636	2,346	713	30.3%	4,697
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		19,349	16,786	16,786	419	7,580	8,393	813	9.7%	16,786
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		19,349	16,786	16,786	419	7,580	8,393	813	9.7%	16,786
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		7,615	9,433	9,433	235	5,117	4,717	(401)	-8.5%	9,433
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		7,615	9,433	9,433	-	528	4,717	4,189	88.8%	9,433
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	5	718	-	(718)	#DIV/0!	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	112	1,891	-	(1,691)	#DIV/0!	-
LV Networks		-	-	-	118	2,180	-	(2,180)	#DIV/0!	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7,898	4,750	4,750	336	1,234	2,375	1,141	48.0%	4,750
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		2,914	3,675	3,675	336	1,162	1,637	675	36.7%	3,675
Water Treatment Works		4,292	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		692	1,075	1,075	-	71	537	466	86.7%	1,075
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		18,828	23,011	23,011	-	1,984	11,506	9,521	82.8%	23,011
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1,704	2,561	2,561	-	1,984	1,281	(704)	-55.0%	2,561
Waste Water Treatment Works		5,048	10,000	10,000	-	-	5,000	5,000	100.0%	10,000
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		12,077	10,450	10,450	-	-	5,225	5,225	100.0%	10,450
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		1,804	1,733	1,733	4	522	867	345	39.8%	1,733

Community Facilities	1,649	1,465	1,465	4	496	733	237	32.3%	1,465
Halls	203	171	171	3	197	85	(111)	-130.4%	171
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	103	7	7	-	0	3	3	92.8%	7
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	112	117	117	1	37	58	21	36.3%	117
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	517	457	457	-	151	228	47	20.8%	457
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	88	72	72	0	46	38	(11)	-29.6%	72
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	293	351	351	-	34	180	146	81.1%	351
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	333	282	282	-	-	141	141	100.0%	282
Sport and Recreation Facilities	155	268	268	-	26	134	108	80.5%	268
Indoor Facilities	128	166	166	-	-	83	83	100.0%	166
Outdoor Facilities	28	102	102	-	26	51	25	48.5%	102
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	3,355	4,057	4,057	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	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	42	39	39	-	2	19	18	91.0%	39
Yards	-	-	-	-	-	-	-	-	-
Stores	75	59	59	-	14	29	15	52.1%	59
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	16	16	-	(16)	#DIV/0!	-
Housing	969	679	679	59	452	339	(122)	-36.0%	679
Staff Housing	563	291	291	59	354	145	(209)	-143.6%	291
Social Housing	426	388	388	-	108	194	87	44.6%	388
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	3,737	3,784	1,784	235	1,611	892	(719)	-80.6%	1,784
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	3,737	3,784	1,784	235	1,611	892	(719)	-80.6%	1,784
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	3,737	3,784	1,784	235	1,611	892	(719)	-80.6%	1,784
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	2,262	2,300	2,300	-	-	1,150	1,150	100.0%	2,300
Computer Equipment	2,262	2,300	2,300	-	-	1,150	1,150	100.0%	2,300
Furniture and Office Equipment	14	33	33	-	6	17	10	62.4%	33

Furniture and Office Equipment		14	33	33	-	6	17	10	62.4%	33
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
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	76,056	76,707	74,707	2,091	24,908	37,353	12,446	33.3%	74,707

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

KZN252 Newcastle - Supporting Table SC10 Monthly Budget Statement - Depreciation by asset class - 22 Second quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		323,975	305,403	305,403	24,745	154,214	152,702	(1,513)	-1.0%	305,403
Roads Infrastructure		213,478	158,307	158,307	10,924	58,427	79,154	20,726	26.2%	158,307
Roads		213,478	25,953	25,953	10,924	58,427	12,977	(45,450)	-350.2%	25,953
Road Structures		-	132,354	132,354	-	-	66,177	66,177	100.0%	132,354
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		15,961	-	-	1,922	9,609	-	(9,609)	#DIV/0!	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		15,961	-	-	1,922	9,609	-	(9,609)	#DIV/0!	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		41,246	57,403	57,403	3,973	19,863	28,702	8,839	30.8%	57,403
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	48,747	48,747	3,973	19,863	24,373	4,510	18.5%	48,747
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		41,246	1,311	1,311	-	-	656	656	100.0%	1,311
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	7,345	7,345	-	-	3,673	3,673	100.0%	7,345
Water Supply Infrastructure		23,119	47,698	47,698	4,103	47,201	23,849	(23,352)	-97.9%	47,698
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	4,909	4,909	-	-	2,455	2,455	100.0%	4,909
Water Treatment Works		23,119	-	-	-	-	-	-	-	-
Bulk Mains		-	42,789	42,789	4,103	47,201	21,394	(25,806)	-120.6%	42,789
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		30,171	39,766	39,766	3,464	17,318	19,883	2,565	12.9%	39,766
Pump Station		-	3,038	3,038	-	-	1,519	1,519	100.0%	3,038
Reticalation		30,171	15,333	15,333	3,464	17,318	7,666	(9,651)	-125.9%	15,333
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	21,395	21,395	-	-	10,697	10,697	100.0%	21,395
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2,229	2,229	359	1,797	1,114	(683)	-61.3%	2,229
Landfill Sites		-	2,229	2,229	359	1,797	1,114	(683)	-61.3%	2,229

[illegible]

Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-		-	
Intangible Assets	1,576	-	-	78	391	-	(391)	#DIV/0!	-	
Servitudes	-	-	-	-	-	-	-	#DIV/0!	-	
Licences and Rights	1,576	-	-	78	391	-	(391)	#DIV/0!	-	
Water Rights	-	-	-	-	-	-	-		-	
Effluent Licenses	-	-	-	-	-	-	-		-	
Solid Waste Licenses	-	-	-	-	-	-	-		-	
Computer Software and Applications	1,576	-	-	78	391	-	(391)	#DIV/0!	-	
Load Settlement Software Applications	-	-	-	-	-	-	-		-	
Unspecified	-	-	-	-	-	-	-		-	
Computer Equipment	856	2,366	2,366	304	1,296	1,183	(113)	-9.6%	2,366	
Computer Equipment	856	2,366	2,366	304	1,296	1,183	(113)	-9.6%	2,366	
Furniture and Office Equipment	1,785	2,422	2,422	194	971	1,211	240	19.8%	2,422	
Furniture and Office Equipment	1,785	2,422	2,422	194	971	1,211	240	19.8%	2,422	
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	
Transport Assets	4,139	5,111	5,111	508	2,541	2,556	15	0.6%	5,111	
Transport Assets	4,139	5,111	5,111	508	2,541	2,556	15	0.6%	5,111	
Land	-	-	-	-	-	-	-		-	
Land	-	-	-	-	-	-	-		-	
Zoo's, Marine and Non-biological Animals	-	42	42	-	-	21	21	100.0%	42	
Zoo's, Marine and Non-biological Animals	-	42	42	-	-	21	21	100.0%	42	
Total Depreciation	1	348,804	363,160	363,160	28,358	172,053	181,580	9,527	5.2%	363,160

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

Description			Ref	2021/22	Budget Year 2022/23							
				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands			1									
Capital expenditure on upgrading or replacing existing assets by Asset Class/Sub-class												
Infrastructure				70,831	76,648	86,648	2,233	36,018	43,324	7,306	16.9%	86,648
Roads Infrastructure				2,610	20,000	30,000	-	12,766	15,000	2,234	14.9%	30,000
Roads				2,610	20,000	30,000	-	12,766	15,000	2,234	14.9%	30,000
Road Structures				-	-	-	-	-	-	-	-	-
Road Furniture				-	-	-	-	-	-	-	-	-
Capital Spares				-	-	-	-	-	-	-	-	-
Storm water Infrastructure				-	-	-	-	-	-	-	-	-
Drainage Collection				-	-	-	-	-	-	-	-	-
Storm water Conveyance				-	-	-	-	-	-	-	-	-
Attenuation				-	-	-	-	-	-	-	-	-
Electrical Infrastructure				-	-	-	-	-	-	-	-	-
Power Plants				-	-	-	-	-	-	-	-	-
HV Substations				-	-	-	-	-	-	-	-	-
HV Switching Station				-	-	-	-	-	-	-	-	-
HV Transmission Conductors				-	-	-	-	-	-	-	-	-
MV Substations				-	-	-	-	-	-	-	-	-
MV Switching Stations				-	-	-	-	-	-	-	-	-
MV Networks				-	-	-	-	-	-	-	-	-
LV Networks				-	-	-	-	-	-	-	-	-
Capital Spares				-	-	-	-	-	-	-	-	-
Water Supply Infrastructure				37,367	29,648	29,648	2,233	23,252	14,824	(8,429)	-56.9%	29,648
Dams and Weirs				-	-	-	-	-	-	-	-	-
Boreholes				-	-	-	-	-	-	-	-	-
Reservoirs				-	-	-	-	-	-	-	-	-
Pump Stations				-	-	-	-	-	-	-	-	-
Water Treatment Works				-	-	-	998	14,330	-	(14,330)	#DIV/0!	-
Bulk Mains				27,947	13,000	13,000	-	2,093	6,500	4,407	67.8%	13,000
Distribution				9,419	16,648	16,648	1,234	6,630	8,324	1,494	17.9%	16,648
Distribution Points				-	-	-	-	-	-	-	-	-
PRV Stations				-	-	-	-	-	-	-	-	-
Capital Spares				-	-	-	-	-	-	-	-	-
Sanitation Infrastructure				30,854	27,000	27,000	-	-	13,500	13,500	100.0%	27,000
Pump Station				-	-	-	-	-	-	-	-	-
Retreatment				-	-	-	-	-	-	-	-	-
Waste Water Treatment Works				30,854	27,000	27,000	-	-	13,500	13,500	100.0%	27,000
Outfall Sewers				-	-	-	-	-	-	-	-	-
Toilet Facilities				-	-	-	-	-	-	-	-	-
Capital Spares				-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure				-	-	-	-	-	-	-	-	-
Landfill Sites				-	-	-	-	-	-	-	-	-
Waste Transfer Stations				-	-	-	-	-	-	-	-	-
Waste Processing Facilities				-	-	-	-	-	-	-	-	-
Waste Drop-off Points				-	-	-	-	-	-	-	-	-
Waste Separation Facilities				-	-	-	-	-	-	-	-	-
Electricity Generation Facilities				-	-	-	-	-	-	-	-	-
Capital Spares				-	-	-	-	-	-	-	-	-
Rail Infrastructure				-	-	-	-	-	-	-	-	-
Rail Lines				-	-	-	-	-	-	-	-	-
Rail Structures				-	-	-	-	-	-	-	-	-
Rail Furniture				-	-	-	-	-	-	-	-	-
Drainage Collection				-	-	-	-	-	-	-	-	-
Storm water Conveyance				-	-	-	-	-	-	-	-	-
Attenuation				-	-	-	-	-	-	-	-	-
MV Substations				-	-	-	-	-	-	-	-	-
LV Networks				-	-	-	-	-	-	-	-	-
Capital Spares				-	-	-	-	-	-	-	-	-
Coastal Infrastructure				-	-	-	-	-	-	-	-	-
Sand Pumps				-	-	-	-	-	-	-	-	-
Piers				-	-	-	-	-	-	-	-	-
Revetments				-	-	-	-	-	-	-	-	-
Promenades				-	-	-	-	-	-	-	-	-
Capital Spares				-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure				-	-	-	-	-	-	-	-	-
Data Centres				-	-	-	-	-	-	-	-	-
Core Layers				-	-	-	-	-	-	-	-	-
Distribution Layers				-	-	-	-	-	-	-	-	-
Capital Spares				-	-	-	-	-	-	-	-	-
Community Assets				3,116	16,000	16,000	2,259	2,302	8,000	5,698	71.2%	16,000
Community Facilities				-	5,000	5,000	-	43	2,500	2,457	98.3%	5,000
Halls				-	-	-	-	-	-	-	-	-
Centres				-	-	-	-	-	-	-	-	-
Crèches				-	-	-	-	-	-	-	-	-
Clinics/Care Centres				-	-	-	-	-	-	-	-	-

Fire/Ambulance Stations																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	78,274	92,648	102,648	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 : 