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

Ref. No : T 6/1/1 (2022/23) Author : B.N Khumalo

1st Level : Finance Portfolio Committee

2nd Level : Municipal Public Accounts Committee

3rd Level : Executive Committee

4th Level : Council

5th Level : KZN Provincial Treasury

1. PURPOSE

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the quarterly financial affairs in terms of the legislative requirements and regulations of Section 52(d) of the MFMA for the period ended 31 March 2023. This report is submitted to both the National and Provincial Treasuries in C Schedule format and through a series of data strings for which were designed for the purpose of uniform reporting for all municipalities. In the main, the report seeks council to note the implementation of the budget, and the implementation of the measures which seek to ensure that the state of finance of the municipality improves continuously.

2. BACKGROUND

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

3. DISCUSSION

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

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

This section will provide details of the actual performance against the approved budget of the municipality for the reporting period. It will cover the operating performance (operating revenue and operating expenditure), capital expenditure, financial position and cash flow position of the municipality. The municipality approved a Mid-Year Adjustment budget which have been considered in the section 52d report, a comparison of the actual performance will therefore be based on the year-to-date adjusted budget.

Table C1: Monthly budget statements summary

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

	2021/22				Budget Yea	r 2022/23			
Description	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands								%	
Financial Performance									
Property rates	352,585	363,413	376,103	30,597	284,603	282,078	2,526	1%	376,103
Service charges	1,110,882	1,176,842	1,211,762	87,928	876,322	908,822	(32,500)	-4%	1,211,762
Inv estment revenue	4,445	3,131	5,330	465	4,417	3,998	419	10%	5,330
Transfers and subsidies	490,501	1,112,707	626,424	138,306	566,903	566,903	-		626,424
Other own revenue	45,199	37,169	28,782	2,357	23,897	21,587	2,310	11%	28,782
Total Revenue (excluding capital transfers	2,003,613	2,693,263	2,248,402	259,654	1,756,143	1,783,387	(27,244)	-2%	2,248,402
and contributions)		221.252	000 444	50.005	400 404	477 011	11 101	2%	636,414
Employ ee costs	585,366	601,653	636,414	58,025	488,491	477,311	11,181		27,163
Remuneration of Councillors	23,742	29,060	27,163	2,124	20,648	20,372	276	1%	
Depreciation & asset impairment	348,804	363,160	363,160	29,466	256,558	272,370	(15,812)	-6%	363,160
Finance charges	64,353	35,846	35,846	21,286	27,100	26,884	215	1%	35,846
Materials and bulk purchases	786,545	758,296	717,179	65,633	539,884	537,884	1,999	0%	717,179
Transfers and subsidies	-	-	-	-	-	-	405 445)	070/	007.000
Other ex penditure	410,168	1,222,862	667,298	41,620	365,059	500,474	(135,415)	-27%	667,298
Total Expenditure	2,218,978	3,010,876	2,447,060	218,153	1,697,740	1,835,295	(137,555)	-7%	2,447,060
Surplus/(Deficit)	(215,366)	(317,613)	(198,658)		58,403	(51,908)	110,311	-213%	(198,658
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122,888	191,032	189,605	13,368	107,264	142,204	(34,940)	-25%	189,605
Transfers and subsidies - capital (monetary									
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions,									
Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and	_	_	_	_	-		_		_
Surplus/(Deficit) after capital transfers &	(92,478)	(126,581)	(9,053)	54,868	165,667	90,296	75,371	83%	(9,053
contributions									
Share of surplus/ (deficit) of associate	(45,141)		-			-	75 074	020/	(0 0E2
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(9,053)	54,868	165,667	90,296	75,371	83%	(9,053
Capital expenditure & funds sources									
Capital expenditure	149,637	209,033	214,299	19,068	118,567	160,724	(42,157)	-26%	214,299
Capital transfers recognised	122,888	191,032	189,605	13,368	107,264	142,204	(34,940)	-25%	189,605
Borrow ing	-	-	-	-	-	-	-		_
Internally generated funds	26,749	18,001	24,694	5,701	11,303	18,520	(7,217)	-39%	24,694
Total sources of capital funds	149,637	209,033	214,299	19,068	118,567	160,724	(42,157)	-26%	214,299
Financial position								near Blat	
Total current assets	1,003,641	676,443	610,223		1,166,534	M Frank			610,223
Total non current assets	6,722,953	7,238,673	7,238,673		6,559,158				7,238,673
Total current liabilities	977,242	692,762	873,249		956,866				873,249
Total non current liabilities	545,070	351,099	351,099		535,159				351,099
Community wealth/Equity	6,204,281	6,871,255	6,624,547		6,233,667			Jugus	6,624,547
Cash flows				00.000	400.001	045.054	135 000	400/	176 100
Net cash from (used) operating	236,944	164,505	176,433	93,358	180,064	315,354	135,290	43%	176,433
Net cash from (used) investing	(139,765)	(209,033)	(199,459)	(19,605)	(112,915)	(149,594)	(36,679)	25%	(199,459
Net cash from (used) financing	(30,512)	(32,106)	(47,260)	(10,359)	(42,321)	(35,445)	6,876	-19%	(47,260
Cash/cash equivalents at the month/year end	76,168	(14,037)	5,881	-	100,996	206,482	105,486	51%	5,881
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis						00.000	407.075	4 404 040	4 500 070
Total By Income Source	112,673	38,651	38,893	32,128	37,403	30,913	167,075	1,131,242	1,588,979
Creditors Age Analysis								100 = 10	000 ===
Total Creditors	116,197	8,770	-	2,609	-	-	6,467	199,740	333,783

Table C4: Monthly Budget Statement

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

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter Budget Year 2022/23 2021/22 YTD Full Year YearTD YTD Ref Original Adjusted Monthly YearTD Description Audited variance variance Forecast Budget Budget actual actual budget Outcome R thousands Revenue By Source 376 103 284,603 282,078 2,526 1% 363,413 376,103 30.597 352 585 Property rates 767, 251 575 438 (34,716)-6% 50,950 540.723 751.862 767,251 705.057 Service charges - electricity revenue 2,548 2% 212.835 212,835 17,730 162,174 159,626 199 933 188,622 Service charges - water revenue 95,852 0% 127,901 10,702 127,901 118,993 123,818 Service charges - sanitation revenue 103,774 77,573 77.831 (258)0% 8.547 98,211 101,229 103.774 Service charges - refuse revenue 81 1% 8,306 6.310 6.230 9,452 8,306 737 8,372 Rental of facilities and equipment 419 10% 5,330 5,330 465 4.417 3 998 4,445 3,131 Interest earned - external investments 5,877 299 470 4,706 4,408 3,792 4,001 5,877 Interest earned - outstanding debtors Dividends received 14% 4.557 4,180 4,557 320 3,893 3,418 475 5.353 Fines, penalties and forfeits 24 15 63% 32 32 39 Licences and permits 46 48 Agency services 626,424 138,306 566,903 566,903 626 424 1 112 707 490 501 Transfers and subsidies 1,419 24% 8,010 7,426 6.007 823 8.010 Other revenue 15,939 19,487 2,000 2,000 1.500 22 1% 11,698 1.522 Gains 2,248,402 (27, 244)259,654 1,756,143 1.783,387 -2% Total Revenue (excluding capital transfers and 2,003,613 2.693.263 2,248,402 Expenditure By Type 11,181 2% 636,414 601 653 636,414 58,025 488, 491 477.311 585,366 Employee related costs 27,163 1% 276 27,163 2,124 20.648 20.372 23,742 29,060 Remuneration of councillors 299,957 4,320 224,968 (163,371) -73% 299 957 286 041 130,120 Debt impairment 363,160 272,370 -6% 256 558 (15.812)348,804 363, 160 363,160 29 466 Depreciation & asset impairment 1% 35,846 35,846 21,286 27,100 26,884 215 35,846 Finance charges 64.353 1% 563,502 6.026 605,107 563,502 38,811 428,653 422,627 649,750 Bulk nurchases (4,027) -3% 153,677 153,677 26,821 111,231 115,258 136,795 153,188 Other materials 220,539 186,736 33,803 18% 248,981 248,981 23,351 253,442 818,629 Contracted services Transfers and subsidies 82,191 (6,579)118,360 88,770 13 949 118,192 118,360 25,960 Other ex penditure 732 #DIV/0! Losses 646 2,447,060 (137,555) -7% 1,835,295 218.153 1.697.740 2,218,978 3,010,876 2.447.060 Total Expenditure 41,500 58.403 (51.908)110,311 (0) (198,658)(198,658) (317.613)Surplus/(Deficit) (215, 366)Transfers and subsidies - capital (monetary allocations) (34,940)189,605 13,368 107,264 142,204 189,605 191.032 (National / Provincial and District) 122,888 (National / Provincial Departmental Agencies Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) Transfers and subsidies - capital (in-kind - all) (9,053) (126,581) (9,053) 54,868 165,667 90.296 (92,478) Surplus/(Deficit) after capital transfers & contributions Tax ation (9.053)54,868 165,667 90,296 (9.053) (126.581) Surplus/(Deficit) after taxation (92.478)Attributable to minorities (9,053)(9,053) 54,868 165,667 90,296 Surplus/(Deficit) attributable to municipality (92,478) (126, 581)

3.1. Operating budget performance-revenue

Share of surplus/ (deficit) of associate

Surplus/ (Deficit) for the year

(45, 141)

(137,618)

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

(9,053)

(126.581)

54,868

165,667

90,296

(9,053)

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

3.2. Operating performance - expenditure

- The summary of the operating expenditure is reflected in C1 and C4 tables of Schedule C attached hereto. As at the end of March 2023, the municipality incurred the total expenditure of R1.6 billion of the adjusted budget of R2.4 billion, which represents 69 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R137.5 million, representing under-expenditure of 7 percent.
- The municipality spent R11.1 million (2%) more on employee-related costs than a year-to-date budget of R477.3 million. This is due to the compensation of backpay of the increment due to employees which was removed on special adjustments budget in July 2022 and the salary consideration in respect of the reinstated employees.
- Depreciation has under-performed by R15.8 million (-6%) in the third quarter of the financial year due
 to the very low capital expenditure and projects still under work in progress (not yet capitalized). Debt
 impairment under-performed by R163.3 million (-73%) since the municipality is recognizing debt
 impairment on indigents only during the year, all other impairments are done at the compilation of Annual
 Financial Statements at year-end.
- The municipality spent R6 million (1%) more on the bulk purchases than the year-to-date budget of R422.6 million. This is due to colder month's season and performance is expected to stabilize gradually as it gets colder. The cost is generally averaging lower in the remaining months of the financial year.

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

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

3.2.1 Operational expenditure by function

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

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

		2021/22				Budget Year 2	022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Expenditure - Functional										
Governance and administration		466,817	469,276	516,248	64,091	364,536	387,186	(22,650)	-6%	516,248
Executive and council		93,820	101,198	101,254	7,114	77,477	75,940	1,537	2%	101,254
Finance and administration		372,369	367,328	414,251	56,862	286,379	310,688	(24,309)	-8%	414,251
Internal audit		628	750	744	115	679	558	122	22%	744
Community and public safety		507,769	827,731	333,565	22,573	217,745	250,174	(32,428)	-13%	333,565
Community and social services		37,498	43,629	42,205	3,904	31,793	31,654	139	0%	42,205
Sport and recreation		67,860	73,339	72,935	6,130	54,564	54,701	(137)	0%	72,93
Public safety		65,732	70,215	78,507	9,798	63,003	58,881	4,122	7%	78,50
Housing		327,112	630,591	129,716	1,960	61,244	97,287	(36,043)	-37%	129,716
Health		9,566	9,956	10,202	782	7,142	7,651	(510)	-7%	10,20
Economic and environmental services		220,976	266,056	266,069	9,752	224,935	199,552	25,383	13%	266,069
Planning and development		78,093	85,041	85,664	8,287	64,724	64,248	476	1%	85,664
Road transport		142,876	181,008	180,398	1,465	160,205	135,298	24,907	18%	180,398
Environmental protection		7	7	7	-	6	5	0	7%	7
Trading services		1,065,293	1,444,445	1,328,036	121,490	888,381	996,027	(107,646)	-11%	1,328,030
Energy sources		619,934	742,466	712,622	58,227	520,093	534,466	(14,374)	-3%	712,62
Water management		350,885	597,907	402,925	50,223	275,130	302,194	(27,063)	-9%	402,925
Waste water management		53,873	60,542	110,304	6,011	38,247	82,728	(44,481)	-54%	110,304
Waste management		40,601	43,530	102,185	7,029	54,911	76,639	(21,728)	-28%	102,18
Other		3,265	3,369	3,142	248	2,143	2,357	(213)	-9%	3,142
Total Expenditure - Functional	3	2,264,119	3,010,876	2,447,060	218,153	1,697,740	1,835,295	(137,555)	-7%	2,447,060
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(9,053)	54,868	165,667	90,296	75,371	83%	(9,053

- Presentation of the operating performance function is required by National Treasury (NT) to be done by all municipality to achieve standardization and uniformity. The functions are regulated by the constitution and in line with MSCOA requirements.
- The table above reflects that some of the functions have been over-spending when compared with the year-to-date budget. Governance and Administration is underspent by R22.6 million (-6%), Community and Public Safety is underspent by R32.4 million (-13%), Trading services are underspent by R107.6 million (-11%) and Other Services are underspent by R213 thousand (-9%), whilst Economic and

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

3.3. Capital expenditure

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

	la.c	2021/22	Out-t	A dinas d		Budget Year 202	YearTD	YTD	TTD	Full Year
Vate Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	budget	variance	variance	Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	_	_	-		_			-
Vote 2 - COMMUNITY SERVICES	1 1	-	-	_	-	-	-	-		-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	_		
Vote 4 - MUNICIPAL MANAGER			-	-	-		_	_		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SET	TLEN	-	-	_	-	-	-	-		-
Vote 6 - TECHNICAL SERVICES	1	_	-	_	_	-	_	-		-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			_	_	_		_	_		-
	-						_	-		-
Vote 8 - [NAME OF VOTE 8]				_		_				
Vote 9 - [NAME OF VOTE 9]	1							_		
Vote 10 - [NAME OF VOTE 10]		-	-	_						
Vote 11 - [NAME OF VOTE 11]		-		_				- E	-	_
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	_	_			_
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		
Vote 14 - [NAME OF VOTE 14]		-	***	-	-	-	-	-		_
Vote 15 - [NAME OF VOTE 15]	1 -	-	_	_	-			_		-
Total Capital Multi-year expenditure	4,7		-	_	-		_	-		-
	2									
Single Year expenditure appropriation	4		_	582	_		437	(437)	-100%	58
Vote 1 - CORPORATE SERVICES		6 500	11 245	12,197	457	607	9,148	(8,540)	-93%	12,19
Vote 2 - COMMUNITY SERVICES		5,583	11,345	3,330	29	1,308	2,498	(1,190)	-48%	3,33
Vote 3 - BUDGET AND TREASURY	-	1,748	2,900	3,330	2.5	7,500	2,100	(11100)	1011	-,
Vote 4 - MUNICIPAL MANAGER		243	25,001	29,366	181	12,990	22,024	(9.034)	-41%	29.36
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SET	ILEN	13,195		168,824	18,401	103,662	126,618	(22,956)	-18%	168,82
Vote 6 - TECHNICAL SERVICES	-	126,659	169,788	108,824	10,401	100,002	120,010	(22,000)	1010	,
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208		_	_		_			_
Vote 8 - [NAME OF VOTE 8]			_			-				
Vote 9 - [NAME OF VOTE 9]	1		_							
Vote 10 - [NAME OF VOTE 10]	1 1			_	_	-	_			_
Vote 11 - [NAME OF VOTE 11]		-	-							_
Vote 12 - [NAME OF VOTE 12]		-	-	-					_	
Vote 13 - [NAME OF VOTE 13]		-		_	-	-	_			_
Vote 14 - [NAME OF VOTE 14]		-		_	-		_	-		-
Vote 15 - [NAME OF VOTE 15]				_			-		-26%	214,29
Total Capital single-year expenditure	4	149,637	209,033	214,299	19,068	118,567	160,724	(42,157)	-26%	214,29
Total Capital Expenditure		149,637	209,033	214,299	19,068	118,567	160,724	(42,157)	-26%	214,29
Capital Expenditure - Functional Classification										
Governance and administration		4,199	2,900	3,912	29	1,308	2,934	(1,627)	-55%	3,91
Executive and council		243		15	E	14		-		7
Finance and administration		3,956	2,900	3,912	29	1,308	2,934	(1,627)	-55%	3,91
Internal audit	1		-	_	-		-	-		1.00
Community and public safety		5,025	11,345	13,186	531	681	9,889	(9,208)	-93%	13,18
Community and social services	1	1,162	345	642	115	154	482	(327)	-68%	64
	1	3,367	11,000	11,544	446	453	8,658	(8,205)	-95%	11,54
Sport and recreation Public safety	1 1	- 0,007		-	-	2	=	_		Te
	1 - 1	496	\$	1,000	74	74	750	(676)	-90%	7,00
Housing	+	300	-	.,	=	196	-	-		-
Health	1 1	41.959	118,141	73,808	2,193	38,947	55,356	(16,408)	-30%	73,80
Economic and environmental services	-	12,778	25,101	28,466	107	12.966	21,349	(8,383)	-39%	28,46
Planning and development	1 1	29,181	93,040	45,342	2,086	25,982	34,007	(8,025)	-24%	45,34
Road transport	1 1	29, 101	93,040	40,042	2,000		_			(2)
Environmental protection		00.45	76,648	123,393	16,316	77,631	92,545	(14,914)	-16%	123,39
Trading services		98,454	76,648	123,393	10,310	77,051	52,040	(14,014)	1070	100
Energy sources	1		40.040		12,859	56,359	73,021	(16,662)	-23%	97.36
Water management	1 1	60,525	49,648	97,361 26,021	3,457	21,272	19,516	1.757	9%	26.02
Waste water management		36,874	27,000		3,457	21,272	9	(9)	-100%	1
Waste management	1 1	1,054		11				(3)	-10070	
Other			-	14-	-	440 567	160,724	(42,157)	-26%	214,29
Total Capital Expenditure - Functional Classification	3	149,637	209,033	214, 299	19,068	118,567	160,124	(42, 137)	-2076	214,20
Funded by:										
National Government		112,998	174,688	171,638	11,240	104,950	128,729	(23,779)	-18%	171,63
Provincial Government	1 1	9,890	16,345	17,967	2,127	2,314	13,475	(11,161)	-83%	17,96
District Municipality	1 1		=	_	-	-	=	-		
Transfers and subsidies - capital (monetary										
allocations) (National / Provincial Departmental			1							
Agencies, Households, Non-profit Institutions, Private								_		
and the second of the second		81		400.000	42 200	107,264	142,204	(34,940)	-25%	189,60
Transfers recognised - capital		122,888	191,032	189,605	13,368	107,264	142,204	(34,040)	-2070	100,00
Borrowing	6					11,303	18,520	(7,217)	-39%	24,69
Internally generated funds		26,749	18,001	24,694	5,701	11,303			-39%	214,29
	0	149,637	209,033	214, 299	19,068		160,724	(42,157)		

Capital expenditure for the third quarter of the financial year was R118.5 million which represents 55% of the adjusted capital budget of R214.2 million. Comparison between the year-to-budget of R160.7 million and actual expenditure for the period reflects an under expenditure of R42.1 million, which implies that the municipality spent 26% less than the year-to-date budget for the same period. The Strategic Executive Directors are advised to develop plans to deal with underspending to avoid grants being reverted to the National Treasury.

3.3.1 Capital and Operational Grant Reporting

The table below reflects the grant performance when the full year budget and actuals are compared. A further comparison is also displayed between the year-to-date actuals vs. allocations received. The grant expenditure reflects adequate spending in some grants on both operational and capital grants while others are delayed, fast tracking of the grants needs to be made to avoid withholding of unspent grants, over all expenditure of the grants is as follows. Furthermore, Treasury is assessing expenditure on a quarterly basis, therefore council and management were previously advised to ensure they meet the 75% target in this quarter.

	TOTAL GRANT BUDGET	ALLOCATIONS RECEIVED	ROLL OVERS	TOTAL RECIEPTS	YEAR TO DATE EXPENDITURE (Ind VAT)	% SPENT ON ALLOCATIONS RECEIVED	% SPENT ON GRANT BUDGET
GRANTNAME							
NATIONAL GRANTS	3 753 000 00	3,753,000.00		3,753,000.00	2.819.302	75%	75%
Expanded Public Works Programme Integrated Gran	3,753,000.00	1,850,000.00		1,850,000.00	704,935.00	38%	
Financial Management Grant	1,850,000.00	48,000,000.00		48,000,000.00	35,963,501.74	75%	
Water Service Infrastruture Grant	48,000,000.00	20,000,000.00		20,000,000.00	14,377,268.82	72%	48%
Neighbourhood Development Partnership Grant Municipal Infrastructure Grant	30,000,000.00 129,141,000.00	129,141,000.00		129,141,000.00	90,209,604.00	70%	70%
William III and a second a second and a second a second and a second a second and a second and a second and a							
PROVINCIAL GRANTS				2 512 225 02	2 000 202 07	77%	77%
Community Library Grant	2,595,000.00	2,595,000.00	18,925.00	2,613,925.00	2,008,392.97		39%
Housing Accreditation Grant	22,015,180.00	3,509,961.59	15,939,707.46	19,449,669.05	8,582,370.52	44%	397
Housing Grant	-	5,066,952.33		5,066,952.33	42,317,097.26	835%	
Museum Art Gallery Grant	449,000.00	449,000.00	539,434.00	988,434.00	188,541.90	19%	429 759
Provincialisation Grant	6,992,000.00	6,992,000.00	46,194.00	7,038,194.00	5,220,204.26	74%	
LGSETA	582,467.41	582,467.41	930,688.00	1,513,155.41	499,431.09	33%	86%
EDTEA : Airport Grant	3,000,000.00	3,000,000.00		3,000,000.00		0%	
EDTEA: MUNICIPAL EMPLOYEMENT INITIATIVE	2,000,000.00			-	173,148.67	0%	
Sport, Recreation Grant	11,000,000.00				512,325.00	0%	5%
Water Intervention Grant			2,313,319.76	2,313,319.76	3,303,950.00	143%	0%
Title Deeds			2,000,000.00	2,000,000.00	385,158.55	19%	0.00
Greenest Town			11,335.00	11,335.00		0%	
EDTEA: HAWKER STALLS			950,000.00	950,000.00		0%	0%

3.4. Financial position

Table C6: Monthly budget statements – Financial Position

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

		2021/22		n - Q3 Third Budget Yea	ar 2022/23	
Description	Ref	Audited	Original	Adjusted	YearTD	Full Year
		Outcome	Budget	Budget	actual	Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		29,936	(14,037)	5,881	10,015	5,881
Call investment deposits		46,232		1.77	90,981	3
Consumer debtors		805,744	594,134	507,995	964,215	507,99
Other debtors		97,185	81,351	81,351	77,892	81,35
Current portion of long-term receivables		-	1 12	- L		-
Inv entory		24,544	14,995	14,995	23,432	14,995
Total current assets		1,003,641	676,443	610,223	1,166,534	610,223
Non current assets						
Long-term receiv ables		-		-	-	-
Investments		-		(4)	1=	-
Inv estment property		372,224	341,874	341,874	367,609	341,87
Investments in Associate		141,741	217,333	217,333	142,171	217,33
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,037,321	6,666,53
Biological		-	:+:	10	-	-
Intangible		382	1,224	1,224	134	1,22
Other non-current assets		11,823	11,711	11,711	11,923	11,71
Total non current assets		6,722,953	7,238,673	7,238,673	6,559,158	7,238,67
TOTAL ASSETS		7,726,594	7,915,116	7,848,895	7,725,692	7,848,89
LIABILITIES						
Current liabilities						
Bank overdraft		1 1	-	-	-	-
Borrow ing		47,260	(32, 106)	32,106	14,610	32,10
Consumer deposits		33,418	27,095	27,095	35,070	27,09
Trade and other payables		885,459	688,021	804,297	901,142	804,29
Provisions		11,105	9,752	9,752	6,043	9,75
Total current liabilities		977,242	692,762	873,249	956,866	873,24
Non current liabilities						
Borrow ing		315,490	260,654	260,654	305,819	260,65
Provisions		229,580	90,445	90,445	229,340	90,44
Total non current liabilities		545,070	351,099	351,099	535,159	351,09
TOTAL LIABILITIES		1,522,312	1,043,861	1,224,348	1,492,025	1,224,34
NET ASSETS	2	6,204,281	6,871,255	6,624,547	6,233,667	6,624,54
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,593,660	6,201,990	6,593,660
Reserves		323	30,242	30,887	31,677	30,88
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,624,547	6,233,667	6,624,54

- As at end of the third quarter of the financial year, the municipality showed a favorable equity position, with a net asset effect of R6.2 billion.
- While this picture looks good, it is however important to point out major reasons to such a favorable equity position, being consumer debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:
- The municipality's debtors aging as reflected in table SC3 is a total of R1.5 billion as at the end of the third quarter. The bulk of the debtor's ageing amount (R1.3 billion) was for debt owing for more than 90 days, while R1.2 billion of the total debt is owed by households. It must be noted that the total figure of debtors is inclusive of indigent.
- Property Plant and Equipment (Assets) comprise of R6 billion of the total assets of R7.7 billion as
 reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity
 infrastructure, other plants, and equipment which the municipality has acquired for service delivery as
 well as for its own use. Service delivery of the municipal is majored by its ability to provide these services
 to communities. It is however important to note that most of these assets may not be easily converted
 to cash and cash equivalent.
- The municipality closed with a balance of cash and cash equivalent of R100.9 million at the end of the third quarter of the financial year, with R90.9 million from call investments and R10 million cash at the bank. It must be noted that the municipality had an obligation of R31.3 million relating to the HDF. The short-term obligations are sitting at R333.7 million as illustrated on SC4, while unspent conditional grants amount to R228.6 million, representing a cash shortfall of R492.7 million. Included under creditors is Eskom for R99.2 million, uThukela Water for R179 million, SARS PAYE for R14 million, pension and other employee benefits for R27.8 million, and other trade creditors for R79 thousand. Looking at the cash position as mentioned above the municipality is currently not in the position to cover it short-term obligations, including unspent conditional grants.
- The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The going concern principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R6.1 billion. The net current ratio indicates that the municipality's current assets will be adequate to cover the current liabilities over the next twelve months. Due to the standing of the municipality by virtue of it being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.
- The liquidity ratio of the municipality is currently sitting at 10.6 % as reflected in table SC2. As per paragraph 2.4.4 above, however, if one considers the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 30%, since the municipality needs R333.7 million in order to pay all its short-term obligations. Again, this is a bad reflection on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more likely to negatively impact the image of the municipality to public, business sector and other spheres of government.

3.5. Cash flow position

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

		2021/22				Budget Year 2	2022/23			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		348,289	272,560	282,077	25,701	186,996	211,558	(24,562)	-12%	282,077
Service charges		870,208	989,000	1,015,802	76,118	741,390	761,852	(20,462)	-3%	1,015,802
Other revenue		13,234	315,172	294,327	1,980	36,989	220,745	(183,756)	-83%	294,327
Transfers and Subsidies - Operational	1	628,249	1,112,707	510,460	142,594	512,256	521,356	(9,100)	-2%	510,460
Transfers and Subsidies - Capital		148,615	191,032	186,286	35,888	184,234	184,234	-		186,286
Interest		8,308	3,131	5,330	946	9,124	3,998	5,126	128%	5,330
Dividends		*	-	~	-	-	1 5	-		- 2
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,082,004)	(186,841)	(1,463,823)	(1,561,503)	(97,680)	6%	(2,082,004
Finance charges		(42,293)	(35,846)	(35,846)	(3,028)	(27, 100)	(26,884)	215	-1%	(35,846
Transfers and Grants		-	90	- 1	-1	=	-	_		177
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	176,433	93,358	180,064	315,354	135,290	43%	176,433
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872		14,841	-	5,653	11,130	(5,478)	-49%	14,841
Decrease (increase) in non-current receivables		=				-	=	-		_ =
Decrease (increase) in non-current investments		-			9.	- +		-		**
Payments										
Capital assets		(149,637)	(209,033)	(214, 299)	(19,605)	(118,567)	(160,724)	(42,157)	26%	(214,299
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(199,459)	(19,605)	(112,915)	(149,594)	(36,679)	25%	(199,459
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	-	=	•	-	-			
Borrowing long term/refinancing					-	-	-	-		(4)
Increase (decrease) in consumer deposits		-				=	+	-		-
Payments									4004	447.000
Repay ment of borrowing		(30,512)	(32,106)	(47,260)	(10,359)	(42,321)	(35,445)	6,876	-19%	(47,260
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(47,260)	(10,359)	(42,321)	(35,445)	6,876	-19%	(47,260
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(70,286)	63,394	24,829	130,315		147	(70,286
Cash/cash equivalents at beginning:		9,500	62,596	76,167		76,167	76,167		A. J. J.	76,167
Cash/cash equivalents at month/year end:		76,168	(14,037)	5,881		100,996	206,482	1511		5,881

- The municipality opened with a cash and cash equivalent balance of R76.1 million at the beginning of the financial year and closed with a balance of R100.9 million as at the end of the third quarter which represents a cash increase of 24.8 million since the beginning of the financial year. This is mainly due to the third trench of the equitable share received.
- Cash flows from operating activities yielded a net cash inflow of R180 million as a result of receipts from services charges, property rates, and government grants as well as other sundry receipts. This net cash inflow was after the municipality paid its suppliers for services rendered, remunerated its employees and councillors, and paid the portion of the outstanding interest on loans.

- Cash flows from investing activities recorded net cash outflows of R112.9 million this is due to the capital
 expenditure incurred.
- Cash flows from financing activities recorded net outflows of R42.3 million due to the repayment of borrowings.

4. LEGAL IMPLICATIONS

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

5. POLICY IMPLICATIONS

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

6. FINANCIAL IMPLICATIONS

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

7. RISKS

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

8. MANAGEMENT OF RISKS

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

9. RECOMMENDATIONS

- 9.1 That the Council notes the submission of S52d for the second quarter ended 31 March 2023;
- 9.2 That the management prioritize spending of grant funded projects in order to ensure that the municipality does not revert funds to National Treasury;

SED: BTO

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

Report prepared by:

Report seen by:

DX DUBE

PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE

M.S NDLOVU

ACTING STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE

K7N252 Newcastle - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

	2021/22				Budget Yea	r 2022/23			
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								70	
Financial Performance	352,585	363,413	376,103	30,597	284,603	282,078	2,526	1%	376,10
Property rates	1,110,882	1,176,842	1,211,762	87,928	876,322	908,822	(32,500)	-4%	1,211,76
Service charges			5,330	465	4,417	3,998	419	10%	5,33
Investment revenue	4,445	3,131 1,112,707	626,424	138,306	566,903	566,903	_		626,42
Transfers and subsidies	490,501		28,782	2,357	23,897	21,587	2,310	11%	28,78
Other own revenue	45,199	37,169	2,248,402	259,654	1,756,143	1,783,387	(27,244)	-2%	2,248,40
Total Revenue (excluding capital transfers and contributions)	2,003,613	2,693,263	2,240,402	239,034	1,100,140	1,100,501	(21,244)	-70	=,==0,10
	585,366	601,653	636,414	58,025	488,491	477,311	11,181	2%	636,41
Employee costs	23,742	29,060	27,163	2,124	20,648	20,372	276	1%	27,16
Remuneration of Councillors	348,804	363,160	363,160	29,466	256,558	272,370	(15,812)	-6%	363,160
Depreciation & asset impairment		35,846	35,846	21,286	27,100	26,884	215	1%	35,84
Finance charges	64,353			65,633	539,884	537,884	1,999	0%	717,17
Materials and bulk purchases	786,545	758,296	717,179	00,000	555,004	307,004	1,000	070	
Transfers and subsidies	- 140 400	4 000 000				500,474	(135,415)	-27%	667,29
Other expenditure	410,168	1,222,862	667,298	41,620	365,059			-7%	2,447,06
Total Expenditure	2,218,978	3,010,876	2,447,060	218,153	1,697,740	1,835,295	(137,555) 110,311	-213%	(198,65)
Surplus/(Deficit)	(215,366)	(317,613)	(198,658)		58,403	(51,908)	(34,940)	-25%	189,60
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122,888	191,032	189,605	13,368	107,264	142,204	(34,940)	-2076	105,00
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	-	-		- _	-		-		
- 201	(92,478)	(126,581)	(9,053)	54,868	165,667	90,296	75,371	83%	(9,05
Surplus/(Deficit) after capital transfers & contributions									
Share of surplus/ (deficit) of associate	(45,141)	-	-	-	-	_	-		-
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(9,053)	54,868	165,667	90,296	75,371	83%	(9,05
Capital expenditure & funds sources									
Capital expenditure	149,637	209,033	214,299	19,068	118,567	160,724	(42,157)	-26%	214,299
Capital transfers recognised	122,888	191,032	189,605	13,368	107,264	142,204	(34,940)	-25%	189,60
Borrowing	,	_	_	_	_	_	-		_
Internally generated funds	26,749	18,001	24,694	5,701	11,303	18,520	(7,217)	-39%	24,694
	149,637	209,033	214,299	19,068	118,567	160,724	(42,157)	-26%	214,299
Total sources of capital funds	140,001	200,000	214,200		7.10,000			_	
Financial position					4 400 504				610,223
Total current assets	1,003,641	676,443	610,223		1,166,534			112101	
Total non current assets	6,722,953	7,238,673	7,238,673		6,559,158		(0,50)		7,238,673
Total current liabilities	977,242	692,762	873,249		956,866				873,249
Total non current liabilities	545,070	351,099	351,099		535,159				351,099
Community wealth/Equity	6,204,281	6,871,255	6,624,547		6,233,667			15-113	6,624,547
Cash flows									
Net cash from (used) operating	236,944	164,505	176,433	93,358	180,064	315,354	135,290	43%	176,433
Net cash from (used) investing	(139,765)	(209,033)	(199,459)	(19,605)	(112,915)	(149,594)	(36,679)	25%	(199,459
Net cash from (used) financing	(30,512)	(32,106)	(47,260)	(10,359)	(42,321)	(35,445)	6,876	-19%	(47,260
Cash/cash equivalents at the month/year end	76,168	(14,037)	5,881	-	100,996	206,482	105,486	51%	5,881
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
otal By Income Source	112,673	38,651	38,893	32,128	37,403	30,913	167,075	1,131,242	1,588,97
Creditors Age Analysis									
Total Creditors	116,197	8,770	_	2,609	-	-	6,467	199,740	333,783

K7N252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

KZN252 Newcastle - Table C2 Monthly Budget		2021/22				Budget Year 20				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		469,582	514,453	534,732	63,942	423,135	401,049	22,086	6%	534,73
Executive and council		8,676	12,367	14,566	1,959	11,639	10,924	714	7%	14,56
Finance and administration		460,906	502,086	520,166	61,983	411,496	390,124	21,371	5%	520,16
Internal audit			:=:	-	-	-	-	-		-
Community and public safety		300,140	640,739	146,058	3,069	67,931	109,543	(41,612)	-38%	146,05
Community and social services		14,854	13,877	12,360	944	9,265	9,270	(5)	0%	12,36
Sport and recreation		4,711	11,139	11,139	542	812	8,355	(7,542)	-90%	11,13
Public safety		5,164	4,138	4,488	362	3,855	3,366	489	15%	4,48
Housing		275,319	611,581	118,066	1,222	53,990	88,550	(34,560)	-39%	118,06
Health		91	4	4	-	9	3	6	193%	
Economic and environmental services		141,205	168,208	159,079	8,721	109,328	119,309	(9,981)	-8%	159,07
Planning and development		102,901	39,067	29,938	1,489	18,273	22,454	(4,181)	-19%	29,93
Road transport		38,305	129,141	129,141	7,232	91,055	96,856	(5,801)	-6%	129,14
Environmental protection		-	_	_	-	-	-	-		-
Trading services		1,215,404	1,560,710	1,597,954	197,273	1,262,881	1,295,551	(32,670)	-3%	1,597,95
Energy sources		698,454	835,626	851,014	75,418	627,338	670,623	(43,285)	-6%	851,01
Water management		225,940	337,581	350,483	53,450	290,858	295,224	(4,367)	-1%	350,48
Waste water management		151,972	243,101	249,498	47,247	222,447	219,485	2,962	1%	249,49
Waste management		139,038	144,402	146,958	21,158	122,238	110,219	12,019	11%	146,95
Other	4	169	184	184	17	132	138	(6)	-4%	18
otal Revenue - Functional	2	2,126,501	2,884,295	2,438,007	273,021	1,863,407	1,925,591	(62,184)	-3%	2,438,00
x penditure - Functional		400.042	400.070	516,248	64,091	364,536	387,186	(22,650)	-6%	516,24
Governance and administration		466,817	469,276		7,114	77,477	75,940	1,537	2%	101,25
Executive and council		93,820	101,198	101,254	56,862	286,379	310,688	(24,309)	-8%	414,25
Finance and administration		372,369	367,328	414,251	115	679	558	122	22%	74
Internal audit		628	750	744	22,573	217,745	250,174	(32,428)	-13%	333,56
Community and public safety		507,769	827,731	333,565		31,793	31,654	139	0%	42,20
Community and social services		37,498	43,629	42,205	3,904	54,564	54,701	(137)	0%	72,93
Sport and recreation		67,860	73,339	72,935	6,130	63,003	58,881	4,122	7%	78,50
Public safety		65,732	70,215	78,507	9,798		- 1	(36,043)	-37%	129,71
Housing		327,112	630,591	129,716	1,960	61,244	97,287		-7%	10,20
Health		9,566	9,956	10,202	782	7,142	7,651	(510) 25,383	13%	266,06
Economic and environmental services		220,976	266,056	266,069	9,752	224,935	199,552	476	1%	85,66
Planning and development		78,093	85,041	85,664	8,287	64,724	64,248		18%	180,39
Road transport		142,876	181,008	180,398	1,465	160,205	135,298	24,907 0	7%	180,39
Environmental protection		7	7	7		6	- 1			
Trading services		1,065,293	1,444,445	1,328,036	121,490	888,381	996,027	(107,646)	-11%	1,328,03
Energy sources		619,934	742,466	712,622	58,227	520,093	534,466	(14,374)	-3%	712,62
Water management		350,885	597,907	402,925	50,223	275,130	302,194	(27,063)	-9%	402,92
Waste water management		53,873	60,542	110,304	6,011	38,247	82,728	(44,481)	-54%	110,30
Waste management		40,601	43,530	102,185	7,029	54,911	76,639	(21,728)	-28%	102,18
Other		3,265	3,369	3,142	248	2,143	2,357	(213)	-9%	3,14 2,447,06
	3	2,264,119	3,010,876	2,447,060	218,153	1,697,740	1,835,295	(137,555)	-7%	

K7N252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

		2021/22				Budget Year 20	22/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								76	
Revenue - Functional				F04 700	00.040	400 405	404.040	22.006	6%	534,73
Governance and administration		469,582	514,453	534,732	63,942	423,135	401,049	22,086 714	7%	14,56
Executive and council		8,676	12,367	14,566	1,959	11,639	10,924			
Finance and administration		460,906	502,086	520,166	61,983	411,496	390,124	21,371	5%	520,16
Internal audit		-	-	-	_	-	400 540	(44.040)	200/	440.05
Community and public safety		300,140	640,739	146,058	3,069	67,931	109,543	(41,612)	-38%	146,05
Community and social services		14,854	13,877	12,360	944	9,265	9,270	(5)	0%	12,36
Sport and recreation		4,711	11,139	11,139	542	812	8,355	(7,542)	-90%	11,13
Public safety		5,164	4,138	4,488	362	3,855	3,366	489	15%	4,48
Housing		275,319	611,581	118,066	1,222	53,990	88,550	(34,560)	-39%	118,06
Health		91	4	4	-	9	3.	6	193%	
Economic and environmental services		141,205	168,208	159,079	8,721	109,328	119,309	(9,981)	-8%	159,07
Planning and development		102,901	39,067	29,938	1,489	18,273	22,454	(4,181)	-19%	29,93
Road transport		38,305	129,141	129,141	7,232	91,055	96,856	(5,801)	-6%	129,14
Environmental protection		-	-	-	-	-	-	-		
Trading services		1,215,404	1,560,710	1,597,954	197,273	1,262,881	1,295,551	(32,670)	-3%	1,597,95
Energy sources		698,454	835,626	851,014	75,418	627,338	670,623	(43,285)	-6%	851,01
Water management		225,940	337,581	350,483	53,450	290,858	295,224	(4,367)	-1%	350,48
Waste water management		151,972	243,101	249,498	47,247	222,447	219,485	2,962	1%	249,49
Waste management		139,038	144,402	146,958	21,158	122,238	110,219	12,019	11%	146,95
Other	4	169	184	184	17	132	138	(6)	-4%	18
Total Revenue - Functional	2	2,126,501	2,884,295	2,438,007	273,021	1,863,407	1,925,591	(62,184)	-3%	2,438,00
Expenditure - Functional										
Governance and administration		466,817	469,276	516,248	64,091	364,536	387,186	(22,650)	-6%	516,24
Executive and council		93,820	101,198	101,254	7,114	77,477	75,940	1,537	2%	101,25
Finance and administration		372,369	367,328	414,251	56,862	286,379	310,688	(24,309)	-8%	414,25
Internal audit		628	750	744	115	679	558	122	22%	74
Community and public safety		507,769	827,731	333,565	22,573	217,745	250,174	(32,428)	-13%	333,56
Community and social services		37,498	43,629	42,205	3,904	31,793	31,654	139	0%	42,20
Sport and recreation		67,860	73,339	72,935	6,130	54,564	54,701	(137)	0%	72,93
Public safety		65,732	70,215	78,507	9,798	63,003	58,881	4,122	7%	78,50
Housing		327,112	630,591	129,716	1,960	61,244	97,287	(36,043)	-37%	129,71
Health		9,566	9,956	10,202	782	7,142	7,651	(510)	-7%	10,20
Economic and environmental services		220,976	266,056	266,069	9,752	224,935	199,552	25,383	13%	266,06
Planning and development		78,093	85,041	85,664	8,287	64,724	64,248	476	1%	85,66
Road transport		142,876	181,008	180,398	1,465	160,205	135,298	24,907	18%	180,39
Environmental protection		7	7	7	_	6	5	0	7%	
Trading services		1,065,293	1,444,445	1,328,036	121,490	888,381	996,027	(107,646)	-11%	1,328,03
Energy sources		619,934	742,466	712,622	58,227	520,093	534,466	(14,374)	-3%	712,62
Water management		350,885	597,907	402,925	50,223	275,130	302,194	(27,063)	-9%	402,92
Waste water management		53,873	60,542	110,304	6,011	38,247	82,728	(44,481)	-54%	110,30
Waste management		40,601	43,530	102,185	7,029	54,911	76,639	(21,728)	-28%	102,18
other		3,265	3,369	3,142	248	2,143	2,357	(213)	-9%	3,14
Total Expenditure - Functional	3	2,264,119	3,010,876	2,447,060	218,153	1,697,740	1,835,295	(137,555)	-7%	2,447,06
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(9,053)	54,868	165,667	90,296	75,371	83%	(9,05

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

Vote Description		2021/22				Budget Yo	ear 2022/23			
D. W	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES	'	88,576	113,447	117,159	24,668	100,884	87,870	13,014	14.8%	117,159
Vote 2 - COMMUNITY SERVICES		163,905	173,608	174,969	23,007	136,183	131,227	4,956	3.8%	174,969
Vote 3 - BUDGET AND TREASURY		391,006	401,006	417,572	39,274	322,251	313,179	9,071	2.9%	417,573
Vote 4 - MUNICIPAL MANAGER		_		-	_	_	_	_		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		281,341	647,031	144,416	1,451	69,572	108,312	(38,741)	-35.8%	144,416
Vote 6 - TECHNICAL SERVICES		503,219	713,576	732,876	109,204	607,179	614,380	(7,201)	-1.2%	732,876
Vale 7 - ELECTRICAL AND MECHANICAL SERVICES		698,454	835,626	851,014	75,418	627,338	670,623	(43,285)	-6.5%	851,014
Vote 8 - INAME OF VOTE 8]		_	-	_	_	-	-	-		_
Vote 9 - INAME OF VOTE 9]		_	-	_	-	_	-	-		-
Vote 10 - [NAME OF VOTE 10]		_	-	-	-	-	-	-		-
Vole 11 - [NAME OF VOTE 11]		_	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		_	-	_	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vole 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]			-	-	_	-		_		-
Total Revenue by Vote	2	2,126,501	2,884,295	2,438,007	273,021	1,863,407	1,925,591	(62,184)	-3.2%	2,438,00
Expenditure by Vote	1					70 707	20.074	(0.407)	0.00/	107,80
Vote 1 - CORPORATE SERVICES		98,250	106,832	107,805	8,623	78,727	80,854	(2,127)	-2.6% -2.1%	370,02
Vote 2 - COMMUNITY SERVICES		289,990	306,664	370,022	35,243	271,614	277,516	(5,902)		243,19
Vote 3 - BUDGET AND TREASURY		194,989	192,074	243,196	40,459	153,489	182,397	(28,908)	-15.8%	
Vote 4 - MUNICIPAL MANAGER		90,316	89,335	91,426	6,868	63,794	68,570	(4,776)	-7.0%	91,42
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		357,987	662,848	158,627	4,275	82,572	118,970	(36,398)	-30,6%	158,62
Vote 6 - TECHNICAL SERVICES		607,199	895,287	746,972	63,478	513,838	560,229	(46,391)	-8.3%	746,97
Vole 7 - ELECTRICAL AND MECHANICAL SERVICES		625,388	757,837	729,012	59,208	533,705	546,759	(13,054)	-2.4%	729,01
Vole 8 - [NAME OF VOTE 8]		-	-	-	-	-	- 1	-		_
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		_
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		_
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		_
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		_
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		_
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		_
Vote 15 - [NAME OF VOTE 15]			-			-		-	7.50/	0.447.00
Total Expenditure by Vote	2	2,264,119	3,010,876	2,447,060	218,153	1,697,740	1,835,295	(137,555)	-7.5%	2,447,06
Surplus/ (Deficit) for the year	2	(137,618)	(126,581)	(9,053)	54,868	165,667	90,296	75,371	83.5%	(9,05

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

KZN252 Newcastle - Table C4 Monthly Budget State		2021/22				Budget Year 20	22/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									70	
Revenue By Source					00 507	004.000	000.070	0.500	407	376,10
Property rates		352,585	363,413	376,103	30,597	284,603	282,078	2,526	1% -6%	767,25
Service charges - electricity revenue		705,057	751,862	767,251	50,950	540,723	575,438	(34,716)	-0% 2%	212,83
Service charges - water revenue		188,622	199,933	212,835	17,730	162,174	159,626	2,548	0%	127,90
Service charges - sanitation revenue		118,993	123,818	127,901	10,702	95,852	95,926	(74)	0%	103,774
Service charges - refuse revenue		98,211	101,229	103,774	8,547	77,573	77,831	(258) 81	1%	8,30
Rental of facilities and equipment		8,372	9,452	8,306	737	6,310	6,230	419	10%	5,331
Interest earned - external investments		4,445	3,131	5,330	465	4,417	3,998	299	7%	5,87
Interest earned - outstanding debtors		3,792	4,001	5,877	470	4,706	4,408	233	1 76	3,07
Dividends received		-	4 400	4.557	320	3,893	3,418	475	14%	4,55
Fines, penalties and forfeits		5,353	4,180	4,557	320	39	24	15	63%	3.
Licences and permits		46	48	32		39	24	- 13	UU /0	3.
Agency services		400.504	4 440 707	606 404	120 200	566,903	566,903	_		626,424
Transfers and subsidies		490,501	1,112,707	626,424 8,010	138,306 823	7,426	6,007	1,419	24%	8,01
Other revenue		15,939	19,487	2,000	023	1,522	1,500	22	1%	2,00
Gains		11,698			259,654	1,756,143	1,783,387	(27,244)	-2%	2,248,40
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,248,402	235,034	1,700,740	1,700,001	(21,244)	-2.70	2,210,10
Expenditure By Type										
Employee related costs		585,366	601,653	636,414	58,025	488,491	477,311	11,181	2%	636,414
Remuneration of councillors		23,742	29,060	27,163	2,124	20,648	20,372	276	1%	27,16
		130,120	286,041	299,957	4,320	61,597	224,968	(163,371)	-73%	299,95
Debt impairment		348,804	363,160	363,160	29,466	256,558	272,370	(15,812)	-6%	363,160
Depreciation & asset impairment			35,846	35,846	21,286	27,100	26,884	215	1%	35,84
Finance charges		64,353					422,627	6,026	1%	563,50
Bulk purchases		649,750	605,107	563,502	38,811	428,653			-3%	
Other materials		136,795	153,188	153,677	26,821	111,231	115,258	(4,027)		153,67
Contracted services		253,442	818,629	248,981	23,351	220,539	186,736	33,803	18%	248,98
Transfers and subsidies		21	124	-	-		-	-		- 5
Other expenditure		25,960	118,192	118,360	13,949	82,191	88,770	(6,579)	-7%	118,36
Losses		646			-	732	-	732	#DIV/0!	_
Total Expenditure		2,218,978	3,010,876	2,447,060	218,153	1,697,740	1,835,295	(137,555)	-7%	2,447,06
Surplus/(Deficit)		(215,366)	(317,613)	(198,658)	41,500	58,403	(51,908)	110,311	(0)	(198,65
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) (National / Provincial Departmental Agencies, Households, Non- profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		122,888	191,032	189,605	13,368	107,264	142,204	(34,940) - -	(0)	189,60
Transfers and subsidies - capital (in-kind - all)		102 470	/426 E04\	(9,053)	54,868	165,667	90,296			(9,05
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(5,003)	34,000	103,007	30,230			(0,00
Taxation						4== 405	00.000	_		/A AF
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(9,053)	54,868	165,667	90,296			(9,05
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(92,478)	(126,581)	(9,053)	54,868	165,667	90,296			(9,05
Share of surplus/ (deficit) of associate		(45,141)								
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(9,053)	54,868	165,667	90,296			(9,05

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

Mata Danamatian	Pet	2021/22	0	A altanas - I		Budget Year 2022		YTD	YTD	Full Year
Vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	variance	variance	Full Year Forecast
R thousands	1								%	
itulti-Year expenditure appropriation	2									
Vate 1 - CORPORATE SERVICES		-	-	-	-	-	-	_		-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-		-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	_		-
Vote 4 - MUNICIPAL MANAGER	U	-	-	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMS	NTS	-	-	-	-	-	-	-		-
Vote 6 - TECHNICAL SERVICES		- 1	-	-	-	- J	-	-		-
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]		- 1	_	-	_	-	-	- 1		
Vote 13 - [NAME OF VOTE 13]		_	_	_	_	_	-	-		
		_	_	_	_	_	_	_		
Vote 14 - [NAME OF VOTE 14]	Ш	_	_	_	_	_	_	_		
Vote 15 - [NAME OF VOTE 15]	4,7				_	_	_	-		
Total Capital Multi-year expenditure	4,,	-								
Single Year expenditure appropriation	2						44-	44000	40001	
Vote 1 - CORPORATE SERVICES		-	-	582		-	437	(437)	-100%	58
Vote 2 - COMMUNITY SERVICES		5,583	11,345	12,197	457	607	9,148	(8,540)	-93%	12,19
Vote 3 - BUDGET AND TREASURY		1,748	2,900	3,330	29	1,308	2,498	(1,190)	-48%	3,30
Vote 4 - MUNICIPAL MANAGER		243	-		-	-	-	(0.004)	4407	20.24
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEME	NTS	13,195	25,001	29,366	181	12,990	22,024	(9,034)	-41%	29,36
Vote 6 - TECHNICAL SERVICES		126,659	169,788	168,824	18,401	103,662	126,618	(22,956)	-18%	168,82
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208	-	-	-	-	-	-		
Vote 8 - [NAME OF VOTE 8]		- 1	-	-	-	-	-	- 1		_
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-		-		
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		_
Vote 11 - [NAME OF VOTE 11]		- [-	-	- 1	-	-	_		
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	_			
Vote 13 - [NAME OF VOTE 13]		- 1	-	-	-	_	-	_		
Vote 14 - [NAME OF VOTE 14]		- 1	-	-	-	-	_	_		
Vote 15 - [NAME OF VOTE 15]		- 440.007		244.000	40.069	118,567	160,724	(42,157)	-26%	214,29
Total Capital single-year expenditure	4	149,637	209,033	214,299	19,068 19,068	118,567	160,724	(42,157)	-26%	214,29
Total Capital Expenditure	-	149,637	209,033	214,299	13,000	110,507	100,124	(42,107)	-2070	2117
Capital Expenditure - Functional Classification										
Governance and administration		4,199	2,900	3,912	29	1,308	2,934	(1,627)	-55%	3,91
Executive and council		243	-	-	1	-	200	-		2.00
Finance and administration		3,956	2,900	3,912	29	1,308	2,934	(1,627)	-55%	3,91
Internal audit		177	-	3						10.00
Community and public safety		5,025	11,345	13,186	531	681	9,889	(9,208)	-93%	13,18
Community and social services		1,162	345	642	11	154	482	(327)	-68%	64
Sport and recreation		3,367	11,000	11,544	446	453	8,658	(8,205)	-95%	11,54
Public safety		-	-	30			750	- (070)	000/	+ 00
Housing		496	*	1,000	74	74	750	(676)	-90%	1,00
Health			7.	- 3						70.00
Economic and environmental services		41,959	118,141	73,808	2,193	38,947	55,356	(16,408)	-30%	73,80
Planning and development		12,778	25,101	28,466	107	12,966	21,349	(8,383)	-39%	28,46
Road transport		29,181	93,040	45,342	2,086	25,982	34.007	(8,025)	-24%	45,34
Environmental protection		-	-	400.000	40.045	77.004		(14.044)	160/	122.20
Trading services		98,454	76,648	123,393	16,316	77,631	92,545	(14,914)	-16%	123,39
Energy sources		#	-	07.004	40.050	50.050		(46.000)	-23%	97,36
Water management		60,525	49,648	97,361	12,859	56,359	73,021	(16,662)	-23% 9%	
Waste water management		36,874	27,000	26,021	3,457	21,272	19,516	1,757	-100%	26,02
Waste management		1,054	•	11	E		9	(9)	- 100 70	
Other		440.007	200 000	244 200	40.000	118,567	160,724	(42,157)	-26%	214,29
otal Capital Expenditure - Functional Classification	3	149,637	209,033	214,299	19,068	110,007	100,124	(42,101)	2070	217,20
unded by:										
National Government		112,998	174,688	171,638	11,240	104,950	128,729	(23,779)	-18%	171,63
Provincial Government		9,890	16,345	17,967	2,127	2,314	13,475	(11,161)	-83%	17,96
District Municipality			7.	- 8	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial Departmental Agencies, Households,										
Non-profit Institutions, Private Enterprises, Public		6					-			
Corporations, Higher Educational Institutions)		122,888	191,032	189,605	13,368	107,264	142,204	(34,940)	-25%	189,6
Transfers recognised - capital	6	122,000	101,032	100,000	10,000		(Approx	-		
Borrowing	0	26,749	18,001	24,694	5,701	11,303	18,520	(7,217)	-39%	24,69
Internally generated funds	0	149,637	209,033	214,299	19,068	118,567	160,724	(42,157)	-26%	214,29

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

KZN252 Newcastle - Table C6 Monthly Budget St		2021/22		Budget Ye	ear 2022/23	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS .						
Current assets						5.00
Cash		29,936	(14,037)	5,881	10,015	5,88
Call investment deposits		46,232		22	90,981	
Consumer debtors		805,744	594,134	507,995	964,215	507,99
Other debtors		97,185	81,351	81,351	77,892	81,35
Current portion of long-term receivables				124		
Inventory		24,544	14,995	14,995	23,432	14,99
Total current assets		1,003,641	676,443	610,223	1,166,534	610,223
Non current assets						
Long-term receivables		=			=	-
Investments		-		漫		-
Investment property		372,224	341,874	341,874	367,609	341,87
Investments in Associate		141,741	217,333	217,333	142,171	217,33
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,037,321	6,666,53
Biological	1 1		-		-	
Intangible	1 1	382	1,224	1,224	134	1,22
Other non-current assets		11,823	11,711	11,711	11,923	11,71
Total non current assets		6,722,953	7,238,673	7,238,673	6,559,158	7,238,673
TOTAL ASSETS		7,726,594	7,915,116	7,848,895	7,725,692	7,848,895
LIABILITIES						
Current liabilities						
Bank overdraft	1 1	-	-	-	-	-
Воггоwing		47,260	(32,106)	32,106	14,610	32,106
Consumer deposits	1 1	33,418	27,095	27,095	35,070	27,095
Trade and other payables	1 1	885,459	688,021	804,297	901,142	804,297
Provisions		11,105	9,752	9,752	6,043	9,752
Total current liabilities		977,242	692,762	873,249	956,866	873,249
Non current liabilities						
Borrowing		315,490	260,654	260,654	305,819	260,654
Provisions		229,580	90,445	90,445	229,340	90,445
Total non current liabilities		545,070	351,099	351,099	535,159	351,099
TOTAL LIABILITIES		1,522,312	1,043,861	1,224,348	1,492,025	1,224,348
NET ASSETS	2	6,204,281	6,871,255	6,624,547	6,233,667	6,624,547
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,593,660	6,201,990	6,593,660
Reserves		323	30,242	30,887	31,677	30,887
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,624,547	6,233,667	6,624,547

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

KZN252 Newcastle - Table C7 Monthly Budget S		2021/22				Budget Year 20	22/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts	- 1 1									
Property rates		348,289	272,560	282,077	25,701	186,996	211,558	(24,562)	-12%	282,077
Service charges		870,208	989,000	1,015,802	76,118	741,390	761,852	(20,462)	-3%	1,015,802
Other revenue		13,234	315,172	294,327	1,980	36,989	220,745	(183,756)	-83%	294,327
Transfers and Subsidies - Operational		628,249	1,112,707	510,460	142,594	512,256	521,356	(9,100)	-2%	510,460
Transfers and Subsidies - Capital		148,615	191,032	186,286	35,888	184,234	184,234	-		186,286
Interest		8,308	3,131	5,330	946	9,124	3,998	5,126	128%	5,330
Dividends	- 1 1	2	- 2		*	-	-	-		*
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,082,004)	(186,841)	(1,463,823)	(1,561,503)	(97,680)	6%	(2,082,004
Finance charges		(42,293)	(35,846)	(35,846)	(3,028)	(27,100)	(26,884)	215	-1%	(35,846
Transfers and Grants		単	-	_	-	-	-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	176,433	93,358	180,064	315,354	135,290	43%	176,433
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872		14,841	=	5,653	11,130	(5,478)	-49%	14,841
Decrease (increase) in non-current receivables		=				-	8	-		Ħ
Decrease (increase) in non-current investments		=			=	事	- 4	-		-
Payments	- 1 1									
Capital assets		(149,637)	(209,033)	(214,299)	(19,605)	(118,567)	(160,724)	(42,157)	26%	(214,299
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(199,459)	(19,605)	(112,915)	(149,594)	(36,679)	25%	(199,459
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0			-	-	=	- (#
Borrowing long term/refinancing		=			-	-	2	-		-
Increase (decrease) in consumer deposits	- 1 1	=					*	-		
Payments										
Repayment of borrowing		(30,512)	(32,106)	(47,260)	(10,359)	(42,321)	(35,445)	6,876	-19%	(47,260
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(47,260)	(10,359)	(42,321)	(35,445)	6,876	-19%	(47,260
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(70,286)	63,394	24,829	130,315	ELL		(70,286
Cash/cash equivalents at beginning:		9,500	62,596	76,167		76,167	76,167			76,167
Cash/cash equivalents at month/year end:		76,168	(14,037)	5,881		100,996	206,482			5,881

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

Description R thousands	Variance	Resons for material deviations	Remedial or corrective steparemarks
Revenue By Source			
Fines, penalties and forfeits	14%		tem will be adjusted during Mid Year Adjustment Budget in relation to performance
	24%		item will be adjusted during Mid Year Adjustment Budget in relation to performance
Kental of facilities and equipment	-12%	-12% Increase in the rantal of council facilities due to the easing of lockdown restrictions	Item will be adjusted during Mid Year Adjustment Budget in relation to performance
Expenditure By Type	8/20		item Will be adjusted during Mid Year Adjustment Budget in relation to performance
Debt impairment	-73%	73% Only debt impairement for indigents is calculated monthly all other debtors is Biannually	tem will be adjusted duning Mid Year Adjustment Budget in relation to performance
Contracted services	18%		tem will be adjusted during Mid Year Adjustment Budget in relation to performance
Capital Expenditure			
Grant funded projects	-30%	-30% Due to SCM processe being at initial stages	Fast track SCM processes and management of contractors
Internally funded projects	-63%	-63% Due to SCM processe being at initial stages	Fast track SCM processes and management of contractors
Repairs and maintenance	29%	29% Due to SCM processe being at initial stages	Fast track SOM processes and management of contractors
Financial Position			
Net Cash from Operating Activities	43%	43% Main attributor is property rates due to increased number of new properties & conversion of household to business category	None
Net Cash Used from Investing Activities Net Cash Used from Financial Activities	25%		None
			allo,
Measureable performance			
Municipal Entities			

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

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q3 Third Quarter

			2021/22			ear 2022/23	
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.5%	13.3%	16.3%	1.6%	2.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.1%	13.3%	16.6%	19.6%	16.6%
Gearing	Long Term Borrowing/ Funds & Reserves		97691.6%	861.9%	843.9%	965.4%	843.9%
Liquidity			400 70/	07.00/	60.00/	121.9%	69.9%
Current Ratio	Current assets/current liabilities	1	102.7%	97.6%	69.9%		
Liquidity Ratio	Monetary Assets/Current Liabilities		7.8%	-2.0%	0.7%	10.6%	0.7%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		45.1%	25.1%	26.2%	59.3%	26.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.2%	22.3%	28.3%	27.8%	28.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.6%	14.8%	17.7%	1.5%	2.8%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

Description							Budget	Budget Year 2022/23					
	Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	m m	Impairment - Bad Debts i.t.o
R thousands	Ì											against Debtors	Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	27,951	10,531	14,085	8,543	8,928	8,212	42,170	347,656	468,076	415,510	1,473	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	33,394	1,138	926	710	648	598	3,276	13,754	54,475	18,986	143	
Receivables from Non-exchange Transactions - Property Rates	1400	37,159	8,651	8,046	7,912	8,118	7,183	38,669	103,455	219,192	165,337	937	
Receivables from Exchange Transactions - Waste Water Management	1500	16,808	6,528	6,425	6,351	7,278	6,229	35,552	336,994		392,404	1,082	
Receivables from Exchange Transactions - Waste Management	1600	12,946	4,903	4,810	4,788	5,403	4,577	26,052	139,872	203,352	180,692	477	
Receivables from Exchange Transactions - Property Rental Debtors	1700	613	161	146	167	132	107	633	2,965	4,924	4,003		
Interest on Arrear Debtor Accounts	1810	1,163	292	511	457	452	399	1,920	13,793	19,251	17,021	127	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	į	1	ij	9	70	1	1	1	1	1	1	
Other	1900	(17,362)	6,182	3,914	3,200	6,444	3,608	18,804	172,752	197,543	204,808	719	
Total By Income Source	2000	112,673	38,651	38,893	32,128	37,403	30,913	167,075	1,131,242	1,588,979	1,398,761	4,959	ı
2019/20 - totals only										I	1		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,439	470	504	325	333	262	4,373	6,840	16,546	12,133	1	
Commercial	2300	38,943	3,298	2,573	2,378	2,337	2,071	11,149	57,237	119,987	75,173	462	
Households	2400	87,683	32,204	35,632	29,232	31,698	27,837	149,541	1,057,060	1,450,886	1,295,367	4,497	
Other	2500	(17,391)	2,679	185	194	3,035	743	2,011	10,105	1,560	16,088	ЭК	
Total By Customer Group	2600	112,673	38,651	38.893	32,128	37.403	30.913	167,075	1.131.242	1.588.979	1.398.761	4.959	

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

Description	FA.				ng Bn	Budget Year 2022/23	23				Prior year totals
R thousands	Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	for chart (same period)
Creditors Age Analysis By Customer Type										1	
Bulk Electricity	0100	44,691	i	Ť	2,609	1	78	6,467	45,487	99,254	
Bulk Water	0200	16,026	8,770	1	1	Ĭ	1	j	154,241	179,038	
PAYE deductions	0300	14,072	į	i		i)	-1	b	14,072	
VAT (output less input)	0400	12,817	1	1		X	3	1	3	12,817	
Pensions / Retirement deductions	0200	27,804	3.	T	Ĭ	1	1	1	4	27,804	
Loan repayments	0090	1	1	:1	i	3	1	1	st	1	
Trade Creditors	0200	788	36	18.	ì	i	И	1	7	799	
Auditor General	0800	l	91	d	j	Ü	9	1	1	1	
Other	0060	8	91	54	3	70	14	Į,	şl	I	
Total By Customer Type	1000	116,197	8,770	ı	2,609	1	ı	6,467	199,740	333,783	ı

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

Investments by maturity Name of institution & Investment ID	Ref	Period of Investment	Type of	Capital Guarantee	or rest	Interest Rate ³	Interest Rate 2 Commission Commission Paid (Rands) Recipient	Commission Recipient	Expiry date of	Expiry date of Opening balance	Interest to be	Partial / Premature	Investment Top	Investment Top Closing Balance
			Investment	(Yes/ No)	rate				investment			Withdrawal (4)	5	
R thousands		Yrs/Months												
Municipality														
Nedbank			Call Account						Call account	856	1.397	(230.235)	246.500	18.518
Standard Bank			Call Account						Call account	44,815	2,013			
ABSA			Call Account						Call account	561	22			
														ı
														1
														1
Municipality sub-total										46,232	3,432	(305,570)	346,888	90,981
Entities														
														'
														ı
														'
														1
														'
														1
Entities sub-total										ı		1	1	1
TOTAL INVESTMENTS AND INTEREST	2									AE 222	2 433	(205 570)	246 000	100.00

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

D	D.4	2021/22				Budget Year 20		VTD	VTD	Euli Vac-
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
RECEIPTS:	1,2									
perating Transfers and Grants										
National Government:		448,972	494,958	489,448	141,594	489,573	498,673	(9,100)	-1.8%	489,44
Local Government Equitable Share		403,334	466,902	457,760	129,141	457,725	466,825	(9,100)	-1.9%	457,76
Energy Efficiency and Demand Management		4,000	-	-	皇	_	-			
Integrated National Electrification Programme		4000		15	3		-			4.00
Finance Management		1,650	1,850	1,690	-	1,850	1,850			1,69
Municipal Systems Improvement			-	-	1	-	-			2.0
Water Services Infrastructure Grant (WSIG)		29,000	00.450	00.045	40.450	26 245	26,245	_		26,24
Municipal Infrastructure Grant (MIG)	3	8,040	22,453	26,245	12,453	26,245	20,245	_ [20,2
Massification EPWP Incentive		2,948	3,753	3,753	3	3,753	3,753	_		3,75
Other transfers and grants [insert description]		2,040	5,150	0,700		-	-	_		
Provincial Government:		440,244	617,749	21,012	1,000	17,287	17,287	-		21,01
Health subsidy		-	-		= 1			-		1/2
Level 2 accreditation		2	5,439	8,129		6,006	6,006			8,12
Museums Services		429	105	111	=	111	111			11
Community Library Services Grant		2,475	2,595	2,849	= =	2,595	2,595			2,84
Sport and Recreation		-	=	-3	-	153	-			8
Spatial Development Framework Support		=	-			-	195	-		
Housing		411,185	123,885	30	=		N#			
Title Deeds		5	=	=		- 2	- 6			1
COGTA Support Scheme				-	#		-			50
Provincialisation of Libraries	4	6,757	6,992	6,992	2	6,992	6,992	-		6,99
ISU Partneship Grant		2	478,733	71	=	-	-	-		
Accredited municipalities		19,021		-	-			-		0.00
EDTEA Grant(Trade Stalls)				2,000	1,000	1,000	1,000			2,00
LGSETA Grant		377		931		582	582	-		93
District Municipality:				-		-	-			
								_		
Off the State of t		_	_	_	_		-	_		_
Other grant providers:		/9	4				146		1	-
EED Housing Grant									- 1	
									1	
							515.040	- (0.400)	4.00/	E40.40
otal Operating Transfers and Grants	5	889,216	1,112,707	510,460	142,594	506,860	515,960	(9,100)	-1.8%	510,46
apital Transfers and Grants										
National Government:		138,282	174,688	171,056	35,888	180,896	184,688	10,000	5.4%	171,05
Neighbourhood Development Partnership		7,440	20,000	20,000	10,000	30,000	20,000	10,000	50.0%	20,00
Municipal Infrastructure Grant (MIG)		111,142	106,688	102,896	6,688	102,896	116,688			102,89
Integrated National Electrification Programme		-		120			-74			-
Emergy efficiency & demand side management	- 1	100	*	_	!	70				
Water Services Infrastructure Grant (WSIG)		11,000	48,000	48,000	19,200	48,000	48,000	-		48,00
Neighbourhood Development Partnership		· ·		21	1/40	-	-			-
Water Intervention Project		8,700	8	-	17	-	3	-		-
Finance Management Grant				160						16
Provincial Government:		7,333	11,345	12,230	-	338	486	(149)	-30.6%	12,23
Housing Accreditation Grant				310		1	52	(52)	-100.0%	31
Greenest Town			=	(4)	-	21	- 17			E
Sport and Recreation		7,333	11,000	11,000	166	200	250			11,00
Museum		100	345	338	*	338	338			33
Community Library Service		196	-	7.00			- 07	/OT)	-100.0%	-
LGSETA Grant		74.		582	-	-	97	(97)	-100,076	58
District Municipality:		-	-		_		-	-		-
[insert description]								_		
		2.000	6,000	2 000		3,000	3,000	_		2,00
Other grant providers:		3,000	5,000	2,000 2,000	-	3,000	3,000			2,00
EDTEA Grant(AIRPORT UPGRADE)		2,000 1,000	2,000 3,000	2,000	(5)	3,000	5,000	-		2,00
EDTEA Grant(TRADE STALLLS)		1,000	5,000							
								_		
tal Capital Transfers and Grants	5	148,615	191,032	185,286	35,888	184,234	188,174	9,851	5.2%	185,28
OTAL RECEIPTS OF TRANSFERS & GRANTS	5	1,037,831	1,303,739	695,747	178,482	691,093	704,133	751	0.1%	695,74

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

		2021/22			_	Budget Year 20		1		
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	-								%	
EXPENDITURE										
Derating expenditure of Transfers and Grants										
National Government:		437,303	494,958	489,448	134,671	477,500	490,591	(13,091)	-2.7%	489,4
Local Government Equitable Share		403,334	466,902	457,760	129,141	457,725	466,825	(9,100)	-1.9%	457,7
Water Services Infrastructure Grant (WSIG)		21,948	-	-	-			-		73
Municipal Infrastructure. Grant (MIG)		7,420	22,453	26,245	5,149	16,305	19,684	(3,379)	-17.2%	26,2
Energy Efficiency and Demand Management		299	-	-	-	-	-	-		
Integrated National Electrification Programme		-	-		-	-	-	-		
Finance Management Grant		1,453	1,850	1,690	34	652	1,268	(616)	-48.6%	1,6
Massification		-	(=)	-	2-	3	-	-		
EPWP Incentive		2,848	3,753	3,753	347	2,819	2,815	4	0.1%	3,7
Municipal Systems Improvement				_	_	_	-	-		
Provincial Government:		281,209	617,749	21,012	1,703	15,732	13,561	2,020	(0)	21,0
Health subsidy		8 1	-	- 5		-	5	-		2.03
Housing		265,998	123,885	=	-		-	-		- 3
ISU Partneship Grant	31 3		478,733	- 6	<u> </u>	100	=	-		5
Title Deeds			- 3		-	==1	=	-		
Provincialisation of Libraries		6,698	6,992	6,992	536	5,219	5,244	(25)	-0.5%	6,9
Level 2 Accreditation			5,439	8,129	834	8,329	6,097	2,232	36.6%	8,13
Museum Services		86	105	111	12	25	84	(58)	-69.7%	1
Community Library Services Grant		2,466	2,595	2,849	214	2,008	2,137	(128)	-6.0%	2,8
Accredited municipalities	1 1	5,961	2	-	- 4	-	12	-		
EDTEA Grant(Trade Stalls)				2,000	107	151				2.0
LGSETA Grant				931						93
District Municipality:	1 1	-	-	-	_	-	-	-		-
								-		
0								-		
Other grant providers:		1,381	_		-	-	-	-		
							12	-		
#REF!		1,381	T#1		8	100		-		
Total operating expenditure of Transfers and Grants:		719,893	1,112,707	510,460	136,375	493,232	504,152	(11,071)	-2.2%	510,48
Capital expenditure of Transfers and Grants										
National Government:	1 1	118,473	174,688	171,056	11,240	106,087	128,172	(22,130)	-17.3%	171,05
Neighbourhood Development Partnership		2,610	20,000	20,000		12,502	15,000	(2,498)	-16.7%	20,00
Municipal Infrastructure Grant(MIG)		97,473	106,688	102,896	3,338	62,268	77,172	(14,904)	-19.3%	102,89
Water Services Infrastructure Grant (WSIG)	1 1	12,835	48,000	48,000	7,857	31,273	36,000	(4,727)	-13.1%	48,00
Emergy efficiency & demand side management			_	- 4	-	-	_	-		
Water Intervention Project		5,554	-	72.0	1 2	2.0	14	-		
Finance Management Grant				160	45	45				16
Provincial Government:		3,116	11,345	12,230	457	600	9,173	(8,573)	-93.5%	12,23
Housing Accreditation Grant		-,		310	=		233	(233)	-100.0%	31
Museums Services			345	338	11	154	253	. ,		33
Provincialisation of Libraries			= 1			=	(4)			-
Housing		-	200	75	2	2	554			11 3
Greenest Town			-				_			1.2
Sport and Recreation		3,116	11,000	11,000	446	446	8,250	(7,805)	-94.6%	11,00
Community Library Service		0,770	1 21	=	2	=	_	/		Te.
LGSETA Grant			-	582	3	=	437	(437)	-100.0%	.51
District Municipality:		_	-	- 22	-	-	-	-		
District multicipality.										
0										
Other grant providers:		1	5,000	2,000	_	43	1,500	(1,457)	-97.1%	2,00
Only Brent highway			2,000	2,000		43	1,500	(1,457)	-97.1%	2,00
EDTEA Grant/AIRPORT LIPGRADE)			-,	_,						
EDTEA Grant(AIRPORT UPGRADE)			3 000			-	-	-		
EDTEA Grant(AIRPORT UPGRADE) EDTEA Grant(TRADE STALLLS) otal capital expenditure of Transfers and Grants	+	121,589	3,000 191,032	185,286	11,697	106,731	138,845	(32,159)	-23.2%	185,28

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

				Budget Year 2022/23		
Description	Ref	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		- 1			_	
Finance Management					_	
Municipal Systems Improvement					_	
Water Services Infrastructure Grant (WSIG)				-	_	
Municipal Infrastructure Grant (MIG)					_	
Other transfers and grants [insert description]		F20		1	539	99.9%
Provincial Government:		539 539	_	- 1	539	99.9%
Museums Services		239			- 555	33.370
Spatial Development Framework Support						
Provincialisation of Libraries		5	-			
ISU Partneship Grant		1				
Accredited municipalities					-	
Housing Grant		200	000	470	450	49.2%
LGSETA Grant		931	322	473	458	49.270
District Municipality:		-	_			
					_	
0						
Other grant providers:		_	-	-		
otal operating expenditure of Approved Roll-overs		539	-	1	539	99.9%
Capital expenditure of Approved Roll-overs		3,904	1,490	2,873	1,031	26.4%
National Government:		3,304	1,430	2,010	- 1,001	
Neighbourhood Development Partnership					_	
Water Services Infrastructure Grant (WSIG)	- 1 1				_	
					_	
A. A					_	
IM 4 - 1.4 consulton Protect		3,904	1,490	2,873	1,031	26.4%
Water Intervention Project		3,304	1,450	2,010	-	201170
Provincial Government:			_			
Provincialisation of Libraries	- 1 1				_	
Community Library Service					_	
Museums Services				_	-	
District Municipality:			-	_		
0					_	
			_			
Other grant providers:		-	_	_	_	
0						
otal capital expenditure of Approved Roll-overs		3,904	1,490	2,873	1,031	26.4%
OTAL EXPENDITURE OF APPROVED ROLL-OVERS		4,444	1,490	2,874	1,570	35.3%

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

0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	6.7	2021/22		A.P. 4 4		Budget Year 20		VTD	YTD	Full Year
Summary of Employee and Councillor remuneration	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	variance	Full Year Forecast
R thousands									%	
Councillant Delition Office Degree while Other)	1	A	В	С						D
Councillors (Political Office Bearers plus Other) Basic Salaries and Wages		13,538	16,029	14,779	1,231	12,198	11,084	1,113	10%	14,7
Pension and UIF Contributions		1,766	2,018	1,964	180	1,672	1,473	199	14%	1,9
		37	113	128	100	,,	96	(96)	-100%	1
Medical Aid Contributions						4,580	4,664	(84)	-2%	6,2
Motor Vehicle Allowance		5,178	6,552	6,218	467					
Cellphone Allowance		2,693	3,150	2,893	230	2,039	2,170	(131)	-6%	2,8
Housing Allowances		530	1,199	1,180	16	159	885	(726)	-82%	1,1
Other benefits and allowances		4	150		(+)			-		
Sub Total - Councillors		23,742	29,060	27,163	2,124	20,648	20,372	276	1%	27,1
% increase	4		22.4%	14.4%						14.4%
,										
Senior Managers of the Municipality	3							4.470	100/	0.77
Basic Salaries and Wages		4,716	8,748	8,748	422	7,634	6,561	1,073	16%	8,7
Pension and UIF Contributions		577	911	911	10	218	684	(465)	-68%	9
Medical Aid Contributions		114	114	114	2	55	85	(31)	-36%	1
Overtime		-	-	-	-	2	-	-		
Performance Bonus			471	471			354	(354)	-100%	4
		692	1,121	1,121	82	872	840	31	4%	1,1
Motor Vehicle Allowance		120000			.92	-	040	_		
Cellphone Allowance			(=:	- 2				_		
Housing Allowances		-	100	-	-		-		TIES A CO.	
Other benefits and allowances		394	-		0	163	1==	163	#DIV/0!	
Payments in lieu of leave		-		-	-	-	1	-		
Long service awards		-	160	-	-		- 3	-		
Post-retirement benefit obligations	2		(2)	2	-	=				
	'	6,494	11,365	11,365	515	8,942	8,524	418	5%	11,3
Sub Total - Senior Managers of Municipality		0,454	75.0%	75.0%	515	0,072	V,V. T		- /*	75.0%
% increase	4		10.070	10.070						
Other Municipal Staff										
Basic Salaries and Wages		367,944	374,905	391,721	37,069	308,212	293,791	14,421	5%	391.7
Pension and UIF Contributions		63,899	67,129	75,276	7,698	58,375	56,457	1,918	3%	75,2
				27,008	2,549	20,018	20,256	(237)	-1%	27,0
Medical Aid Contributions		26,699	23,990					1,892	8%	33,2
Overtime		32,847	33,239	33,239	4,015	26,821	24,930			
Performance Bonus		-	28,730	31,962	-	-	23,972	(23,972)	-100%	31,96
Motor Vehicle Allowance		21,724	23,227	25,937	2,012	17,164	19,453	(2,288)	-12%	25,93
Cellphone Allowance		#	-	-			-	-		
Housing Allowances		7,076	7,407	8,244	686	5,882	6,183	(301)	-5%	8,2
Other benefits and allowances		53,982	26,623	26,623	2,884	39,629	19,967	19,663	98%	26,63
	11 1	150000				_	-	_		100
Payments in lieu of leave	411	4,700	5,039	5,039	597	3,446	3,779	(333)	-9%	5,03
Long service awards		4,100		0,000		0,110		-		
Post-retirement benefit obligations	2	高		-	57.540	470 540	468,787	10,762	2%	625,04
Sub Total - Other Municipal Staff		578,872	590,287	625,049	57,510	479,549	400,107	10,102	2.70	8.0%
% increase	4		2.0%	8.0%						0.070
Total Parent Municipality		609,108	630,713	663,577	60,149	509,139	497,683	11,457	2%	663,5
			3,5%	8.9%						8.9%
Inpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages	1 4							-		
-					1	- 1		_		
Pension and UIF Contributions								_		
Medical Aid Contributions										
Overtime								_		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances	1 1							-		
Board Fees								-		
								_		
Payments in lieu of leave								_		
Long service awards								_		
Post-retirement benefit obligations										
Sub Total - Board Members of Entitles	2	-	-	-	- 1	-	-	-		
% increase	4									
Total Handward of Fulfile										
tenior 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								-		
	1 .							-		
Post-retirement benefit obligations	2									

% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions	- 1 1							-		
Overtime	1.1							-		
Performance Bonus	1 1							-		
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	663,577	60,149	509,139	497,683	11,457	2%	663,577
% increase	4		3.5%	8.9%						8.9%
TOTAL MANAGERS AND STAFF		585,366	601,653	636,414	58,025	488,491	477,311	11,181	2%	636,414

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Control of the contro	·												-			
Description	Ref						Budget Year 2022/23	2022/23						Expen	Expenditure Framework	enue &
		July	August	Sept	October	Nov			-	March	April	May	June	ar		Budget Year
R thousands	ς-	Outcome	Outcome	Оиссоте	Outcome	Outcome	Опформ	Outcome	Outcome	Outcome	Budget	Budget	Budget	2022/23	+1 2023/24	+2 2024/25
Cash Receipts By Source																
Property rates		26,781		25,637	30,142	25,612	26,030	19,361	, 22,919	25,701			43,999	272,580	300,807	308,487
Service charges - electricity revenue		45,718		59,195	56,610	47,584	25,790	27,958	40,453	43,307			258,464	727,051	822,647	904,912
Service charges - water revenue		12,401		15,098	18,434	15,419	16,320	11,037	13,724	15,070			(9,578)	121,559	130,432	129,810
Service charges - sanitation revenue		7,614		8,940	10,602	080'6	10,067	5,634	7,982	260'6			(2,913)	69,833	81,016	84,661
Service charges - refuse		5,894	7	7,304	8,564	7,314	8,221	4.516	6,449	7,180			7,632	70,557	66,842	69,850
Rental of facilities and equipment		629		672	723	208	733	684	697	787			3,141	9,452	898'6	10,312
Interest earned - external investments		235	653	653	742	483	292	257	280	465			(828)	3,131	2,510	2,623
Interest earned - outstanding debtors					Ĭ								I	/A	78	7/4
Dividends received													ı	ed :	11	(4)
Fines, penalties and forfeits		#	8	539	438	487	703	401	106	320			(2,582)	836	873	1,266
Licences and permits		ė.	4	-	*	4	2	=	80	7			gi	48	46	48
Agency services													,			1
Transfers and Subsidies - Operational		182,091	2,789	3,366	74	12,747	1,794	148,812	3,621	142,594			614,894	1,112,707	720,088	945,028
Other revenue		820	839	825	847	4,545	592	791	428	823			294,326	304,836	265,231	263,943
Cash Receipts by Source		282,281	153,550	122,230	127,104	123,993	120,542	219,451	96,664	245,300	'	į.	1,201,454	2,692,570	2,549,347	2,720,939
Other Cash Flows by Source													į			
Transfers and subsidies - capital (monetary allocations) (National /						İ		İ		İ		Ī	(46.032)	101 030	167 103	404 050
Provincial and District)		63,600	+:	41,000	19,587	19,545	25,345	3,000		35,888			(206'01)	700'161	131,103	008,401
Transfers and subsidies - capital (monetary allocations) (National /										and the				1	7	3)
Provincial Departmental Agencies, Households, Non-profit																•
Institutions, Private Enterprises, Public Corporatons, Higher																
Educational Institutions)													1			
Proceeds on Lisposal of Fixed and Intangible Assets								5,867					(2'662)	17.		
Short term toans													1	T.		
Borrowing long term/retinancing													1	7		
Increase (decrease) in consumer deposits													ı	T.		
Decrease (increase) in non-current receivables													1	į)	12	THE STREET
Decrease (increase) in non-current investments													1	0	Ť	(4)
Total Cash Receipts by Source	Ц	345,881	153,550	163,230	146,691	143,538	145,887	228,113	96,664	281,188	1	ž	1,178,860	2,883,602	2,706,530	2,825,889
Cash Payments by Type																
Employee related costs		44.068	48.672	54,414	57,389	57.996	59.258	53 820	54 633	58.025	İ		113.377	601 653	628 125	856 536
Remuneration of councillors		1,979		4 083	2 143	2 127	2 113	2 115	2.085	2 12A			8 412	29,060	30 330	31 704
Inhares paid		3.043			(206)	13,13	2	2.163	2,000,2	21 286			21 + 2	35 846	37 473	20 107
Bulk nurahasas - Plactricity		-	a	85.591	51 709	52 740	53 330	49,800	47.818	46.224			124 300	SDS 107	634 733	880 460
Bulk mirchases - Water & Sewer			,	- notan	3	25 1730	700'00	poolor	2	Cato	Ī		2001	701,1000	201,100	200, 1000
Other materials		1271	13.182	13.550	24 993	14 593	13.563	6.901	7 642	26.821			30.674	153 188	150 886	167 070
Contracted services		15,043		26.582	9.323	37.992	28.757	28.840	4 886	23.351			587 701	783.629	513 023	538 055
Grants and subsidies paid - other municipalities													2 1	-	arofo, o	opp'opp
Grants and subsidies paid - other													1	3	1	
General expenses		69,215	1,288	1,998	9,018	5,805	3,656	14,883	8,726	9,641			(6,038)	118,192	122.885	128.437
Cash Payments by Type		134,569	172,760	=	154,368	171,267	160,678	158,521	125,795	187,480	1	1	874,361	2,326,675	2,123,414	2,221,078
Other Cash Flows/Payments by Type																
Capital assets	_	11,489	13,007	13,619	15,292	12,896	7,048	12,298	13,293	19,625			102,666	221,233	170.083	117.850
Repayment of borrowing	_		26,743	(926)	(3,200)		(2,546)	13,190	1,802	10,359			(10.216)		34 082	35 156
Other Cash Flows/Payments		53,140											276,996		322.277	426.642
Total Cash Payments by Type	Ц	199,198	212,509	199,539	166,460	181,093	165,181	184,009	140,889	217,464	1	1	1,243,807	2,910,150	2,649,856	2,800,727
NET INCREASE/(DECREASE) IN CASH HELD		146,684	(58,960)	(36,308)	(19,770)	(37,556)	(19,294)	44,104	(44,225)	63,724	1	1	(64,947)	(28,547)	56.674	25.162
Cash/cash equivalents at the month/year beginning:	_	62,596						37,392	81,497	37,272	100,996	100,996	100,996			92,723
Cash/cash equivalents at the month/year end:		209,280		114,011	94,242	56,686	37,392	81,497	37,272	100,996	100,996	100,996	36,049	36,049	92,723	117,885

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

	П	2021/22				Budget Year 20	22/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue By Source						224 000	000.030	0.500	407	376,103
Property rates		352,585	363,413	376,103	30,597	284,603	282,078	2,526	1%	
Service charges - electricity revenue		705,057	751,862	767,251	50,950	540,723	575,438	(34,716)	-6%	767,25
Service charges - water revenue		188,622	199,933	212,835	17,730	162,174	159,626	2,548	2%	212,835
Service charges - sanitation revenue		118,993	123,818	127,901	10,702	95,852	95,926	(74)	0%	127,901
Service charges - refuse revenue		98,211	101,229	103,774	8,547	77,573	77.831	(258)	0%	103,774
Rental of facilities and equipment		8,372	9,452	8,306	737	6,310	6,230	81	1%	8,306
Interest earned - external investments		4,445	3,131	5,330	465	4,417	3,998	419	10%	5,330
Interest earned - outstanding debtors		3,792	4,001	5,877	470	4,706	4,408	299	7%	5,877
Dividends received		-	(#)	-	-		-	-		
Fines, penalties and forfeits		5,353	4,180	4,557	320	3,893	3,418	475	14%	4,557
Licences and permits		46	48	32	7	39	24	15	63%	32
Agency services		- 4	-0	-		-	37.	-		-
Transfers and subsidies		490,501	1,112,707	626,424	138,306	566,903	566,903	-		626,424
Other revenue		15,939	19,487	8,010	823	7,426	6,007	1,419	24%	8,010
Gains		11,698	-	2,000	0	1,522	1,500	22	1%	2,000
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,248,402	259,654	1,756,143	1,783,387	(27,244)	-2%	2,248,402
Expenditure By Type										
Employee related costs		585,366	601,653	636,414	58,025	488,491	477,311	11,181	2%	636,414
Remuneration of councillors		23,742	29,060	27,163	2,124	20,648	20,372	276	1%	27,163
Debt impairment		130,120	286,041	299,957	4,320	61,597	224,968	(163,371)	-73%	299,957
Depreciation & asset impairment		348,804	363,160	363,160	29,466	256,558	272,370	(15,812)	-6%	363,160
Finance charges		64,353	35,846	35,846	21,286	27,100	26,884	215	1%	35,846
Bulk purchases		649,750	605,107	563,502	38,811	428,653	422,627	6,026	1%	563,502
Other materials		136,795	153,188	153,677	26,821	111,231	115,258	(4,027)	-3%	153,677
Contracted services		253,442	818,629	248,981	23,351	220,539	186,736	33,803	18%	248,981
Transfers and subsidies		-	=	_	11 4	-	-	-		-
Other expenditure		25,960	118,192	118,360	13,949	82,191	88,770	(6,579)	-7%	118,360
Losses		646	_	-		732	-	732	#DIV/0!	
Total Expenditure		2,218,978	3,010,876	2,447,060	218,153	1,697,740	1,835,295	(137,555)	-7%	2,447,060
Surplus/(Deficit)		(215,366)	(317,613)	(198,658)	41,500	58,403	(51,908)	110,311	-213%	(198,658
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	189,605	13,368	107,264	142,204	(34,940)	-25%	189,605
i ransters and subsidies - capital (monetary allocations) (National		121,000		,				1		
/ Provincial Departmental Agencies, Households, Non-profit										
Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								_		
Transfers and subsidies - capital (in-kind - all)					=	-		-		
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(9,053)	54,868	165,667	90,296	75,371	83%	(9,053
		(22,410)	(120,001)	(5,555)	34,300	100,007	00,000			1.7
Taxation		(02.470)	(126,581)	(9,053)	54,868	165,667	90,296	75,371	83%	(9,05
Surplus/(Deficit) after taxation		(92,478)	(120,301)	(5,000)	UT,000	100,007	00,000	. 0,0. 1	,-	10,000

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

		2021/22				Budget Year 20	22/23			
Description	Ref	Audited Outcome	Origina! Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Municipal Entity							110.050	0.007	001	
Service charges - water revenue		130,896	146,737	-	13,936	119,859	110,053	9,807	9%	
Service charges - other				-	-	-	350	-		
Rental of facilities and equipment					-	2	-	-		
Interest earned - external investments				-	-	-	-	- '		
Interest earned - outstanding debtors		3,886			1,057	9,204	-	9,204	#DIV/0!	
Agency services		= 1		-	==	=		-		
Transfers recognised - operational		5			4	-	(A)	-		
Other revenue		-		-	:=0	-		-		
Gains on disposal of PPE		=		-	=	42	140	-		
				:=:	191	-	574	_		
Total Operating Revenue	1	134,783	146,737	-	14,993	129,063	110,053	19,011	17%	
Expenditure By Municipal Entity										
Employee related costs		15,988	14,611		1,198	12,121	10,958	1,162	11%	
Remuneration of Directors							50			
Debt impairment					= 5		(1)			
Depreciation and Amortisation		59,566	860		72	645	645			
Finance charges					-		187			
Inventory Consumed		33,606	31,996		5,914	31,693	23,997	7,696	32%	
Contracted services		1,959	6,495		159	1,888	4,871	(2,984)	-61%	
Transfers and grants	1 1				100		-	-		
Other expenditure		36,585	42,784		3,221	33,729	32,088	1,641	5%	
Loss on disposal of PPE				12			120	_		
Total Operating Expenditure	2	147,704	96,746	-	10,564	80,076	72,560	7,516	10%	
		(12,922)	49,991	_	4,428	48,988	37,493	26,526	71%	
Surplus/ (Deficit) for the yr/period	1 1	(12,322)	45,551		4,420	40,500	01,100	20,020	, ,	
Capital Expenditure By Municipal Entity	- 1							_		
Service charges - water revenue	1 1									
Service charges - other										
Rental of facilities and equipment										
Interest earned - external investments										
Interest earned - outstanding debtors								-		
Agency services								_		
Transfers recognised - operational										
Other revenue										
Gains on disposal of PPE								-		
Total Capital Expenditure	3	-	-	_	_	-	-	-		

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

	2021/22				Budget Year 2022/23	022/23			
Month	Audited	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	2,565	17,419	11,445	11,445	11,445	11,445	1		2%
August	5,241	17,419	13,050	13,050	24,496		1		12%
September	12,777	17,419	13,612	13,612	38,108	38,108	ı		18%
October	15,392	17,419	15,299	15,299	53,407	53,407	ı		26%
November	16,790	17,419	11,422	11,422	64,829	64,829	1		31%
December	10,498	17,419	8,522	8,522	73,351	73,351	ı		35%
January	4,340	17,419	12,269	12,269	85,620	85,620	i		41%
February	6,521	17,419	13,879	13,879	99,499	99,499	ı		48%
March	19,569	17,419	28,700	19,068	118,567	128,199	9,632	7.5%	21%
April	18,810	17,419	28,700	1		156,899	1		
May	16,552	17,419	28,700	×		185,599	ı		
June	20,580	17,419	28,700			214,299	1		
Total Capital expenditure	149,637	209,033	214,299	118,567					

(7N252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q3 Third Quarter

	D. C			4.0 4 4	Manaki		VoTD	VTD	YTD	Full Year
Description	Ref	Audited	Original	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
		Outcome	Budget	Buaget	actual		pudger	Variance	%	1 010000
thousands	1								10	
apital expenditure on new assets by Asset Class/Sub-class										
frastructure		55,598	97,941	77,295	8,569	51,905	57,972	6,067	10.5%	77,2
Roads Infrastructure		23,114	77,941	26,982	712	20,632	20,237	(395)	-2.0%	26,9
Roads		23,114	77,941	26,982	712	20,632	20,237	(395)	-2.0%	26,9
Road Structures		-	2	-	=	=	-	-		
Road Furniture		-	-	-	- 2	2	-	-		
Capital Spares			_	=	-	-	-	-		
Storm water Infrastructure		-	_	_	_	_	_	-		
		2	5-	=		-		_		
Drainage Collection						- 1	-	_		
Storm water Conveyance		-	3	= =	1 5			_		
Attenuation		-	*	=		3				
Electrical Infrastructure		-	-	-	-	-	-	-		
Power Plants		-		-	+	8	=	-		
HV Substations		-	9	~ ~	=	-	-	-		
HV Switching Station		2	_	-	=	=	-	-		
-				-			_			
HV Transmission Conductors		3.1		-				_		
MV Substations		-						_		
MV Switching Stations		-	-	-		-				
MV Networks		-			=	-		-		
LV Networks		-	*	= =		5	*	-		
Capital Spares		-	-	=	-	=	=	-		
Water Supply Infrastructure		31,310	20,000	50,313	7,857	31,273	37,735	6,462	17.1%	50,3
		51,010	20,000	00,010	= = 1			_		
Dams and Weirs		=	1.0				9	_		
Boreholes		0	2							
Reservoirs			-	=	-		~	-		
Pump Stations		-	-	=		-	=	-		
Water Treatment Works		2	-	-	-	-	=	-		
Bulk Mains		12,921	20,000	48,000	7,857	31,273	36,000	4,727	13.1%	48,0
Distribution		18,389	1.3924007.0	2,313		4	1,735	1,735	100.0%	2,3
		10,000		-	= 5					
Distribution Points								_		
PRV Stations		-		-						
Capital Spares		- 3		-	-	=	-	-		
Sanitation Infrastructure		1,174	-	-	-	-	-	-		
Pump Station		-	-		= =	-	- 8	-		
Reticulation		1,174	+	=	-	-	=	-		
		190		9.1	-	-		_		
Waste Water Treatment Works				2	-	=	-	_		
Outfall Sewers		-	= = =				8			
Toilet Facilities		=			- 5	=				
Capital Spares		-			5		-	-		
Solid Waste Infrastructure		-	-	_	-	-	-	-		
Landfill Sites	- 1	-	-	-	2		-	-		
Waste Transfer Stations		-	_	-	- 2	3	2	-		
		_			_	-	_	_		
Waste Processing Facilities			_			_		_		
Waste Drop-off Points						1		_		
Waste Separation Facilities		-	- 1							
Electricity Generation Facilities		3	3	-	-		-	-		
Capital Spares		=			7	-		-		
Rail Infrastructure		-	-	-	-	-	-	-		
Rail Lines		-	-	=	-	-	*	-		
Rail Structures		=	-	2	=	-	=	-		
					2	=	2	_		
Rail Fumiture	- 1			5				_		
Drainage Collection		=	8		7.					
Storm water Conveyance		=		=	=			-		
Attenuation		=	*	-	=	=	-	-		
MV Substations		9	2	-	- 2	=	-	-		
LV Networks				-	2	≚	-	-		
		=				-		-		
Capital Spares		-	-	-		-	-	_		
Coastal Infrastructure		-						_		
Sand Pumps		-	-	=	- 1	=				
Piers		=		-	-	-	-	-		
Revelments		-	-	-	5	2	2			
Promenades		-		-	-	=		-		
		-		_	-	-	*	-		
Capital Spares						-	_	_		
Information and Communication Infrastructure		-	-	-	- 12					
Data Centres		=	3	2	-		-	-		
Core Layers		=			7.			-		
Distribution Layers		=		-	5	=		-		
			=	-	-	=	-	-		
Canifal Spares										
Capital Spares		2,206	345	1,718	(291)	289	1,288	1,000	77.6%	1,

The Halle	41					2		-		=
Halls Centres						_	-	-		2
Crèches		- a	-	-		-	15	-		=
Clinics/Care Centres		2	=	2	=	- 40	16	-		-
Fire/Ambulance Stations		7.	-	3	2		2	-		7 -
Testing Stations		=		25	-	III.3	18	18	100.0%	25
Museums		76	-		=	=		-		II S
Galleries		==	= 1		_ E	+	000	-	100.0%	4 + 50
Theatres		3	ave.	1,158	HANN I	701	869	869	#DIV/0!	1,168
Libraries		2,075	345		(291)	281	1	(281)	#DIVIO:	
Cemeteries/Crematoria		*		15	=	5				
Police		-				- 0				=
Purts							7.5	_		=
Public Open Space Nature Reserves		-	2.			_		-		- 2
Public Ablution Facilities			=			-		-		_
Markets		21	2	535		-	401	401	100.0%	535
Stalls		- 54	=	15	E	8	74	(8)	#DIV/0!	-
Abattoirs	1	-	=	15	5	1 2	72	-		
Airports		-	=	1 =	=	=	15	-		
Taxi Ranks/Bus Terminals		=	=	=	-	16	-	-		
Capital Spares		100		=	÷	1-	16	-		
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities		1.5	=	73	=	1.5	15	-		
Outdoor Facilities		1=	-		16	15	=	-		
Capital Spares				450	-		442	- 112	100.0%	450
Heritage assets		-	-	150	-	-	113	113	100,076	150
Monuments		32	=	-	- 5	TE.	113	113	100.0%	150
Historic Buildings				150			113	- 113	100.079	100
Works of Art		125					15			1 1)
Conservation Areas		12				731		_		- 12
Other Heritage		1.51								
Investment properties		-	-	-	-	-	-	-		_
Revenue Generating		-	-	-	-	-				-
Improved Property		-		*		6				12
Unimproved Property		- 22	-			-	-			_
Non-revenue Generating		-	_	_			7.5	_		
Improved Property					- 0	- 5	-	_		
Unimproved Property		(6)	-		_	1.54	_	_		_
Other assets	1	-			_	_				_
Operational Buildings				-	- 1	125	151	_		
Municipal Offices		190	-	H-1				-		
Pay/Enquiry Points Building Plan Offices			-			100		-		
Workshops	1	15	16	-		-	-	-		
Yards	1		=	320	1 2	100	~	-		
Stores			//=		7.	e	123	-		
Laboratories		-		-		100	1-	-		
Training Centres		4	#	-	160	100	181	-		
Manufacturing Plant		72		VIE.	1,6	160		-		
Depots			NTs		1.2	722		-		
Capital Spares		200	- 5	1.		(7)	-	-		
Housing		-	-	-	-		-	-		
Staff Housing		4	122	-		*		-		
Social Housing		15	-		-	100	100	_		
Capital Spares				7.	7	-	-	-		
Biological or Cultivated Assets		_	-	-	_	-				-
Biological or Cultivated Assets			6	_=		1.5		-		
Intangible Assets		-	_	-	_	-	-	-		_
Servitudes			-	-	F F	(+)	-	-		
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights					- 15	- 5	120	-		
Effluen! Licenses		(+)			-	75	- 2	-		
Solid Waste Licenses		140	78c	18	-	(e)	150	-		
Computer Software and Applications		~	15	15	: 4	(60)	-	-		180
Load Settlement Software Applications		150	15	-	4	1/2	123	-		
Unspecified		-	i le	15	5	15		-		
Computer Equipment		_	-	-	_	_		-		-
Computer Equipment			(8)	E	- 6			-		
		813	2.000	1,348	94	303	1,011	708	70.0%	1,348
Furniture and Office Equipment		813	2,900 2,900	1,348	94	303	1,011	708	70.0%	1,348
Furniture and Office Equipment										
Machinery and Equipment		2,711	5,200	3,595	21	1,139	2,696	1,557	57.7% 57.7%	3,595
Machinery and Equipment		2,711	5,200	3,595	21	1,139	2,696	1,557		3,595
Transport Assets		243		4,000	1,734	1,734	3,000	1,266	42.2%	4,000
Transport Assets		243		4,000	1,734	1,734	3,000	1,266	42.2%	4,000
Land		_	_	_	_	_	-	_		-
<u>Land</u> Land					14	(4)		-		15
					_	_	_	_		_
Zoo's, Marine and Non-biological Animals			-		12		-	-		
Zoo's, Marine and Non-biological Animals			N73				20.00		40 007	00.400
Total Capital Expenditure on new assets	1	61,569	106,386	88,106	10,127	55,370	66,080	10,710	16.2%	88,106

Danadatian	Post	2021/22	Odnin I	A alicente d	Marable	Budget Year 20		VTD	YTD	Full Yea
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	variance	Forecas
thousands	1			-					%	
apital expenditure on renewal of existing assets by Asse	t Class/	Sub-class								
frastructure		7,585	10,000	19,360	13	7,228	14,520	7,292	50.2%	19,3
Roads Infrastructure		7,585	10,000	19,360	13	7,228	14,520	7,292	50.2%	19,3
Roads	1	7,585	10,000	19,360	13	7,228	14,520	7,292	50.2%	19,3
Road Structures		150	3	-	-	2		-		
Road Furniture		-		-	- 15			-		
Capital Spares		-			1 2 30	-	100	-		
Storm water Infrastructure		-	-	-	-	-		-		
Drainage Collection			-	-	-		~	-		
Storm water Conveyance		1.2	- 35	2.	- 3		-	-		
Attenuation		. *	- 1				-7:	-		
Electrical Infrastructure		-	-	-	_	-	_	-		
Power Plants				-	-	~		-		
HV Substations			136	-	(2)	-	-	-		
HV Switching Station			=	-	- 3		- 1	-		
HV Transmission Conductors		-	-		-			-		
MV Substations		-				*		-		
MV Switching Stations		31	120	2				-		
MV Networks		151	27.1	-50	30	- 3	-	-		
LV Networks			*	-			8.	-		
Capital Spares		-	(4)	-	(8)		31	-		
Water Supply Infrastructure		-	-		304	5 .40	===	_		
Dams and Weirs		EW	2		-					
Boreholes		3.7	=	- 3	27	- 30	-	-		
Reservoirs				-	- 1		- 3			
Pump Stations		-			340		- 100	-		
Water Treatment Works		3.			-	1	-	-		
Bulk Mains		-	-		- 31			-		
Distribution		-	25	= 1	- 25	=======================================	7.0	-		
Distribution Points				100				-		
PRV Stations			(4)		141	-		-		
Capital Spares				3	20	2/		-		
Sanitation Infrastructure		-	-	-	-	-	_	-		
Pump Station			-			-		-		
Reticulation		-			E(1)			-		
Waste Water Treatment Works		-		-	-			-		
Outfall Sewers			7.0	(F)	31	-		_		
Toilet Facilities		1	27	-		31	(5%)			
Capital Spares		-		-	廷		- 30	_		
Solid Waste Infrastructure		-	-	-	-	- 5	5409	_		
Landfill Sites		7.0		-				_		
Waste Transfer Stations		31	= 1	= 1	7	3	-	_		
Waste Processing Facilities		-	- 3			75	- 3	_		
Waste Drop-off Points		-			-	-		-		
Waste Separation Facilities		-	-	=				-		
Electricity Generation Facilities				-	-	-	-	-		
Capital Spares		- 3	8	- 5		3/1	5	_		
Rail Infrastructure		-	_		_	-	_	-		
Rail Lines				-			12	-		
Rail Structures		=			-		-3.	_		
Rail Furniture		=	=					_		
Drainage Collection		30	-	8	37	3.	7.0	_		
Storm water Conveyance		3	-		=	- 1	=	_		
Altenuation					-	1		-		
MV Substations		- 5		-	_		23	_		
LV Networks		=		=		5		_		
Capital Spares			-					_		
Coastal Infrastructure		-	-	- 2	_			-		
Sand Pumps		-	-					_		
Piers		=	5	2				-		
Revetments		=	=	- 5	=		= =	_		
Promenades			-	2	- 1		- 5	_		
Capital Spares		-	-	-	-					
nformation and Communication Infrastructure			-		_	-	12	_		
Data Centres			=	=	- 2			_		
Core Layers		36	=		2		27			
Distribution Layers			*	- 1	=		8	_		
Capital Spares		-	-	-	-	-		-		
emunity Assets				-	-	-	-	-		
Community Facilities		_	_	_	_	-	_	-		

Halls			-	87	2	100	-	-		
Centres		===			(5)	- 3		-		
Crèches		~	-30		= =	18	=	-		
Clinics/Care Centres		-	30	*	30			-		
Fire/Ambulance Stations										
Testing Stations		31	· ·				_	_		
Museums Galleries			V 2	-	-	-		-		
Theatres		=	5	-	E 81		-	-		
Libraries		-	E.,	3.		- 1	3	-		
Cemeteries/Crematoria		=		-	(7)	- 8	Ě	-		
Police		14	-	-	-	- 31	達	-		
Puris		-	≠ .	(4.5)	=		=	-		
Public Open Space		3	3/		-			-		
Nature Reserves		=	777	3	31	1		-		
Public Ablution Facilities		3	31				- 3	_		
Markets		-					- C	_		
Stalls			- 1	8	1		2	-		
Abattoirs Airports		- 1	- 12		-		1,000	_		
Taxi Ranks/Bus Terminals		=	-	181	-		-	-		
Capital Spares		=	= =		-	-				
Sport and Recreation Facilities		-	_	_	-	-		-		-
Indoor Facilities		-	2.1		- 1	is	=	-		
Outdoor Facilities		-		=	- 1	=	=	-		
Capital Spares		=	=		=	-	8	-		
Heritage assets		-	-	_	-		-			_
Monuments		=	- 1		2	-		-		
Historic Buildings		=		= = 1	- 5	- 1	- 1	_		
Works of Art		10	3		5		=	_		
Conservation Areas		-	-	-				_		
Other Heritage										
Investment properties		-					_			
Revenue Generating		-	-	-		_	-	_		_
Improved Property				100				_		
Unimproved Property		-	_	_		-	-	_		_
Non-revenue Generating Improved Property		_			2		- 1	_		
Unimproved Property				-	-	-	9	_		
Other assets		-	-	_	-	-	-	-		-
Operational Buildings		-	_	-	_	_	-	-		-
Municipal Offices		=	= =	- 4	-	2	4	-		
Pay/Enquiry Points					-		2	-	12	
Building Plan Offices		-		= 1	2			-		
Workshops		9		=	=	=		-		
Yards		0	-	-	=		-	_		
Stores		=	- 2	- 3				_		
Laboratories			1 0		- 2					
Training Centres							-	_		
Manufacturing Plant			1211	=	-	-	-	_		
Depots Capital Spares		_	_	-	=	2	- 1	-		
Housing		-	_	-	-	-	-	-		
Staff Housing		-	-	-	=	2	-	-		
Social Housing		=	-	-	-	=	-	-		
Capital Spares		.=	3	= =		2	=	-		
Biological or Cultivated Assets		-	_	_	_	_	_			-
Biological or Cultivated Assets			-		-	-	- 1	-		
		_	_	_	-	_	-	_		-
Intandible Assets Servitudes				- 4	7	-	=	-		
Licences and Rights		-	-	_	-		-	-		_
Water Rights		=	- 5	= 1	-	=	2	-		
Effluent Licenses		*	2			8	1	-		
Solid Waste Licenses		8	-	9 1	=		き	~		
Computer Software and Applications		~	3	*	-	3	-	-		
Load Settlement Software Applications			-	=	2	-	=	-		
Unspecified			- 7	-	-	-	-	-		
Computer Equipment		-	-			-		-		_
Computer Equipment					-	8	-	-		
Furniture and Office Equipment		-	_	-	-	-	-	-		-
Furniture and Office Equipment		2			*	-	-	-		
		-	_	_	_	-	_	_		_
Machinery and Equipment Machinery and Equipment				2	-	2	- 2	-		
Machinery and Equipment		000					_	_		
Transport Assets		208	-		-	-	- 2	-		
Transport Assets	2	,208	=				- 2			
<u>Land</u>		-		-	_	_	-	-		_
Land				-	9		-			
la come a contract de la contracta		-	-		_	-	-	-		-
Zoo's Marine and Non-biological Animals	1 1									
Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals				-	13	7,228	14,520	7,292	50.2%	19,36

K7N252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3 Third Quarter

Description	Ref	2021/22	Original	Adjusted		Budget Year 20	YearTD	YTD	YTD	Full Yea
Description	Kei	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	budget	variance	variance	Forecas
thousands	1								%	
pairs and maintenance expenditure by Asset Class/Su	o-class									
frastructure		57,955	58,677	32,412	2,582	29,282	24,309	(4,973)	-20.5%	32,
Roads Infrastructure		4,266	4,697	4,197	970	4,320	3,147	(1,172)	-37.2%	4,
Roads		4,266	4,697	4,197	970	4,320	3,147	(1,172)	-37.2%	4,
Road Structures		-	-	~	- 1		-	-		
Road Furniture		3	-	-	~	-	-	- 1		
Capital Spares		-	-		101	40.740	40.004	(0.440)	-23.8%	13
Storm water Infrastructure	- 1 - 1	19,349	16,786	13,726	161	12,743	10,294	(2,449)	*23.076	18
Drainage Collection	- 1 - 1	-		-	-	40.740	- 40.004	(2.440)	-23.8%	13
Storm water Conveyance		19,349	16,786	13,726	161	12,743	10,294	(2,449)	-23.070	10
Attenuation		-	-		74	0.004	C 700		9.1%	8
Electrical Infrastructure		7,615	9,433	8,933	71	6,091	6,700	609	3.170	
Power Plants		-	-	-	- (00)	420	4 040	- 873	66.5%	
HV Substations		7,615	9,433	1,750	(88)	439	1,313		00.376	
HV Switching Station			= 1		-		170	-		
HV Transmission Conductors		:=:	-	-	-		-	-		
MV Substations		-	-	-	_	-		- (000)	#DIV/0!	
MV Switching Stations		===			73	869	4 770	(869)		
MV Networks		-	-	2,368	54	1,973	1,776	(197)	-11.1%	:
LV Networks			8	4,815	32	2,809	3,611	802	22.2%	
Capital Spares		-	-	-	- 1	*		-	50.5%	
Water Supply Infrastructure		7,898	4,750	3,296	1,032	3,795	2,472	(1,323)	-53.5%	
Dams and Weirs		-	-	-	-	*		-		
Boreholes		:#:		-	-	-	*	-		
Reservoirs		:=:	-	1-	-	-	1.5	-		
Pump Stations		2,914	3,675	2,371	667	3,359	1,778	(1,581)	-88.9%	
Water Treatment Works		4,292	-	-	100	=	-	-		
Bulk Mains		:50		12	-	- 1	190	-		
Distribution		692	1,075	925	364	436	694	258	37.2%	
Distribution Points		-	9	-	-	-	76	-		
PRV Stations		-	=	-	=	-	- 100	-		
Capital Spares		-		127	-	-	-	-		
Sanitation Infrastructure		18,828	23,011	2,261	349	2,333	1,696	(637)	-37.6%	
Pump Station		-	=	- 2		-	(4)	-		
Reticulation		1,704	2,561	2,261	349	2,333	1,696	(637)	-37.6%	
Waste Water Treatment Works		5,048	10,000	2.7	=	-	-	-		
Outfall Sewers	- 1 1		-	-		-		- 1		
Tollet Facilities		12,077	10,450	123	=	= 1	-	-		
		-	-		-	-	18.	-		
Capital Spares	1 1	-	_	_	_	_	_	-		
Solid Waste Infrastructure	1	-		-	-	-		-		
Landfill Sites	- 1 1			- 2		-	-	- 1		
Waste Transfer Stations		- 170 - 170		_	-	-	-	_ (
Waste Processing Facilities				-		-	-	_ [
Waste Drop-off Points					_	-	-	_		
Waste Separation Facilities							-	_		
Electricity Generation Facilities		-				-		_		
Capital Spares		-	-		-		-	_		
Rail Infrastructure		-						_]		
Rail Lines				-			- 2	_		
Rail Structures								_		
Rail Furniture				==			3			
Drainage Collection			*	-				_		
Storm water Conveyance				=		1531	25			
Attenuation			-	-	-	-				
MV Substations			-	37		- 3		-		
LV Networks			-	-	-			_		
Capital Spares			(#2)	=	*		連	-		
coastal Infrastructure		-	-	-	-	-		- [
Sand Pumps				-	=	7	**	-		
Piers				(m)	=	9	-	-)		
Revetments						- 2	-	- 1		
Promenades				-	-		-	-		
Capital Spares				=		5	-	-		
nformation and Communication Infrastructure		-	-	-	-	-	-	-		
Data Centres		-	-	175	=	-	9	-		
Core Layers		20	=	120		·		- 1		
Distribution Layers			=	(#)	-	=	-	-		
Capital Spares		-		= =	-	-	-	- 1		
		4 004	4 700	1,322	37	750	991	241	24.3%	
mmunity Assets		1,804 1,649	1,733 1,465	1,054	37	722	790	69	8.7%	

Halls	203	171	213	- 2	212	160	(52)	-32.8%	213
Centres	200	-	-	-	-	-	`_ [-
Crèches		:5		=	_	-	-		#
Clinics/Care Centres		.=:	-	-	-	199	- 1		-
Fire/Ambulance Stations	==	=	-	-	-	141	-		#
Testing Stations	=	=	-	-	-		-		-
Museums	103	7	7	-	0	5	5	95.2%	7
Galleries	==		-	-			- 1		5
Theatres					-		- 40	16 60/	- 02
Libraries	112	117	83	7	52	62	10	16.6%	83
Cemeteries/Crematoria	1		-				_		
Police		-	_			_			- 2
Purts	517	457	469	17	338	352	13	3.8%	469
Public Open Space	-	40)	403	-	330	12	-		<u> </u>
Nature Reserves Public Ablution Facilities		=		-		-	_		-
Markets	-		-	_	2	_	_		=
Stalls	88	72	72	0	72	54	(18)	-33.3%	72
Abattoirs	_	-	_ 1	_	=	2	- 1		2
Airports	293	361	211	13	48	158	110	69.7%	211
Taxi Ranks/Bus Terminals	-	=	- 1	-	4.1	= 1	-		=
Capital Spares	333	282	-	-	-	-	-		
Sport and Recreation Facilities	155	268	268	-	28	201	173	85.9%	268
Indoor Facilities	128	166	166	*	2	125	123	98.2%	166
Outdoor Facilities	28	102	102	(7)	26	76	50	65.6%	102
Capital Spares	21	20	-	*		=	-		=
Heritage assets	-	_	-	-	,e. =	-	-		-
Monuments	25	-	*:	(*)	-	-	-		
Historic Buildings	=:	=		(F)		-	-		
Works of Art	-	=	-	-	→		- 1		
Conservation Areas	-	20	7.7	7.5	3	-	-		
Other Heritage		=		-	-		-		
Investment properties	-	-	-	-	-	-	-		
Revenue Generating	_	-	-	-	-	-	-		-
Improved Property				3.	-		-		
Unimproved Property			*				-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property			140	. 	100	-	- [
Unimproved Property			(5)	3	-	- 4	-		
Other assets	3,355	4,057	4,398	291	2,584	3,298	714	21.6%	4,398
Operational Buildings	2,366	3,378	3,455	260	1,984	2,591	608	23.4%	3,455
Municipal Offices	2,249	3,281	-	259	1,917	(**)	(1,917)	#DIV/0!	
Pay/Enquiry Points	=1		0.050	.50	201	2514	2 514	100.0%	3,352
Building Plan Offices	-	-	3,352	**	200	2,514	2,514	9.9%	3,332
Workshops	42	39	39	2	26	29	ى _	3.370	33
Yards	75	59	49	1	25	36	11	30.7%	49
Stores	75	25	275		1855	_			
Laboratories					20		_		
Training Centres	= 1	20		-	-	-	_		_
Manufacturing Plant		-		- 2	-	120	_		_
Depots Capital Spares			16		16	12	(4)	-33.3%	16
Housing	989	679	943	31	601	707	106	15.0%	943
Staff Housing	563	291	411	2	393	308	(85)	-27.7%	411
Social Housing Social Housing	426	388	532	29	207	399	192	48.1%	532
Capital Spares	-	_	-		_	2			le.
				_	_	_	_		_
Biological or Cultivated Assets	-	-	-		-	-	-		_
Biological or Cultivated Assets								46.51	
Intangible Assets	3,737	3,784	2,928	187	1,915	2,196	280	12.8%	2,928
Servitudes		-	÷:	31	(表)	- 3	-	40.00	2.07-
Licences and Rights	3,737	3,784	2,928	187	1,915	2,196	280	12.8%	2,928
Water Rights	=		(4)	31	=	3.	-		15.
Effluent Licenses	=	31	-21			-			
Solid Waste Licenses	2 707	0.704	2.020	407	1.015	2 106	280	12.8%	2,928
Computer Software and Applications	3,737	3,784	2,928	187	1,915	2,196	280	12.070	2,920
Load Settlement Software Applications	=	= 1	3	S. S.					
Unspecified	=		12.1				_		
Computer Equipment	2,262	2,300	-	-	-	-	-		-
Computer Equipment	2,262	2,300	21	3.		;≠·	-		*
Furniture and Office Equipment	14	33	33	-	6	25	19	74.9%	33
arrayare and office Estatement	14	33	33	- 1	6	25	19	74.9%	33
Furniture and Office Equipment	141								
Furniture and Office Equipment			£ 277	200	A 284	A 782	501	10.5%	6.377
Furniture and Office Equipment Machinery and Equipment Machinery and Equipment	6,927 6,927	6,122 6,122	6,377 6,377	209 209	4,281 4,281	4,783 4,783	501 501	10.5% 10.5%	6,377 6,377

Transport Assets	1 1	- 1	-	-	-	-	-	-		_
Transport Assets		-		-		:	-	-		
Land		-	-	_	-	-	-	-		-
Land		-	-	*	-	-	===	-		
Zoo's, Marine and Non-biological Animals		-	_	-		-	-	-		-
Zoo's, Marine and Non-biological Animals		(# f	=	-	7/		17 1	-		
Total Repairs and Maintenance Expenditure	1	76,056	76,707	47,470	3,307	38,820	35,602	(3,217)	-9.0%	47,470

(7N252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q3 Third Quarter

Description	Ref	2021/22	Original	Adjusted	Monthly	Budget Year 20	YearTD	YTD	YTD	Full Yea
Description	Kei	Audited Outcome	Original Budget	Budget	actual	YearTD actual	budget	variance	variance	Forecas
thousands	1								%	
preciation by Asset Class/Sub-class						224 402	000 050	(0.444)	4 40/	205
<u>Frastructure</u>		323,975	305,403	305,403	25,853	231,493	229,052	(2,441)	-1.1%	305,4
Roads Infrastructure		213,478	158,307	158,307	12,033	108,065	118,730	10,665	9.0%	158,3
Roads		213,478	25,953	25,953	12,033	79,484	19,465	(60,019)	-308.3%	25,9
Road Structures		=	132,354	132,354	-	28,581	99,265	70,684	71.2%	132,3
Road Furniture		=	3	-	-	-		-		
Capital Spares		-	-		=		-	-	um ir tras	
Storm water Infrastructure		15,961	-	-	1,922	13,452	_	(13,452)	#DIV/0!	
Drainage Collection		~	-	-	-		-	-		
Storm water Conveyance		15,961	2	=	1,922	13,452	-	(13,452)	#DIV/0!	
Attenuation		-	-	-		-	- 2	-		
Electrical Infrastructure		41,246	57,403	57,403	3,973	27,808	43,053	15,244	35.4%	57,
Power Plants		-	-	*	-			-		
HV Substations		-		-	-	-	9	-		
HV Switching Station		_	48,747	48,747	3,973	27,808	36,560	8,752	23.9%	48,
HV Transmission Conductors			-	-	-	ž.	_	_		
			=		_		-	-		
MV Substations MV Switching Stations				4	-	_	_	_		
		41,246	1,311	1,311			984	984	100.0%	_ 1
MV Networks		41,240	1,311	1,011	9		- 004	-		
LV Networks			7.046	2.245			5,509	5,509	100.0%	7
Capital Spares	1		7,345	7,345	4.402	EE 407			-54.9%	47
Water Supply Infrastructure		23,119	47,698	47,698	4,103	55,407	35,774	(19,633)	-54.570	4/
Dams and Weirs		-	~	=		-				
Boreholes		=	3	~	-	-	=	-		
Reservoirs		=		-	8_			-		
Pump Stations	- 1 - 1	-	4,909	4,909	=	- =	3,682	3,682	100.0%	- 1
Water Treatment Works		23,119	- 4	-	-	11 27 -	-	-		
Bulk Mains		2	42,789	42,789	4,103	55,407	32,092	(23,315)	-72.7%	42
Distribution	- 1 - 1	-	-	=	_	_	2	-		
Distribution Points	- 1 - 1		-		_	-	2	-		
					-	_	-	_		
PRV Stations	- 1 - 1						-	_		
Capital Spares			20.700	39,766	3,464	24,245	29,824	5,579	18.7%	39
Sanilation Infrastructure		30,171	39,766		3,404	24,240	2,279	2,279	100.0%	3
Pump Station	- 1 - 1		3,038	3,038	0.404	ni nic			-110.8%	15
Reticulation		30,171	15,333	15,333	3,464	24,245	11,500	(12,745)	-110.070	10
Waste Water Treatment Works	- 1 - 1	-	-	-	-	-	-	40.040	400.000	24
Outfall Sewers	- 1 - 1	2	21,395	21,395		-	16,046	16,046	100.0%	21
Toilet Facilities		-	-	-	2	-		-		
Capital Spares		-	-		-	=		-		
Solid Waste Infrastructure		-	2,229	2,229	359	2,516	1,672	(845)	-50.5%	2
Landfill Sites	- 1 - 1	- 3	2,229	2,229	359	2,516	1,672	(845)	-50.5%	
Waste Transfer Stations	- 1 - 1	3		-	2		-	-		
Waste Processing Facilities		-	-	-	III ÷	2	=	-		
-			_	2	_	-	-	_		
Waste Drop-off Points					-	-		_		
Waste Separation Facilities				Ş				_		
Electricity Generation Facilities				8				_		
Capital Spares										
ail Infrastructure		-	-			_		_		
Rail Lines			=				= 1	-		
Rail Structures			-	=		= =	*	-		
Rail Furniture		2	-	=	8	-	=	-		
Drainage Collection		-	- 5	3	E .	-	¥ .	-		
Storm water Conveyance		-	= =	3		1.3		-		
Attenuation		+	- 3	8	-	= =	=	-		
MV Substations		~	2	=	+	-	8	-		
LV Networks			8	=		1 0	-	-		
				_	· ·	=	=	_		
Capital Spares		-	-	24		-	_	_		
coastal Infrastructure		_						_		
Sand Pumps								_		
Piers		-								
Revetments			- 5	-	-	-		-		
Promenades		=	= =	=		2	-	-		
Capital Spares		=	= 3	-		=	-	-		
nformation and Communication Infrastructure		-	-	-	-	-	-	-		
Data Centres		2	-	= =	=	-	*	-		
Core Layers			-	- 5	2	=	2	-		
				=		-	- 1	_		
Distribution Layers			3	-				_		
Capital Spares						=			40.00	
emunity Assets	- 1 - 1	4,960	15,998	15,998	984	6,886	11,998	5,112	42.6%	15

Halls	76	2,273	2,273	99	695	1,705	1,010	59.2%	2,273
Centres	-	56.1	(4)		-	1911	-		- 2
Crèches	30	=0	141	-	30	191	-		=
Clinics/Care Centres	100			1	050	544	- 101	35.0%	72
Fire/Ambulance Stations	122	725	726	50	353	544	191	35.0%	72
Testing Stations	3.1		-	-	-	-	_		- 5
Museums	-	- 5		- 2		-	_		-
Galleries Theatres	(2)			_	_	- 1	_		=
Libraries	118	977	977	185	1,294	733	(562)	-76.7%	97
Cemeteries/Crematoria	2,914	1,920	1,920	76	529	1,440	911	63.3%	1,92
Police	21	-	- 2	_	-	-	-		-
Purls	1,245			3	-	-	-		1,62
Public Open Space	485	1,623	1,623	7	49	1,217	1,168	96.0%	-
Nature Reserves	- 1	-	-	=)	2	-	-		-5
Public Ablution Facilities	=	120	120	43		90	90	100.0%	12
Markets	7	-		-20	=	-	-	100,0%	27
Stalls	=	375	375	.77	-31	281	281	100,0%	37
Abattoirs	-	-	0.000	31		2.404	2.101	100.0%	2,92
Airporis	=	2,922	2,922	-		2,191	2,191	100.0%	2,32
Taxi Ranks/Bus Terminals	=	2	2	235	1,646		(1,646)	#DIV/0!	9
Capital Spares		5,061	5,061	331	2,320	3,796	1,476	38.9%	5,06
Sport and Recreation Facilities	=	2,728	2,728	28	199	2,046	1,847	90.3%	2,72
Indoor Facilities Outdoor Facilities		2,720	2,720	303	2,122	1,750	(372)	-21.2%	2,33
Outdoor Facilities Capital Spares		2,000	2,000	500	2,122	1,700	(5.2)		
Capital Spares Heritage assets	-	-	_	-	-	-			_
Monuments	-	=	-	-	-	=	-		
Historic Buildings		=	3		-		-		
Works of Art	=	2	=	1	-	-	-		
Conservation Areas		2 5	=	=	- 4	- 2	-		
Other Heritage	-	=			- 3		-		
Investment properties	_	_	-		_	_	_		_
						_	-		_
Revenue Generating Improved Property	2	2	3		9	- 4	-		
Unimproved Property	=	-	-	- 4		=	-		
Non-revenue Generating	-	-	-	-	-	-	-		_
Improved Property	-				-	3	-		
Unimproved Property	=	=	=	- 2	8		-		
Other assets	9,095	16,724	16,724	1,269	8,883	12,543	3,660	29.2%	16,724
Operational Buildings	9,095	16,724	16,724	1,269	8,883	12,543	3,660	29.2%	16,72
Municipal Offices	9,095	16,724	16,724	1,269	8,883	12,543	3,660	29.2%	16,724
Pay/Enquiry Points	=	-	-	-	=				
Building Plan Offices	-	-	2	1,6	=	7	-		
Workshops	-	5	3	3		2	-		
Yards	=		=		- 1		_		
Stores			*				[]		
Laboratories									
Training Centres						0	_		
Manufacturing Plant	3			î l		_	_		
Depols Capital Spares				-		-	_		
Capital Spares Housing	- 1	_	_	_	-	-	-		-
Staff Housing	-	-	5	2	=	3	-		
Social Housing	=		=	-	5	1, 3	-		
Capital Spares	_	=	-	-		=	-		
		_	_	_	_	_	_		_
Biological or Cultivated Assets	-	-	= =	-	- 9				
Biological or Cultivated Assets								#D8 (/2)	
Intangible Assets	1,576		-	78	547	-	(547)	#DIV/0!	-
Servitudes		3		70	E47	-	- /E 475	#DIVIO	
Licences and Rights	1,576	-	-	78	547		(547)	#DIV/0I	_
Water Rights	=	*	*	-	2	8	-		
	-	*	-	2			-		
Effluent Licenses		-		79	5.17		(547)	#DIV/0!	
Solid Waste Licenses	4 530			78	547			#U14/U:	
Solid Waste Licenses Computer Software and Applications	1,576	=	3						
Solid Wasle Licenses Computer Software and Applications Loed Settlement Software Applications		5. E	5 E ()	2	=	= =	_		
Solid Waste Licenses Computer Software and Applications	1,576	0 0	8	=		-	-		
Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified	1,576 - - - 856	2,366	2,366	304	1,905	1,774	- (131)	-7,4%	
Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications	1,576	2,366 2,366	2,366 2,366	=	1,905 1,905	-	-	-7.4% -7.4%	
Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment	1,576 - - - 856			304		1,774	- (131)	-7.4% 25.2%	2,360 2,42
Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment	1,676 - 856	2,366	2,366	304 304	1,905	1,774	(131) (131)	-7.4%	2,360 2,42
Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment	1,576 - 856 866 1,785	2,366 2,422 2,422	2,366 2,422 2,422	304 304 194 194	1,905 1,359 1,359	1,774 1,774 1,816 1,816	(131) (131) 457	-7.4% 25.2%	2,36 2,42 2,42
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	1,576 	2,366 2,422 2,422 15,095	2,366 2,422 2,422 15,095	304 304 194 194 275	1,905 1,359 1,359 1,927	1,774 1,774 1,816 1,816 11,321	(131) (131) 457 457 9,394	-7.4% 25.2% 25.2% 83.0%	2,36 2,42 2,42 15,09
Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment	1,576 	2,366 2,422 2,422 15,095 15,095	2,366 2,422 2,422 15,095 15,095	304 304 194 194 275 275	1,905 1,359 1,359 1,927 1,927	1,774 1,774 1,816 1,816 11,321	(131) (131) 457 457 9,394 9,394	-7.4% 25.2% 25.2% 83.0% 83.0%	2,36 2,42 2,42 15,09
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 Machinery and Equipment Iransport Assets	1,576 	2,366 2,422 2,422 15,095 15,095 5,111	2,366 2,422 2,422 15,095 15,095 5,111	304 304 194 194 275 275 508	1,905 1,359 1,359 1,927 1,927 3,557	1,774 1,774 1,816 1,816 11,321 11,321 3,833	(131) (131) 457 457 9,394 9,394 276	-7.4% 25.2% 25.2% 83.0% 83.0% 7.2%	2,36 2,42 2,42 15,09 15,09 5,11
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	1,576 	2,366 2,422 2,422 15,095 15,095	2,366 2,422 2,422 15,095 15,095	304 304 194 194 275 275	1,905 1,359 1,359 1,927 1,927	1,774 1,774 1,816 1,816 11,321	(131) (131) 457 457 9,394 9,394	-7.4% 25.2% 25.2% 83.0% 83.0%	2,36 2,42 2,42 15,09 15,09 5,11
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 Machinery and Equipment Transport Assets Transport Assets	1,576 	2,366 2,422 2,422 15,095 15,095 5,111	2,366 2,422 2,422 15,095 15,095 5,111	304 304 194 194 275 275 508	1,905 1,359 1,359 1,927 1,927 3,557	1,774 1,774 1,816 1,816 11,321 11,321 3,833	(131) (131) 457 457 9,394 9,394 276	-7.4% 25.2% 25.2% 83.0% 83.0% 7.2%	2,36i 2,42: 2,42: 15,09: 15,09: 5,11:
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 Machinery and Equipment Transport Assets Transport Assets	1,576 	2,366 2,422 2,422 15,095 15,095 5,111 5,111	2,366 2,422 2,422 15,095 15,095 5,111 5,111	304 304 194 194 275 275 508	1,905 1,359 1,359 1,927 1,927 3,557 3,557	1,774 1,774 1,816 1,816 11,321 11,321 3,833 3,833	(131) (131) 457 457 9,394 9,394 276	-7.4% 25.2% 25.2% 83.0% 83.0% 7.2%	2,36 2,42 2,42 15,09 15,09 5,11 5,11
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 Machinery and Equipment Transport Assets Transport Assets Land Land	1,576 	2,366 2,422 2,422 15,095 15,095 5,111 5,111	2,366 2,422 2,422 15,095 15,095 5,111 5,111	304 304 194 194 275 275 508	1,905 1,359 1,359 1,927 1,927 3,557 -	1,774 1,774 1,816 1,816 11,321 11,321 3,833 3,833	(131) (131) 457 457 9,394 9,394 276	-7.4% 25.2% 25.2% 83.0% 83.0% 7.2%	2,368 2,422 2,421 15,09 15,09 5,11 5,11
Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Land	1,576 	2,366 2,422 2,422 15,095 15,095 5,111 5,111	2,366 2,422 2,422 15,095 15,095 5,111 5,111	304 304 194 194 275 275 508 508	1,905 1,359 1,359 1,927 1,927 3,557 3,557	1,774 1,774 1,816 1,816 11,321 11,321 3,833 3,833	- (131) (131) 457 457 9,394 9,394 276 276	-7.4% 25.2% 25.2% 83.0% 83.0% 7.2%	2,366 2,366 2,422 2,422 15,092 15,092 5,111 5,111

		2021/22				Budget Year 20			,,	Full Voor
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Yea Forecas
thousands	1								%	
apital expenditure on upgrading of existing assets by Ass	et Clas	s/Sub-class								
frastructure		70,831	76,648	76,019	7,281	50,657	57,014	6,358	11.2%	76,0
Roads Infrastructure		2,610	20,000	21,661	-	12,766	16,246	3,480	21.4%	21,
Roads		2,610	20,000	21,661	-	12,766	16,246	3,480	21.4%	21,6
Road Structures		-1.		- 2	- 3		=	_		
								_		
Road Furniture								_		
Capital Spares		-		-				_		
Storm water Infrastructure		-	-	-	-	-	-	-		
Drainage Collection		-	-			-	-	-		
Storm water Conveyance		-	-	-51	-	-	7	-		
Attenuation		-	-	-	-		-	-		
Electrical Infrastructure		-		_	-	-	_	_		
Power Plants		124	100		100	22	- 41			
				-	25			_		
HV Substations		-	=							
HV Switching Station		31	3.1	3.0	(3)		-	-		
HV Transmission Conductors	1 1		-	-	-			-		
MV Substations		=	-					-		
MV Switching Stations			=	20	2	34	120	-		
MV Networks			-	-		-	-	-		
			-		200		-	_		
LV Networks			100		54		-	_		
Capital Spares		62.007	00.010		0.000	46 757		5,029	23.1%	29,
Water Supply Infrastructure		37,367	29,648	29,048	3,533	16,757	21,786		£ 0. 1 /0	29,
Dams and Weirs		7.	576	-	-	-	:=:	-		
Boreholes		- 253	100	100	23	-	3.	-		
Reservoirs		180	-	190		37	-	-		
Pump Stations		3.1			140	-	+0	-		
			12.5	21	-	_	-	_		
Water Treatment Works		07.017					6,300	1,742	27.6%	8,
Bulk Mains		27,947	13,000	8,400	2,389	4,558				
Distribution		9,419	16,648	20,648	1,144	12,198	15,486	3,287	21.2%	20,
Distribution Points			140	1923	-	-		-		
PRV Stations		27	E 1	100	- 1	2.0		-		
Capital Spares	1 1	-		- E	125	12/	-	-		
		30,854	27,000	25,310	3,748	21,134	18,983	(2,152)	-11.3%	25,
Sanitation Infrastructure		30,004	21,000		0,110	- 1,10		_		
Pump Station				15						
Reticulation	1 1	:	-			-		-		
Waste Water Treatment Works		30,854	27,000	25,310	3,748	21,134	18,983	(2,152)	-11.3%	25,
Outfall Sewers		-:	181	170	-	2		-		
Toilet Facilities		(10)	100	-	-			-		
			14.0		-	100	-	- 1		
Capital Spares				_	_		_	_		
Solid Waste Infrastructure	1 1	-	-		_	all				
Landfill Sites		50	2	~	-			-		
Waste Transfer Stations		1 20	-	37	37.0	100		-		
Waste Processing Facilities			(+)	181	=	31		-		
Waste Drop-off Points	1 1	12	540	140			180	_		
Waste Separation Facilities		31	2.1	40	5	-	:40	-		
						120	= =	_		
Electricity Generation Facilities		11 50	772	350						
Capital Spares			- E	5	= = 1	12/	- F	_		
Rail Infrastructure		-	-	-	-	-	-	-		
Rail Lines		-	-	1411	-	(*)	*	-		
Rail Structures		-		32	= =	- 1	100	-		
Rail Furniture			-		-	2	527	-		
			-							
Drainage Collection			- 2					_		
Storm water Conveyance										
Attenuation		-	-	14	=			-		
MV Substations		57	=		~		-	-		
LV Networks		=	17	=		= =	- 3	-		
Capital Spares		-	-		=	-	7	-		
Coastal Infrastructure	1 1	-	- 1	-	-	-	-	- 1		
		2		12	- 3			_		
Sand Pumps						51	=	_		
Piers		=		:=						
Revetments		2	=		=	- 2	3.	-		
Promenades		-	-	-		=	21	-		
Capital Spares		=	- 3	=	-	=	- 3	-		
Information and Communication Infrastructure		-	-	-	-		-	-		
Data Centres			-			=	31	_		
	1 1					-	-	_		
Core Layers		-		-	- 5			_		
Distribution Layers			_				5	-		
Capital Spares		-	-	-	-		-	-		
mmunity Accete		3,116	16,000	27,009	1,647	5,312	20,257	14,944	73.8%	27,
mmunity Assets	1	3,110	5,000	3,000	107	151	2,250	2,099	93.3%	3,

Halls	11	18		-	-		100	-		
Centres		=	-	16	-	-	-	-		
Crèches		14	15	1,63	-	- 3	-	-		
Clinics/Care Centres			15		~	-	_	_		
Fire/Ambulance Stations			100		*	353		_		
Testing Stations Museums		120		1			-	_		
Galleries			123	727	· E	-		_		
Theatres		1.00	15	15	-			-		1111
Libraries		- 1	-	-		-	-	-		
Cemeteries/Crematoria		741		14:1		-	100	-		
Police		121	7.5	==	=	-		-		
Purls		15.	(2)	-	*		2	-		
Public Open Space		100				-	3.	-		
Nature Reserves			-		-	-	(5)	-		
Public Ablution Facilities				2	-		=	-		-
Markets Stalls	1 1		3,000					_		
Abattoirs			- 5,000			-		_		
Airports			2,000	3,000	107	151	2,250	2,099	93.3%	3,00
Taxi Ranks/Bus Terminals		-	2,000	0,000	=	_	-			-
Capital Spares					- 5	- 3	-	_		=
Sport and Recreation Facilities		3,116	11,000	24,009	1,540	5,162	18,007	12,845	71.3%	24,00
Indoor Facilities		3,116	-		1,540	5,162	-	(5,162)	#DIV/0!	-
Ouldoor Facilities		-	11,000	24,009	*		18,007	18,007	100.0%	24,00
Capital Spares			* =	150	- 2	4	127	-		
Heritage assets		-	-	-	-	-	-			-
Monuments			-	*	-	=	-	-		
Historic Buildings		=		-	*:	(4)		-		
Works of Art			-	-	1	-		-		
Conservation Areas		50	- 30	150	- 1	-21	~	-		
Other Heritage		37	32.	(2)	===	2	200	-		
Investment properties		-	-			-	-	_		-
Revenue Generating		-	-	-	-	-	-	-		
. Improved Property		-	100		24			-		
Unimproved Property		(F)	751	-	- 30	-	-	-		
Non-revenue Generating		-	-	-	-	-	-	-		
Improved Property		-	-			-		-		
Unimproved Property		4 227	= =	2 005	41	-	2,853	2,853	100.0%	3,80
Other assets	1 1	4,327 4,327	-	3,805 3,805	-	_	2,853	2,853	100.0%	3,805
Operational Buildings		4,327	100	3,805			2,853	2,853	100.0%	3,808
Municipal Offices Pay/Enquiry Points		4,521		0,000				_		-
Building Plan Offices			2			<u> </u>	-	_		=
Workshops		72	-	=	2.7	2	=	-		=
Yards		=			-	-	=	_		- 6
Stores				#		3	-	_		=
Laboratories		2	9	- 9	-	-	-	-		-
Training Centres		=	2	=		=		-		-
Manufacturing Plant					-	3	2	-		-
Depots		-	- 1	2	= =		=	-		=
Capital Spares	1 1	9	-	-		-		-		= =
Housing		-	-	-	_	-	-	_		-
Staff Housing			- 2	-	-	-	2	_		
Social Housing		- 2		=				-		
Capital Spares			-		#	=	- 3	_		
Biological or Cultivated Assets		-	-	-	-	-	-	-		_
Biological or Cultivated Assets			=	-	-	Ę.	-	-		
Intangible Assets		_		_	_	_	_	-		_
Servitudes			-	3	~		-	-		
Licences and Rights		-	-	-	-	-	-	-		_
Water Rights		-			*	=		-		
Effluent Licenses		皇	-	-	=	8	= =	-		
Solid Waste Licenses		~	-	-	2	2	ĕ	-		
Computer Software and Applications			2	5		8	~	-		
Load Settlement Software Applications		=		= =		-	0	-		
Unspecified		*		_ = =	-	-	=	-		
Computer Equipment				-		-	-			-
Computer Equipment			2	2	9	¥	-	-		
Furniture and Office Equipment		_	-	-			-			_
Furniture and Office Equipment			-	-	-			_		
		_	-	-	_	_	_	-1		_
Machinery and Equipment Machinery and Equipment			-	-	_					-
Machinery and Equipment										
Transport Assets		-		-	-	-	-	-		-
Transport Assets		-	-	=	-	-	=	-		
Land		-	-	-	-	-	-			
Land		8			- 2	=	-	-		
Zoo's Marine and Non-biological Animals		-	-	-	_		-	_		_
		-	-				-	-		
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1	78,274	92,648	106,833	8,928	55,969	80,125	24,155	30.1%	106,833

MUNICIPAL MANAGER'S QUALITY CERTIFICATE



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

Print Name

: ZAMOKWAKHE WESLEY MCINEKA

Municipal Manager

: NEWCASTLE MUNICIPALITY

Signature

25/04/2023

Date