SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH SIX: 31 DECEMBER 2022

Ref. No : T 6/1/1 (2022/23)

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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 appraise Council on the state of finances of the municipality for the period ended 31 December 2022. This report is prescribed in terms of section 71 of the Municipal Finance Management Act 56 of 2003 (MFMA), which requires the Accounting Officer to submit a report to the Mayor on a monthly basis on the state of municipality's actual performance against the approved budget. The report allows council to exercise its oversight on the implementation of the budget and also serves as a tool for future planning. The report is also be submitted to the Provincial Treasuries as required by the same section of the Act. 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 improve continuously.

2. BACKGROUND

Prior to the enactment of the MFMA, municipalities used to prepare budgets in different formats. Once the budgets were approved, municipalities were also not prescribed by law to report regularly on the performance of their budget to councils. The promulgation of the MFMA prescribed a standardised system to modernise the of local government financial management as well as the reporting framework. National Treasury then prescribed the reporting format to all municipalities in the form of schedules.

National Treasury further introduced a reform (mSCOA) to assist with inconsistencies to ensure that reporting is in compliance with GRAP standards. As a result, municipalities are now required to report on schedule C, which is directly extracted from the financial system in version 6.5. This report, however, is presented on the manually captured schedule C, Version 6.4. It is important to appraise this council that there's still discrepancies between these two reports which are being challenged by the following:

- > System closure before capturing of all transactions of that particular month
- > Incorrect use of movements accounts
- > Delayed response from phoenix to resolve problems encountered when reports are generated
- > Pre-Audit actuals not pulling in most schedules
- > No integration between other systems to phoenix system
- > Budget module still incomplete, as a result some tables on version 6.5 are not populated

For the purpose of submission to the Finance Portfolio Committee, the MPAC and Council, a manual version of the report will be submitted until the discrepancies between the two reported have been addressed. This is even more so because the manual version presents a more realistic perspective of the finances of the municipality.

3. DISCUSSION

This section will provide details of the actual performance against the approved budget of the municipality for the reporting period. It will cover the operating performance (operating revenue and operating expenditure), capital expenditure, financial position and cash flow position of the municipality.

Newcastle Municipality approved a Special Adjustment Budget on the 8th of August 2022 and approved internal roll overs which have been considered in the Section 71 report (Schedule C). This month's financial analysis comprises of the Section 71 will be reflected version 6.4 which is manually captured.

Table C1: Monthly budget statements summary

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

KZN252 Newcastle - Table C1 Monthly Budget Statement Summ	2021/22				Budget Ye	ar 2022/23			
Description	Audited Outcome	Orlginal Budget	Adjusted Budget	Monthly	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	Outcome	Budget	Duuget	201227				%	
Financial Performance	250 505	363 413	363.413	31,361	192,237	181,706	10,531	6%	363,41
Property rates	352,585	000,110		108,912	617,650	588,421	29,229	5%	1,176,84
Service charges	1,110,882	1,176,842	1,176,842			1,566	1,759	112%	3,13
investment revenue	4,445	3,131	3,131	292	3,325			-38%	1,102,70
Transfers and subsidies	490,501	1,112,707	1,102,707	2,543	254,391	410,025	(155,634)		
Other own revenue	45,199	37,169	37,169	2,599	15,738	18,584	(2,847)	-15% -10%	37,16 2,683,26
	2,003,613	2,693,263	2,683,263	145,707	1,083,341	1,200,303	(116,962)	-10%	2,003,20
Total Revenue (excluding capital transfers and contributions)				50.050	321,797	283,916	37,881	13%	567,83
Employ ee costs	585,366	601,653	567,833	59,258				11%	25,71
Remuneration of Councillors	23,742	29,060	25,710	2,113	14,325	12,855	1,470	1.174	
Depreciation & asset impairment	348,804	363,160	363,160	28,358	172,053	181,580	(9,527)	-5%	363,16
Finance charges	64,353	35,846	35,846	-	18,114	17,923	191	1%	35,84
Materials and bulk purchases	786,545	758,296	758,296	49,650	404,988	379,148	25,821	7%	758,29
Transfers and subsidies	_	-	- 1	2.00	-	-	-		-
Other expenditure	410,168	1,222,862	1,209,946	45,990	246,949	604,973	(358,024)	-59%	1,209,94
Total Expenditure	2,218,978	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302, 189)	-20%	2,960,79
	(215,368)	(317,813)	(277,528)	(39,662)	(94,864)	(280,092)	185,228	-66%	(277,52
Surplus/(Deficit) Transfers and subsidies - capital (monetary allocations) (National / Provincial	122,888	191,032	201,032	8,161	71,716	100,518	(28,800)	-29%	201,032
Transfers and subsidies - capital (monetary allocations) (National / Provincial									
Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers				1					
and subsidies - capital (in-kind - all)	-	=======================================		(+)	-	-			
Surplus/(Deficit) after capital transfers & contributions	(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,49
Share of surplus/ (deficit) of associate	(45,141)		2	-	-	-	9		-
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(76,496)	(31,501)	(23, 148)	(179,576)	156,428	-87%	(76,49
Capital expenditure & funds sources									
Capital expenditure	149,637	209,033	221,233	8,693	73,351	110,617	(37, 265)	-34%	221,23
Capital transfers recognised	122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	-29%	201,03
Borrow ing	_	-	-	-	-	-	-		_
	26,749	18,001	20,201	532	1,635	10,101	(8,465)	-84%	20,20
Internally generated funds	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,23
Total sources of capital funds	140,007	200,000	22.1,200						
Financial position	1,003,841	676,443	726,529		1,052,833				726,52
Total current assets			7,238,673	-	6,604,174				7,238,67
Total non current assets	6,722,953	7,238,673		-	1,068,553				732,05
Total current liabilities	977,242	692,762	732,058					10 00	351,09
Total non current liabilities	545,070	351,099	351,099	_	544,458				6,882,04
Community wealth/Equity	6,204,281	6,871,255	6,882,045	-	6,043,995				0,802,04
Cash flows								24001	226 70
Net cash from (used) operating	236,944	164,505	226,791	(64,613)	51,547	(21,177)	(72,724)	343%	226,79
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)	(37,265)	34%	(221,23
Net cash from (used) financing	(30,512)	(32,106)	(32,106)	(5,616)	(16,971)	(16,053)	918	-6%	(32,10
Cash/cash equivalents at the month/year end	76,168	(14,037)	36,049	-	37,392	(85,251)	(122,643)	144%	49,62
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis		_							
Total By Income Source	112,284	40,661	33,062	31,767	33,127	30,326	222,079	1,015,914	1,519,21
Creditors Age Analysis									
Total Creditors	128,018	19,238		11,379	_		11,068	202,754	372,45

Table C4: Monthly Budget Statement

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

Rinousands	KZN252 Newcastle - Table C4 Monthly B		2021/22				Budget Yea	ar 2022/23			
Remaria By Source Property risks 32,585 363,413 363,41	Description	Ref		201					YTD variance		Full Year Forecast
Security	R thousands									%	
Service changes - electricity revenue	Revenue By Source										
Service charges - under rovenue 188,022 109,035 19,602 108,344 99,906 6,377 6% Service charges - antibation rovenue 118,093 123,818 123,818 123,818 123,818 102,218 65,421 51,009 3,512 6% Service charges - table rovenue 118,093 123,818 123,818 123,818 123,818 102,218 65,421 51,009 3,512 6% Service charges - table rovenue 90,211 101,229 6,004 53,144 50,615 2,259 5% Service charges - table rovenue 90,211 101,229 6,004 53,144 50,615 2,259 5% Service charges - table rovenue 90,211 101,229 6,004 53,144 50,615 2,259 5% Service charges - table rovenue 90,211 101,229 6,004 53,144 50,615 2,259 5% Service charges - table rovenue 90,211 101,229 6,004 53,144 50,615 2,259 5% Service charges - table rovenue 90,211 101,229 6,004 53,144 10,005 67 3,016 2,001 1,115% Interest samed - outside of table 15,353 4,190 4,001 567 3,016 2,001 1,015 51% Service charges - table rovenue 90,211 101,270 1,102,707 2,443 26,331 2,009 441 40% Service rovenue 15,333 10,487 19,687 592 5,136 9,744 (4,000 47% Charges rovenue 15,333 10,487 19,687 592 5,136 9,744 (4,000 47% Charges rovenue 15,333 10,487 19,687 592 5,136 9,744 (4,000 47% Charges rovenue 15,333 10,487 19,687 592 5,136 9,744 (4,000 47% Charges rovenue 15,333 10,487 19,687 592 5,136 9,744 (4,000 47% Charges rovenue 15,333 10,487 19,687 592 5,136 9,744 (4,000 47% Charges rovenue 15,333 3,000 3,0	Property rates		352,585	363,413	363,413	31,361					363,41
Service charges - sanifation reviews (18,993 123,816 122,816 122,123 65,421 61,500 3,512 69% Service charges - nature reviews (9,711 10),228 101,229 9,904 53,144 50,015 2,529 59% Remail of settles and equipment (9,372 9,462 9,452 733 4,196 4,726 (53.1) -111% Remail of settles and equipment (9,372 9,462 9,452 733 4,196 4,726 (53.1) -111% Remail of settles and equipment (9,372 9,462 9,452 733 4,196 4,726 (53.1) -111% Remail of settles and equipment (9,372 9,462 9,452 733 4,196 4,726 (53.1) -111% Remail of settles and equipment (9,372 9,462 9,452 733 4,196 4,726 (53.1) -111% Remail of settles and equipment (9,372 9,462 9,452 733 4,196 4,200 1,015 51% Remail of settles and equipment (9,372 9,400 4,001 507 3,016 2,001 1,015 51% Remail of settles and forfeits (9,372 9,400 4,001 9,001 9,001 2,331 2,000 641 40% Remail of settles and forfeits (9,372 9,400 4,160 703 2,331 2,000 641 40% Remail of settles and forfeits (9,372 9,400 1,112,707 2,543 254,391 410,225 (155,634) -38% Remail of settles and settles (9,372 9,400 1,112,707 1,02,707 2,543 254,391 410,225 (155,634) -38% Remail of settles and settles (9,372 9,400 1,112,707 1,02,707 2,543 254,391 410,225 (155,634) -38% Remail of settles and settles (9,372 9,400 1,112,707 1,02,707 2,543 254,391 410,225 (155,634) -38% Remail of settles (9,372 9,400 1,112,707 1,02,707 2,543 254,391 410,225 (155,634) -38% Remail of settles (9,372 9,400 1,112,707 1,02,707 2,543 254,391 410,225 (155,634) -38% Remail of settles (9,372 9,400 1,112,707 1,02,707 2,543	Service charges - electricity revenue		705,057	751,862	751,862	67,217	390,742	375,931			751,86
Service changes - natuse revenue 98,211 101,229 101,229 9,904 53,144 50,615 2,520 5% Rental of facilities and equipment 8,372 9,462 9,462 733 4,198 4,726 (531) -11% inherest earned - ox times in verticents 4,446 3,131 3,131 292 3,322 1,566 1,769 112% 112% 112% 112% 112% 112% 112% 112	Service charges - water revenue		188,622	199,933	199,933	19,662	108,344	99,966	8,377	8%	199,93
Renatal of facilities and equipment Interest exerced - ox termal investments 4,446 3,131 3,131 202 3,325 1,566 1,759 1123/ Interest exerced - ox termal investments 4,446 3,131 3,131 202 3,325 1,566 1,759 1123/ Interest exerced - ox termal investments 3,792 4,001 4,001 5,67 3,016 2,001 1,015 5,136 1136 1136 1136 1136 1136 1136 1136	Service charges - sanitation revenue		118,993	123,818	123,818	12,128	65,421	61,909	3,512	6%	123,81
A	Service charges - refuse revenue		98,211	101,229	101,229	9,904	53,144	50,615	2,529	5%	101,22
Interest carmed - ex ternal invastments interest carmed - ex ternal invastments interest carmed - outstanding debtors	Rental of facilities and equipment		8,372	9,452	9,452	733	4,195	4,726	(531)	-11%	9,45
Interest earned - Cubitending debtins					3,131	292	3,325	1,566	1,759	112%	3,13
Dividends received a				6.00 CO					1,015	51%	4,00
Fines, penalties and forfeits Licences and permits 46 48 48 48 2 14 24 (10) 424 (10) 427 427 427 427 427 427 427 427 427 427			0,702	COARSO	,,,,,	-					
Liences and permits 46 48 48 48 2 14 24 (10) -42% Agency services 490,501 1,112,707 1,102,707 2,543 254,391 410,025 (155,634) -38% Other revenue 15,339 19,487 19,487 5992 5,136 9,744 (4,609) -47% Gains 11,698 2 14,466 - 446 #MCV/00 Transfers and contributions Expenditure By Type Employee related coels Emplo			E 252	4 190	4 180	703	2 931	2 090	841	40%	4,18
Comparison Com											4
Transfers and subsidies Other revenue 15,989 19,487 11,988 19,487				48	48	2	14	24	(10)	142.70	
Transfers and substities Other revenue 15,939 19,487 11,987 11,987 11,987 11,083,341 11,200,303 (115,982) 1-10% Total Revenue (excluding capital transfers and contributions) Expenditure By Type					- 100 757	0.540	054.204	440.005	(155 624)	38%	1,102,70
11,698 2,693,263 2,683,263 145,707 1,083,341 1,200,303 (116,862) -10%										-	
Total Revenue (excluding capital transfers and contributions) 2,003,613 2,693,263 2,693,283 145,707 1,083,341 1,200,303 (116,962) -19%	Other revenue	_		19,487	19,487	592		9,744			19,48
Total Revenue (excluding capital transfers and contributions) Expenditure By Type Employse related costs 586,366 601,653 587,333 59,258 321,797 283,916 37,881 13% Remuneration of ocuncillors 23,742 29,060 25,710 2,113 14,325 12,555 1,470 11% Debt impairment 130,120 286,041 286,041 17,792 47,672 143,021 (95,348) -67% Deprociation & asset impairment 348,864 383,160 3	Gains			-	71	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		4 200 202			2,683,26
Remuneration of councilities 23,742 29,060 25,710 2,113 14,325 12,855 1,470 11%			2,003,613	2,693,263	2,683,263	145,707	1,065,541	1,200,303	(110,302)	10.0	2,000,200
Remunariation of councilities 23,142 29,060 25,710 2,113 14,325 12,855 1,470 11%								000.010	27 994	430/	567,833
Debt Impairment Debt Impairment Debt Impairment Debt Impairment Debt Impairment Debt Impairment Depreciation & asset Impairment Depreciation & asset Impairment State Impairment Depreciation & asset Impairment State Impairment S	Employee related costs		585,366								
Depreciation & asset impairment 348,804 363,160 363,160 28,358 172,053 181,580 (9,527) -5%	Remuneration of councillors		23,742	29,060	25,710						25,71
Finance charges 64,353 35,846 35,846 - 18,114 17,923 191 1% Bulk purchases 649,750 605,107 605,107 36,087 322,303 302,554 19,750 7% Other materials 136,795 153,188 153,188 13,563 82,665 76,594 6,071 8% Contracted services 253,442 818,629 809,233 24,542 152,024 404,616 (252,593) -62% Transfers and subsidies Other expenditure 25,960 118,192 114,672 3,656 47,253 57,336 (10,083) -18% Losses 646 18,195 114,672 3,656 47,253 57,336 (10,083) -18% Contracted services 646 2,218,978 3,010,876 2,960,790 185,368 1,178,206 1,480,395 (302,189) -20% Surplus/(Deficit) (215,366) (317,613) (277,528) (39,662) (94,864) (280,092) 185,228 (0) Transfers and subsidies - capital (monetary allocations) (National / Provincial paper metal Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporators, Higher Transfers and subsidies - capital (in-kind - all) Surplus/(Deficit) after capital transfers & contributions Tax ation Attitutable to minorities	Debt impairment		130,120	286,041	286,041	17,792					286,04
Finance charges	Depreciation & asset impairment		348,804	363,160	363,160	28,358	172,053		1		363,16
136,795 153,188 153,188 13,633 82,665 76,594 6,071 8%	Finance charges		64,353	35,846	35,846	- 1	18,114	17,923	191	1%	35,84
Contracted services 253,442 818,629 809,233 24,642 152,024 404,616 (252,593) -62% Transfers and subsidies Other expenditure 25,960 118,192 114,672 3,656 47,253 57,336 (10,083) -18% Losses 646	Bulk purchases		649,750	605,107	605,107	36,087	322,303	302,554	19,750	7%	605,10
Transfers and subsidies Other expenditure 25,960 118,192 114,672 3,656 47,253 57,338 (10,083) -18% Contributions	Other materials		136,795	153,188	153,188	13,563	82,665	76,594	6,071	8%	153,188
Content Cont	Contracted services		253,442	818,629	809,233	24,542	152,024	404,616	(252,593)	-62%	809,23
Content Cont	Transfers and subsidies		·	-	=	-			9		- 20
Cosses 646			25,960	118,192	114,672	3,656	47,253	57,336	(10,083)	-18%	114,67
Contributions Contribution			646	-	-		-				
Surplus/(Deficit) (215,366) (317,613) (277,528) (39,662) (94,864) (280,092) 185,228 (0)				3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302, 189)	-20%	2,960,79
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) Trensfers and subsidies - capital (monetary allocations) (National / Provincial and District) Trensfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all) Surplus/(Deficit) after capital transfers & (92,478) (126,581) (76,496) (31,501) (23,148) (179,576) Tax ation Surplus/(Deficit) after taxation (92,478) (126,581) (76,496) (31,501) (23,148) (179,576)	Total Expenditure										
allocations) (National / Provincial and District) Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all) Surplus/(Deficit) after capital transfers & contributions Tax ation Surplus/(Deficit) after taxation Attributable to minorities 122,888 191,032 201,032 8,161 71,716 100,516 (28,800) (0) (100,516 (28,800) (Surplus/(Deficit)		(215,366)	(317,613)	(277, 528)	(39,662)	(94,864)	(280,092)	185,228	(0)	(277,52
Surplus/(Deficit) after capital transfers & (92,478) (126,581) (76,496) (31,501) (23,148) (179,576) Contributions Tax ation Surplus/(Deficit) after taxation (92,478) (126,581) (76,496) (31,501) (23,148) (179,576) Attributable to minorities	allocations) (National / Provincial and District) Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher		122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	(0)	201,03
Tex ation (292,478) (126,581) (76,496) (31,501) (23,148) (179,576) Attributable to minorities			(02.475)	1436 E041	(76 400)	(24 504)	(23 149)	(179 576)	-		(76,496
Tex ation — — — — — — — — — — — — — — — — — — —			(92,478)	(126,581)	(76,496)	(31,501)	(23, 140)	(175,510)	Cont. II		(10,45
Tex ation Surplus/(Deficit) after taxation (92,478) (126,581) (76,496) (31,501) (23,148) (179,576) Attributable to minorities											
Attributable to minorities	Tax ation								_		170 404
	Surplus/(Deficit) after taxation		(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)			(76,49
(00 470)	Attributable to minorities		T T			10.4 50.11	(00.4(2)	(470 570)			(76,49
(,,,,,,,,,,			(92,478)	(126,581)	(76,496)	(31,501)	(23, 148)	(119,576)			(70,490
Surplus/(Deficit) attributable to municipality											
Share of surplus/ (deficit) of associate (45,141) Surplus/ (Deficit) for the year (137,618) (126,581) (76,496) (31,501) (23,148) (179,576)	Share of surplus/ (deficit) of associate						40				(76,496

3.1. Operating budget performance-revenue

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

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

3.2. Operating performance - expenditure

- The summary of the operating expenditure is reflected in C1 and C4 tables of Schedule C attached hereto. As at the end of December 2022, the municipality incurred the total expenditure of R1.1 billion of the adjusted budget of R2.9 billion, which represents 39.7 percent. The variance between the prorata expenditure budget and the actual expenditure incurred for the same period amounts to R302.1 million, representing under-expenditure of 20 percent.
- Depreciation has under-performed by R9.5 million (-5%) in the sixth month of the financial year due to the very low capital expenditure and projects still under work in progress (not yet capitalized). Debt impairment under-performed by R95.3 million (-67%) since the municipality is recognizing debt impairment on indigents only during the year, all other impairments are done at the compilation of Annual Financial Statements at year-end.
- The municipality spent R19.7 million (7%) more on the bulk purchases than the year-to-date budget of R302.5 million. This is due to colder month's season and performance is expected to stabilize gradually as it gets warmer.
- Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seems to be performing R6 million (8%) more than the year-to-date budget of R76.5 million.
- The municipality spent R252.5 million (-62%) less on contracted services than the year-to-date budget of R404.6 million. This is due to some of the housing projects being slower in implementation as the municipality is an agent.

 The municipality spent R37.8 million (13%) more on employee related costs than a year-to-date budget of R283.9 million. This is due to the compensation of backpay of the increment due to employees which was removed on special adjustments budget in July 2022.

3.2.1 Operational expenditure by function

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

		2021/22				Budget Yea	r 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Expenditure - Functional										
Governance and administration		466,817	469,276	445,688	40,168	235,656	222,844	12,812	6%	445,688
Ex ecutive and council		93,820	101,198	93,961	7,287	69,444	46,980	22,463	48%	93,961
Finance and administration		372,369	367,328	350,992	32,880	165,771	175,496	(9,725)	-6%	350,992
Internal audit		628	750	735	1	441	367	74	20%	735
Community and public safety		507,769	827,731	819,736	35,594	148,154	409,868	(261,714)	-64%	819,736
Community and social services		37,498	43,629	42,049	4,623	21,090	21,024	66	0%	42,049
Sport and recreation		67,860	73,339	72,478	7,014	35,787	36,239	(452)	-1%	72,478
Public safety		65,732	70,215	65,969	9,220	39,048	32,984	6,063	18%	65,969
Housing		327,112	630,591	629,783	14,078	47,684	314,892	(267,208)	-85%	629,783
Health		9,566	9,956	9,458	659	4,545	4,729	(184)	-4%	9,458
Economic and environmental services		220,976	266,056	262,819	27,091	155,884	131,409	24,475	19%	262,819
Planning and development		78,093	85,041	81,804	8,444	43,539	40,902	2,636	6%	81,804
Road transport		142,876	181,008	181,008	18,648	112,340	90,504	21,836	24%	181,008
Environmental protection		7	7	7	-	6	3	2	61%	7
Trading services		1,065,293	1,444,445	1,429,179	81,605	637,090	714,590	(77,500)	-11%	1,429,179
Energy sources		619,934	742,466	740,865	51,323	379,815	370,432	9,382	3%	740,865
Water management		350,885	597,907	586,801	20,990	192,890	293,401	(100,511)	-34%	586,801
Waste water management		53,873	60,542	60,542	122	26,321	30,271	(3,951)	-13%	60,542
Waste management		40,601	43,530	40,971	9,170	38,065	20,486	17,580	86%	40,971
Other		3,265	3,369	3,369	910	1,422	1,684	(263)	-16%	3,369
Total Expenditure - Functional	3	2,264,119	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20%	2,960,790
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179, 576)	156,428	-87%	(76,496

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

3.3. Capital expenditure

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

December	-	2021/22				Budget '	rear 2022/:	23		
Vote Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YYD	YTD	Full Year
Vote Dascription		Outcome	Budget	Budget	actual	actual	budget	variance	variance %	Forecast
R thousands	1							-	7/6	
Multi-Year expenditure appropriation	2				_			-		_
Vote 1 - CORPORATE SERVICES		Ξ.	= =	=	-		=	= =		= =
Vote 2 - COMMUNITY SERVICES		=		_		_ =				_
Vote 3 - BUDGET AND TREASURY				=	1 3		- = -		1 1	_
Vote 4 - MUNICIPAL MANAGER		Ξ.						_		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS					_	_	-	_		-
Vote 6 - TECHNICAL SERVICES		= = :	= ==	_		-		_		-
Vota 7 - ELECTRICAL AND MECHANICAL SERVICES	-				_	-	_	-	1 1	_
Vote 8 - [NAME OF VOTE 8] Vote 9 - [NAME OF VOTE 9]		_	_		_		_		1 1	_
Vote 10 - [NAME OF VOTE 10]		_	-	- 3		-	_		_	= =
Vote 11 - [NAME OF VOTE 11]	1 1	_	-	-	-	_	_	_		_
Vote 12 - [NAME OF VOTE 12]			_	- 1		_ =	_	_		
Vote 13 - [NAME OF VOTE 13]			_				_	_		_
Vote 14 - [NAME OF VOTE 14]			_	-		_		_		
Vote 15 - [NAME OF VOTE 15]		_	_		_		-			_
Total Capital Multi-year expenditure	4.7	-	_	-	_	_	_	_		_
		-								
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES			-			-	_			
Vote 2 - COMMUNITY SERVICES		5,583	11,345	11,345	43	43	5,672	(5,629)	-99%	11,345
Vote 3 - BUDGET AND TREASURY		1,748	2,900	2,900	177	879	1,450	(571)	-39%	2,900
Vote 4 - MUNICIPAL MANAGER		243			-	_		_		_
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25,001	25,001	-	12,809	12,501	309	2%	25,00
Vote 6 - TECHNICAL SERVICES		128,859	169,788	181,986	8,472	59,620	90,994	(31,374)	-34%	181,986
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208	_	-	_	-	_	_		_
Vote 8 - [NAME OF VOTE 8]		-	_	-	=	-				_
Vote 9 - [NAME OF VOTE 9]		-	-			_			-	_
Vote 10 - [NAME OF VOTE 10]		_	_			-	_	= 1	- 1	_
Vote 11 - [NAME OF VOTE 11]		_	_		_	_		=	_	
Vote 12 - [NAME OF VOTE 12]		-	_	-	_	-		=		
Vote 13 - [NAME OF VOTE 13]		-	-		_	_		E = 1		_
Vote 14 - [NAME OF VOTE 14]		-	-		_	-	_			_
Vote 15 - [NAME OF VOTE 15]				_		73.351	110,617	(37,265)	-34%	221,233
Total Capital single-year expenditure	4	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233
Total Capital Expenditure	-	149,637	209,033	221,233	8,693	73,361	110,617	(37,200)	13478	221,200
									1 1	
Capital Expenditure - Functional Classification		4,199	2,900	2.900	177	879	1,450	(571)	-39%	2,900
Governance and administration	-	243	2,800	2,000	72	_	-	-		
Executive and council	1 1	3,958	2,800	2,900	177	879	1,450	(571)	-39%	2,900
Finance and administration		-				-	_	-		-
Internal audit		5.025	11.345	11,346	43	43	5,672	(5,629)	-09%	11,346
Community and public safety		1,162	345	345	43	40	172	(129)	-75%	345
Community and social services Sport and recreation		3,367	11,000	11,000	-	.001	5,500	(5,500)	-100%	11,000
Public safety		1		15-	-		-	-		-
Housing	1 1	ADE	-	- "	-		-	-		=
Health	1 1	1000		-	2=	-	-	-		-
Economic and environmental services		41,959	118,141	130,341	2,571	30,496	65,171	(34,675)	-53%	130,341
Planning and development		12,778	25,101	25,101	~	12,809	12,551	259	2%	25,101
Road transport	_	29,181	93,040	105,240	2,571	12,687	52,620	(34,933)	-66%	105,240
Environmental protection		_	-	100	par.	-	-	-		8
Trading services	1 7	98,464	76,648	76,648	5,901	41,933	38,324	3,809	9%	76,648
Energy sources	1 1		-		-	-	-	_		
Water management	1 1	60,525	49,648	49,648	4,902	27,466	24.624	2,642	1196	49,648
Waste water management		36,874	27,000	27,000	996	14,487	13,500	987	796	27,000
Waste management		1,054	-	-			-	_		-
Other			= 1	-	-		1901		\vdash	
Total Capital Expenditure - Functional Classification	3	149,637	209,033	221,233	8,693	73,361	110,817	(37,266)	-34%	221,233
Funded by:	-							100	2000	184,688
National Government		112,998	174,688	184,668	8,117	71,629	92,344	(20,714)	-22%	
Provincial Government		9,890	18,345	18,345	43	87	8,172	(8,088)	-99%	10,345
District Municipality	1 1		-		-	-	- 1			
Transfers and subsidies - capital (monetary allocations) (National /										
Provincial Departmental Agencies, Households, Non-profit Institutions,										
Privete Enterprises, Public Corporatons, Higher Educational	1 1						1			
		100				71,716	100,516	(28,800)	-29%	201,032
		400.00-	404 035							
Transfers recognized - capital		122,868	101,032	201,032	8,161	71,716	100,010	(20,000)	12070	
Transfers recognized - capital		122,888	191,032	201,032	8,161	71,716	100,010	(28,800)	125,0	
	в	122,888	18,001	201,032	8,161 - 532	1.635	10,101	(8,405)	-84%	20,201

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

3.3.1 Capital and Operational Grant Reporting

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

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

3.4. Financial position

TOTAL COMMUNITY WEALTH/EQUITY

Table C6: Monthly budget statements - Financial Position

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

Borrowing 315,490 260,654 260,654 315,118			Budget Yea		2021/22		KZN252 Newcastle - Table C6 Mont
ASSETS Current assets Cash Call investment deposits Call investment deposits Canumer debtors Consumer debtors Current portion of long-term receivables Inventory Inventory Inventory Inventory Investment in Associate Investment property Investment in Associate Interprety, plant and equipment Biological Interprety, plant and equipment Interprety Interprety, plant and equipment Interprety Interpretation Interpre	Full Year Forecast					Ref	Description
Current assets Cash Cash Call investment deposits Consumer debtors Other debtors Inventory Total current assets Inventory Total current assets Long-term receiv ables Investments I						1	R thousands
Cash Call westment deposits Consumer debtors Other debtors							ASSETS
Call investment deposits 46,232							Current assets
Consumer debtors Cher debtors Cher debtors Current portion of long-term receivables Inventory Total current assets Long-term receivables Investments Investments property Investments in Associate Property, plant and equipment Biological Intangible Cher non-current assets 1,224 Cher non-current assets 1,225 Cher non-current assets 1,226 Cher non-current assets 1,227 Cher non-current assets 1,228 Cher non-current assets 1,229 Cher non-current assets 1,224 Cher non-current assets 1,225 Cher non-current assets 1,226 Cher non-current assets 1,226 Cher non-current assets 1,227 Cher non-current assets 1,228 Cher non-current assets 1,229 Cher non-current assets 1,229 Cher non-current assets 1,229 Cher non-current assets 1,229 Cher non-current assets 1,220 Cher non-current assets 1,221 Cher non-current assets 1,222 Cher non-current assets 1,224 Cher non-current assets 1,22	36,049	= 1	36,049	(14,037)	29,936		Cash
Cher debtors Current portion of long-term receivables Inventory Current portion of long-term receivables Inventory 24,544 14,995 14,995 14,995 23,582 1,003,641 676,443 726,529 1,052,833 Non current assets Long-term receivables Investments Investment property Investment property Investments in Associate Property, plant and equipment 6,196,783 6,666,531 6,666,531 6,666,531 6,666,531 6,077,930 Biological Intangible Inta	-	37,392	= 1		46,232		Call investment deposits
Current portion of long-term receivables Inventory Total current assets 1,003,641 14,996 14,995 1,052,833 Non current assets Long-term receivables Investments Investments Investments Investment property Investment property Investment property Interest Inter	594,134	916,605	594,134	594,134	805,744		Consumer debtors
Inventory	81,35	75,254	81,351	81,351	97,185		Other debtors
Non current assets Long-term receivables Investments Investment property Investment in Associate Property, plant and equipment Biological Intangible Other non-current assets 11,823 11,711 1	-	=	= 1	-			Current portion of long-term receiv ables
Total current assets	14,995	23,582	14,995	14,995	24,544		Inventory
Long-term receivables Investments	726,529	1,052,833	726,529	676,443	1,003,641		
Long-term receivables Investments			-				Non current assets
Investments Investment property Investment property Investments in Associate Investment in Associate Investment in Associate Investments in Investment Inve	1 =	-			-		
Investment property 372,224 341,874 341,874 372,224 141,741 217,333 217,333 142,171 6,196,783 6,666,531 6,666,531 6,077,930 6,666,531 6,666,531 6,077,930 6,007,930	-	-:	-		=		
Investments in Associate	341,874	372,224	341,874	341,874	372,224		
Property, plant and equipment	217,333	142,171	217,333	217,333	141,741		
Biological	6,666,53	6,077,930	6,666,531	6,666,531	6,196,783		
Intangible							, reperg r preservante experience
Intangible	-	= =:		=>			Biological
Other non-current assets 11,823 11,711 11,711 11,823 Total non current assets 6,722,953 7,238,673 7,238,673 6,604,174 TOTAL ASSETS 7,726,594 7,915,116 7,965,202 7,657,007 LIABILITIES Current liabilities Bank overdraft 47,260 (32,106) (32,106) 30,662 Consumer deposits 33,418 27,095 27,095 34,834 Trade and other pay ables 885,459 688,021 727,316 995,288 Provisions 11,105 9,752 9,752 7,766 Total current liabilities 977,242 692,762 732,058 1,068,553 Non current liabilities 315,490 260,654 260,654 315,118 Provisions 229,580 90,445 90,445 229,340 Total non current liabilities 545,070 351,099 351,099 544,458 TOTAL LIABILITIES 1,522,312 1,043,861 1,083,156 1,613,011 NET ASSETS 2	1,224	26	1,224	1,224	382		
Total non current assets 6,722,953 7,238,673 7,238,673 6,604,174 TOTAL ASSETS 7,726,594 7,915,116 7,965,202 7,657,007 LIABILITIES Current liabilities Bank overdraft 47,260 (32,106) (32,106) 30,662 Consumer deposits 33,418 27,095 27,095 34,834 Trade and other pay ables 885,459 688,021 727,316 995,288 Provisions 11,105 9,752 9,752 7,769 Total current liabilities 977,242 692,762 732,058 1,068,553 Non current liabilities Borrowing 229,580 90,445 90,445 229,340 Total non current liabilities 1,522,312 1,043,861 1,083,156 1,613,011 NET ASSETS 2 6,204,281 6,871,255 6,882,045 6,043,995	11,711	11,823	11,711	11,711	11,823		
TOTAL ASSETS 7,726,594 7,915,116 7,965,202 7,657,007 LIABILITIES Current liabilities Bank overdraft Borrowing 47,260 (32,106) (32,106) 30,662 Consumer deposits 33,418 27,095 27,095 34,834 Trade and other pay ables 885,459 688,021 727,316 995,288 Provisions 11,105 9,752 9,752 7,769 Total current liabilities 977,242 692,762 732,058 1,068,553 Non current liabilities Borrowing 315,490 260,654 260,654 315,118 Provisions 229,580 90,445 90,445 229,340 Total non current liabilities 545,070 351,099 351,099 544,458 TOTAL LIABILITIES 1,522,312 1,043,861 1,083,156 1,613,011 NET ASSETS 2 6,204,281 6,871,255 6,882,045 6,043,995	7,238,673	6,604,174	7,238,673	7,238,673			
LIABILITIES Current liabilities Bank overdraft Borrowing Consumer deposits Trade and other pay ables Provisions Total current liabilities Borrowing 315,490 315,490 326,654 326,070 351,099 351,099 351,099 351,099 351,099 544,458 TOTAL LIABILITIES 2 6,204,281 6,871,255 6,882,045 6,043,995	7,965,202	7,657,007	7,965,202	7,915,116			
Current liabilities Bank overdraft							
Bank overdraft Borrowing Consumer deposits Trade and other payables Provisions Total current liabilities Borrowing B							LIABILITIES
Borrowing 47,260 (32,106) (32,106) 30,662 Consumer deposits 33,418 27,095 27,095 34,834 Trade and other payables 885,459 688,021 727,316 995,288 Provisions 11,105 9,752 9,752 7,769 Total current liabilities 977,242 692,762 732,058 1,068,553 Non current liabilities Borrowing 315,490 260,654 260,654 315,118 Provisions 229,580 90,445 90,445 229,340 Total non current liabilities 545,070 351,099 351,099 544,458 TOTAL LIABILITIES 1,522,312 1,043,861 1,083,156 1,613,011 NET ASSETS 2 6,204,281 6,871,255 6,882,045 6,043,995							Current liabilities
Consumer deposits Trade and other pay ables Provisions Total current liabilities Borrowing Provisions 33,418 27,095 885,459 688,021 727,316 995,288 11,105 9,752 9,752 7,769 70 degree and other pay ables 977,242 692,762 732,058 1,068,553 Non current liabilities Borrowing Provisions 229,580 90,445 90,445 229,340 Total non current liabilities 1,522,312 1,043,861 1,083,156 1,613,011 NET ASSETS 2 6,204,281 6,871,255 6,882,045 6,043,995	-	-		-8			Bank overdraft
Trade and other pay ables Provisions 11,105 9,752 9,752 7,769 Total current liabilities 977,242 692,762 Non current liabilities Borrowing Provisions 229,580 90,445 90,445 90,445 229,340 Total non current liabilities 1,522,312 1,043,861 Net ASSETS 2 6,204,281 6,871,255 6,882,045 6,043,995	(32,106	30,662	(32, 106)	(32,106)	47,260		Borrowing
Provisions 11,105 9,752 9,752 7,769 Total current liabilities Provisions Non current liabilities Borrowing Provisions 229,580 90,445 90,445 229,340 Total non current liabilities Total non current liabilities Total LIABILITIES 1,522,312 1,043,861 1,083,156 1,613,011 NET ASSETS 2 6,204,281 6,871,255 6,882,045 6,043,995	27,095	34,834	27,095	27,095	33,418		Consumer deposits
Total current liabilities 977,242 692,762 732,058 1,068,553 Non current liabilities 315,490 260,654 260,654 315,118 Provisions 229,580 90,445 90,445 229,340 Total non current liabilities 545,070 351,099 351,099 544,458 TOTAL LIABILITIES 1,522,312 1,043,861 1,083,156 1,613,011 NET ASSETS 2 6,204,281 6,871,255 6,882,045 6,043,995	727,316	995,288	727,316	688,021	885,459		Trade and other pay ables
Non current liabilities Borrowing Provisions Total non current liabilities TOTAL LIABILITIES 1,522,312 NET ASSETS 2 6,204,281 COMMUNITY WEALTH/EQUITY	9,752	7,769	9,752	9,752	11,105		Prov isions
Borrowing Provisions 315,490 260,654 260,654 315,118 Provisions 229,580 90,445 90,445 229,340 Total non current liabilities 545,070 351,099 351,099 544,458 TOTAL LIABILITIES 1,522,312 1,043,861 1,083,156 1,613,011 NET ASSETS 2 6,204,281 6,871,255 6,882,045 6,043,995 COMMUNITY WEALTH/EQUITY COMMUNITY WEALTH/EQUITY COMMUNITY WEALTH/EQUITY COMMUNITY WEALTH/EQUITY	732,058	1,068,553	732,058	692,762	977,242		Total current liabilities
Provisions 229,580 90,445 90,445 229,340 Total non current liabilities 545,070 351,099 351,099 544,458 TOTAL LIABILITIES 1,522,312 1,043,861 1,083,156 1,613,011 NET ASSETS 2 6,204,281 6,871,255 6,882,045 6,043,995							Non current liabilities
Provisions 229,580 90,445 90,445 229,340 Total non current liabilities 545,070 351,099 351,099 544,458 TOTAL LIABILITIES 1,522,312 1,043,861 1,083,156 1,613,011 NET ASSETS 2 6,204,281 6,871,255 6,882,045 6,043,995 COMMUNITY WEALTH/EQUITY COMMUNITY WEALTH/EQUITY COMMUNITY WEALTH/EQUITY COMMUNITY WEALTH/EQUITY COMMUNITY WEALTH/EQUITY	260,654	315,118	260,654	260,654	315,490		Borrowing
TOTAL LIABILITIES 1,522,312 1,043,861 1,083,156 1,613,011 NET ASSETS 2 6,204,281 6,871,255 6,882,045 6,043,995 COMMUNITY WEALTH/EQUITY	90,445	229,340	90,445	90,445	229,580		
NET ASSETS 2 6,204,281 6,871,255 6,882,045 6,043,995 COMMUNITY WEALTH/EQUITY	351,099	544,458	351,099	351,099	545,070		Total non current liabilities
COMMUNITY WEALTH/EQUITY	1,083,156	1,613,011	1,083,156	1,043,861	1,522,312		TOTAL LIABILITIES
	6,882,045	6,043,995	6,882,045	6,871,255	6,204,281	2	NET ASSETS
							COMMUNITY WEALTH/EQUITY
Accumulated Surplus/(Deficit) 6,203,958 6,841,013 6,851,803 6,012,205	6,851,803	6,012,205	6,851,803	6,841,013	6,203,958		
Reserves 323 30,242 30,242 31,790	30,242	31,790	30,242	30,242			

 As at end of the sixth month of the financial year, the municipality showed a favorable equity position, with a net asset effect of R6 billion.

6,871,255

6,882,045

6,882,045

6,204,281

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

3.5. Cash flow position

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

		2021/22				Budget Yea	ar 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		348,289	272,560	272,560	26,030	119,025	136,280	(17,255)	-13%	272,560
Service charges		870,208	989,000	989,000	197,753	546,071	494,500	51,570	10%	989,000
Other revenue		13,234	315,172	315,172	1,685	8,589	157,586	(148,997)	-95%	315,172
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	1,794	202,518	358, 152	(155,634)	-43%	1,102,707
Transfers and Subsidies - Capital		148,615	191,032	201,032	25,345	159,145	159,145	-		201,032
Interest		8,308	3,131	3,131	1,755	6,341	1,566	4,775	305%	3,131
Div idends		1 3	20	-	-	-	1 523	-		-
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,620,965)	(313,423)	(972,028)	(1,310,483)	(338,454)	26%	(2,620,965
Finance charges		(42, 293)	(35,846)	(35,846)	(5,552)	(18,114)	(17,923)	191	-1%	(35,846
Transfers and Grants		14	21	130	-	=	===	_		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	(64,613)	51,547	(21,177)	(72,724)	343%	226,791
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872		7.61			-	-		1.5
		*	2:	*	-	-	-			-
Decrease (increase) in non-current receiv ables		143				*	-	-		=
Decrease (increase) in non-current investments		-	40			(#E	-	-		Ξ.
Payments										
Capital assets		(149,637)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)	(37,265)	34%	(221,233
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)	(37,265)	34%	(221,233
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	-	-		(5)	**	-		Ē
Borrowing long term/refinancing		-			e (120	185	-		=
Increase (decrease) in consumer deposits		:=:	-			18	-	-		2
Payments										
Repayment of borrowing		(30,512)	(32,106)	(32,106)	(5,616)	(16,971)	(16,053)	918	-6%	(32,106
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(32,106)	(5,616)	(16,971)	(16, 053)	918	-6%	(32,106
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(26,547)	(90,173)	(38,775)	(147,847)			(26,547
Cash/cash equivalents at beginning:		9,500	62,596	62,596	1150	76,167	62,596	4-16-		76,167
Cash/cash equivalents at month/year end:		76,168	(14,037)	36,049		37,392	(85, 251)	Louis		49,620

- The municipality opened with a cash and cash equivalent balance of R76.1 million at the beginning of the financial year and closed with a balance of R37.3 million as at the end of December 2022 which represents a cash decrease of R38.7 million since the beginning of the financial year. This is due to receipt of grant allocations, some of which have not been spent.
- Cash flows from operating activities yielded a net cash inflow of R51.5 million as a result of receipts from services charges, property rates, and government grants as well as other sundry receipts. This net cash inflow was after the municipality paid its suppliers for services rendered, remunerated its employees and councillors, and paid the portion of the outstanding interest on loans.

- Cash flows from investing activities recorded net cash outflows of R73.3 million this is due to the capital
 expenditure incurred.
- Cash flows from financing activities recorded net outflows of R16.9 million due to the repayment of borrowings.

4. LEGAL IMPLICATIONS

The submission of the S71 report is a requirement of the MFMA. Failure by the Accounting Officer to submit this report to the Mayor and to the National and Provincial Treasuries within 10 working days after the end of each month 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 S71 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.

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 S71 of the MFMA, should the report not reach the Mayor, Provincial Treasury and National Treasury within 10 working days after the end of the month.

8. MANAGEMENT OF RISKS

All month-end processes must be done in 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 S71 for the month ended 31 December 2022;
- 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;

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

Report prepared by:

Report seen by:

DX DUBE

PORTFOLIO COUNCILLOR

BUDGET AND TREASURY OFFICE

M.S NDLOVU

ACTING STRATEGIC EXECUTIVE DIRECTOR:

BUDGET AND TREASURY OFFICE

NEWCASTLE MUNICIPALITY

2023 -01- 1 7

MAYORS OFFICE

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - N	2021/22				Budget Ye	sar 2022/23			
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Financial Performance									
Property rales	352,585	363,413	363,413	31,361	192,237	181,706	10,531	5%	363,41
Service charges	1,110,882	1,176,842	1,176,842	108,912	617,650	588,421	29,229	5%	1,176,842
Investment revenue	4,445	3,131	3,131	292	3,325	1,566	1,759	112%	3,131
Transfers and subsidies	490,501	1,112,707	1,102,707	2,543	254,391	410,025	(155,634)	-38%	1,102,707
Other own revenue	45,199	37,169	37,169	2,599	15,738	18,584	(2,847)	-15%	37,169
Total Revenue (excluding capital transfers and contributions)	2,003,613	2,693,263	2,683,263	145,707	1,083,341	1,200,303	(116,962)	-10%	2,683,263
	585,366	601,653	567,833	59,258	321,797	283,916	37,881	13%	567,833
Employee costs	23,742	29,060	25,710	2,113	14,325	12,855	1,470	11%	25,710
Remuneration of Councillors	348,804	363,160	363,160	28,358	172,053	181,580	(9,527)	-5%	363,160
Depreciation & asset impairment	n	35,846	35,846	20,000	18.114	17,923	191	1%	35,846
Finance charges	64,353			40.050	404,968	379,148	25,821	7%	758,296
Materials and bulk purchases	786,545	758,296	758,296	49,650	404,300	575,140	20,021		100,200
Transfers and subsidies	-						- mca an an	-59%	1,209,946
Other expenditure	410,168	1,222,862	1,209,946	45,990	246,949	604,973	(358,024)		
Total Expenditure	2,218,978	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20%	2,960,790
Surplust(Deficit) Transfers and subeidies - capital (monetary allocations) (National / Provincial and Internsfers and subeidies - capital (monetary ellocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public	(215,366) 122,888	(317,613) 191,032	(277,528) 201,032	(39,662) 8,161	(94,864) 71,716	(280,092) 100,516	185,228 (28,800)	-66% -29%	(277,528 201,032
Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in- kind - all)						_	_		_
	(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,496
Surplus/(Deficit) after capital transfers & contributions	(,,	(,							
Share of surplus/ (deficit) of associate	(45,141)	-	3.						-
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,496
Capital expenditure & funds sources									
Capital expenditure	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233
Capital transfers recognised	122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	-29%	201,032
Borrowing	-	. <u> </u>	-	-	-		-		-
Internally generated funds	26,749	18,001	20,201	532	1,635	10,101	(8,465)	-84%	20,201
Total sources of capital funds	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233
Financial position									726,529
Total current assets	1,003,641	676,443	726,529		1,052,833				
Total non current assets	6,722,953	7,238,673	7,238,673		6,604,174				7,238,673
Total current liabilities	977,242	692,762	732,058		1,068,553				732,058
Total non current liabilities	545,070	351,099	351,099		544,458				351,099
Community wealth/Equity	6,204,281	6,871,255	6,882,045		6,043,995				6,882,045
Cash flows									
Net cash from (used) operating	236,944	164,505	226,791	(64,613)	51,547	(21,177)	(72,724)	343%	226,791
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)	(37,265)	34%	(221,233
Net cash from (used) financing	(30,512)	(32,106)	(32,106)	(5,616)	(16,971)	(16,053)	918	-6%	(32,106
Cashicash equivalents at the month/year end	76,168	(14,037)	36,049	-	37,392	(85,251)	(122,643)	144%	49,620
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	112,284	40,661	33,062	31,767	33,127	30,326	222,079	1,015,914	1,519,219
Creditors Alle Analysis	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,							
	128,018	19,238	_	11,379	_	_	11,068	202,754	372,457
Total Creditors	120,010	12,200		11,010					

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

		2021/22				Budget Yo	ear 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands	1								%	
Revenue - Functional										
Governance and administration		469,582	514,453	514,453	32,971	255,792	89,865	165,927	185%	514,45
Executive and council		8,676	12,367	12,367	626	6,600	6,184	416	7%	12,30
Finance and administration		460,906	502,086	502,086	32,345	249,192	83,681	165,511	198%	502,08
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		300,140	640,739	640,739	2,981	39,765	320,370	(280,604)	-88%	640,7
Community and social services		14,854	13,877	13,877	946	6,106	6,939	(833)	-12%	13,8
Sport and recreation		4,711	11,139	11,139	-	91	5,570	(5,479)	-98%	11,1:
Public safety		5,164	4,138	4,138	877	3,277	2,069	1,208	58%	4,13
Housing		275,319	611,581	611,581	1,157	30,285	305,790	(275,506)	-90%	611,5
Health		91	4	4	0	7	2	5	247%	
Economic and environmental services		141,205	168,208	168,208	10,457	94,697	84,104	10,593	13%	168,2
Planning and development		102,901	39,067	39,067	262	16,216	19,533	(3,317)	-17%	39,0
Road transport		38,305	129,141	129,141	10,195	78,481	64,571	13,911	22%	129,1
Environmental protection		_	-	-	-	-	-	:=:		
Trading services		1,215,404	1,560,710	1,560,710	107,443	764,718	806,389	(41,671)	-5%	1,560,7
Energy sources		698,454	835,626	835,626	67,217	423,410	417,813	5,597	1%	835,6
Water management		225,940	337,581	337,581	16,593	157,796	194,824	(37,028)	-19%	337,5
Waste water management		151,972	243,101	243,101	13,716	113,498	121,551	(8,053)	-7%	243,1
Waste management		139,038	144,402	144,402	9,917	70,014	72,201	(2,187)	-3%	144,4
Other	4	169	184	184	15	85	92	(7)	-8%	18
otal Revenue - Functional	2	2,126,501	2,884,295	2,884,295	153,867	1,155,057	1,300,819	(145,762)	-11%	2,884,29
Otal Revenue - Fundaonal	-	-,,,,	-,,							
xpenditure - Functional										
Governance and administration		466,817	469,276	445,688	40,168	235,656	222,844	12,812	6%	445,68
Executive and council		93,820	101,198	93,961	7,287	69,444	46,980	22,463	48%	93,96
Finance and administration		372,369	367,328	350,992	32,880	165,771	175,496	(9,725)	-6%	350,99
Internal audit		628	750	735	1	441	367	74	20%	73
		507,769	827,731	819,736	35,594	148,154	409,868	(261,714)	-64%	819,73
Community and public safety		37,498	43,629	42,049	4,623	21,090	21,024	66	0%	42,04
Community and social services		67,860	73,339	72,478	7,014	35,787	36,239	(452)	-1%	72,4
Sport and recreation		65,732	70,215	65,969	9,220	39,048	32,984	6,063	18%	65,9
Public safety			630,591	629,783	14,078	47,684	314,892	(267,208)	-85%	629,7
Housing		327,112		9,458	659	4,545	4,729	(184)		9,4
Health		9,566	9,956		27,091	155,884	131,409	24,475	19%	262,8
Economic and environmental services		220,976	266,056	262,819	8,444	43,539	40,902	2,636	6%	81,8
Planning and development		78,093	85,041	81,804		112,340	90,504	21,836	24%	181,00
Road transport		142,876	181,008	181,008	18,648		30,304	21,030	61%	101,00
Environmental protection		7	7	7	- 04 005	6			-11%	1,429,1
Trading services		1,065,293	1,444,445	1,429,179	81,605	637,090	714,590	(77,500)		740,8
Energy sources		619,934	742,466	740,865	51,323	379,815	370,432	9,382	3%	586,8
Water management		350,885	597,907	586,801	20,990	192,890	293,401	(100,511)	-34%	
Waste water management		53,873	60,542	60,542	122	26,321	30,271	(3,951)	-13%	60,5
Waste management		40,601	43,530	40,971	9,170	38,065	20,486	17,580	86%	40,91
Other		3,265	3,369	3,369	910	1,422	1,684	(263)		3,30
otal Expenditure - Functional	3	2,264,119	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20%	2,960,79

VZN262 Newcastle . Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

KZN252 Newcastle - Table C3 Monthly Budget Statement - I Vote Description		2021/22				Budget Ye	ear 2022/23			
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	-				-				70	
Revenue by Vote	1					45.040	F0 704	/44 0751	40.50/	110 44
Vote 1 - CORPORATE SERVICES		88,576	113,447	113,447	651	45,649	56,724	(11,075)		113,447
Vote 2 - COMMUNITY SERVICES		163,905	173,608	173,608	11,738	79,479	86,804	(7,326)		173,608
Vote 3 - BUDGET AND TREASURY		391,006	401,006	401,006	32,320	210,143	200,503	9,640	4.8%	401,006
Vote 4 - MUNICIPAL MANAGER		-	- 2	-	-	-				-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		281,341	647,031	647,031	1,437	45,435	323,515	(278,080)	-86.0%	647,031
Vote 6 - TECHNICAL SERVICES		503,219	713,576	713,576	40,504	350,942	288,660	62,282	21.6%	713,576
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		698,454	835,626	835,626	67,217	423,410	344,613	78,797	22.9%	835,626
Vote 8 - [NAME OF VOTE 8]		-	-	-	_	-	-	-		_
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	- 1	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-		-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-		-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	_	-		-	-		
Total Revenue by Vote	2	2,126,501	2,884,295	2,884,295	153,867	1,155,057	1,300,819	(145,762)	-11.2%	2,884,295
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		98,250	106,832	99,563	11,529	68,875	49,782	19,094	38.4%	99,563
Vote 2 - COMMUNITY SERVICES		289,990	306,664	291,670	35,065	170,409	145,835	24,574	16.9%	291,670
Vote 3 - BUDGET AND TREASURY		194,989	192,074	188,502	14,912	81,455	94,251	(12,795)	-13.6%	188,502
Vote 4 - MUNICIPAL MANAGER		90,316	89,335	81,903	5,683	39,678	40,951	(1,273)	-3.1%	81,903
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		357,987	662,848	661,139	19,065	66,011	330,569	(264,559)	-80.0%	661,139
Vote 6 - TECHNICAL SERVICES		607,199	895,287	881,845	45,028	362,397	440,923	(78,526)	-17.8%	881,845
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		625,388	757,837	756,169	54,086	389,380	378,084	11,296	3.0%	756,169
Vote B - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	- 1	-	-		-
Vole 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vole 14 - [NAME OF VOTE 14]		-	-	-	_	-	-	-		-
Vole 15 - [NAME OF VOTE 15]				-	_	-		-		
Total Expenditure by Vote	2	2,264,119	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20.4%	2,960,790
Surplus/ (Deficit) for the year	2	(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87.1%	(76,496

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Until December of	Ref	2021/22		4.00	M. 411	YearTD	Year 2022/23 YearTD	YTD	YTD	Full Year
Vote Description	Kei	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	actual	budget	variance	variance	Forecast
		Outcome	Danger	pudger	actual	dotton	Duages	Turnumuu	%	
? thousands	1			_		-		_	~	
Aulti-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		
Vote 2 - COMMUNITY SERVICES		-	-0	-	-	-	-	-		
Vote 3 - BUDGET AND TREASURY		- 1	-	-	-	-	-	-		
Vote 4 - MUNICIPAL MANAGER		_	_	_	-	-	_	-		
				_	_	_	_	_		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		_	-	_						
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	- 1		
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	- 1		
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		
Vote 9 - [NAME OF VOTE 9]		_	_	_	-	-		-		
				_	_		_	_		
Vote 10 - [NAME OF VOTE 10]		-						_		
Vote 11 - [NAME OF VOTE 11]		-	-	-		-	-			
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	- /		
Vote 14 - [NAME OF VOTE 14]		- 1	- 0	-	-	-	-	-		
		_	_0	_	_	-	_	_		
Vote 15 - [NAME OF VOTE 15]			_			_		_		
Total Capital Multi-year expenditure	4,7	-	-	-	_	_				
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-0	-	-	-	-	-		
Vote 2 - COMMUNITY SERVICES		5,583	11,345	11,345	43	43	5,672	(5,629)	-99%	11,3
			2,900	2,900	177	879	1,450	(571)	-39%	2,9
Vote 3 - BUDGET AND TREASURY		1,748		2,900			1,500	(3/1)	SS 70	.,.
Vote 4 - MUNICIPAL MANAGER		243	-	-	-	-	_			
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25,001	25,001	-	12,809	12,501	309	2%	25,0
Vote 6 - TECHNICAL SERVICES		126,659	169,788	181,988	8,472	59,620	90,994	(31,374)	-34%	181,9
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208	_	-	_	-	-	-		
			_	_	_		_	_		
Vote 8 - [NAME OF VOTE 8]		-	_			_				
Vote 9 - [NAME OF VOTE 9]		-	-	-	-		-	- /		
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		
		_	_[_	_	_	_	_		
Vote 13 - [NAME OF VOTE 13]			_		_			_		
Vote 14 - [NAME OF VOTE 14]		-	- 1	-						
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	_	-	
Total Capital single-year expenditure	4	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,2
Total Capital Expenditure		149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,2
a - U - C - C										
Capital Expenditure - Functional Classification				0.000	177	879	1,450	(571)	-39%	2,9
Governance and administration		4,199	2,900	2,900	117	015	1,450	(07.1)	00.0	
Executive and council		243	-	-	-	7	=	-		
Finance and administration		3,956	2,900	2,900	177	879	1,450	(571)	-39%	2,9
Internal audit		-	-	-	-	-	- 2	-		
		5,025	11,345	11,345	43	43	5,672	(5,629)	-99%	11,3
Community and public safety			345	345	43	43	172	(129)	-75%	3
Community and social services		1,162	340			7,5		(5,500)	-100%	11,0
Sport and recreation		3,367	11,000	11,000	- 3	1.0	5,500	(5,500)	-100%	11,0
Public safety		**	=	90	38	-	=	-		
Housing		496	-	- 3	- 2	121	=	-		
Health		-	-	-	-	(+	-	-		
		44.050	110 1/1	130,341	2,571	30,496	65,171	(34,675)	-53%	130,3
Economic and environmental services		41,959	118,141						2%	25,1
Planning and development		12,778	25,101	25,101	_	12,809	12,551	259		
Road transport		29,181	93,040	105,240	2,571	17,687	52,620	(34,933)	-66%	105,2
Environmental protection		100	-	12	2	_	_	-		
Trading services		98,454	76,648	76,648	5,901	41,933	38,324	3,609	9%	76,6
		=		-		4	=	-		
		60,525	40.649	49,648	4,902	27,466	24,824	2,642	11%	49,6
Energy sources	Y I	00.525	49,648							27,0
Energy sources Water management				27,000	998	14,467	13,500	967	7%	21,0
Energy sources		36,874	27,000	27,000				-0		
Energy sources Water management			27,000	27,000	12	(243)	-			
Energy sources Water management Wasle water management Wasle management		36,874		27,000	-	(#) (#)	2			
Energy sources Water management Waste water management Waste management Other	я	36,874 1,054	-	(E)	8,693	73,351	110,617	(37,265)	-34%	221,2
Energy sources Water management Waste water management Waste management Other	3	36,874		221,233	8,693		110,617		-34%	221,2
Energy sources Water management Waste water management Waste management Other Total Capital Expenditure - Functional Classification	3	36,874 1,054	-	(E)	8,693		110,617		-34%	221,2
Energy sources Water management Waste water management Waste management Other Total Capital Expenditure - Functional Classification	3	36,874 1,054 149,637	209,033	221,233		73,351		(37,265)		
Energy sources Water management Waste water management Waste management Other Total Capital Expenditure - Functional Classification	3	36,874 1,054	-	(E)	8,117		92,344	(37,265) (20,714)	-22%	184.6
Energy sources Water management Waste water management Waste management Other Total Capital Expenditure - Functional Classification	3	36,874 1,054 149,637	209,033	221,233		73,351		(37,265)		184.6
Energy sources Water management Waste water management Waste management Other Total Capital Expenditure - Functional Classification Funded by: National Government Provincial Government	3	36,874 1,054 149,637	209,033	221,233	8,117	73,351	92,344	(37,265) (20,714)	-22%	184.6
Energy sources Water management Waste water management Waste management Other Fotal Capital Expenditure - Functional Classification Funded by: National Government Provincial Government District Municipality	3	36,874 1,054 149,637	209,033	221,233	8,117	73,351 71,629 87	92,344	(37,265) (20,714)	-22%	184,6
Energy sources Water management Waste water management Waste management Other Total Capital Expenditure - Functional Classification Funded by: National Government Provincial Government District Municipality Transfers and subsides - capital (monetary allocations) (National /	3	36,874 1,054 149,637	209,033	221,233	8,117	73,351 71,629 87	92,344	(37,265) (20,714)	-22%	184,
Energy sources Water management Waste water management Waste management Other Total Capital Expenditure - Functional Classification Funded by: National Government Provincial Government District Municipality	3	36,874 1,054 149,637	209,033	221,233	8,117	73,351 71,629 87	92,344	(37,265) (20,714)	-22%	184,
Energy sources Water management Waste water management Other Total Capital Expenditure - Functional Classification Funded by: National Government Provincial Government District Municipality Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions,	3	36,874 1,054 149,637	209,033	221,233	8,117	73,351 71,629 87	92,344	(37,265) (20,714)	-22%	184,6
Energy sources Water management Waste water management Waste management Other Total Capital Expenditure - Functional Classification Funded by: National Government Provincial Government District Municipality Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions,	3	36,874 1,054 149,637	209,033	221,233	8,117	73,351 71,629 67	92,344 8,172	(37,265) (20,714) (8,086)	-22% -99%	184.6 16,3
Energy sources Water management Waste water management Other Total Capital Expenditure - Functional Classification Funded by: National Government Provincial Government District Municipality Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions,	3	36,874 1,054 149,637	209,033	221,233	8,117	73,351 71,629 87	92,344	(37,265) (20,714)	-22%	184.6 16,3
Energy sources Water management Waste water management Waste water management Other Total Capital Expenditure - Functional Classification Funded by: National Government Provincial Government District Municipality Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educational Institutions)	3	36,874 1,064 149,637 112,998 9,890	209,033 174,688 16,345	221,233 184,688 16,345	8,117	73,351 71,629 67	92,344 8,172	(37,265) (20,714) (8,086)	-22% -99%	184.6 16,3
Energy sources Water management Waste water management Waste management Other Total Capital Expenditure - Functional Classification Funded by: National Government Provincial Government District Municipality Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) Transfers recognised - capital		36,874 1,064 149,637 112,998 9,890	209,033 174,688 16,345	221,233 184,688 16,345	8,117	73,351 71,629 67	92,344 8,172	(37,265) (20,714) (8,086)	-22% -99%	221,2 184.6 16,3
Energy sources Water management Waste water management Waste water management Other Total Capital Expenditure - Functional Classification Funded by: National Government Provincial Government District Municipality Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprisas, Public Corporatons, Higher Educational Institutions)	6	36,874 1,054 149,637 112,998 9,890	209,033 174,688 16,345 191,032	221,233 184,688 16,345	8,117	73,351 71,629 87 71,716	92,344 8,172 100,516	(20,714) (8,086) - (28,800)	-22% -99%	184.6 16,3

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M06 December

		2021/22		Budget Ye	ear 2022/23	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		29,936	(14,037)	36,049	-	36,04
Call investment deposits		46,232		-	37,392	-
Consumer debtors		805,744	594,134	594,134	916,605	594,13
Other debtors		97,185	81,351	81,351	75,254	81,35
Current portion of long-term receivables		=	21	-	=	-
Inventory		24,544	14,995	14,995	23,582	14,99
Total current assets		1,003,641	676,443	726,529	1,052,833	726,52
Non current assets						
Long-term receivables		=		=	-	-
Investments		=		*	-	-
Investment property		372,224	341,874	341,874	372,224	341,87
Investments in Associate		141,741	217,333	217,333	142,171	217,33
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,077,930	6,666,53
		=			-	
Biological		=	-	=	-	-
Intangible		382	1,224	1,224	26	1,22
Other non-current assets		11,823	11,711	11,711	11,823	11,71
Total non current assets		6,722,953	7,238,673	7,238,673	6,604,174	7,238,67
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,657,007	7,965,202
LIABILITIES						
Current liabilities						
Bank overdraft		127	-	=		-
Borrowing		47,260	(32,106)	(32,106)	30,662	(32,10
Consumer deposits		33,418	27,095	27,095	34,834	27,09
Trade and other payables		885,459	688,021	727,316	995,288	727,31
Provisions		11,105	9,752	9,752	7,769	9,752
Total current liabilities		977,242	692,762	732,058	1,068,553	732,058
Non current liabilities						
Borrowing		315,490	260,654	260,654	315,118	260,65
Provisions		229,580	90,445	90,445	229,340	90,445
Total non current liabilities		545,070	351,099	351,099	544,458	351,099
TOTAL LIABILITIES		1,522,312	1,043,861	1,083,156	1,613,011	1,083,156
NET ASSETS	2	6,204,281	6,871,255	6,882,045	6,043,995	6,882,045
CARMINITY MEALTH/EOUTY						
		6 203 058	6 841 013	6 851 803	6.012.205	6,851,80
COMMUNITY WEALTH/EQUITY Accumulated Surplus/(Deficit) Reserves		6,203,958 323	6,841,013 30,242	6,851,803 30,242	6,012,205 31,790	6,851,803 30,242

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M06 December

		2021/22				Budget Ye	ear 2022/23	+1		
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								70	
CASH FLOW FROM OPERATING ACTIVITIES	- 1 - 3									
Receipts					22.222	440.005	426 200	(17,255)	-13%	272,560
Property rates		348,289	272,560	272,560	26,030	119,025	136,280	51,570	10%	989,000
Service charges		870,208	989,000	989,000	197,753	546,071	494,500	(148,997)	-95%	315,172
Other revenue	_	13,234	315,172	315,172	1,685	8,589	157,586		-43%	1,102,707
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	1,794	202,518	358,152	(155,634)	-4576	
Transfers and Subsidies - Capital		148,615	191,032	201,032	25,345	159,145	159,145	4 775	0050/	201,032
Interest		8,308	3,131	3,131	1,755	6,341	1,566	4,775	305%	3,131
Dividends		100		18	-	- 3	*	-		-
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,620,965)	(313,423)	(972,028)	(1,310,483)	(338,454)	26%	(2,620,965
Finance charges		(42,293)	(35,846)	(35,846)	(5,552)	(18,114)	(17,923)	191	-1%	(35,846
Transfers and Grants			-			5.	-			
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	(64,613)	51,547	(21,177)	(72,724)	343%	226,791
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872		72			¥	-		
		120	=	16	-	-	-			-
Decrease (increase) in non-current receivables		140				-	-	-		
Decrease (increase) in non-current investments		-	5			20		1,61		*
Payments										
Capital assets		(149,637)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)	(37,265)	34%	(221,233
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(221,233)	(19,944)	(73,351)		(37,265)	34%	(221,233
A A SU EL OUIO EDOM FINANCINO A GENVITIE O										
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts		0				20		_		
Short term loans		0	5	17.				_		
Borrowing long term/refinancing		- 3						_		
Increase (decrease) in consumer deposits		-	-			17.1				
Payments			100 100	(00.400)	(5.040)	/40 0741	(46.062)	918	-6%	(32,106
Repayment of borrowing		(30,512)	(32,106)	(32,106)		(16,971)				
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(32,106)	(5,616)	(16,971)	(16,053)	918	-6%	(32,106
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(26,547)	(90,173)	(38,775)	(147,847)			(26,547
Cash/cash equivalents at beginning:		9,500	62,596	62,596		76,167	62,596			76,167
Cash/cash equivalents at month/year end:		76,168	(14,037)	36,049		37,392	(85,251)			49,620

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M06 December		
Newcastle - Supporting Table SC1 Material variance explanations	M06 December	
Newcastle - Supporting Table SC1 Material v	lanations -	
Newc	rariance exp	
Newc	1 Material	
Newc	Table SC	
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	Newc	

Revenue By Sou Revenue By Sou Times, penalties a Other revenue Interest aamed - Interest aamed - Licences and per Expenditure By Debt impaliment Expenditure By Debt impaliment Expenditure By Debt impaliment Contracted serving Capital Expenditure Contracted serving Capital Expenditure Net Cash Used I Net Cash Used I Measureable per Measureable per	č				
Personants of Pe	2	nescribino	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Recenture by Secures These, generalise and sequences The secures of Secure by Secure		R thousands			
Fines, possible, and ferfeits 47% Consultant relation 17% Consultant		Revenue By Source			
Other revenues and a chairm of the control of the c		Fines, penalties and forfeits	40%	Dependent on the consumers reaction	
Security of studies and equipment 11% Increase in the small of council less filters of any of the sessing of blockown restrictions 11% Increase in the small of council less filters and security of the sessing of blockown restrictions 12% Department of the council measurement of the counci		Other revenue	41%	Consumer reaction due to the increased number of death.	
Interest earned - colornal investments 112% Interest most-obtained between 24% Related to the increase in investments and outlanding obtains 24% Related to the consumers making the color registered outside of the consumers of t		Rental of facilities and equipment	-11%	Increase in the rental of council facilities due to the easing of lockdown restrictions	
Learnes and permits and permits Learnes and permits and permits Learnes and maintenance Learnes an		Interest earned - external investments	112%	Interest received from the increase in investments made duing the year	
Letterdard by Longer		Interest earned - outstanding debtors	21%		
Extenditure by Yape Extenditure of State of the debtor is Burnoally Employee indice costs 15% Characteristics costs Characteristics Char		Licences and permits	45%	Dependent on the consumers reaction	
Deal ingrainment 15% Only debt impairment for folgents is cabused monthly all other debtor is Bannually 15% 15% 15% 16% 16% 16% 16% 16% 16% 16% 16% 16% 16		Expenditure By Type			
Former content of conditions 11% Former operation o		Debt impairment	%29-	Only debt impairement for indigents is calculated monthly all other debtors is Biannually	
Here executions of councilions 115% Other executions -15% Other executions -15% Other controlled by the SOM processes being at infeal stages Cariel Executions -29% Cariel Executions -29% Other to SOM processes being at infeal stages Oran families and maintenance -29% Cash Cariel Executions -29% Other to SOM processes being at infeal stages Financial Position Financial Position Financial Position Financial Activities -5% Based on amortisation softenthes Measurable performance Measurable performance Measurable performance Municipal Entities		Employee related costs	13%		
Other expenditure Contraded som coss -25%, Delays in the appointment of service providers Contributed projects Contraded som cost in the contraded som cost in the cost in		Remuneration of councillors	11%		
Cate It Exertifiers Cate It Cate It in this displayer in third		Other expenditure	-18%		
Carità Expenditure Grand Expenditure Grand Expenditure Grand Expenditure Grand Internation Grand funded projects 32% Due to SCM processe being at initial stages Repairs and maintenance 33% Due to SCM processe being at initial stages Financial Position Financial Position Net Cash Used from Financial Activities 34% Main attributor is property rates due to increased number of new properties & conversion of household to business category 34% Main attributor is property rates due to increased number of new properties & conversion of household to business category Measureable performance Measureable performance Municipal Entities		Contracted services	-62%	Delays in the appointment of service providers	
Cent funded projects 29% Due to SCM processes being at initial stages. 39% Due to SCM processes being at initial stages. Financial Position. Cent Flow Net Cash Used from Operating Activities 34% Due to SCM processes being at initial stages. Supply Main attributor is properly rates due to increased number of new properties. & conversion of household to business category. Net Cash Used from Financial Activities 34% Besed on amotisation sortedules Measureable performance Measureable performance Measureable services Manicipal Entities		Capital Expenditure			
Internally funded projects 33% Due to SCM processe being at initial stages Financial Position Cash Flowr Recash Used from Nesting Activities 34% Cased on amoisailon schedules Measureable performance Municipal Entities		Grant funded projects	-59%		Fast track SCM processes and management of contractors
Repairs and maintenance Repairs and maintenance Clash Flow Cash Flow Net Cash Used from Investing Activities 34% Slow capital expenditure Municipal Entities Municipal Entities Municipal Entities		Internally funded projects	-84%		Fast track SCM processes and management of contractors
Financial Position Cash Flow Net Cash from Operating Activities 34.9% Show capital expenditure Net Cash from Departing Activities 34.9% Show capital expenditure Net Cash Used from Investing Activities 34.9% Show capital expenditure Net Cash Used from Financial Activities 6% Based on amrotisation schedules Municipal Entities		Repairs and maintenance	33%		Fast track SCM processes and management of contractors
Financial Position Cash Flow Net Cash trom Operating Activities 34% Main attributor is property rates due to increased number of new properties & conversion of household to business category Net Cash Lised from Financial Activities -6% Based on amolisation schedules Measureable performance Municipal Entities					
Leaf Flow Vet Cash flow Vet Cash Used from Operating Activities 34% Slow capital expenditure Of Based on amotisation schedules Municipal Entities Municipal Entities	4	Financial Position			
Tash Flow 343% Main attributor is property rates due to increased number of new properties & conversion of household to business category 42% Based on amnotisation schedules 42% Based on amnotisation schedules 43% Based on amnotisation schedules 44% Based on amnotisation schedules 45% Based on amnotisation schedules 46% Based on amnotisation schedules 46% Based on amnotisation schedules 46% Based on amnotisation schedules					
Vet Cash from Operating Activities 343% Main attributor is property rates due to increased number of new properties & conversion of household to business category vet Cash Used from Financial Activities 46% Based on amotisation schedules Measureable performance Measureable performance Municipal Entities	10				nt
Vet Cash Used from Investing Activities -6% Based on amotisation schedules		Net Cash from Operating Activities	343%		None
Net Cash Used from Financial Activities Measureable performance Municipal Entities		Net Cash Used from Investing Activities	34%		None
Municipal Entities 7 Municipal Entities		Net Cash Used from Financial Activities	%9-		None
7 Municipal Entities	9				
7 Municipal Entities					
	7	Municipal Entities			

K7N252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

	C2 Monthly Budget Statement - performance ind		2021/22		Budget Y	ear 2022/23	
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.5%	13.3%	13.5%	1.5%	2.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.1%	13.3%	13.9%	22.2%	13.9%
Gearing	Long Term Borrowing/ Funds & Reserves		97691.6%	861.9%	861.9%	991.2%	861.9%
iquidity		1 1				22.50	00.00/
Current Ratio	Current assets/current liabilities	1	102.7%	97.6%	99.2%	98.5%	99.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		7.8%	-2.0%	4.9%	3.5%	4.9%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		45.1%	25.1%	25.2%	91.6%	25.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.2%	22.3%	21.2%	29.7%	21.2%
Repairs & Maintenance	R&IWTotal Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.6%	14.8%	14.9%	1.7%	2.3%
DD							
OP 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 - M06 December

Description							Budget Year 2022/23	ar 2022/23					
Rthousands	NT Code	0.30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Fotal over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	32,023	9,446	8,558	7,368	7,976	6,761	40,610	333,022	445,764	395,736	11,573	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30,922	1,240	838	860	700	99	3,458	12,711	51,391	18,391	307	1
Receivables from Non-exchange Transactions - Property Rates	1400	35,918	9,334	8,185	8,821	9,941	7,466	34,813	96,258	210,736	157,299	2,166	
Receivables from Exchange Transactions - Waste Water Management	1500	16,866	7,618	6,422	6,384	096'9	6,281	33,903	323,399	407,233	376,327	2,215	
Receivables from Exchange Transactions - Waste Management	1600	12,914	5,625	4,718	4,656	4,640	4,758	24,837	129,758	191,906	168,650	937	
Receivables from Exchange Transactions - Property Rental Debtors	1700	612	161	137	130	120	115	1,430	2,544	5,249	4,339	41	
Interest on Arrear Debtor Accounts	1810	1,134	510	445	413	372	361	1,556	13,647	18,439	16,349	161	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	1	1	ř	1	ı	À	¥	ä	*	i	,	
Other	1900	(18,104)	6,727	3,758	3,136	3,017	3,922	81,472	104,574	188,502	196,121	2,480	
Total By Income Source	2000	112,284	40,661	33,062	31,767	33,127	30,326	222,079	1,015,914	1,519,219	1,333,212	19,881	1
2019/20 - totals only										1	1		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,375	681	909	352	2,625	201	2,399	6,746	15,886	12,324	ij.	
Commercial	2300	34,025	3,027	2,468	3,543	2,464	2,148	13,123	54,827	115,627	76,106	624	
Households	2400	92,984	33,891	29,323	27,742	27,897	27,683	204,531	944,455	1,388,506	1,232,309	19,074	
Other	2500	(17,100)	3,062	992	129	141	294	2,025	9,885	(662)	12,474	182	
Total By Customer Group	2600	112,284	40,661	33,062	31,767	33,127	30,326	222,079	1,015,914	1,519,219	1,333,212	19,881	1

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Passagian					Bu	Budget Year 2022/23	8				Prior year totals
thousands	NT Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	for chart (same period)
reditors Age Analysis By Customer Type										ı	
Bulk Electricity	0100	41,590	19,130	ř	11,379	Ē	¥.	219	48,702	121,021	
Bulk Water	0000	15,202		*	0)	V	*	10.850	154,041	180,092	
PAYE deductions	0300	12,372	3	*	i.k	T.	į.		3	12,372	
VAT (output less input)	0400	10,132	X.		1	¥		×		10,132	
Pensions / Refirement deductions	0200	4,732	3	1.	7			17.		4,732	
Loan repayments	0090	31,224	3	,	.1		4		i)	31,224	
Trade Creditors	0020	12,765	107	4	*	NK.	1	34.	=	12,883	
Auditor General	0800	(1	14	39	ä	30	4		4	i	
Other	0060	OF.	4			OF .	4	18	4	1	
otal By Customer Type	1000	128,018	19,238	,	11,379	1	ı	11,068	202,754	372,457	1

41,364 Closing Balance 125,001 100,001 125,001 Investment Top Up (132,335) (101,500) (132,335) Partial / Premature Withdrawal (4) Interest to be realised w 2,467 1,165 2,467 46,232 46,232 856 44,815 Opening balance Expiry date of investment Call account
Call account Commission Recipient Commission Paid (Rands) Variable or Fixed interest Rate * KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December Capital Guarantee (Yes/ No) Call Account
Call Account
Call Account Type of Investment Period of Investment Yrs/Months Ref Investments by maturity Name of institution & investment ID TOTAL INVESTMENTS AND INTEREST unicipality sub-total ntities sub-total R thousands
Municipality
Nadbank
Standard Bank
ABSA Entities

1 1 1 1 1 1 1

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

		2021/22		_	,	Dudget 1	ear 2022/23			
Description	Ref	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
2 thousands		Outcome	Budget	Budget					%	1010000
thousands	1,2									
ECEIPTS:	1,2									
Derating Transfers and Grants										
National Government:		448,972	494,958	484,958	1,689	186,569	342,203	(155,634)	-45.5%	494,9
Local Government Equitable Share		403,334	466,902	466,902	-	182,091	337,725	(155,634)	-46.1%	466,90
Energy Efficiency and Demand Management		4,000	- 2	=	-	=	4.1			
Integrated National Electrification Programme			4		-					- 3
Finance Management		1,850	1,850	1,850	=	1,850	1,850			1,8
		1(650	Seere	-			7.00			
Municipal Systems Improvement						-	10			
Water Services Infrastructure Grant (WSIG)		29,000	-					_		22,4
Municipal Infrastructure Grant (MIG)	3	8,040	22,453	12,453	7		700	_		22,4
Massification					2.30			_		24
EPWP Incentive		2,948	3,753	3,753	1,689.	2,628	2,626	-		3,71
Other transfers and grants [insert description]		_ =			- 5	-	2.			
Provincial Government:		439,867	617,749	617,749	105	3,470	3,470	-		617,7
Health subsidy		-		8		- 5	3	-		
Level 2 accreditation		4	5,439	5,439	-	=	-			5,4
Museums Services		429	105	105	105	105	105			11
Community Library Services Grant		2,475	2,595	2,595		= =				2,5
Sport and Recreation		-	_	-	=					- 3
Spatial Development Framework Support			2		=		· ·	_		
Housing		411,185	123,885	123,885		3,366	3,366			123,8
		,100					14			
Title Deeds		×		0						
COGTA Support Scheme		6.969	0.000	6,992			- 5	_		6,9
Provincialisation of Libraries	4	6,757	6,992					_		478,7
ISU Partneship Grant		200000	478,733	478,733			- 5	_		470,7
Accredited municipalities		19,021	=			-	-			
District Municipality:		-	-		-	-	_	_		
								-		
								-		
Other grant providers:		377	-	931	582	582	582			
LGSETA GRANT		377	2	931	582	582	582	-		3
EED Housing Grant			=		-		2			
								_		
otal Operating Transfers and Grants	5	889,216	1,112,707	1,103,638	2,376	190,622	346,256	(155,634)	-44.9%	1,112,7
•										
apital Transfers and Grants										
		138,282	174,688	184,688	25,000	139,600	139,600			184,6
National Government:			20,000	20,000	_	20,000	20,000	_		20,0
Neighbourhood Development Partnership		7,440			25,000	110,000	110,000			116,6
Municipal Infrastructure Grant (MIG)		111,142	106,688	116,688	20,000	110,000	110,000			, 10,0
Integrated National Electrification Programme		~	-	-						
Ernergy efficiency & demand side management		=	-	- 15	图	-	2,000			45.00
Water Services Infrastructure Grant (WSIG)		11,000	48,000	48,000	-	9,600	9,600	-		48,0
Neighbourhood Development Partnership		=	=			-	3			
Water Intervension Project		8,700	=	12	-	-	=		DED DE	
Provincial Government:		7,333	11,345	11,345	345	9,932	-	9,932	#DIV/0!	11,3
Housing		-	-	===	-	*	= 1	-		
Greenest Town			-	-	-	-				1
Sport and Recreation		7,333	11,000	11,000		9,587	9,587			11,0
Museum		- 1/1970	345	345	345	345	345			3
Community Library Service		2	2	2	-	3	=			-
Community Library Service				-	-	_	-	_		
District Municipality			_			_	-	_		
District Municipality:								_		
[insert description]								_		
								_		5,0
Other grant providers:		3,000	5,000	5,000	-	-	-			
EDTEA Grant(AIRPORT UPGRADE)		2,000	2,000	2,000			-	-		2,01
EDTEA Grant(TRADE STALLLS)		1,000	3,000	3,000	#		=			3,0
otal Capital Transfers and Grants	5	148,615	191,032	201,032	25,345	149,532	139,600	9,932	7.1%	201,03
	_					340,153	485,856	(145,703)	-30.0%	1,313,73

KZN252 Newcastle - Supporting Table SC7(1) Monthly Rudget Statement - transfers and grant expenditure - M06 December

		2021/22				Budget Ye	ear 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	-								%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		437,303	494,958	494,958	417	194,788	351,753	(156,966)	-44.6%	494,95
Local Government Equitable Share		403,334	466,902	466,902		182,091	337,725	(155,634)	-46.1%	466,90
Water Services infrastructure Grant (WSIG)		21,948	-	-	52	=	_	- 1		-
		7,420	22,453	22,453		10,617	11,227	(610)	-5.4%	22,45
Municipal Infrastructure Grant (MIG) Energy Efficiency and Demand Management		299	22,403	22,100	- 0-	-	-			-
Integrated National Electrification Programme		200			1 12	2				
Finance Management Grant		1,453	1,850	1,850	53	550	925	(375)	-40.6%	1,85
Massification		0.02	-			_		_		2
EPWP Incentive		2,848	3,753	3,753	364	1,530	1,877	(346)	-18.4%	3,75
		019.00	-		(4)		_	-		-
Municipal Systems Improvement Provincial Government:		281,209	617,749	617,749	13,713	45,314	308,874	(263,560)	-85.3%	617,74
		201,200	-	11,00	12	1 1 2 2	1 5			
Health subsidy		265,998	123,885	123,885	11,416	34,259	61,943	(27,684)	-44.7%	123,888
Housing		200,990	478,733	478,733	11,410	01,200	239,367	(239,367)	-100.0%	478,73
ISU Partneship Grant			470,755	410,750	72		200,007	(===,==,		-
Title Deeds		6,598	6,992	6,992	607	3,454	3,496	(42)	-1.2%	6,99
Provincialisation of Libraries		0,000		5,439	1,488	6,264	2,720	3,545	130.4%	5,439
Level 2 Accreditation		86	5,439	105	1,700	IMMST.	52	(52)	-100.0%	100
Museum Services			105		201	1,336	1,298	39	3.0%	2,59
Community Library Services Grant		2,466	2,595	2,595	201	1,000	1,200	_		
Accredited municipalities		5,961		= =	- 32	-	-			_
District Municipality:		_						_		
			- 1					_		
0		4 004				_	_			_
Other grant providers:		1,381			_		-			
		2000						_		
LGSETA GRANT	-	1,381	1 440 707	4 440 707	44.420	240 402	660,627	(420,526)	-63.7%	1,112,70
Total operating expenditure of Transfers and Grants:	-	719,893	1,112,707	1,112,707	14,129	240,102	000,027	(420,320)		1,112,70
Capital expenditure of Transfers and Grants										
National Government:		118,473	174,688	184,688	8,117	71,629	92,344	(20,714)	-22.4%	184,688
Neighbourhood Development Partnership		2,610	20,000	20,000		12,502	10,000	2,502	25.0%	20,000
Municipal Infrastructure Grant(MIG)		97,473	106,688	116,688	4,338	46,539	58,344	(11,804)	-20.2%	116,688
Water Services Infrastructure Grant (WSIG)		12,835	48,000	48,000	3,779	12,588	24,000	(11,412)	-47.6%	48,000
Emergy efficiency & demand side management			-	-	-	-	-			-
Water Intervension Project		5,554		-		2	- 2			-
Provincial Government:		3,116	11,345	11,345	43	43	5,672	(5,629)	-99.2%	11,34
Level 2 accreditation		-	14	1 2 =	18.		-	_		- 2
Museums Services		:	345	345	43	43	172			345
Provincialisation of Libraries		-	- 1	2	-	- 1 4	- 1			-
Housing				-						-
Greenest Town		-				2				-
Sport and Recreation		3,116	11,000	11,000	-	*	5,500	(5,500)	-100.0%	11,000
Community Library Service		1,00	-	-	_					2
0			_	-	12		145			-
			-	_	_	_	-	_		_
District Municipality:								_		
0										
Other grant providers:		_	5,000	5,000	_	43	2,500	(2,457)	-98.3%	5,000
Other grant providers: EDTEA Grant(AIRPORT UPGRADE)			2,000	2,000		.43	1,000	(957)	-95.7%	2,000
EDTEA Grant(TRADE STALLLS)			3,000	3,000	18	-	1,500	(1,500)	-100.0%	3,000
Total capital expenditure of Transfers and Grants		121,589	191,032	201,032	8,160	71,716	100,516	(28,800)	-28.7%	201,032
The supract of the su		- 1177								
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		841,482	1,303,739	1,313,739	22,290	311,817	761,144	(449,326)	-59.0%	1,313,739

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

			В	udget Year 2022/	23	
Description	Ref	Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						/0
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		_	_	_	_	
Local Government Equitable Share					_	
Integrated National Electrification Programme					-	
Finance Management					-	
Municipal Systems Improvement					-	
Water Services Infrastructure Grant (WSIG)					-	
Municipal Infrastructure Grant (MIG)					-	
Other transfers and grants [insert description]					_	
Provincial Government:	İ	539	0	18	522	96.7%
Museums Services		539	0	18	522	96.7%
Spatial Development Framework Support					-	
Provincialisation of Libraries		-	E):	- 6	-	
ISU Partneship Grant					-	
Accredited municipalities					-	
District Municipality:		-	_	-	_	
					+	
0					_	
Other grant providers:		931	_	_	931	100.0%
					-	
LGSETA GRANT		931			931	100.0%
Total operating expenditure of Approved Roll-overs		1,470	0	18	1,452	98.8%
Capital expenditure of Approved Roll-overs						
National Government:		_	-	-	-	
Neighbourhood Development Partnership					-	
Water Services Infrastructure Grant (WSIG)					-	
					-	
	- 1				-	
					-	
Water Intervension Project	- 1				_	
Provincial Government:		_	_	_		
Provincialisation of Libraries					_	
Community Library Service					-	
Museums Services					-	
District Municipality:		-	_		-	
					-	
0					-	
Other grant providers:		_	_	_	-	
					-	
0						
0 Total capital expenditure of Approved Roll-overs		-	-		_	

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2021/22	04-1-1	Adinated			ear 2022/23			Full Year
Summary or Employee and Councillot Ternumeration	Kei	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Forecast
R thousands									%	
	1	А	В	С						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		13,538	16,029	12,679	1,226	8,527	6,340	2,188	35%	12,67
Pension and UIF Contributions	1	1,766	2,018	2,018	182	1,137	1,009	128	13%	2,01
Medical Aid Contributions	1	37	113	113	= =		56	(56)	-100%	11
Motor Vehicle Allowance		5,178	6,552	6,552	465	3,189	3,276	(87)	-3%	6,55
Cellphone Allowance		2,693	3,150	3,150	224	1,361	1,575	(214)	-14%	3,15
Housing Allowances	1	530	1,199	1,199	16	111	599	(488)	-81%	1,19
		000	1,100	1,100				`_'		
Other benefits and allowances		22.742	20.000	25,710	2,113	14,325	12,855	1,470	11%	25,71
Sub Total - Councillors		23,742	29,060 22.4%	8.3%	2,113	14,323	12,000	1,410	1170	8.3%
% increase	4									
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4,716	8,748	8,748	3,494	6,371	4,374	1,997	46%	8,74
Pension and UIF Contributions		577	911	911	10	190	456	(266)	-58%	91
					2	49	57	(8)	-14%	11
Medical Aid Contributions		114	114	114		43		-	1470	
Overtime		-	-	140		-			10001	
Performance Bonus		*	471	471			236	(236)	-100%	47
Motor Vehicle Allowance		692	1,121	1,121	82	626	560	66	12%	1,12
Cellphone Allowance		2	14		8	-	*	-		
Housing Allowances		*	3-	100			5	-		
Other benefits and allowances		394	- 1	=	0	163	=	163	#DIV/0!	
Payments in lieu of leave		20				-		-		1.3
								_		1
Long service awards								-	1	
Post-retirement benefit obligations	2				2.07				30%	11,36
Sub Total - Senior Managers of Municipality		6,494	11,365	11,365	3,587	7,399	5,683	1,717	30%	75.0%
% increase	4		75.0%	75.0%						10.0%
Other Municipal Staff		007.044	200 150	244 000	20.000	200 007	170,542	30,355	18%	341,08
Basic Salaries and Wages		367,944	374,905	341,085	36,620	200,897				
Pension and UIF Contributions		63,899	67,129	67,129	5,902	37,900	33,564	4,336	13%	67,12
Medical Aid Contributions		26,699	23,990	23,990	2,139	12,422	11,995	427	4%	23,99
Overtime		32,847	33,239	33,239	3,099	17,098	16,620	479	3%	33,23
Performance Bonus		2	28,730	28,730	2	120	14,365	(14,365)	-100%	28,73
Motor Vehicle Allowance		21,724	23,227	23,227	1,952	11,261	11,614	(353)	-3%	23,22
						- 5		_		l li s
Celiphone Allowance		2.076	7 407	7,407	686	3,833	3,703	129	3%	7,40
Housing Allowances		7,076	7,407					15,449	116%	26,62
Other benefits and allowances		53,982	26,623	26,623	4,644	28,760	13,311		11070	20,02
Payments in lieu of leave			-		- I	7		-		
Long service awards		4,700	5,039	5,039	829	2,227	2,519	(292)	-12%	5,03
Post-retirement benefit obligations	2	-	-	-	_	1,53		-		
Sub Total - Other Municipal Staff		578,872	590,287	556,467	55,671	314,398	278,234	36,164	13%	556,46
% increase	4		2.0%	-3.9%						-3.9%
	-	*****		500 540	64 274	226 422	206 774	39,350	13%	593,54
Total Parent Municipality	+	609,108	630,713 3.5%	593,543 -2.6%	61,371	336,122	296,771	39,350	1370	-2.6%
Inpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Altowance								_		
Cellphone Allowance			ii ii					_		
								_		
Housing Allowances				1						
Other benefits and allowances								-		
Board Fees								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-		
% increase	4									
,										
C. at 19 kg re will										
enior Managers of Entitles										

% increase TOTAL MANAGERS AND STAFF	4	585,366	601,653	-2.6% 567,833	59,258	321,797	283,916	37,881	13%	567,833
TOTAL SALARY, ALLOWANCES & BENEFITS		609,108	630,713 3.5%	593,543 -2.6%	61,371	336,122	296,771	39,350	13%	593,543 -2.6%
Total Municipal Entities		-	-	-	-	•	-	-		-
% increase	4									
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
Post-retirement benefit obligations										
Long service awards								-		
Payments in lieu of leave								-		
Other benefits and allowances								-		
Housing Allowances								-		
Celiphone Allowance								-		
Motor Vehicle Allowance								-		
Performance Bonus								-		
Overtime								-		
Medical Aid Contributions								-		
Pension and UIF Contributions								-		
Basic Salaries and Wages								-		
Other Staff of Entities										
% Increase	4									
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		_
Post-retirement benefit obligations	2					_	_	-		
Long service awards				11				-		
Payments in lieu of leave								-		
Other benefits and allowances								-		
Housing Allowances								-		
Cellphone Allowance								-		
Motor Vehicle Allowance								-		
Performance Bonus								-		
Overtime								-		
Medical Aid Contributions								-		
Pension and UIF Contributions	Tr.							-		

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						1							2022/23 Medium T	erm Revenue & 6	expenditure
Description	Ref	-	-	ŀ		is Bono	CZZZZZZ PRO 1 BRONG					\neg		ramework	
Phoneunde	July	August	Sept	October	Nov	Dec	January	Fab	March	April	May	June	Budget Year Bt 2022/23	Budget Year +1 Budget Year +2 2023/24 2024/25	1dget Year +2 2024/25
Cach Beninde Ru Sourra	+		+	+	-		affina	afinna	aforna	iañong	panhar				
Capit receipts as source December refer	36	26 784 26	26.380	25.637	142 25.612	12 26 030						111 060	972 550	200 807	TAN ART
Service charges - electricity revenue	45				56 610 47 584							370.183	727 051	822 647	904 912
Service charges - water resenue	12						0					30,253	121.559	130,432	129.810
Service charges - sandation revenue	7			8,940 10	10 602 9,0	9,080 10,067	1					14,799	69,833	81,016	84 561
Service charges - refuse	40	5 894	7.484	7,304 8	8 564 7,3	7,314 8,221	-					25,776	70,557	66,842	69,850
			1										9,683		
Rental of facilities and equipment		6	98	677	E	708	2					2,258	9,452	200	10.312
Inferest parned - external investments		A	2	200			6÷					64	3 131	2210	2,623
Interest earned - outstanding deblors												1	n	į.	17:
Dividends received												ſ		E.	435
Fines, penalties and forfeits		47	Ħ.	539	5	40.						(1,755)	969	873	1,266
Licences and permits		7	*	-								8	84	4	84
Agency services Toursday and Charistics Procedures	6	100 004	700	1100								- 000	4 447 707	2000	# 000
The revenie			839	100	1 T	4545	2 1					988 368	304 835	265 231	20,000
Cash Receipts by Source	282	\$			Ĺ	120,542		1	1	1	'	1,762,870	2,892,570	2,549,347	2,720,939
												1			
Other Cash Flows by Source Transfers and subsides - capital (monetary allocations) (Nethons / Provincial and District)			ł				1					21,956	191,032	157.183	104,950
Transfer and unbelose, coming frometers altronofers (blakens) Presentantes à barries. Homeriche because institutions	12	55,600	1	4 (000)	18.00	15.345	40						, Y	(1	10
Internation and accounts - support strategies and accounting grandom in continuous and accounting, sort print internations, Physics Enhancement, and accounting the accounting and accounting accounting and accounting accounting and accounting			-												
Proceeds on Disposal of Fixed and Intanglee Assets												1 1			
Short term loans			-									,	4		
Borrowing long termirefinancing		-										1	A		
(increase (decrease) in consumer deposits												1	Y	Ī	
Decrease (increase) in non-current recovabiles			H	H								1	tri	X	28
Decress (incress) in non-current investments												1	14	(16	112
Total Cash Receipts by Source	38	345,881 15	153,550 1	163,230 14	146,691 143,	143,538 145,887	- 28	1	1	1	t	1,784,826	2,883,602	2,706,530	2,825,889
Cash Dawmert's bu Ture		_	_									1			
Employee related costs	*	44,068	48,672	54414 5	57.389 57	57 996 59,258	99					279,855	601 653	628 125	656,536
Remuneration of councillors							13					14,735	29,060	30,338	31,704
Inferest paid		3,043										29,301	35,846	37 423	39,107
Bulk purchases - Electricity		_	83,497	85 591 5	51 709 52	52.740 53.222	FI.					278,239	605,107	631 732	660,160
DUIK DUCKNOSSES - VINSIER & COMMEN	522						83					72 036	153 188	159 886	187 079
Contracted services		15.00	21,153	26 582	9,323	37,992 28.757	25					644,778	783,629	513,023	538,055
Grents and subsidies paid - other municipalities					_							•	W	ří.	ń.
Grants and subsidies paid - Other		69 215	1 246	1 000	9000	5406	3,692					- 27.919	118.192	122 885	TEB 801
Cash Payments by Type	13			=	۳	=		1		'	1	1,346,157	2,326,675	2,123,414	2,221,078
Other Cont Committee models for fine												ı			
Other Lustin From the Payments by 19pe Captain essels		11,489	3.007				148					147,882	221233	170,083	117,850
Repayment of borrowing			26,743	(926)	(3,200) (3	(3,070) (2,3	(2,546)					15,135	32,106	34,062	35,156
Other Costh Flows/Payments	-92	53,140										276,996	330,136	322,277	426,642
Total Cash Payments by Type	\$	199,198 2	212,509	199,539 16	166,460 181	181,093 165,181		'	'	1	1	1,786,169	2,910,150	2,649,856	2,800,727
NET INCREASE, DECREASE) IN CASH HELD		788 87								1		- 276	8	273 23	ŝ
Ceety/seth an indicator of the more). We transmine			(36,360)	150 330	(13,770)	94.242) (19,294)	12.			- CDL 22	37 303	77 302	(196,04)	36,040	29,162
Construction in the monthly was a construction of the monthly was and the construction of the monthly was end								780'10 24	77.307		266,16 27,342	36,15	96,039	30,049	147 885
המסווניסטו בלתאמונווס בי תני יייייייייייייייייייייייייייייייי	† =										900,100	4-0'M	VrV ₁ VV	76,120	200,111

K7N252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

KZN252 Newcastle - NOT REQUIRED - municipality does no		2021/22					ear 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue By Source										
Property rates		352,585	363,413	363,413	31,361	192,237	181,706	10,531	6%	363,413
Service charges - electricity revenue		705,057	751,862	751,862	67,217	390,742	375,931	14,811	4%	751,860
Service charges - water revenue	1	188,622	199,933	199,933	19,662	108,344	99,966	8,377	8%	199,933
Service charges - sanitation revenue		118,993	123,818	123,818	12,128	65,421	61,909	3,512	6%	123,81
Service charges - refuse revenue		98.211	101,229	101,229	9,904	53,144	50,615	2,529	5%	101,22
		2		9	-	-	-			
Rental of facilities and equipment		8,372	9,452	9,452	733	4,195	4,726	(531)	-11%	9,45
Interest earned - external investments		4,445	3,131	3,131	292	3,325	1,566	1,759	112%	3,13
Interest earned - outstanding debtors		3,792	4.001	4,001	567	3,016	2,001	1,015	51%	4,00
Dividends received		-	_		-	1 2	- 4	-		
Fines, penalties and forfeits		5,353	4,180	4,180	703	2,931	2,090	841	40%	4,18/
Licences and permits		46	48	48	2	14	24	(10)	-42%	€48
Agency services		=			-		-	-		0.009
Transfers and subsidies		490,501	1,112,707	1,102,707	2,543	254,391	410,025	(155,634)	-38%	1,112,707
Other revenue		15,939	19,487	19,487	592	5,136	9,744	(4,608)	-47%	19,487
Gains		11,698		-	- 1	446	2	446	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,683,263	145,707	1,083,341	1,200,303	(116,962)	-10%	2,693,263
Expenditure By Type		505.000	004.050	F07.000	50.050	204 707	002.040	37,881	13%	567,833
Employee related costs		585,366	601,653	567,833	59,258	321,797	283,916			25,710
Remuneration of councillors		23,742	29,060	25,710	2,113	14,325	12,855	1,470	11%	286,041
Debt impairment		130,120	286,041	286,041	17,792	47,672	143,021	(95,348)	-67%	
Depreciation & asset impairment		348,804	363,160	363,160	28,358	172,053	181,580	(9,527)	-5%	363,160
Finance charges		64,353	35,846	35,846	-	18,114	17,923	191	1%	35,846
Bulk purchases		649,750	605,107	605,107	36,087	322,303	302,554	19,750	7%	605,107
Other materials		136,795	153,188	153,188	13,563	82,665	76,594	6,071	8%	153,188
Contracted services		253,442	818,629	809,233	24,542	152,024	404,616	(252,593)	-62%	809,233
Transfers and subsidies		1 =	2	-	-	-	=	- 7		- 5
Other expenditure		71,100	118,192	114,672	3,656	47,253	57,336	(10,083)	-18%	114,672
Losses		646	-			=				
Total Expenditure		2,264,119	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20%	2,960,790
1 40 5 10		(260,506)	(317,613)	(277,528)	(39,662)	(94,864)	(280,092)	185,228	-66%	(267,528
Surplus/(Deficit)		(200,000)	(011/010)	(£11,020)	(00,002)	(04,004)	(200,002)	.00,220	23.0	120.1020
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	-29%	191,032
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profil Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)						- 2				
Surplus/(Deficit) after capital transfers & contributions		(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,496
Taxation							//== ==-·	4== 10=	geni	194 144
Surplus/(Deficit) after taxation		(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,496

K7N252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

KZN252 Newcastle - NOT REQUIRED -		2021/22					ear 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Municipal Entity										
Service charges - water revenue		130,896	146,737		13,219	79,447	73,368	6,078	8%	
Service charges - other				-	-	-:		-		
Rental of facilities and equipment						=	-	-		
Interest earned - external investments						-		-		
Interest earned - outstanding debtors		3,886		-	1,084	6,026		6,026	#DIV/0!	
Agency services		=		-	= =	1 2	1 6	-		
Transfers recognised - operational		=			=	1 1	120	-		
Other revenue		=	1 1			-	-	-		
Gains on disposal of PPE		1 8			=	=	127	-		
				*	=	1 =	*	-		
Total Operating Revenue	1	134,783	146,737	-	14,303	85,473	73,368	12,104	16%	
Expenditure By Municipal Entity										
Employee related costs		15,988	14,611		1,191	8,282	7,306	976	13%	
Remuneration of Directors							3			
Debt impairment					12		1		Y	
Depreciation and Amortisation		59,566	860		72	430	430			
Finance charges					1.05		= =			
Inventory Consumed		33,606	31,996		3,185	18,028	15,998	2,030	13%	
Contracted services		1,959	6,495		(ō)	1,181	3,247	(2,066)	-64%	
Transfers and grants					-		71	-		
Other expenditure		36,585	42,784		3,400	24,047	21,392	2,655	12%	
Loss on disposal of PPE					177			-		
Total Operating Expenditure	2	147,704	96,746	_	7,843	51,968	48,373	3,595	7%	
Surplus/ (Deficit) for the yr/period		(12,922)	49,991	_	6,460	33,505	24,995	15,699	63%	
Capital Expenditure By Municipal Entity		' '								
Service charges - water revenue								-		
Service charges - other								-		
Rental of facilities and equipment								-		
Interest eamed - external investments								-		
Interest earned - outstanding debtors								_		
Agency services								_		
Transfers recognised - operational								_		
Other revenue								_		
Gains on disposal of PPE								_		
Guina on diaposai on i i E										
Total Capital Expenditure	3	-	_	_	_	-	_	_		

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

	2021/22				Budget Ye	ear 2022/23			
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	2,565	17,419	17,419	11,445	11,445	17,419	5,974	34.3%	5%
August	5,241	17,419	18,529	13,050	24,496	35,948	11,452	31.9%	12%
September	12,777	17,419	18,529	13,612	38,108	54,476	16,368	30.0%	18%
October	15,392	17,419	18,529	15,299	53,407	73,005	19,598	26.8%	26%
November	16,790	17,419	18,529	11,422	64,829	91,533	26,704	29.2%	31%
December	10,498	17,419	18,529	8,522	73,351	110,062	36,711	33.4%	35%
January	4,340	17,419	18,529			128,590	-		
February	6,521	17,419	18,529	- 3		147,119	-		
March	19,569	17,419	18,529	- 3		165,648	-		
April	18,810	17,419	18,529	1		184,176	-		
May	16,552	17,419	18,529	€		202,705	_		
June	20,580	17,419	18,529	" 4		221,233	_		
Total Capital expenditure	149,637	209,033	221,233	73,351					

		2021/22				Budget Y	01 201222			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands pital expenditure on new assets by Asset Class/Sub-class	1									
		55.600	97,941	97,941	3,737	27,661	48,971	21,310	43.5%	97,941
Parada Infrastructura		55,598 23,114	77,941	77,941	(42)		38,971	23,898	61,3%	77,941
Roads Infrastructure Roads		23,114	77,941	77,941	(42)	16,073	38,971	23,898	61.3%	77,941
Road Structures			=			15.47.4	-	-		-
Road Furniture		- 2						-		
Capital Spares		*	8				100	-		
Storm water infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		÷		- 3			100	-		-
Storm water Conveyance		*	-	11.3		3		-		-
Attenuation		90	+	- 9		9	100	-		-
Electrical Infrastructure		-	-	9	-	-	-	-		_
Power Plants			+	- 4			-	-		-
HV Substations			*	*	9	-	(4)	-		-
HV Switching Station		2		=		-	(4)	-		
HV Transmission Conductors			*	3	*			-		
MV Substations		=	*					-		-
MV Switching Stations			*	~				-		
MV Networks				-	<u> </u>	- 0		-		
LV Networks		-	*.							
Capital Spares		21 210	20,000	20,000	3,779	12,588	10,000	(2,588)	-25.9%	20,000
Water Supply Infrestructure		31,310	20,000	20,000	3,178	12,300	10,000	(E,000)		20,000
Dams and Weirs								_		
Boreholes								_		
Reservoirs Pump Stations								_		
Water Treatment Works					-	100	-	_		
Bulk Mains		12 921	20,000	20,000	-	-	10,000	10,000	100.0%	20,000
Distribution		18,369		-	3(779.)	12,568		(12,588)	#DIV/8!	
Distribution Points		-	-			-				
PRV Stations		-	=	-	=		-	_		
Cepitel Spares		-	-	-	-	- 16		-		
Senitation Infrastructure		1,174	_	-	8	-	-	-		-
Pump Station		-	-	-	8			-		
Reficulation		11174		-	*			-		-
Wasie Water Treatment Works		-	. 2	-	*	- 16		-		
Outfall Sewers		-	- 2	-	=			-		
Toilet Facilities	- 1	1 =	=	9	*			-		
Capital Spares		-		-			-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Siles		- 2	=	*	*	*		-		
Waste Transfer Stations		-		-	*	9	(*)	-		
Waste Processing Facilities		-		-	=			-		
Waste Drop-off Points		-	=					-		
Waste Separation Facilities		-				- 4	(4)	-		
Electricity Generation Facilities		-	-	*	8	3		7=1		
Capital Spares			-		-			7.00		-
Reit Infrestructure		-	-	_			-	100		
ReilLines		-						7#1		
Red Structures Red Furniture		120		-		2	-) e :		
Prainage Collection		100		- 0		-	4.0	190		
Storm weler Conveyance		- 2	-	4	=		-	7.0		
Attenuation		141	=	*	8	-		2±1		
MV Substations		144	=		- 8	- 3		199		
LV Networks		120	=		*	-	100	100		
Capital Spares		- 10	-		-		-	190		
Coastel Infrastructure		-	-	-	-	-	_	1981		_
Sand Pumps		0	- 2	*	- 8	-	:	1991		
Piers		141	-		=		-	360		
Revetments		- 4	-	*	=		3	(
Promenedes		100	=:	*	*	<	30	-		
Capital Spares		-	12		si si	9,	30	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres			-	-	-	<	-	-		
Core Layers		100	-	+			- 30	-		
Distribution Layers		(=)	100	=	-			-		
Capital Spares		1-0	16	=		9	9	-		

community Assets	2,206	345	345	43	181	172	(9)	-5.0%	3
Community Assets Community Fecilities	2,206	345	345	43	181	172	(9)	-5,0%	3
Halls	0.5		4	=	- 3	(4)			
Centres	2	=		12	=	90	-		
Crèches		\$	-	3	-	(4)	300		
Clinica/Cara Centres		÷ .	Ĭ	81		(4)	18:		
Fire/Ambulance Stations			9				(4)		
Testing Stations Museums	76			12	-	(4)	141		
Galleries		-	8	4		74.5	180		
Theatres	_		=		-	143	863		
Libraries	2,075	345	345	140	161	172	(9)	-5.0%	:3
Cemetaries/Crematoria	100	2	2	=	-	- 40	(+5		
Police	151	2	~	- 4	12		(40)		
Puris	12		•				(*)		
Public Open Space			-	5			(4)		
Nature Reserves					- 1	-	140		
Public Ablution Fecilities Markets		2		1		=	240		
Stalls	54	3	-	1 2			(20)		
Abattoirs		. · · · · · · · · ·	- 2	=	- 5	-	(4)		
Airports	-	7 2		4	16	.4.	(2)		
Taxi Renks/Bus Terminals	1	2:	0	7	100	- 4	-		
Capital Spares	45	2	- 0		1.0	- 3	-		
ort and Recreation Facilities	_	-		-	-	-	-		
Indoor Facilities	1	2	0	-	1 1 1 1 1 1		-		
Outdoor Fecilities		2	2	=		-	-		
Capital Spares		2	-	+			-		
e assets	0.5			-		_	-		
numents			- 5		5				
storic Buildings orks of Art		- 1	0		-	9	_		
forks of Art onservation Arees		2	2		=	3	_		
onservation Areas ther Heritage	i i	20	- 2	-			_		
roi i orinaye							-		
ent properties	_			_	-	-	_		
venue Generating	-	-	-	-	-	-	-		
Improved Property		2	2	<u>a</u>	- 5	13			100
Inimproved Property		- 2	- 2	- 1	4		-		
evenue Generating	-	-	-	-	-	-	-		
proved Property	-	2	2	-	- 5	3			
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ice Equipment	813	2,900	2,900	29	160	1,450	1,290	89 0%	2,
Office Equipment	853	2,900	2,900	25	180	1,450	1,290	89 0%	2
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quipment	2,711	5,200	7,400	148	719	3,700	2,981	80.6%	7
nd Equipment	2,711	5,200	7,400	1/4)	719	3,700	2,981	80.6%	7
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KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

B 2. D	6.4	2021/22				Duuget 1	sar 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Ye Foreca
thousands	1	Cutcome	Duugoi	Dadget					%	
pilal expenditure on renewal of existing assets by Asset Class/Sub-class										
rastructure		7,585	10,000	10,000	243	6,310	5,000	(1,310)	-26.2%	10
Roads Infrastructure		7,585	10,000	10,000	243	6,310	5,000	(1,310)	-26.2%	10
Roads	1	7,585	10,000	10,000	243	5,210	5,000	(1,310)	-26.2%	10
Road Structures		-		-	-	100		-		
				-			-	_		
Road Fumiture	1				20			_		
Capital Spares								_		
Storm water Infrastructure		-	-	-	-	-				
Drainage Collection		7.	- 5				~	-		
Storm water Conveyance				=		100	- 5	-		
Aftenuation		-	*		-		-	-		
Electrical Infrastructure		-	-	-	_	-	-	-		
Power Plants		2	-	- 2		(6)	=	-		
HV Substations		-	-	-	= 3	1 2	- 4	_		
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HV Switching Station					-			_		
HV Transmission Conductors		2		*	-	(5)				
MV Substations		= 1	-	=	-	-		-		
MV Switching Stations		9	-			-		-		
MV Networks		3		- 8	2	527	4	-		
LV Networks			-		-	-	3	-		
Capital Spares			-			(#)		_		
		_	-	-	-	-	-	_		
iater Supply Infrastructure	1			5		1 60	-	_11	1	
Dams and Weirs								_		
Borehales		3	+	-	-		- 2	-		
Reservoirs		3		3	:5	3.		-		
Pump Stations			-	*		- 12		-		
Water Treatment Works		*	=		(m)	(4)		-1)		
Bulk Mains		12	=			14.1	-	-		
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Reticulation		_			14	12/1	2	-		
Waste Water Treatment Works					-	-		_		
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Outfall Sewers	1	*	*	-	15		- 8			
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olid Waste Infrastructure		- 1	-	-	-	-	_	-		
Landfill Sites		=		7.	35		8	-		
Waste Transfer Stations		-	*	-	35			-		
Waste Processing Facilities		-			1.00	19.7	=	- 1		
Waste Drop-off Points	1				· ·	:40	-	-		
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Waste Separation Facilities	1	3				3.1				
Electricity Generation Fecilities	1		5.	2	- 3		_			
Capital Spares		-		2.	=	- 15		-		
ill Infrastructure		-	- 1	-	-	-	-	-		
Rail Lines		=	*	18	160	3	-	-		
Rail Structures	1	9		=	+	-	-	-		
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Drainage Collection				-	-		-	-		
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Storm water Conveyance			2		100	=		_		
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Total Capital Expenditure on renewal of existing assets 1 9,794 10,000 10,000 243 6,310 5,000 (1,310) -26.2%	7.140.415	-	0.704	40.000	10,000	242	6 340	5,000	(1.310)	-26.2%	10,000
Total Capital Expenditure on renewal of existing assets 1 9,794 10,000 10,000 243 6,310 5,000 (1,310) -20 279	Lotal Capital Expenditure on renewal of existing assets	1 1	9,794	10,000	10,000	243	0,310	2,000 [(1,010)	_	,0,000

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

		2021/22			_	Budget Y	ear 2022/23			w m
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD yariance	YTD variance	Full Year Forecast
housands	1									
pairs and maintenance expenditure by Assel Class/Sub-class										
frastructure		57,955	58,677	58,677	1,281	17,551	29,339	11,788	40.2%	58,677
Roeds Infrestructure		4,266	4,697	4,697	291	1,636	2,348	713	30.3%	4,697
Roeds		4.268	4.697	4,697	291	1,636	2 348	713	30.3%	4,897
Roed Structures		9	-	-	- 1		-	-		195
Road Furniture		-	- 1	=	1 19	-	-	-		
Capital Spares		9.		- 2	- 3	100	*	-	9.7%	0.00
Storm water Infrastructure		19,349	16,786	16,786	419	7,580	8,393	813	3.176	16,786
Drainage Collection		-			*		The each	-	9.7%	16,786
Storm water Conveyance		19,349	16,786	16,786	419	7,580	8,393	813	****	10,700
Attenuation	- 1 1	7.045	0.422	9,433	235	5,117	4,717	(401)	-8.5%	9,433
Electrical Infrastructure		7,615	9,433	9,400	233	3,117	4,717	(101)		-
Power Plants HV Substations		7.615	9,433	9 433	- 2	528	4717	4,189	88.8%	9.432
HV Switching Station		1,010	0,400	1	74	- 2		-		- 2
HV Transmission Conductors			3.00	-	1	_	2	_		140
MV Substations				-	5	718	20	(718)	#D/V/0!	14
MV Switching Stations		-	100	-	-		-	0		-
MV Networks		-	1.55		112	1,691	-	(1,691)	#DIV/0!	12
LV Networks		-	-	*	118	2.180		(2,180)	#DIV/0!	12
Capital Spares			1.00			-	- 3	-	42.22	12
Water Supply Infrastructure		7,898	4,750	4,750	336	1,234	2,375	1,141	48.0%	4,750
Dams and Weirs			35.0			1.0		-		
Boreholes		19	(95)		_ 2	===	=	-		
Reservoirs			(%)		2		700	- 035	36.7%	2 676
Pump Stations		2,914	3,675	3,675	33#	1,162	1,837	675		3,675
Water Treatment Works		4,792		2		- 52	5.	_		1/2
Bulk Mains		892	1,075	1,076		n	537	466	86,7%	1,075
Distribution		992:	1,075	1,979			- 1910	_		11/1/2
Distribution Points PRV Stations					-		-	-		
Capital Spares			243		- 4		-	-		-
Senitation Infrastructure		18,828	23,011	23,011	-	1,984	11,506	9,521	82.8%	23,011
Pump Station				-	9.	11 35	-	-		- 2
Reticulation		1,704	2,561	2,561	- 9	1:084	1,281	(704)	-55.0%	2,561
Waste Water Treatment Works		5,048	10,000	10,000	18	100	5,000	5,000	100.0%	10,000
Outfall Sewers			12	-	- 4	(40)	- 4	-		
Toilet Facilities		12,077	10,450	10,450	- 2	141	5275	5,225	100.0%	10,450
Capital Speres		-	100		- 4	120	-	-		(+)
Solid Waste Infrastructure		-	720	-	-	-		-		-
Landfill Sites					- 7	-		-		
Waste Transfer Stations		5		- 2	- 7		-	-		16
Waste Processing Facilities					- W	75		_		
Waste Drop-aff Points					3	-				
Waste Separation Facilities		- 2			- 5	-		-		
Electricity Generation Facilities					- 1	25		_		
Capital Spares		-	120	-	-					-
Rail Infrastructure Rail Lines			-	-		3	- 2	-		
Rail Structures			-	*	0	-		-		
Rail Fundure				*	1.0	-		-		
Drainage Callection			-		+	1.5	-	-		
Storm water Conveyance							- 5	-		
Attenuation			- 1			=	7	-		
MV Substations			(80			100	=	~		
LV Networks			1/4-	*		100	E-	-		
Capital Spares			199		*	(3)	= =	-		
Coestal Infrastructure		-		-	-			-		- 45
Send Pumps				*	20	(2)		_		
Piers				*			=			
Revetments				4		(80)	=	-		
Promenedes					3	-	-	-		
Capital Spares					-	-		_		-
Information and Communication Infrastructure			745				-	-		
Data Centres		-		90				_		
Core Layers				-		-		_		
Distribution Layers			-	-	-	-		-		
Capital Spares	1									

Community Assets Community Facilities	1,804	1,733	1,733	4	522	867	345	39.8%	1,733
	1,649	1,485	1,465	4	496	733	237	32.3%	1,46
Halls	203	171	175	3	157	85	(111)	-130 4%	17
Centres	2	. 21	150	- 5	8	(2)	-		-
Créches	3	20	12	5	- 8	7	-		-
Clinics/Care Centres	*	= 1	10	2	- 3	1 5	-		
Fire/Ambulance Stations	5			2	3	SA	-		
Testing Stations	103	7	,	1 8		3	3	92.8%	
Museums Gelleries	-				- 100		-		_
Theatres						_	_		
Libraries	112	117	317	- 4	37	58	21	36 3%	11
Cemeteries/Crematoria				-		-	-		-
Police	-			-	-	-	-		
Puris	*	- 4		-		E.	-		
Public Open Space	-517,	457	457	- 1	181	228	47	20 8%	45
Nature Reserves	-		-	00	-	3	-		
Public Ablution Facilities	=	14	:=:	6.	~	3.1	-		
Markets		- 1	1.07	1.6	-	~	-	70.047	- 3
Stalls	88	-72	-72	0.	46	36	(11)	-29.5%	
Abettoirs	=	-		18	× .	-	-	81.1%	5
Airports	293	361	361		34	180	145	01.178	36
Taxi Ranks/Bus Terminals	-	-			-	-		100.0%	-
Capital Spares	323	282	282	-	=	141	141	80.5%	20
Sport and Recreation Facilities	155	268	268	-	26	134	108	100.0%	26
Indoor Facilities	128	166	166	1.0	Her	B3	83	48 5%	16
Outdoor Facilities	28	102	102		26	51	25		10
Capitel Spares		-		-	-		-		
leritage assets			20	1 72	2		-		
Monuments		ā					-		
Historic Buildings	*	- 5	2	18	-	=]		
Works of Art	3	1	52	(9)		16	_		
Conservation Areas			50	1	- 3	=			
Other Heritage			-34	100					
nuestment properties	_				_				
Revenue Generating			-1			-	-		-
-			-			-	-		
Improved Property Unimproved Property			-	-			-		
Non-revenue Generating	_	-	_	-	_	-	-		_
Improved Property			10)				-		
Unimproved Property			-	(40)		-	-		
Other assets	3,355	4,057	4,057	425	1,772	2,029	257	12.6%	4,05
Operational Buildings	2,366	3,378	3,378	367	1,311	1,689	379	22.4%	3,370
Municipal Offices	2,249	3,281	3.781	251	1,279	1,641	361	22.0%	3,28
Pay/Enquiry Points	-		-	100	*	8	-		
Building Plan Offices	- v	-	-			-	-		
Workshops	42	39	39	(%)	.7	19	18	91.0%	3
Yards	=	-	-		-	-	-		
Stores	75	59	59	T#2	34	29:	15	52 1%	5
Laboratories	=	-		100	6		-		
Training Centres	E	-	43	743	*	3	-		
Manufacturing Plant	-	*	-	8	22		(%)		-
Depots	2	-		-	+	- 10	-	#DIV/0!	
Cepital Spares	2	-	= 1	16	16	(-)	(16)	#DIV/U! -36.0%	
Housing	989	679	679	59	462	339	(122)	442.00/	67
Staff Housing	563	291	291	59	354	145	(209)	-143 6% 44.6%	29
Social Housing	426	388	388	Val.	108	194	87	v	38
Capital Spares	*	- 2	-		-		(4)		-
W. S.									
plogical or Cultivated Assets	-	-		-	-	-	- 1		_
Biological or Cultivated Assets		- 5		-	2	-	-	_	
			4 ***		4.544	200	740	-80.6%	1,78
angible Assets	3,737	3,784	1,784	235	1,611	892	(719)		1,/8
						892	(719)	-80.6%	1,76
Servitudes		A TALL	4704	005	4.044		(4.18)		
Licences and Rights	3,737	3,784	1,784	235	1,611	0.02			-
Licences and Rights Water Rights	= =		= 1	> 0	7	3	`-		
Licences and Rughts Wafer Rights Effluent Licenses	3,737	3	1,784	235	1,611	8	-		
Licences and Rights Water Rights Effluent Licenses Solid Waste (Licenses	# # # # # # # # # # # # # # # # # # #		8		5 5 5	. (31.58)	-	-80.6%	1
Licences and Rujhts Water Rights Effluent Licenses Solid Whater Licenses Computer Software and Applications	= =	3,784	= 1	> 0	7	892	-	-80.6%	2
Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications	3,737	3,784	1,784	- 1 28	5 5 5	. (31.58)	- - - (719)	-80.6%	1,78
Licences and Rights Water Rights Effluent Licenses Solid Water Licenses Computer Sothware and Applications	# # # # # # # # # # # # # # # # # # #	3,784	8		5 5 5	892	- - (719)	-80.6%	1,78
Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Land Selfitement Software Applications Unspecified	3,737	3,784	1,784	- 1 28	5 5 5	892	- - (719) - -	-80.6% 100.0%	1,78 -
Licences and Rights Water Rights Effluent Licenses Solid Water Licenses Computer Software and Applications Load Settlement Software Applications Unspecified	3,737	3,784	1,784		1,611	892	- - - (719)		1,78
Licences and Rights Wafer Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Selfitement Software Applications Unspecified	3,737	3,784	1,784	73	1,611	892	(719) - - 1,150	190 0%	1,78
Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified omputer Equipment Computer Equipment	3,737 2,262 2,262	3,784 - - 2,300 2,300	1,784	73	1,611	892	(719) - - 1,150	100 0%	1,78- 1,78- 2,300 2,300
Licences and Rights Water Rights Efficient Unerses Solid Waste Licenses Computer Software and Applications Lead Settlement Software Applications Unspecified computer Equipment Computer Equipment	3,737 2,262 2,762	3,784	1,784 2,300 2,300		1,611	892 - 1,150 1,150	(719) - - 1,150	190 0%	1,78 2,30 2,30
Licences and Rights Water Rights Effluent Ucenses Solid Waste Ucenses Computer Software and Applications Load Settlement Software Applications Unspecified Omputer Equipment Computer Equipment	3,737 2,262 2,262	3,784 - - 2,300 2,300	1,784 2,300 2,300 3,300	T T T T T T T T T T T T T T T T T T T	1,611	892 - 1,150 1,150	- (719) - - 1,150 1,150	100 0% 100 0% 62.4%	1,78- 2,300 2,300
Licences and Rights Water Rights Effluent Licenses Solid Water Licenses Computer Software and Applications Load Settlement Software Applications Unspecified omputer Equipment Computer Equipment amiture and Office Equipment Furniture and Office Equipment	3,737 2,262 2,762	3,784 - - 2,300 2,300	1,784 2,300 2,300 3,300	T T T T T T T T T T T T T T T T T T T	1,611	892 - 1,150 1,150	- (719) - - 1,150 1,150	100 0% 100 0% 62 4% 62.4%	1,78- 2,300 2,300 3,30
Licences and Rights Water Rights Effluent Ucenses Solid Waste Ucenses Computer Software and Applications Load Settlement Software Applications Unspecified computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment achinery and Equipment	2,737 2,262 2,262 2,262 14	3,784 - 2,300 2,300 33	1,784 2,300 2,300 3,330 33	T	1,611	1,150 1,150 1,7	- (719) 1,150 1,150	100 0% 100 0% 62.4%	1,78 2,300 2,300 3,33 3,6,12;
Licences and Rights Water Rights Effluent Licenses Solid Water Licenses Computer Software and Applications Load Settlement Software Applications Unspecified omputer Equipment Computer Equipment amiture and Office Equipment Furniture and Office Equipment	3,737 2,262 2,262 14 34	2,300 2,300 33 31 6,122	2,300 2,300 3,300 3,300 6,122	735	1,611	1,150 1,150 17 17 3,061	- (719) - 1,150 1,150 10	100 0% 100 0% 62 4% 62.4%	1,78 2,300 2,300 3,33 3,6,12;
Licences and Rights Water Rights Effluent Licenses Solid Water Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Omputer Equipment Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Applications Applications Unspecified Applications Unspecified Applications Unspecified Applications Unspecified Applications Applications Applications Unspecified Applications Applicat	3,737 2,262 2,262 14 34	2,300 2,300 33 31 6,122	2,300 2,300 3,300 3,300 6,122	735	1,611	1,150 1,150 17 17 3,061	- (719) - 1,150 1,150 10	100 0% 100 0% 62 4% 62.4%	1,78J 2,300 2,300 3,3 3,5
Licences and Rights Water Rights Effluent Licenses Solid Water Licenses Computer Software and Applications Load Settlement Software Applications Unspecified omputer Equipment Computer Equipment writture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Machinery and Equipment	3,737 2,262 2,262 14 24 6,927 6,927	3,784 	2,300 2,300 333 33 6,122 +,122	145	1,611	1,150 1,150 17 17 3,061	719) 1,150 1,150 10 (384)	100 0% 100 0% 62 4% 62.4%	1,78 2,300 2,300 3,33 3,6,12;
Licences and Rights Water Rights Effluent Licenses Solid Water Licenses Computer Software and Applications Load Settlement Software Applications Unspecified omputer Equipment Computer Equipment armiture and Office Equipment Furnature and Office Equipment achinery and Equipment Machinery and Equipment	2,737 2,262 2,262 2,262 14 24 6,927 6,927	3,784 	2,300 2,300 2,300 33 30 6,122 +,122	145 146	1,611	1,150 1,150 17 17 3,061	7(19) 1,150 1,150 10 (384)	100 0% 100 0% 62 4% 62.4%	1,78J 2,300 2,300 3,3 3,5
Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Omputer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Achinery and Equipment Machinery and Equipment	2,737 2,262 2,262 2,262 14 24 6,927 6,927	3,784 	2,300 2,300 2,300 33 30 6,122 +,122	145 146	1,611	1,150 1,150 17 17 3,061	7(19) - 1,150 1,150 10 (384)	100 0% 100 0% 62 4% 62.4%	1,78J 2,300 2,300 3,3 3,5
Licences and Rights Water Rights Efficient Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Furniture and Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets	3,737 2,262 2,262 14 34 6,927 6,927	3,784 	2,300 2,300 33 33 30 6,122	145 146	1,611 	1,150 1,150 1,150 17 17 3,061	7(719) 1,150 1,150 10 (384)	100 0% 100 0% 62 4% 62.4%	1,784 2,300 2,300 33 33 6,122 6,122
Licences and Rights Water Rights Efficient Licenses Solid Water Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Computer Equipment Furniture and Office Etiuliment Furniture and Equipment Machinery and Equipment Machinery and Equipment Iransport Assets Transport Assets Transport Assets	2,262 2,262 2,262 14 14 54 6,927	3,784 - 2,300 2,300 33 31 6,122 6,122	2,300 2,300 333 33 503 6,122 +,122	145 146	1,611	1,150 1,150 1,150 17 17 3,061	- (719) - 1,150 1,150 10 (384) (384)	100 0% 100 0% 62 4% 62.4%	1,784 2,300 2,300 33 30 6,122 6,122
Licences and Rights Water Rights Efflord Licenses Solid Water 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 Iransport Assets Transport Assets Transport Assets	2,262 2,262 2,262 14 14 54 6,927	3,784 - 2,300 2,300 33 31 6,122 6,122	2,300 2,300 333 33 503 6,122 +,122	145 146	1,611	1,150 1,150 1,150 17 17 3,061	- (719) - 1,150 1,150 10 (384) (384)	100 0% 100 0% 62 4% 62.4%	1,784 2,300 2,300 33 30 6,122 6,122
Licences and Rights Water Rights Efficient Licenses Solid Water Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Eurniture and Office Equipment Furnature and Office Equipment Machinery and Equipment Machinery and Equipment Iransport Assets Transport Assets Transport Assets	2,262 2,262 2,262 14 14 54 6,927	2,300 2,300 2,000 33 32 6,122 6,122	1,784 2,300 2,300 333 203 6,122 6,122	145 146	1,611 	1,150 1,150 1,160 17 17 3,061 3,061	- (719) 1,150 1,150 10 10 (384) (384)	100 0% 100 0% 62 4% 62.4%	1,784 - 2,300 2,300 33 33 6,122 6,122

K7N252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

		2021/22				Budget Ye	ear 2022/23			F.,0 W.
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		323,975	305,403	305,403	24,745	154,214	152,702	(1,513)	-1.0%	305,4
Roads Infrastructure		213,478	158,307	158,307	10,924	58,427	79,154	20,726	26.2%	158,30
Roads		213,478	25,953	25,953	10,924	58,427	12,977	(45,450)	-350.2%	25,98
Road Structures			132,354	132,354	_	_	66,177	66,177	100.0%	132,3
Road Fumiture		- 2	ia)	=			100	-		
Capital Spares			-			Yar		_		
Storm water Infrastructure		15,961	_	_	1,922	9,609		(9,609)	#DIV/0!	
Drainage Collection		- 10,001	-	2	2		120	-		
Storm water Conveyance		15,961	120	-	1,922	9,609	-	(9,609)	#DIV/0!	
Attenuation				2			= =	_		
Electrical Infrastructure		41,246	57,403	57,403	3,973	19,863	28,702	8,839	30.8%	57,4
Power Plants		41,240	07,400	57,100	-		==	_		
HV Substations							::	_		
			48,747	48,747	3,973	19,863	24,373	4,510	18.5%	48,74
HV Switching Station			40,745	40,747	200	10,000	24,070	-		
HV Transmission Conductors			5	- 1	3	2.50	- 170	_		
MV Substations			-					_		
MV Switching Stations		44.040				- 3	856	656	100.0%	1,3
MV Networks		41,246	1,311	1,311			D)D	-		1,59
LV Networks			2-030	7.245		250	3,673	3,673	100.0%	7,3
Capital Spares		20.110	7,345	7,345	4.400			(23,352)	-97.9%	47,69
Water Supply Infrastructure		23,119	47,698	47,698	4,103	47,201	23,849	(20,002)		47,00
Dams and Weirs		-			*	10		-		
Boreholes		-		11.5	- 1	1	-	-		
Reservoirs		: 40	2000	-			0.455	0.455	100.0%	4.04
Pump Stations		3.1	4,909	4,909	-	_	2,455	2,455		4,90
Water Treatment Works		23,119	-	_		TO SERVICE STATE OF THE SERVIC	04.004	- (05.000)	-120.6%	40.76
Bulk Mains		- 2	42,789	42,789	4,103	47,201	21,394	(25,806)	120.070	42,78
Distribution		-			*			-		
Distribution Points		- 3	3	-	-	*		-		
PRV Stations		-	# 0			-	(2)	-		
Capital Spares		- 2	- 1		- 2	-		<u>-</u>	12.9%	
Sanitation Infrastructure		30,171	39,766	39,766	3,464	17,318	19,883	2,565	100.0%	39,7
Pump Station		-	3,038	3,038	=	100	1,519	1,519		3,00
Reticulation	- 1 1	30,171	15,333	15,333	3,464	17,318	7,666	(9,651)	-125.9%	15,33
Waste Water Treatment Works		4.	14	=	-	-	-	-	400.00	
Outfall Sewers		=:	21,395	21,395	7.	- 3	10,697	10,697	100.0%	21,39
Toilet Facilities		-		-	-		- 100	-		1 1
Capital Spares					- 5		27	-		
Solid Waste Infrastructure		-	2,229	2,229	359	1,797	1,114	(683)	-61.3%	2,22
Landfill Sites		-	2,229	2,229	359	1,297	1,114	(683)	-61.3%	2.2
Waste Transfer Stations		100	9	-	=		30	-		
Weste Processing Facilities	- 1	2 20	- 7		2	- 4	===	-		
Waste Drop-off Points		-		9		*	- 37	-		
Waste Separation Facilities			9	2	2	=		-		
Electricity Generation Facilities		-	=0				E16	4,-		
Capital Spares		- 2	12	=	- 2	2-0	4	-		
Rail Infrastructure		-	-	_	-	-	-	-		
Rail Lines		30	5.7	2	- 2	-	-	_		
Reil Structures		-	-		-	-		-		
Rail Furniture		45		-			(H)	-		
Drainage Collection			-	_	7.	Œ	- 21	_		
			E .		=		-	-		
Storm water Conveyance		100			The same	-	20	_		
Attenuation MV Substitions		176	- 5	-		-		_		
MV Substations					2		-	_		
LV Networks		12.1	- 5	- 5,			T	_		
Capital Spares			-			150		-		
Coastal Infrastructure			-	-	-	_		_		
Sand Pumps		-	(F				34	_		
Piers		5	-	-	-	-	-			
Revetments	1 1	- 1		=	1	-	177	-		

v v									
Promenedes	150	7	2	-	1/2	-	-		
Capital Spares	-	3		*	S=	-	_		_
Information and Communication Infrastructure	_	-		-	_				
Data Centres		(2)	2			-	_		
Core Leyers Distribution Leyers		-	-				_		
Capital Spares	-	-	2		7.5	-	-		
1									
Community Assets	4,960	15,998	15,998	984	4,919	7,999	3,080	38.5%	15,998
Community Facilities	4,960	10,937	10,937	652	3,261	5,468	2,207	40.4%	10,937
Halls	76	2,273	2,273	99	496	1,137	640	56.3%	2,273
Centres		-		- 1	15	1.7	-		160
Crèches	:=:		-	*	200		-		7.5
Clinics/Care Centres				1		940	-	30.4%	554
Fire/Ambulance Stations	122	725	725	50	252	363	110	30,476	725
Testing Stations	==	59.	3	-		-	-		-
Museums	-	191	-			(A)	-		
Galleries		57.0		-			_		
Theatres	445	- 077	077	406	924	488	(436)	-89.3%	977
Libraries	118	977	977 1,920	185 76	378	960	582	60.7%	1,920
Cerneteries/Crematoria	2,914	1,920	1,920	70	5/4	_	_		.,,
Police	1,245					_	_		1,623
Puris Bublic Open Space	485	1,623	1,623	7	35	811	777	95.7%	1,020
Public Open Space Nature Reserves	400	7,000	A. S. T.				-		· 30
Public Ablution Facilities		120	120	-	18	80	60	100.0%	120
Markets	-	=		- 5	-		-		12
Stalis	-	375	375	=	-	188	188	100.0%	375
Abattoirs	540	= .700	-	-	13	-	-		
Airports	== ==	2,922	2,922	100	-	1,461	1,461	100.0%	2,922
Taxi Ranks/Bus Terminals		2	2	17.		1	1	100.0%	2
Capital Spares	==	u		235	1,175		(1,175)	#DIV/0!	=
Sport and Recreation Facilities		5,061	5,061	331	1,657	2,531	873	34.5%	5,061
Indoor Facilities	- 45	2,728	2,728	28	142	1,364	1,222	89.6%	2,728
Outdoor Facilities	=	2,333	2,333	303	1,515	1,167	(349)	-29.9%	2,333
Capitel Spares		-	- 1	-	-	100	-		:=
Heritage assets	-	-		-			-		-
Monuments	130	-				350	-		
Historic Buildings	:34		8)	12	-		-		
Works of Art		*		1.5			-		
Conservation Areas		-	- [_		
Other Herilage	-		-				_		
	_	_	_	_ [_		_		_
Investment properties Revenue Generating				_	_	_	_		
Improved Property		-	-	18:	-	5.	_		
Unimproved Property			÷		-	= 1	-		
Non-revenue Generating	-	_		-	-	_	-		-
Improved Property	-	=	-	-	+	- 80	-		
Unimproved Property	===	-	3	- 1	2	12.1	-		
Other assets	9,095	16,724	16,724	1,269	6,345	8,362	2,017	24.1%	16,724
Operational Buildings	9,095	16,724	16,724	1,269	6,345	8,362	2,017	24.1%	16,724
Municipal Offices	9,095	16,724	16,724	1,269	6,345	8,362	2,017	24.1%	16,724
Pay/Enquiry Points	30	3	=	120	==		-		
Building Plan Offices		=	*	-	100	2	-		
Workshops	33	=	=	12	-	1 12	-		
Yards	-	=	-	- 52	*	- 3	-		
Stores	30	- 4	-	191	= 1	-	-		
Laboratories	-	- 3	5 1	*	=	21	-		
Training Centres	===	-	2.			=	-		
Menufecturing Plant	= = = = = = = = = = = = = = = = = = = =	=	5.	1.7	33		_		
Depots	-	-	*	-		2			
Capital Spares	32	*	2	155	-	_			_
Housing	-	-			= =				
Staff Housing	90		1				_		11.
Social Housing				122		1	-		
Capital Spares									
Biological or Cultivated Assets	_	_	_	-					-
Biological or Cultivated Assets		-	-	-	130		-		
	1 1	_	_	78	391	-	(391)	#DIV/0!	-
Intangible Assets	1.576								
Intangible Assets Servitudes	1,576	6	2	- 4	~		-		
Servitudes	1,576 1,576		2	78	391	7	(391)	#DIV/0!	-
		2						#DIVIO!	
Servitudes Licences and Rights		2	_	78	391		(391)	#DIV/0!	

Computer Software and Applications	T I	1,576	-	177	78	391	25	(391)	#DIV/0!	2
Load Settlement Software Applications		22	=		=		- E-	-		
Unspecified		.=	-	31	-	75	5.5	-		
Computer Equipment		856	2,366	2,366	304	1,296	1,183	(113)	-9.6%	2,366
Computer Equipment		856	2,366	2,366	304	1,296	1,183	(113)	-9.6%	2,366
Furniture and Office Equipment		1,785	2,422	2,422	194	971	1,211	240	19.8%	2,422
Furniture and Office Equipment		1,785	2,422	2,422	194	971	1,211	240	19.8%	2,422
Machinery and Equipment		2,418	15,095	15,095	275	1,377	7,547	6,171	81.8%	15,095
Machinery and Equipment		2,418	15,095	15,095	275	1,377	7,547	6,171	81.8%	15,095
Transport Assets		4,139	5,111	5,111	508	2,541	2,556	15	0.6%	5,111
Transport Assets		4,139	5,111	5,111	508	2,541	2,556	15	0.6%	5,111
Land		_	_	_	_	_	_	_		_
Land					=		=	-		
Zoo's, Marine and Non-biological Animals		_	42	42	_	_	21	21	100.0%	42
Zoo's, Marine and Non-biological Animals			42	42		-	21	21	100.0%	42
Total Depreciation	1	348,804	363,160	363,160	28,358	172,053	181,580	9,527	5.2%	363,160

KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

Description	Ref	2021/22 Audited	Original	Adjusted	Monthly actual		ear 2022/23 YearTD budget	YTD variance	YTD variance	Full Year
		Outcome	Budget	Budget	monuny actual	1ear i D'actual	Teal ID Dunger	77D Variation	%	Forecast
thousands	1								70	
capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
nfrastructure		70,831	76,648	86,648	2,233	36,018	43,324	7,306	16.9% 14.9%	86,64
Roads Infrastructure		2,610	20,000	30,000	-	12,766	15,000	2,234	14.9%	30,00
Roads		2,610	20,000	30,000		12,766	15,000	2,234		30,00
Road Structures		7.5	6					_		
Road Fumiture Capital Spares				12	25	-		_		
Slorm water Infrastructure		-	-	_	-	-	-			-
Drainage Collection		Pat	=	-	(4)	-		-		
Storm water Conveyance			- 1	2	- 2)	-	- 2	-		
Attenuation		(8)	5				- 5	-		
Electrical Infrestructure		-	-		-	-	-	-		
Power Plants		120	É	-		-		-		
HV Substations		=					3	_		
HV Switching Station		2	*	-	3	-	- 8			
HV Transmission Conductors		- 6				-	0.5	-		
MV Substations								_		
MV Switching Stations MV Networks		- 5			=	160		-		
MY Inetworks LV Networks		-		-	3.	12.	1.00	-		
Capital Spares		-	93		3			-		
Water Supply Infrastructure		37,367	29,648	29,648	2,233	23,252	14,824	(8,429)	-56.9%	29,6
Dams and Weirs		=	5	3	30	**		-		-
Boreholes			€	12	# .	121		-		5
Reservoirs		- 3		5	*	160	-	-		
Pump Stations		.5.	1	3	-	44,000	-	(44 990)	#DIV/0!	2
Water Treatment Works			-	-	998	14,330	- e eoo	(14,330) 4,407	67.8%	13,00
Bulk Mains		27,947	13,000	13,000	1,234	2,093 6,830	6,500 8,324	1,494	17.9%	16,64
Distribution		9,419	16,648	16,648	1,234	0,030	0,324	1,434		10,0
Distribution Points				2		1	16	_		
PRV Stations		100				- 2	E	-		
Capital Speres Sanilation Infrastructure		30,854	27,000	27,000	_	-	13,500	13,500	100.0%	27,00
Pump Station			-	-		-	- 1	-		-
Reticulation				_	- 1	120	120	-		:=
Waste Water Treetment Works		30,854	27,000	27,000			13,500	13,500	100.0%	27,00
Outfali Sewers		-	-			.75	1.70	-		
Toilet Fecilities			-	- 2	14.1	(E)	0.00	-		1 2
Capital Spares		=	7	- 5	31	-	1/2	-		-
Solid Waste Infrastructure		-		-		-		-		_
Landfill Sites		-		*	-			-		
Waste Transfer Stations		175	- B		(2)	-	-	-		
Waste Processing Facilities			£		(A)		- 0	_		
Waste Drop-off Points			1 2			-	-	_		
Waste Separation Facilities				_				_		
Electricity Generation Fecilities Capital Spares				-	-		-	_	100	
Rail Infrastructure		-	_	_	-	_	_	-		-
Rail Lines		(5)	-		577	生	-	-		
Reil Structures		9-1	-	3		(9)		-		
Rail Fumiture		2		-	(A)	- 14	-	-		
Drainage Collection		-	=			F	120	-		
Storm water Conveyence		-	=	-	:::::::::::::::::::::::::::::::::::::::	130	15	-		
Attenuation		-	-	¥ 1	- S	(-)	1 6	-		
MV Substations		12.						_		
LV Networks		-	181	=		:	-7/	_		
Cepital Speres			-	-	-	-	-	_		
Coastal Infrastructure		-			-	-	-	_		
Sand Pumps				2				-		
Piers Revetments		*	2	=	- E	74	:=	_		
reverments Promenades			-	-	270	-	16	-		
Capital Spares		-	-	=	-			-		
Information and Communication Infrastructure		-	- 1	-	-	-	-	-		-
Data Centres			- 5	5	- 5	12	72	-		
Core Layers		-	=	-	20			-		
Distribution Leyers		-	4	¥	- 4	1		-		
Capital Spares		- 15			- 31	-	3	-		
			,				0.000	5.000	71.2%	45.04
Community Assets		3,116	16,000	16,000	2,259	2,302	8,000	5,698	98.3%	16,00 5,00
Community Facilities		-	5,000	5,000		43	2,500	2,457		5,00
Halls			=	3	= 1		11 15			
Centres				2		(*)		_		
Crèches							151	_		
Clinics/Cere Centres	1	100			1.50	.52		_		

Testing Stations	2			18.5		¥	-		
Museums	*	-		-	7-2	2	-		
Galleries	-			185	(*)	- 5	-		
Thestres	=	€		50	-	-	-		
Libraries	=			31	~	-	-		
Cemeteries/Crematoria	*	=	*	30	3.5	*	-		
Police	+	-	=	(A)	100	5	-		
Purts	-	3	- 7		-		_		
Public Open Space			3 3	31	#				
Nature Reserves	-	9	- 2	50	12	2	_		
Public Ablution Facilities	T						_		1 2
Markets		3,000	3,000	12 J	43	1,500	1,457	97.1%	3,000
Stells		3,000	4,000	121		2	-		-
Abettoirs	2	2,000	2,000	-	100	1,000	1,000	100.0%	2,000
Airports Taxi Ranks/Bus Terminels			÷	30					=
Capitel Spares	-	2		5.1	14.	=	-		
Sport and Recreation Facilities	3,116	11,000	11,000	2,259	2,259	5,500	3,241	58.9%	11,000
Indoor Facilities	3,116	9	- 1	2,259	2,259	=	(2,259)	#DIV/0!	-
Outdoor Facilities	19	11,000	11,000		-	5,500	5,500	100.0%	11,000
Capital Spares	-	8	+	-		-	-		
Heritage assets	_	-	-	-	-	-	-		-
Monuments	2	-	4	120	740	-	-		
Historic Buildings	5	2		21	3	2	-		
Works of Art	#	-	8	181	18.0		-		
Conservation Areas	=	2	12	41		÷	-		
Other Herilage	-	- 0	5			-	-		
							-		
Investment properties	-	-	-			-	_		-
Revenue Generating	-	-	_		_	_	-		
Improved Property	**	•				=	_		
Unimproved Property		=	+	-	(6)	-	-		-
Non-revenue Generating	-	-	-	-	-	-	_		
Improved Property	-	*			- 1	2	_		
Unimproved Property	4,327	_	_	_	-	_	-		-
Other assets	4,327	_	_	_	_	_	-		-
Operational Buildings Municipal Offices	4,327	=	- 8				-		-2.
Pay/Enquiry Points	= 1	- 2	1 2	- 1	100	=	-		
Building Plan Offices	-				- 6	×	-		
Workshops	-	6	- 3	-		5	-		
Yerds	2	- 3		140			-		-
Stores	-	-		- 3	12	2	-		-
Laboratories	4:		-	= =		2	-		1 2
Training Centres	= 1	-	*	90	14.5	+	-		
Menufecturing Plant			2		120	-	-		=
Depots	==	-	3	8.	1.2	*	-		3
Capital Spares	=	=		90		+	-		-
Housing	-	-	-	_	-	-	-		-
Staff Housing	-			=	(5)	*			
Social Housing	-	*	+		-	# # # # # # # # # # # # # # # # # # #	_		
Capital Spares	5		-	(a)	-		-		
		_		_	_	_	_		_
Biological or Cultivated Assets		5				-	_		
Biological or Cultivated Assets									
Intensible Access	_	_	_	_	_	_	_		_
Intangible Assets Servitudes		**	-	3	100	-	_		
Licences and Rights	_	-	-	-	-	_	-		-
Water Rights	-	=	-	=	15	=	-		
Effluent Licenses	B)	2	=	:41		+	-		
Solid Waste Licenses	5	3		2	153	¥	-		
Computer Software and Applications	*	-			:::::		-		
Load Settlement Software Applications	=	-	-	39.0		÷	-		
Unspecified	-	9	2			•	-		
Computer Equipment	_	-			-	-	-		-
Computer Equipment		-	2	-		+	-		
							_		_
Furniture and Office Equipment	-	-	- 4	-	-	-	-	_	
Furniture and Office Equipment			-		-		-		
	_	_	_	_	_	_	_		_
Machinery and Equipment	-	7 9	-	- 10	-	-	-		-
Machinery and Equipment									
	_	_	_	_	_				_
Transport Assets Transport Assets	-		6	-	-	-	-		
Transport Assets									
<u>Land</u>	_	_	_	_	_	_	-		-
Lend Lend	-	-			· ·	-	-		
Zoo's M≋rine and Non-biolo⊞ical Animals	_	-	-	<u> </u>	-	_	-		-

Zoo's, Marine and Non-biological Animals		J = 5	3	6	(4)		-	-		
Total Capital Expenditure on upgrading of existing assets	1	78,274	92,648	102,648	4,492	38,320	51,324	13,003	25.3%	102,648



NEWCASTLE MUNICIPALITY

(Registration number KZN252)

ANNUAL FINANCIAL STATEMENTS FOR THE 6 ENDED 31 DECEMBER 2022

Statement of Financial Position as at 31 December 2022

Figures in Rand	Note(s)	31 December 2022	30 June 2022
Tiguree iii yaare			
Assets			
Current Assets		22 524 005	24 542 971
Inventories		23 581 905	24 543 871 85 289 596
Receivables from exchange transactions		60 165 757 15 088 185	16 630 103
Receivables from non-exchange transactions		785 163 267	666 712 885
Consumer debtors from exchange transactions		131 441 372	120 735 153
Consumer debtors from non-exchange transactions		37 392 313	76 167 306
Cash and cash equivalents		1 052 832 799	990 078 914
			-
Non-Current Assets		372 224 056	372 224 056
Investment property		6 077 929 663	6 174 453 795
Property, plant and equipment		26 217	382 212
Intangible assets		11 822 732	11 822 732
Heritage assets Investments in associates		142 171 037	142 171 037
Investments in associates		6 604 173 705	6 701 053 832
- (14)()		7 657 006 504	7 691 132 746
Total Assets		7 037 000 004	7 001 102 140
Liabilities			
Current Liabilities		00.054.700	40.050.050
Financial liabilities		30 054 768	46 652 953
Finance lease obligation		606 923 743 302 544	606 923 778 043 952
Payables from exchange transactions		10 131 611	3 037 875
VAT payable		34 834 353	33 418 184
Consumer deposits		241 853 915	206 298 387
Unspent conditional grants and receipts Defined Benefit Plan		7 769 306	11 105 000
Defined benefit Plan		1 068 553 420	1 079 163 274
AL O WAR A LIGHT STREET			
Non-Current Liabilities Financial liabilities		313 738 943	314 367 835
Finance lease obligation		1 378 703	1 122 219
Defined Benefit Plan		164 128 001	164 128 001
Provision for rehabilitation of landfill site		65 212 118	65 212 118
		544 457 765	544 830 173
Total Liabilities		1 613 011 185	1 623 993 447
Net Assets		6 043 995 319	6 067 139 299
Reserves			
Housing Development fund		31 481 427	30 563 967
Self-insurance reserve		308 515	322 945
Accumulated surplus		6 012 205 377	6 036 252 387
Total Net Assets		6 043 995 319	6 067 139 299

Statement of Financial Performance

Revenue from exchange transactions Service charges 617 793 926 1 128 488 051 Rental of facilities and equipment 5 260 688 12 064 156 Other Revenue 5 260 688 12 064 156 Interest received 6 340 978 8 308 003 Total revenue from exchange transactions 33 590 263 1157 233 184 Revenue from non-exchange transactions 192 237 420 353 326 627 Taxation revenue 13 928 45 824 Property rates 13 928 45 824 Licences and Permits 13 928 45 824 Transfer revenue 326 107 078 611 797 759 Government grants & subsidies 2 931 126 5 352 730 Total revenue from non-exchange transactions 521 289 552 970 522 940 Total revenue from con-exchange transactions 521 289 552 970 522 940 Total revenue from con-exchange transactions 321 797 179 665 630 377 Remuneration of councillors 321 797 179 665 630 377 Remuneration of councillors 32 30 339 649 750 143 Debt Impairment				
Revenue from exchange transactions 617 793 926 1 128 488 051 Service charges 617 793 926 1 128 488 051 Rental of facilities and equipment 4 194 671 8 372 974 Other Revenue 5 260 688 12 064 156 Interest received 6 340 978 8 308 003 Total revenue from exchange transactions Taxation revenue Property rates 192 237 420 353 326 627 Licences and Permits 13 928 45 824 Transfer revenue 2931 126 5 352 730 Government grants & subsidies 326 107 078 611 797 759 Fines, Penalties and Forfeits 2 931 126 5 352 730 Total revenue from non-exchange transactions 521 289 552 970 522 940 Total revenue 154 879 815 2 127 756 124 Expenditure 2 2931 126 5 352 730 Total revenue from non-exchange transactions 321 797 179 665 630 377 Total revenue 1154 879 815 2 127 756 124 Expenditure 321 797 179 665 630 377 Remuneration of councillors <th>Figures in Rand</th> <th>Note(s)</th> <th></th> <th></th>	Figures in Rand	Note(s)		
Service charges 617 793 926 1 128 488 051 Rental of facilities and equipment 4 194 671 8 372 974 Other Revenue 5 260 688 12 064 156 Interest received 6 340 978 8 308 003 Total revenue from exchange transactions Texastion revenue Property rates 192 237 420 353 326 627 Licences and Permits 13 928 45 824 Transfer revenue 326 107 078 611 797 759 Government grants & subsidies 2 931 126 5 352 730 Tienes, Penalties and Forfeits 2 931 126 5 352 730 Total revenue from non-exchange transactions 521 289 552 970 522 940 Total revenue from non-exchange transactions 521 289 552 970 522 940 Total revenue from on-exchange transactions 321 797 179 665 630 377 Total revenue from on-exchange transactions 321 797 179 665 630 377 Expenditure 2 321 797 179 665 630 377 Employee related costs 321 797 179 665 630 377 Employee related costs 32 13 393 64 27 42 42 623	Revenue			
Service charges 617 793 926 1 128 488 051 Rental of facilities and equipment 4 194 671 8 372 974 Other Revenue 5 260 688 12 064 156 Interest received 6 340 978 8 308 003 Total revenue from exchange transactions Texastion revenue Property rates 192 237 420 353 326 627 Licences and Permits 13 928 45 824 Transfer revenue 326 107 078 611 797 759 Government grants & subsidies 2 931 126 5 352 730 Tienes, Penalties and Forfeits 2 931 126 5 352 730 Total revenue from non-exchange transactions 521 289 552 970 522 940 Total revenue from non-exchange transactions 521 289 552 970 522 940 Total revenue from on-exchange transactions 321 797 179 665 630 377 Total revenue from on-exchange transactions 321 797 179 665 630 377 Expenditure 2 321 797 179 665 630 377 Employee related costs 321 797 179 665 630 377 Employee related costs 32 13 393 64 27 42 42 623	Revenue from exchange transactions			
Rental of facilities and equipment 4 194 671 8 372 974 Other Revenue 5 260 688 12 064 155 Interest received 6 340 978 8 308 003 Total revenue from exchange transactions 633 590 263 1157 233 184 Revenue from non-exchange transactions Taxation revenue Property rates 192 237 420 353 326 627 Licences and Permits 13 928 45 824 Transfer revenue 2 931 126 5 352 730 Government grants & subsidies 2 931 126 5 352 730 Fines, Penalties and Forfeits 2 931 126 5 352 730 Total revenue from non-exchange transactions 521 289 555 970 522 940 Total revenue from con-exchange transactions 521 289 555 2127 756 124 Expenditure Expenditure Employee related costs 321 797 179 665 630 377 Remuneration of councillors 14 324 623 23 742 260 Depreciation and amortisation 17 052 998 348 817 502 Debet Impairment 9 12 2924 694 Bail debts written off <t< td=""><td></td><td></td><td>617 793 926</td><td>1 128 488 051</td></t<>			617 793 926	1 128 488 051
Revenue from non-exchange transactions 63 36 90 263 1157 233 184 Revenue from non-exchange transactions	Rental of facilities and equipment			8 372 974
Total revenue from exchange transactions Revenue from non-exchange transactions Taxation revenue Property rates 192 237 420 353 326 627 Licences and Permits 13 928 45 824 Transfer revenue Government grants & subsidies Fines, Penalties and Forfeits 2931 126 5 352 730 Total revenue from non-exchange transactions Total revenue Employee related costs Employee related cos	Other Revenue			12 064 156
Revenue from non-exchange transactions Taxation revenue 192 237 420 353 326 627 Property rates 13 928 45 824 Transfer revenue 326 107 078 611 797 759 Government grants & subsidies 2 931 126 5 352 730 Fines, Penalties and Forfeits 2 931 126 5 352 730 Total revenue from non-exchange transactions 521 289 552 970 522 940 Total revenue 321 797 179 665 630 377 Employee related costs 321 797 179 665 630 377 Remuneration of councillors 14 324 623 23 742 260 Depreciation and amortisation 18 113 598 64 412 397 Epinamene costs 18 113 598 64 412 397 Debt Impairment - 123 924 694 Bulk purchases 322 303 339 649 750 143 Contracted services 138 671 550 240 901 289 General Expenditure (23 325 798) (157 841 832 Operating deficit (23 325 798) (157 841 832 Share of deficit in investment in associates - (31 756 845	Interest received		6 340 978	
Taxation revenue 192 237 420 353 326 627 Licences and Permits 13 928 45 824 Transfer revenue 326 107 078 611 797 759 Government grants & subsidies 2 931 126 5 352 730 Fines, Penalties and Forfeits 2 931 126 5 352 730 Total revenue from non-exchange transactions 521 289 552 970 522 940 Total revenue 1 154 879 815 2 177 766 124 Expenditure 2 2 1 77 7179 665 630 377 Remuneration of councillors 14 324 623 23 742 260 Depreciation and amortisation 172 052 998 348 817 502 Finance costs 18 113 598 64 412 397 Debt Impairment 12 3924 694 Bald bets written off 47 672 196 24 492 046 Bulk purchases 322 303 339 649 750 143 Contracted services 138 671 550 240 901 289 General Expenses 143 270 130 143 927 248 Total expenditure 1178 205 613 2 285 597 956 Operating deficit (13 756 845 (19 688) 804	Total revenue from exchange transactions		633 590 263	1 157 233 184
Property rates 192 237 420 353 326 627 Licences and Permits 13 928 45 824 Transfer revenue 326 107 078 611 797 759 Government grants & subsidies 2 931 126 5 352 730 Fines, Penalties and Forfeits 2 931 126 5 352 730 Total revenue from non-exchange transactions 521 289 552 970 522 940 Total revenue 321 797 179 665 630 377 Employee related costs 321 797 179 665 630 377 Remuneration of councillors 14 324 623 23 742 260 Depreciation and amortisation 172 052 998 348 817 502 Pinance costs 18 113 598 64 412 397 Debt Impairment 4 7672 196 24 492 046 Bad debts written off 47 672 196 24 492 046 Bulk purchases 322 303 339 649 750 143 Contracted services 138 671 550 240 901 289 General Expenses 143 270 130 143 292 248 Total expenditure 178 205 613 2 285 597 956 Operating deficit (23 325 798) (157 841	Revenue from non-exchange transactions			
Licences and Permits	Taxation revenue			
Transfer revenue Government grants & subsidies Fines, Penalties and Forfeits 7 2 931 126 5 352 730 Total revenue from non-exchange transactions Total revenue Expenditure Employee related costs Employee	Property rates			
Government grants & subsidies 326 107 078 cm 611 797 758 cm Fines, Penalties and Forfeits 2 931 126 cm 5 352 730 cm Total revenue from non-exchange transactions 521 289 552 cm 970 522 940 cm Total revenue 1154 879 815 cm 2 127 756 124 cm Expenditure 2 2 Employee related costs 321 797 179 cm 665 630 377 cm Remuneration of councillors 14 324 623 cm 23 742 260 cm Depreciation and amortisation 172 052 998 cm 348 817 502 cm Pinance costs 18 113 598 cm 64 412 397 cm Debt Impairment 4 672 196 cm 24 492 046 cm Bulk purchases 322 303 339 cm 649 750 143 cm Contracted services 138 671 550 cm 240 901 289 cm General Expenses 143 270 130 cm 143 927 248 cm Total expenditure 1178 205 613 cm 2 285 597 956 cm Operating deficit (31 756 845 sm 3 450 182 cm Share of deficit in investment in associates 1 (31 756 845 sm 3 450 182 cm Fair value adjustments to investment property 49 372 929 cm	Licences and Permits		13 928	45 824
Fines, Penalties and Forfeits 2 931 126 5 352 730 750 750 750 750 750 750 750 750 750 75	Transfer revenue		326 107 078	611 707 750
Total revenue from non-exchange transactions Total revenue Total revenue Expenditure Employee related costs It a 24 623 23 742 260 Experication and amortisation It 7052 998 348 817 502 Experication and amortisation It 81 113 598 64 412 397 Expenditure From the first state of the first st				
Expenditure 321 797 179 665 630 377 Remuneration of councillors 14 324 623 23 742 260 Depreciation and amortisation 172 052 998 348 817 502 Pinance costs 18 113 598 64 412 397 Debt Impairment - 123 924 694 Bad debts written off 47 672 196 24 492 046 Bulk purchases 322 303 339 649 750 143 Contracted services 138 671 550 240 901 289 General Expenses 143 270 130 143 927 248 Total expenditure 1178 205 613 2 285 597 956 Operating deficit (23 325 798) (157 841 832 Share of deficit in investment in associates - (3 1 756 845 Actuarial gains/losses - 3 450 182 Fair value adjustments to investment property - 49 372 929 Impairment loss - (109 689 804 Inventories losses/write-downs - (645 854 Profit/(Loss) on Sale of Assets - 3 113 641 Public contributions and donations 177 471 (86 155 751 <				
Expenditure 321 797 179 665 630 377 Remuneration of councillors 14 324 623 23 742 260 Depreciation and amortisation 172 052 998 348 817 502 Finance costs 18 113 598 64 412 397 Debt Impairment - 123 924 694 Bad debts written off 47 672 196 24 492 046 Bulk purchases 322 303 339 649 750 143 Contracted services 138 671 550 240 901 289 General Expenses 143 270 130 143 927 248 Total expenditure 1178 205 613 2 285 597 956 Operating deficit (23 325 798) (157 841 82 Share of deficit in investment in associates - 3 450 182 Actuarial gains/losses - 3 450 182 Fair value adjustments to investment property - 49 372 929 Impairment loss - (645 854 Inventories losses/write-downs - (645 854 Profit/(Loss) on Sale of Assets - 3 113 641 Public contributions and donations 177 471 (86 155 751 <td>-</td> <td></td> <td></td> <td>2 127 756 124</td>	-			2 127 756 124
Employee related costs 321 797 179 665 630 377 Remuneration of councillors 14 324 623 23 742 260 Deperciation and amortisation 172 052 998 348 817 502 Finance costs 18 113 598 64 412 397 Debt Impairment - 123 924 694 Bad debts written off 47 672 196 24 492 046 Bulk purchases 322 303 339 649 750 143 Contracted services 138 671 550 240 901 289 General Expenses 143 270 130 143 927 248 Total expenditure 1178 205 613 2 285 597 956 Operating deficit (23 325 798) (157 841 832 Share of deficit in investment in associates - (31 756 845 Actuarial gains/losses - 3 450 182 Fair value adjustments to investment property - 49 372 929 Impairment loss - (109 688 804 Inventories losses/write-downs - (645 854 Profit/(Loss) on Sale of Assets - 3 113 641 Public contributions and donations 177 471 (86 155 751	Total revenue			
Remuneration of councillors Depreciation and amortisation Time costs Debt Impairment Bad debts written off Bulk purchases Contracted services General Expenses Total expenditure Operating deficit Share of deficit in investment in associates Actuarial gains/losses Fair value adjustments to investment property Impairment loss Inventories losses/write-downs Profit/(Loss) on Sale of Assets Public contributions and donations 14 324 623 23 742 260 348 817 502 24 492 046 44 12 397 123 924 694 47 672 196 24 492 046 84 750 143 27 0130 28 597 956 24 0 901 289 24 901 289 24 901 289 24 901 289 25 597 956 26 13 25 798) 27 28 597 956 28 597 956 29 3 450 182 29 3 7 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8	Expenditure		004 707 470	005 000 077
Depreciation and amortisation 172 052 998 348 817 502 Finance costs 18 113 598 64 412 397 123 924 694 12 397 123 924 694 12 397 123 924 694 12 397 123 924 694 12 397 123 924 694 12 397 123 924 694 12 397 123 924 694 12 397 123 924 694 12 397 123 924 694 12 397 123 924 694 12 397 123 924 694 12 397 123 924 694 12 397 123 924 694 12 397 123 924 694 12 397 123 924 694 12 397 123 924 12 397 123 929 12 397 123 929 12 397 123 929 12 397 123 929 12 397 123 929 12 397 123 929 12 397 123 929 12 397 123 929 12 397 123 929 12 397 123 929 12 397 123 929 12 397 123 929 12 397 123 929 12 397 123 929 12 397 123 929 12 397 123 929 12 397 123 929	• •			
Septement of the air amounts and amounts				
Debt Impairment - 123 924 694 Bad debts written off 47 672 196 24 492 046 Bulk purchases 322 303 339 649 750 143 Contracted services 138 671 550 240 901 289 General Expenses 143 270 130 143 927 248 Total expenditure 1178 205 613 2 285 597 956 Operating deficit (23 325 798) (157 841 832 (31 756 845 (31 756 845 (31 756 845 (31 756 845 (31 756 845 (31 756 845 (31 756 854 (31 7				
Bad debts written off Bulk purchases Contracted services General Expenses Total expenditure Operating deficit Share of deficit in investment in associates Actuarial gains/losses Fair value adjustments to investment property Impairment loss Inventories losses/write-downs Profit/(Loss) on Sale of Assets Public contributions and donations 47 672 196 24 492 046 649 750 143 240 901 289 143 270 130 143 927 248 143 270 130 143 927 248 (157 841 832 (23 325 798) (157 841 832 (31 756 845 49 372 929 (109 689 804 109 689 804 177 471 177 471 186 155 751			10 110 000	
Bulk purchases Contracted services General Expenses General Expenses Total expenditure Total expenditu	·		47 672 196	
Contracted services General Expenses Total expenditure Total expenditure Operating deficit Share of deficit in investment in associates Actuarial gains/losses Fair value adjustments to investment property Impairment loss Inventories losses/write-downs Profit/(Loss) on Sale of Assets Public contributions and donations 138 671 550 240 901 289 143 270 130 143 927 248 143 927 248 143 927 248 143 927 248 163 927 248 164 901 289 165 901 2				
143 270 130	·			
Total expenditure 1 178 205 613 2 285 597 956 Operating deficit (23 325 798) (157 841 832) Share of deficit in investment in associates - (31 756 845) Actuarial gains/losses - 3 450 182 Fair value adjustments to investment property - 49 372 929 Impairment loss - (109 689 804) Inventories losses/write-downs - (645 854) Profit/(Loss) on Sale of Assets - 3 113 641 Public contributions and donations 177 471 (86 155 751)				143 927 248
Operating deficit (23 325 798) (157 841 832 Share of deficit in investment in associates - (31 756 845 Actuarial gains/losses - 3 450 182 Fair value adjustments to investment property - 49 372 929 Impairment loss - (109 689 804 Inventories losses/write-downs - (645 854 Profit/(Loss) on Sale of Assets - 3 113 641 Public contributions and donations 177 471 (86 155 751			1 178 205 613	2 285 597 956
Share of deficit in investment in associates - (31 756 845 450 182 450 1			(23 325 798)	(157 841 832)
Actuarial gains/losses - 3 450 182 Fair value adjustments to investment property - 49 372 929 Impairment loss - (109 689 804 Inventories losses/write-downs - (645 854 Profit/(Loss) on Sale of Assets - 3 113 641 Public contributions and donations 177 471 - (86 155 751				(31 756 845)
Fair value adjustments to investment property - 49 372 929 Impairment loss - (109 689 804 Inventories losses/write-downs - (645 854 Profit/(Loss) on Sale of Assets - 3 113 641 Public contributions and donations 177 471 - (86 155 751			-	3 450 182
Impairment loss			-	49 372 929
Inventories losses/write-downs	•		-	(109 689 804)
Public contributions and donations 177 471 - (86 155 751	Inventories losses/write-downs		-	(645 854)
177 471 (86 155 751	Profit/(Loss) on Sale of Assets		-	3 113 641
(A)	Public contributions and donations			
Surplus (Deficit) (23 148 327) (243 997 583				(86 155 751)
	Surplus (Deficit)		(23 148 327)	(243 997 583)

Statement of Changes in Net Assets

Figures in Rand	Housing Development Fund	Insurance reserve	Total reserves	Accumulated surplus	Total net assets
Balance at 01 July 2021	29 806 660	435 241	30 241 901	6 280 894 981	6 311 136 882
Changes in net assets Deficit for the year Transfer to housing	- 757 307	-	757 307	(243 997 583) (757 307)	(243 997 583)
Development fund Transfer from insurance reserve	_	(112 296)	(112 296)	112 296	_
Total changes	757 307	(112 296)	645 011	(244 642 594)	(243 997 583)
Balance at 01 July 2022	30 563 967	322 945	30 886 912	6 036 256 734	6 067 143 646
Profit for the year Transfers to Housing Development fund Transfers from Insurance	917 460	- - (14 430)	917 460 (14 430)	(23 148 327) (917 460) 14 430	(23 148 327)
Reserves					
Total changes	917 460	(14 430)	903 030	(24 051 357)	(23 148 327)
Balance at 31 December 2022	31 481 427	308 515	31 789 942	6 012 205 377	6 043 995 319

Cash Flow Statement

Figures in Rand	Note(s)	31 December 2022	30 June 2022
Cash flows from operating activities			
Receipts		070 004 000	4 000 044 049
Sale of goods and services		673 684 888 361 662 606	1 229 841 918 779 965 988
Grants Interest income		6 340 978	8 308 003
melest meome		1 041 688 472	2 018 115 909
Payments Fundamental and Councillors remuneration		(339 457 496)	(589 991 308)
Employee costs and Councillors remuneration Suppliers		(632 570 631)	(1 148 046 837)
Finance costs		(18 113 598)	(43 350 276)
		(990 141 725)	(1 781 388 421)
Net cash flows from operating activities		51 546 747	236 727 488
Cash flows from investing activities			
Purchase of property, plant and equipment		(73 351 147)	(149 372 864)
Proceeds from sale of property, plant and equipment		-	251 860
Proceeds from sale of Investment property		-	9 679 964
Purchase of other intangible assets		-	(42 244) (64 800)
Purchases of Heritage Assets		(70.004.447)	
Net cash flows from investing activities		(73 351 147)	(139 548 084)
Cash flows from financing activities			
Net movements in long term loans		(17 227 077)	(31 977 999)
Movement on finance lease		256 484	1 465 602
Net cash flows from financing activities		(16 970 593)	(30 512 397)
Net increase/(decrease) in cash and cash equivalents		(38 774 993)	66 667 007
Cash and cash equivalents at the beginning of the year		76 167 306	9 500 299
Cash and cash equivalents at the end of the year		37 392 313	76 167 306

- Table F1 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 Dec 2022

				NEWCAS	TLE MUNIC	IPALITY			
	2021/22				Current Ye	ar 2022/23			
Description	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source									
Service charges - water revenue	130,945	146,737		13,219	79,447	73,368	6,078	8.3%	146,73
Interest earned - outstanding debtors	3,886	_		1,084	6,026		6,026		12,05
Total Revenue (excluding capital transfers and contributions)	134,831	146,737	_	14,303	85,473	73,368	12,104	16.5%	158,789
Expenditure By Type									
Employee related costs	15,988	14,611		1,191	8,282	7,306	976	13.4%	14,613
Debt impairment				-		-	-		-
Depreciation and Amortisation	59,566	860		72	430	430	0	0.0%	860
Finance charges				-		-	-		_
Inventory Consumed	33,606	31,996		3,185	18,028	15,998	2,030	12.7%	31,996
Contracted services	1,959	6,495		(6)	1,181	3,247	(2,066)	-63.6%	6,49
Transfers and grants				-		-			
Other expenditure	36,585	42,784		3,400	24,047	21,392	2,655	12.4%	42,784
Loss on disposal of PPE			_	-	-			7.40/	
Total Expenditure	147,704	96,746	_	7,843	51,968	48,373	3,595	7.4%	96,746
Recharge									
Head Office Recharge	94,087	42,670		2,998	19,204	21,335	(2,131)	-10.0%	42,670
Surplus/(Deficit)	(106,961)	7,321		3,462	14,301	3,661	10,640		19,373
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
Transfers and subsidies - capital (in-kind - all)				0.460	44.004	2.001			10.27
Surplus/(Deficit) for the year	(106,961)	7,321		3,462	14,301	3,661			19,37



ADMINISTRATION CHARGE

ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30 VAT REG NO 4740101508

NEWCASTLE LOCAL MUNICIPALITY PRIVATE BAG X6621 **NEWCASTLE** 2940

EASTERN REGION PRIVATE BAG X16 WESTVILLE 3630

(0860) 037566 CONTACT CENTRE: FAX NO: 0862 437 566

austomerservices@eskom.co.za F-MAII · WWW.ESKOM.CO.ZA WEB:

5578885631	YOUR ACCOUNT NO
1.47	SECURITY HELD
2023-01-04	BILLING DATE
557500854494	TAX INVOICE NO
DECEMBER 2022	ACCOUNT MONTH
2023-02-03	CURRENT DUE DATE
4000791824	VAT REG NO



35328 SMS:

CUSTOMER SELF SERVICE WEBSITE: https://csonline.eskom.co.za

EASTERN REGION PRIVATE BAG X16 WESTVILLE 3630

DIRECT DEPOSIT DETAIL

First National Bank RANK. 223626 **BRANCH CODE:** 50850143295 BANK ACC NO:

TAX INVOICE

E-MAIL: amanda.ngcobo@newcastle.gov.za

ACCOUNT TRANSACTION SUMMARY R

R 1,858,750.00 TRANSMISSION NETWORK CAPACITY 2,647,500.00 R URBAN LOW VOLTAGE SUBSIDY R 166,862.69 ANCILLARY SERVICE (ALL) R 11,895,307.25 12,424,595.00 ENERGY CHARGE (STD) 6,542,599.26 R ENERGY CHARGE (PEAK) 4.703.184.00 14,961,200.00 R 9.085.936.76 ENERGY CHARGE (OFF) ELECTRIFICATION AND RURAL SUBS (ALL) R 3,764,037.24 182,989.28 R SERVICE CHARGE

TOTAL CHARGES FOR BILLING PERIOD R 36,149,826.29

ACCOUNT SUMMARY FOR DECEMBER 2022

R 132,852,675.77 (Due Date 2022-12-31) BALANCE BROUGHT FORWARD -53,331,660.20 R PAYMENT(S) RECEIVED Cash - 2022-12-15 R 36,149,826.29 TOTAL CHARGES FOR BILLING PERIOD WHEELING/3RD PARTY WHEELING CHARGES R -63,104.15 ADJUSTMENT 0.00 R VAT RAISED ON ITEMS AT 14% COPYONL 5,413,008.32 VAT RAISED ON ITEMS AT 15% R

ACCOUNT NO / REFERENCE NO

5578885631

NAME

5,843.81

NEWCASTLE LOCAL MUNICIPALITY

FAX NUMBER

0343129697



5578885631 0934









	ARRI	EARS							
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT					
0.00	34,307,758.00	45,122,705.03	0.00	41,590,283.00	TOTAL DUE	R	121,020,746.03		
Account OVERDUE - Subject to Disconnection									

TOTAL AMOUNT DUE

121,020,746.00

77500000 63800000	_		-				1		1				
50100000	=					1							
36400000	-												
22700000	-												
9000000	D	J	F	М	A	М	J	J	Α	s	0	N	D

MONTH

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BILL PAGE	1 OF 2	

PAYMENT ARRANGEMENT						
INSTALMENT						

	0.00
ARREARS	(Due immediately)
	79,430,463.03
DUE DATE	(For Current Amount)
2023-02-03	
AMOUNT PAID	

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT



NEWCASTLE LOCAL MUNICIPALITY PRIVATE BAG X6621 NEWCASTLE 2940 EASTERN REGION

PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566

FAX NO:

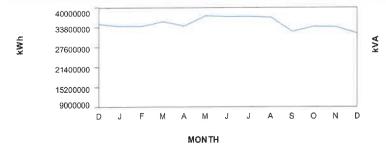
0862 437 566 customerservices@eskom.co.za

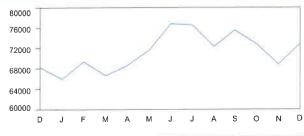
E-MAIL: WEB:

WWW.ESKOM.CO.ZA

YOUR ACCOUNT NO	5578885631
BILLING DATE	2023-01-04
TAX INVOICE NO	557500854494
ACCOUNT MONTH	DECEMBER 2022
CURRENT DUE DATE	2023-02-03
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

OTAL CHARGES	R	36,149,826.2
ERVICE CHARGE	R	182,989.
ectrification and Rural Subsidy 32,088,979 kWh @ R0.1173 /kWh	R	3,764,037.
ow Season Off Peak Energy Charge 14,961,200 kWh @ R0.6073 /kWh	R	9,085,936.
ow Season Peak Energy Charge 4,703,184 kWh @ R1.3911 /kWh	R	
ow Season Standard Energy Charge 12,424,595 kWh @ R0.9574 /kWh		6,542,599
ncillary Service Charge 32,088,979 kWh @ R0.0052 /kWh	R	11,895,307
rban Low Voltage Subsidy 125,000 kVa @ R21.18 : = R21.18/kVA	R	166,862
X Network Capacity Charge 125,000 kVa @ R14.87 : = R14.87/kVA	R	2.647.500
dministration Charge @ R188.51 per day for 31 days	R R	1,858,750
<u>_</u>		5.843
IST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC CENTRE 37 MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY		
REMISE ID NUMBER 5578885383 TARIFF NAME: Megaflex		
OAD FACTOR		02
EACTIVE ENERGY - PEAK		1,502,524 62
EACTIVE ENERGY - STD		4,141,101
EACTIVE ENERGY - OFF PEAK		5,223,685
IEMAND READING - KW/KVA		72,863
EMAND CONSUMPTION - PEAK		67,398
EMAND CONSUMPTION - STD		72,863
EMAND CONSUMPTION - OFF PEAK		62,499
NERGY CONSUMPTION ALL kWh		32,088,979
VERGY CONSUMPTION PEAK KWh		4,703,184
NERGY CONSUMPTION OF PLACKWIT		12,424,59
ONSUMPTION DETAILS (2022-12-01 - 2022-12-31) NERGY CONSUMPTION OFF PEAK KWH		14,961,19





MON	ITH

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BILL PAGE	2 OF 2

Statement

uThukela Water (Pty) Ltd 79 Harding Street Newcastle 2940

uthukela water

Telephone

Fax

Date

Amount Due

034 328 5000

034 326 3388

2022/12/31

180 092 065.59

N003 Newcastle Municipality - WSA Private Bag X 6621

Newcastle 2940

<u>Date</u>	Reference	Description	Allocated To	<u>Debit</u>	<u>Credit</u>	Balance
2022/12/0)1	Balance Brought Forward		163 806 331.08	16	3 806 331.08
2022/12/0	1 INV00002798	Invoice		15 201 712.86	17	9 008 043.94
2022/12/3	31 Interest Decem	be Interest		1 084 021.65	18	0 092 065.59

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
128 053 171.74	994 571.67	988 135.42	981 674.87	16 659 407.57	16 129 369.81	16 285 734.51	180 092 065.59

Deposit Banking Details uThukela Water (Pty) Ltd Account Number: 61938939 Bank Name: Standard Bank

Branch Code: 057724

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
128 053 171.74	994 571.67	988 135.42	981 674.87	16 659 407.57	16 129 369.81	16 285 734.51	180 092 065.59

Tax Invoice

uThukela Water (Pty) Ltd 79 Harding Street Newcastle 2940

Email: debtors@uthukelawater.co.za



Tax Registration	4270212725
Telephone	034 328 5000
Invoice No	INV00002798
Date	2022/12/01

Bill to:

N003	VAT No: 4000791824
Newcastle Municipality - WSA	
Private Bag X 6621	
Newcastle	
2940	

Item Description	<u>Quantity</u>	Price (Ex)	<u>Tax</u>
DECEMBER 2022 BULK WATER	2 970 535.00	4.45	1 982 832.11

Deposit Banking Details uThukela Water (Pty) Ltd

Acc No: 061938939 Standard Bank Newcastle

Branch Code: 057724

Terms strictly 30 days from date of invoice

Moder

F. MOOLA

ACT. CHIEF FINANCIAL OFFICER

for and on behalf of uThukela Water (Pty) Ltd

Total (Excl) 13 218 880.75 Tax 1 982 832.11 Total 15 201 712.86

Tax Invoice

uThukela Water (Pty) Ltd 79 Harding Street Newcastle Kwazulu-Natal 2940 VAT Reg No: 4270212725

Tel: 034 328 5000

email: debtors@uthukelawater.co.za



Invoice	INV0003252B
Date	2022/12/31
Payment Terms	Current

Bill to:

N003

Newcastle Municipality - WSA

Private Bag X 6621

Newcastle

2940

VAT No: 4000791824

Quantity	Description		Ext. Price
1.00	December 2022 Interest	1 084 021.65	1 084 021.65

Deposit Banking Details uThukela Water (PTY) Ltd

Acc No: 061938939 Standard Bank Newcastle

Branch Code: 057724

Terms strictly 30 days from date of invoice

F.MOOLA

ACT. CHIEF FINANCIAL OFFICER

for and on behalf of uThukela Water (PTY) Ltd

 Subtotal
 R1 084 021.65

 Tax
 R1 084 021.65

uThukela Water (PTY) Ltd Reg. No. 2003/0299/16/07

Shareholders: Amajuba, Newcastle and Umzinyathi Municipalities

			F	Expenditure for		lotal Expenditure		Total VAT	Total Expenditure after	
Number	Description	Opening balance	Receipts	DEC	Adjustments	before VAT	VAT FOR THE MONTH	Amount	VAT	Closing balance
	Enuronmental Management									
	Framework	(502,871.43)				4			77	(502,871.43)
2	Cleanest Town	(833,575.21)						Vf	AT.	(833,575.21)
3	Electrification Grant	2.						,		,
4	Title Deeds Restoration Grant	(2,270,487.58)		22,044.46		163,535.33		•)	163,535.33	(2,106,952.25)
rv	Expanded P/Works Incentive		(2,628,000.00)	363,898.26		1,530,334.03		383.48	1,530,717.51	(1,097,282,49)
9	Financial Management Grant (FMG)		(1,850,000.00)	52,766.08		549,523.73		1,620.00	551,143.73	(1,298,856.27)
7	Grant Skill Development	(930,687.71)	(582,467.41)			47,500.00			47,500.00	(1,465,655.12)
	Community Library Services Grant	(18,925.11)	(2,595,000.00)	201,010.01		1,336,423.76		÷	1,336,423.76	(1,277,501.35)
6	Ingogo Fresh Produce					30				(11,353.39)
10	Sports Maintenance Facilities Grant	(10.220.00)				19		3	7.5	(30 220 00)
	MIG	0.00	(110,000,000.00)	4,303,732.69		57,156,072.10	620,264.55	8,373,358.01	65,529,430.11	(44,470,569.89)
2	Osizweni Arts Centre	(36,920.00)								(36,920.00)
13	Corridor Development	(131,074.64)				Gt.				(131,074.64)
14	Provincialisation	(46,194.19)	(6,992,000.00)	607,444.02		3,455,376.57		iï	3,455,376.57	(3,582,817.62)
15	Fort Amieł Museum	(539,434.05)	(449,000.00)	43,084.98		56,783.10	6,462.75	6,462.75	63,245.85	(925,188.20)
16	Capacity Building Housing	(15,939,707.46)	(3,509,961.59)	1,488,034.51		6,264,466.18	76,756.25	321,243.22	6,585,709.40	(12,863,959.65)
17	Newcastle Airport	(1,815,281.36)						2	4	(1,815,281.36)
18	Hawker Stalls	(1,000,000.00)				43,478.26		6,521.74	50,000,00	(950,000.00)
6	Newcastle Airport	(2,000,000.00)				*		Ŷ		(2,000,000.00)
	Neighbouring Development									
20	Partnership Grant	(2,738,677.78)	(20,000,000,000)			12,501,972.89		1,875,295.93	14,377,268.82	(8,361,408.96)
F!	Water Services Infrastructure Grant	(2,746,627.76)	(28,800,000,00)	3,779,203.46		12,587,903,63	566,880.51	1,888,185.54	14,476,089,17	(17.070.538.59)
22	All Housing Grants	(152,572,537.34)	(2,747,643.63)	11,416,304.73		34,258,706.58			34,258,706.58	(121,061,474.39)
m	Sport and Recreation	(6,396,908.29)						s		(6,396,908.29)
	Title Deeds Restoration Grant									
24	- Post	(5,196,326.30)				*		- 5		(5,196,326,30)
	Energy Efficiency and									
25	Grant	(3,656,339.34)				30			54	(3,656,339,34)
26	Water Intervention Grant	(3,904,250.45)				1,383,417.60		207,512.64	1,590,930.24	(2,313,320.21)
	TOTAL	(206,298,399.39)	(180,154,072.63)	22,277,523.20	,	131,335,493.76	1,270,364.06	12,680,583.31	144,016,077.07	(242,436,394.95)

PREPARED BY:	REVIEWED BY:	AUTHORIZED BY:
C HARIPARSAD		M.S NDLOVU ACTING STRATEGIC
ACCOUNTANT	ACING DIRECTOR: BUDGET &	EXECUTIVE DIRECTOR BUDGET & TREASURY OFFICE
DATE:	DATE:	DATE:

SUMMARY OF LOAN REGISTER FOR DECEMBER 2022

			Opening balance	Total Capital	Interest Capitalised	Interest Capitalised Interest Capitalised Total Interest	Total Interest	
Account number Loan Account: 61000536	interest Kate	24.285.550.00	as at 01.07.2022 1.593.511.36	1.522.756.58	to Date	ror the month	Fayments 72.740.34	Balance
Loan Account: 61000654	9.10%		4,675,435.26	1,456,058.99	176,325.06	34,193.91	208,582.87	3,187,118.46
Loan Account: 61000826	11.29%		3,106,754.34	539,364.16	156,628.32	28,039.72	171,042.32	2,552,976.18
Loan Account: 61000827	11.25%	1,975,000.00	1,292,075.60	55,387.26	69,706.88	11,621.32	70,890.05	1,235,505.17
Loan Account: 61000920	10.69%	7,000,000.00	4,517,762.43	238,757.20	217,149.83	35,598.33	227,433.29	4,268,721.77
Loan Account: 61000921	10.83%	1,850,000.00	1,210,377.78	26,828.37	60,915.11	80.986.08	61,690.19	1,182,774.33
Loan Account: 61007325	2.00%	11,980,174.80	5,481,026.13	478,434.08	122,083.08	20,013.62	132,611.38	4,992,063.75
Loan Account: 61007195	10.40%	122,185,000.00	92,356,911.01	3,689,128.23	4,387,178.12	719,209.53	4,529,488.76	88,525,472.14
Loan Account: 3042598105	11.44%	284,839,959.00	246,786,934.17	8,591,470.39	12,902,212.68	2,150,368.78	13,248,597.83	237,849,078.63
Totals								(343,793,710.43)
BALANCE PER GENERAL LEGDER								(343,793,710.43)
DIFF - STATEMENT VS GEN LED PREPARED BY:		REVIEWED BY:		AUTHORIZED BY:				•
					F			
N SILUMA		BN KHUMALO		MS NDLOVU				
ACCOUNTANT: FINANCIAL REPORTING		(ACTING) DIRECTOR: BUDGET & FINANCIAL REFORMS		(ACTING)STRATEG IC EXECUTIVE DIRECTOR: BUDGET & TREASURY OFFICE				
DATE:		DATE:		DATE:				
					ĩ			

INVESTMENT REGISTER FOR THE YEAR 2022/2023

NEWCASTLE LOCAL MUNICIPALITY

INVESTMENTS REGISTER FOR December 2022

				Investment		Accreud		Bank Charges	
Name Of Investment	Account Number	Opening Balance	Investment Made	Matured	Withdrawals Made Interst	Interst	Interest Capitalized Vat & Other	Vat & Other	Balance
Self Insurance Reserve Fund	Standard Bank 068450354/015	R 1,168,669.39	R 0.00		R 1,000,000.00		R 27,722.16		R 196,391.55
Housing Development Fund	Standard Bank 068450354/016	R 30,725,304.02	R 0.00		R 0.00		R 911,027.07		R 31,636,331.09
Provincialisation	Standard Bank 068450354/035	R 0.00	R 0.00		R 0.00		R 0.00		R 0.00
MIG	Standard Bank 068450354/036	R 4,007,289.86	R 25,000,000.00		R 29,000,000.00		R 87,845.54		R 95,135.40
NDPG	Standard Bank 068450354/037	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00		R 0.00
Electrification Grant	Standard Bank 068450354/038	R 0.00	R 0.00		R 0.00		R 0.00		R 0.00
FGM	Standard Bank 068450354/039	R 0.00	R 0.00		R 0.00		R 0.00		R 0.00
Titel deed low cost housing	Standard Bank 068450354/040	R 8,913,659.72	R 0.00		R 835,442.31		R 261,787.72		R 8,340,005.13
Capacity Building	Absa: 9288456248	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00	R 0.00	R 0.00
Council Funds	Absa Bank : 9956019602	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00	R 0.00
VAT Refund	Absa Bank : 9300506428	R 560,758.77	R 0.00		R 0.00		R 13,592.20		R 574,350.97
Council Funds	Nedbank 037648555441 46	R 0.00	R 0.00		R 0.00		R 0.00		R 0.00
Council Funds	Nedbank 037648555441 47	R 0.00	R 0.00		R 0.00		R 0.00		R 0.00
Council Funds	Nedbank 037648555441 48	R 0.00	R 0.00		R 0.00		R 0.00		R 0.00
Council Funds	Nedbank 037648555441 49	R 0.00	R 0.00		R 0.00		R 0.00		R 0.00
Council Funds	Nedbank 037648555441 52	R 456,212.56	R 100,000,727.57		R 101,500,000.00		R 1,165,300.73		R 122,240.86
Council Funds	Nedbank 037648555441 53	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00		R 0.00
Post Office Guarentee	Nedbank 037648555441 56	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00		R 0.00
Council Funds	Nedbank 037648555441 57	R 0.00	R 0.00		R 0.00		R 0.00		R 0.00
Post Office Guarentee	Nedbank 037648555441 58	R 399,821.39	R 0.00		R 0.00	R 10,252.94	R 0.00		R 399,821.39
Total		R 46,231,715.71	R 125,000,727.57	R 0.00	R 132,335,442.31	R 10,252.94	R 2,467,275.42	R 0.00	0 R 41,364,276.39
						(not added to			
Balance as per Bank Statements at 31 December 2022	ts at 31 December 2022					capital)			R 41,364,276.39







THE FINANCIAL MANAGER
*NEWCASTLE LOCAL MUNICIPALITY
PRIMARY BANK ACCOUNT
X6621
NEWCASTLE
2940

135 Rivonia Road, Sandown, 2196 P O Box 1144, Johannesburg, 2000, South Africa

> Bank VAT Reg No 4320116074 Lost cards 0600 110 929 Client Solution Desk 0860 555 333

> > nedbank.co.za

Computer-generated tax invoice

Some of our fees will change on 1 January 2023.

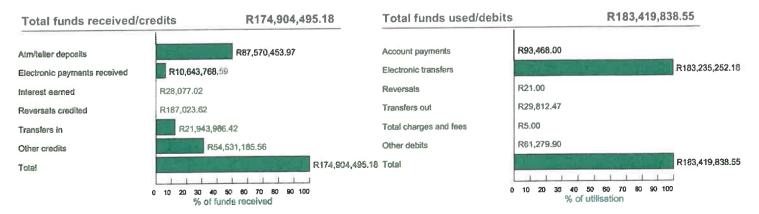


For more information, go to nedbank.co.za or consult your business manager.

Please examine this statement soonest. If no error is reported within 30 days after receipt, the statement will be considered as being correct.

Account summary

Account type		Account number	
Current account		1162667338	等。
Statement date: Statement period: Statement frequency:	31/12/2022 30/11/2022 – 31/12/2022 Month-end	Envelope: Total pages: Client VAT number:	1 of 1 24
Bank charges summary		Cashflow	
Returned item fees	R5.00	Opening balance	R4,528,595.66
Other charges	R0.00	Funds received/Credits	R174,904,495.18
Bank charge(s) (total)	R5.00	Funds used/Debits	R183,419,838.55
*VAT inclusive @	15.000%	Closing balance	-R3,986,747.71
VAT calculated monthly		Annual credit interest rate	0.000%



see money differently

NEDBANK







THE FINANCIAL MANAGER
*NEWCASTLE LOCAL MUNICIPALITY
COLLECTION ACCOUNT
X6621
NEWCASTLE
2940

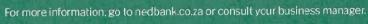
135 Rivonia Road, Sandown, 2196 P O Box 1144, Johannesburg, 2000, South Africa

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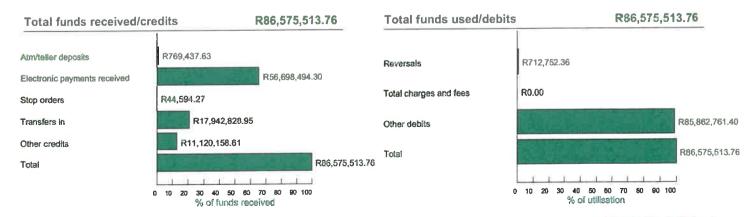




Please examine this statement soonest. If no error is reported within 30 days after receipt, the statement will be considered as being correct.

Account summary

Account type		Account number	
Current account		1162660066	
Statement date: Statement period: Statement frequency:	31/12/2022 30/11/2022 – 31/12/2022 Month-end	Envelope: Total pages: Client VAT number:	1 of 1 202
Bank charges summary		Cashflow	
Other charges	R0.00	Opening balance	R0.00
Bank charge(s) (total)	R0.00	Funds received/Credits	R86,575,513.76
*VAT inclusive @	15.000%	Funds used/Debits	R86,575,513.76
VAT calculated monthly		Closing balance	R0.00
		Annual credit interest rate	0.000%



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NEDBANK

MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, **Z** W Mcineka, the Municipal Manager of Newcastle Municipality, hereby certify that the monthly budget statement for the month of December 2022/2023 financial year; have been prepared in accordance with the Municipal Finance Management Act, No56 of 2003; and Regulation 27 of the Municipal Budget and Reporting Regulations.

Print Name : ZAMOKWAKHE WESLEY MCINEKA

Municipal Manager : NEWCASTLE MUNICIPALITY

Signature :

Date 17 01/2023