## **PRESENT**

Councillor	Т	М		Zulu	:	Speaker
Councillor	M	Ε		Buthelezi		•
Councillor	S	В		Buthelezi		
Councillor	F	_		Cassim		
Councillor	Ē	J	С	Cronje		
Councillor	М	Ĵ	•	Dladla		
	T	N		Dlamini		
Councillor					:	Mayor
Councillor	D	X		Dube	•	Wayor
Councillor	N	C		Dube		
Councillor	F	L		Duma		
Councillor	Р	_		Hariram		
Councillor	M	Ε		Hlatshwayo		
Councillor	M	М	Ε	Hlatshwayo		
Councillor	Н	Ν		Khumalo		
Councillor	L	М		Khumalo		
Councillor	С	В		Kubeka		
Councillor	Ν	Z	В	Kunene		
Councillor	M	Τ		Lethea		
Councillor	В	G		Madi		
Councillor	Z	Ε		Madi		
Councillor	M	Т	D	Makhoba		
Councillor	Χ	S		Makhubo		
Councillor	F	Ā		Malinga		
Councillor	В	D		Mathunjwa		
Councillor	N	P		Maseko		
Councillor	N	s	F	Masondo		
Councillor	S	Р	•	Masuku		
	L	i		Mathe		
Councillor	L	P		Mazibuko		
Councillor				Mbatha		
Councillor	M	V				
Councillor	Α	Р		Meiring		
Councillor	A	E		Mkhwanazi		
Councillor	M	Р		Mkhwanazi		
Councillor	Р	F		Mnisi		
Councillor	S	W		Mngomezulu		
Councillor	R	M		Molelekoa		
Councillor	M	V		Molefe		
Councillor	Ν	Р		Mthabela		
Councillor	T	Е		Mthembu		
Councillor	L	Р		Ndebele		
Councillor	М	0		Ndlovu		
Councillor	С	S		Ngcobo		
Councillor	R	Ν		Ngcobo		
Councillor	Α	Τ		Nkosi		
Councillor	S	Ε		Nkosi		
Councillor	W	Р		Nkosi		
Councillor	S			Ntsele		
Councillor	М	J		Ntshangase		
Councillor	R	В	S	Russell		
Councillor	N	P	-	Shabalala		
Councillor	S	Ē		Shabangu		
Councillor	V	N		Sibeko		
Councillor	Š	. •		Singh		
Councillor	L	С		Sithebe		
Councillor	F	N		Sithole		
Courtollor	I.	1.4		ORTOR		

(ii)

Councillor	В	R	Thusi		
Councillor	S	M	Thwala	:	Deputy Mayor
Councillor Dr	J	Α	Vorster		
Councillor	L	Ρ	Ximba		
Councillor	S	Α	Yende		
Councillor	M	Ν	Zulu		
Councillor	Ν	S	Zulu		
Councillor	Z	Ε	Zwane		

#### **ABSENT WITH APOLOGY**

Councillor V G Zondo 5 Other commitments

#### TRADITIONAL LEADERS

iNkosi C S Kubheka : Present iNkosi B S Radebe : Not Present

#### **VACANCIES**

Ex - Ward Councillor N R Khumalo

## **ALSO PRESENT**

Mr K Gurlal Chief Magistrate Soobramoney J Auditor-General South Africa Mr Mrs Ζ Nkosi Audit Committee Chairperson (Interim) S Е Zungu Mr CoGTA Zondi Ν Mr CoGTA Ranjith CoGTA Mr R Mrs W Cebekhulu Attorneys – Thabethe & Cebekhulu

## **OFFICIALS PRESENT**

Ζ W Mcineka Mr Municipal Manager Ρ D Thabethe Strategic Executive Director: Corporate Services Dr Ν Khathide Strategic Executive Director: DP&HS Mrs S Ndlovu Μ Acting Strategic Executive Director: BTO Mr Mrs D R Molefe Director: Administration В Nkosi Mr Director: Internal Audit Κ Pentz- Coates Ms Acting Chief Risk Officer S Fakir Manager: Monitoring and Evaluation Ms Ζ Sibeko Acting Manager: General Administration and Secretariat Mrs Mrs Ν Mbuli Senior Legal Officer N S Thwala Committee Clerk Mr Т Masuku Ms Secretariat Support Kunene Mr Α Secretariat Support Mhlongo Mr Interpreter

## CM 4: MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT IN TERMS OF SECTION 72 OF THE MUNICIPAL FINANCE MANAGEMENT ACT (T 6/1/1)

#### **RESOLVED**

(a) That, the Section 72 report on the mid-year budget assessment for the 2022/2023 financial year be approved.

- (b) That, subject to approval of (a) above, the Accounting Officer, be mandated to prepare and submit a 2022/2023 mid-year adjustments budget to Council for consideration.
- (c) That, the Accounting Officer be mandated to submit the mid-year assessment report to National and Provincial Treasuries as required by Section 71(b) of the Municipal Finance Management Act, №. 56 of 2003.

I, the undersigned, **ZAMOKWAKHE WESLEY MCINEKA**, in my capacity as **MUNICIPAL MANAGER** to the Newcastle Municipal Council, hereby certify the above as a true extract from the minutes of the special Council meeting held on 25 January 2023.

.W. MCINEKA

MUNICIPAL MANAGER

Newcastle

# MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT IN TERMS OF SECTION 72 OF THE MFMA DATE: 25 JANUARY 2023

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

1st Level : Finance Portfolio Committee

2<sup>rd</sup> Level : Executive Committee

3rd Level : Council

4th Level : KZN Provincial Treasury

## 1. PURPOSE

The purpose of this report is to appraise council on the performance of budget against actual during the first half of the financial year. The report will also request council approval for the Accounting Officer to submit an adjustments budge based on the assessment.

## 2. BACKGROUND

Section 72 of the Municipal Finance Management Act, No. 56 of 2003, read together with regulation 33 of the Municipal Budget and Reporting Regulations requires that the Accounting Officer submit a report to the Mayor, Provincial and National Treasury by the 25th January of each year. The report must, as far as possible, assess the performance and financial status of the municipality in relation to the approved budget at the end of the first half of the financial year. The same report must further be submitted by the Mayor to Council by the 31st of January each year. This report is therefore submitted in compliance with the above provisions.

The Schedule C report is presented with a view to exhaustively analyse the actual financial performance of the municipality for first six months of the financial year against the approved budget, provide reasons for major variances, where applicable, and provide guidance on areas where there will be a need for adjustments during the adjustments budget. This current financial status of the municipality is challenging both political and administrative wings to use this opportunity to carefully analyse the financial performance report and address any such matters through an adjustments budget. Furthermore, the current year's budget requires this council and management to explore other means of doing business to contain costs, it therefore imperative to ensure that budget related policies are reviewed and implemented to align with the cost containment policy and to deal with the current situation that the municipality is faced with.

## 3. DISCUSSION

The mid-year budget review report provides analysis of the operating budget performance, capital budget performance, position as well as the cash flows. Major variance and those items with an impact in each of these categories are discussed in the analysis below:

## 3.1 Operating budget performance revenue

The operating budget performance focuses on the assessment of the operating revenue, operating expenditure as well as the net effect of the two, being surplus or the deficit. These are comprehensively discussed below. Details of the operating performance is shown in the tables C1 and C4 of the Schedule C and is summarised in Table 1 below:

## 3.1.1 Operating revenue

The summary of the operating revenue is reflected in Table 1 below and has been extracted from C4 table of the Schedule C attached. During the first half of the financial year, the municipality generated a total revenue of R1 083 341 000 of the approved budget of R2 683 263 000, which represents 40.3 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R116 962 000 (-10%). The variances and reasons thereof are discussed below.

Table 1: Operating Revenue by Revenue Source:

		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									%	
Revenue By Source										
Property rates		352,585	363,413	363,413	31,361	192,237	181,706	10,531	6%	363,41
Service charges - electricity revenue		705,057	751,862	751,862	67,217	390,742	375,931	14,811	4%	751,86
Service charges - water revenue		188,622	199,933	199,933	19,662	108,344	99,966	8,377	8%	199,93
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
	-1	-		2	=	( e. )	-			-
Rental of facilities and equipment	- 1	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		=	-	2	=	(2)	-	-	į.	
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%	4
Agency services		-	-	=	8	*	- 2	-	İ	1 =
Transfers and subsidies		490,501	1,112,707	1,102,707	2,543	254,391	410,025	(155,634)	-38%	1,102,70
Other revenue		15,939	19,487	19,487	592	5,136	9,744	(4,608)	-47%	19,48
Gains		11,698		_	1	446	-	446	#DIV/0!	12
		2,003,613	2,693,263	2,683,263	145,707	1,083,341	1,200,303	(116,962)	-10%	2,683,26

## **Property rates**

During the first half of the financial year the municipality generated R192 237 000 which is 6% more than the year-to-date budget of R181 706 000. The increase is based on the year-to-date performance due to the supplementary valuation from additional and improvements in properties. This revenue item seems to be performing well and is required to be adjusted upwards.

## Service charges - electricity

The municipality generated R14 811 000 (4%) more revenue from electricity than the year-to-date budget of R375 742 000 for the period under review. The increase attributable to the increase in estimated consumption from the previous financial year, took into account the impact of covid-19 restrictions. This increase is in line with current year year-to-date performance. The variance is also attributable to an increase in new connections, new meters being read which were not read in the last financial year when the budget was prepared. There is a need to adjust this item upwards during the adjustments budget as it seem slightly understated.

## Service charges - water

The municipality generated R8 377 000 (8%) more revenue from water than the year-to-date budget of R99 966 000 for the period under review. The variance is attributable to an increase in new connections, new meters

being read which were not read in the last financial year when the budget was prepared. The budget for this item may be reviewed upwards in line with the expected water demand in the last six months of the financial year.

## Service charges - sanitation

The municipality generated R3 512 000 (6%) more revenue from sanitation than a pro-rata budget of R61 909 000 for the period under review. The variance is attributable to an increase in new connections due to new property developments, new meters being read which were not read in the last financial year when the budget was prepared. An upward movement on the budget for this item must be considered.

## Service charges - refuse

The municipality generated R2 529 000 (5%) more revenue from refuse removal than the year-to-date budget of R50 612 000 during the period under review. The variance is attributable to an increase in new connections, new meters being read which were not read in the last financial year when the budget was prepared. This budget for this item will require an upward adjustment due to its performance in the last six months.

#### Rental of facilities

The municipality generated R531 000 (-11%) less revenue from rental of facilities than the year-to-date budget of R4 726 000 during the period under review. The decrease is due to the properties which were disposed by the municipality in the previous financial year, the impact of which was still in the budget during the approval of the original budget. This budget item will be revised downwards during the adjustments budget due to its underperformance.

#### Interest earned - external investments

The municipality generated R1 759 000 (112%) more revenue from interest on investments than a year-to-date budget of R1 566 000 for the period under review. The municipality has generated more interest on investments due to more investments made than expected due to being very aggressive in investing the conditional grants and excess cash, which has seen huge increase from interest on investments in the first six months of the financial year. This pattern is expected to continue for the remainder of the financial year as the municipality receive more grants. The budget for this item may be revised upwards with expected investments in the last half of the financial year.

#### Interest earned – outstanding debtors

The municipality generated R1 015 000 (51%) more revenue from interest on outstanding debtors than the year-to-date budget of R2 001 000 during the period under review. This charge is only applicable to business accounts which are in arrears. This variance is attributable to more accounts being billed interest for late payments. The budget for this item will be adjusted upwards during the adjustments budget based on the performance.

#### **Fines**

The municipality generated R841 000 (40%) more revenue from fines than the year-to-date budget of R2 090 000 during the period under review. The increase attributable to the reinstated of employees in the traffic department, which has resulted in more law enforcement in the area. Fines are dependent on law enforcement and compliance of motorists thereto. The recent festive season has seen the municipality imposing more fines in order to enforce law enforcement in the region. Based on the current performance, there is a need adjustment this item upwards during the adjustments budget.

#### Transfers and subsidies

The municipality generated R155 million less on operational transfers and subsidies when compared with the year-to-date budget of R410 025 000. The municipality had not received it's second tranche of the equitable which was expected to be received in December 2022. Any budget adjustments on this item will be based on adjusted DORA and provincial gazettes on allocations.

#### Other revenue

The municipality generated R4 608 000 (-47%) less revenue from sundry revenue than the year-to-date budget of R9 744 000 during the period under review. While the year-to-date performance appears lower, however the budget includes an amount of the disposal of land and other properties, which are in the process of being finalised. It is expected that cash will still be generated during the financial year. Other items of other revenue that appear to underperform need to adjust this revenue item downwards during the adjustments budget as there was less billing in regard to other revenue.

## 3.1.2 Operating expenditure

The summary of the operating expenditure is reflected in Table 2 below and has been extracted from C4 table of the Schedule C attached. The municipality incurred the total expenditure of R1 178 206 000 of the approved budget of R2 960 790 000, which represents 39.7 percent. The variance between the year-to-date expenditure budget and the actual expenditure incurred for the same period amounts to R302 189 000, representing underexpenditure of -20% during the period under review. Variances and reasons which attributed to over/under expenditure in each item of expenditure are explain below.

Table 2: Operating Expenditure by Expenditure Type

		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									%	
Expenditure By Type										
Employee related costs		585,366	601,653	567,833	59,258	321,797	283,916	37,881	13%	567,83
Remuneration of councillors		23,742	29,060	25,710	2,113	14,325	12,855	1,470	11%	25,710
Debt impairment		130,120	286,041	286,041	17,792	47,672	143,021	(95,348)	-67%	286,04
Depreciation & asset impairment		348,804	363,160	363,160	28,358	172,053	181,580	(9,527)	-5%	363,166
Finance charges		64,353	35,846	35,846	= 1	18,114	17,923	191	1%	35,84
Bulk purchases		649,750	605,107	605,107	36,087	322,303	302,554	19,750	7%	605,10
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		16	-	=0	*	06		-		=
Other expenditure		25,960	118,192	114,672	3,656	47,253	57,336	(10,083)	-18%	114,672
Losses		646			-			-		in the
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

## Employee related costs

The municipality spent R37 881 000 (13%) more on employee related costs than the year-to-date budget of R283 916 000 during the period under review. This is due to the integration of the reinstated employees and the payment of salary increments which were not in the special adjustments budget. As such, employee related will be adjusted upwards during the adjustments budget to incorporate these shortfalls.

#### Remuneration of councillors

The municipality spent R1 470 000 (11%) more on the remuneration of Councillors than the year-to-date budget of R12 855 000 during the period under review. The variance is attributed to EXCO councillors being full time which were paid for the previous financial year in the current financial year. The expenditure for the previous financial will be removed and the budget be aligned to the current year only during the adjustments budget.

## **Debt impairment**

The municipality incurred R95 348 000 (-67%) less on debt impairment than the year-to-date budget of R143 021 000 during the period under review. This is due to the fact that the full impact of debt impairment will be effected at the end of the financial year. Any necessary adjustments will be made in line with the adjustments on revenue and the collection rates.

## Depreciation and asset impairment

The municipality incurred R9 527 000 (-5%) less on depreciation and asset impairment than the year-to-date budget of R181 580 000 during the period under review. The variance is attributable to the slow capital expenditure as well as the infrastructure projects which are still under construction. The are no adjustment anticipated in the adjustment budget at this stage,

## Finance charges

The municipality spent R191 000 (1%) more on finance charges than the year-to-date budget of R17 923 000 during the period under review. The variance appears to be too low and neglectable. There is no need to adjust this item as it appears to be within the budget as the projection is based on amortisation schedule.

## **Bulk purchases**

The municipality spent R19 750 000 (7%) more on bulk purchases than the year-to-date budget of R302 554 000 during the period under review. The variance is attributable to bulk purchases being on high demand during colder months. However, the variance is expected to normalise or decease significantly during the summer months. Furthermore, the municipality had over-estimated its provision for electricity bulk purchases as it based it on the budget for 2021/22 plus the approved NERSA tariff, and not on the actual consumption/expenditure. Based on the 2021/22 audited annual financial statements and decreased demand, it is anticipated that the budget for the bulk electricity will decrease significantly during the adjustments budget. This is even more so as the municipality is experience persistent load shedding.

#### Material

The municipality spent R6 071 000 (8%) more on materials than the year-to-date budget of R76 594 000 during the period under review. Included on the material is bulk water purchases from uThukela Water with the variance of about R5m and more inventory being acquired at stores for maintenance. While the item appears to be overperforming, the municipality has already engaged the entity to ensure that it controls its budget within the allocation as there is no plan to allocate additional budget during the adjustments budget. No adjustment is anticipated under this item, unless if departments move funds between one vote and other vote in another expenditure classification.

## **Contracted services**

The municipality spent R252 593 000 (-62%) less on contracted services than the year-to-date budget of R404 616 000. The variance is attributable mainly to the slow spending of the Development Planning and Human Settlements on their housing grants. The municipality is awaiting the adjusted DORA as to whether the housing

grants will be appropriated into the budget or not, particular because the nature of the payment agreement between the municipality and the KZN Department of Human Settlements has been changed. However, the municipality is anticipating a decrease in this item due to the budget cuts that have implemented in January 2023 to respond to the Revised Budget Funding Plan.

## Other general expenditure

The municipality spent R10 083 000 (-18%) less on other general expenses than the year-to-date budget of R57 336 000 during the period under review. The main attributor of this variance is the insurance premium which was due and hasn't been settled to date, workman's compensation and software licences, Insurance will be paid in January 2023 once the equitable share has been received, and the two are planned to be paid by March 2023. Any adjustment during the adjustments budget will due to the movement of funds between operational and capital budget as provided for the budget guidelines as well as the anticipated decrease due to the budget cuts that have implemented in January 2023 to respond to the Revised Budget Funding Plan.

## 3.1.3 Net operating results (surplus)

The summary of the net operating results for the half of the financial year is reflected in Table 3 below.

**Table 3: Summary statement of Financial Performance** 

		2021/22				Budget Yea	ar 2022/23			
Description Ref	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Surplus/(Deficit)		(215, 366)	(317,613)	(277,528)	(39,662)	(94,864)	(280,092)	185,228	(0)	(277,528
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	(0)	201,032
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(76,496)	(31,501)	(23, 148)	(179,576)	1118		(76,496
Share of surplus/ (deficit) of associate		(45, 141)								
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	(31,501)	(23, 148)	(179,576)		A.	(76,496

As at 31 December 2022, the municipality recorded a deficit of R23 148 000, while it had initially expected a deficit of R179 576 000. This is after year-to-date revenue of R1 083 341 000 and expenditure of R1 178 206 000. Cognisance must be taken that the deficit considers the revenue from transfers recognised – capital in the amount of R71 716 000. It must also be considered that most of the grants, excluding the second trench equitable share which hasn't been received in the first half of the financial year.

#### 3.2 Capital budget performance

The capital budget of the municipality seems to be performing very slowly. The capital expenditure for the first half of the financial year amounted to R73 351 000, which represents 33% of the budget of R221 233 000. Comparison between the pro rata budget of R110 617 000 and actual expenditure for the period reflects an under expenditure of R37 265 000, which implies that the municipality spent 34% less than the budget during the same period. The under expenditure is mainly attributed to delays in the implementation of some key projects, as well as the cash-flow situation. Departments are encouraged to spend more on grants to avoid the reverting of conditional grants to the National Revenue Fund.

## 3.2.1 Capital expenditure by municipal vote

Table 4 below reflects the high-level summary of capital expenditure by municipal vote or department. The table clearly indicates that there is relatively low expenditure in Technical Services. This department is carrying about 80 percent of the capital budget of the entire municipality. The municipality is advised to fast-track expenditure in this department in order to improve the overall capital expenditure performance of the municipality.

Table 4: Capital Expenditure by Municipal Vote

			Bu	dget Year 202	22/23		
Vote Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Single Year expenditure appropriation							
Vote 2 - COMMUNITY SERVICES	11,345	11,345	43	5,672	(5,629)	-99%	11,345
Vote 3 - BUDGET AND TREASURY	2,900	2,900	879	1,450	(571)	-39%	2,900
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	25,001	25,001	12,809	12,501	309	2%	25,001
Vote 6 - TECHNICAL SERVICES	169,788	181,988	59,620	90, 994	(31, 374)	-34%	181,988
Total Capital single-year expenditure	209,033	221,233	73,351	110,617	(37,265)	-34%	221,233
Total Capital Expenditure	209,033	221,233	73,351	110,617	(37,265)	-34%	221,233

## 3.2.2 Capital expenditure by funding source

Table 5 below reflects the high-level summary of capital expenditure by funding sources.

Table 5: Capital Expenditure by Funding Source

			Budg	get Year 20	022/23		
Vote Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Funded by:		i i					
National Government	174,688	184,688	71,629	92,344	(20,714)	-22%	184,688
Provincial Government	16,345	16,345	87	8,172	(8,086)	-99%	16,345
Transfers recognised - capital	191,032	201,032	71,716	100,516	(28,800)	-29%	201,032
Internally generated funds	18,001	20,201	1,635	10,101	(8,465)	-84%	20,201
Total Capital Funding	209,033	221,233	73,351	110,617	(37,265)	-34%	221,233

## Internally funded projects

Approximately R20 201 000 of the capital projects are funded from internal reserves. As at the end of the first half of the financial year, the municipality had spent R1 635 000 (8%) of the internally funded projects. Departments are urged to fast-track spending on capital projects ensuring that roll overs are minimal. There is a need adjust on the budget for projects based on the respond for roll-over applications. Adjustments may also

be expected due to the me realignment of funds between operational and capital budget as provided for the the adjustments budget guidelines.

## **Grant funded projects**

Approximately R201 032 000 of the capital projects are funded from grants, with R184 688 000 and R16 345 000 from national and provincial governments respectively. Most of the funding for these grants have already been received by the municipality. As at the end of the first half of the financial year, the municipality had spent R71 716 000 (35%) of the grant funded projects. During the same period, the municipality spent R28 800 000 less on such funded projects than a pro-rata budget of R100 516 000, which represents under-performance of 29%. This was due to project and procurement plans as prepared by departments, slow SCM processes as well as the cash flow challenges faced by the municipality. Another attributor to this variance is sport & recreation grant which has budget of R11m with no expenditure furthermore there is also slow spending on Arts & Culture grants which are sitting at 6% spent. It is imperative that expenditure on these projects is accelerated in order to avoid funds being reverted to the National Revenue Fund at the end of the financial year. Any adjustments will based on the adjusted DORA as confirmed by National and Provincial Treasuries.

## 3.3 Financial position

As at end the sixth month of the financial year, the municipality seemed to be showing a favourable equity position, with a net effect of R6 billion. While this picture looks good, it is however important to point out major contributors to such a favourable equity position being assets consumer debtors and the property plant and equipment, investment in associate as well as the liabilities such as long-term loans, consumer deposits, trade and payables (inclusive of unspent conditional grants) and other provisions. The analysis of these financial position items will be discussed in comparison with the available cash and cash equivalent at the end of the review period. Table 6 below reflects the summary of financial position of the municipality as at 31 December 2022 as per C6 table:

Table 6: Statement of Financial Position

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

		2021/22	Budget Year 2022/23							
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast				
R thousands	1									
ASSETS										
Current assets										
Cash		29,936	(14,037)	36,049	**	36,049				
Call investment deposits		46,232		=-	37,392	-				
Consumer debtors		805,744	594,134	594,134	916,605	594,134				
Other debtors		97,185	81,351	81,351	75,254	81,35				
Current portion of long-term receivables		=	-			-				
Inventory		24,544	14,995	14,995	23,582	14,99				
Total current assets		1,003,641	676,443	726,529	1,052,833	726,529				
Non current assets										
Long-term receivables				=		-				
Investments		_			= =					
Investment property		372,224	341,874	341,874	372,224	341,87				
Investments in Associate	1 1	141,741	217,333	217,333	142,171	217,33				
Property, plant and equipment	1 1	6,196,783	6,666,531	6,666,531	6,077,930	6,666,53				
Property, plant and equipment		-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,,							
Biological	1 1	=	=			-				
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	7,238,673				
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,657,007	7,965,202				
LIABILITIES	1 1									
Current liabilities										
Bank overdraft		47.000	(32, 106)	(32,106)	30,662	(32,106				
Borrow ing		47,260	27,095	27,095	34,834	27,09				
Consumer deposits		33,418	688,021	727,316	995,288	727,310				
Trade and other payables		885,459		9,752	7,769	9,75				
Provisions	-	11,105	9,752	732,058	1,068,553	732,058				
Total current liabilities		977,242	692,762	732,058	1,066,553	732,036				
Non current liabilities										
Borrowing		315,490	260,654	260,654	315,118	260,654				
Prov Isions		229,580	90,445	90,445	229,340	90,445				
Total non current liabilities		545,070	351,099	351,099	544,458	351,099				
TOTAL LIABILITIES		1,522,312	1,043,861	1,083,156	1,613,011	1,083,156				
NET ASSETS	2	6,204,281	6,871,255	6,882,045	6,043,995	6,882,045				
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,012,205	6,851,803				
Reserves		323	30,242	30,242	31,790	30,242				
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,882,045	6,043,995	6,882,045				

#### **Assets**

Variances were noted between the budgeted values of assets and the actuals recorded at the end of the review period. As at the end of December 2022, the municipality recorded total assets of R7.6 billion, made up of R1 billion and R6.6 billion for current assets and non-current assets respectively. Current assets are those assets that are likely to be converted into cash within twelve months, which non-current assets are likely to be received as cash other long-term. The following asset items were noted to require attention during the adjustments budget.

## Cash and cash equivalents

As at the end of December 2022, the municipality recorded cash and cash equivalents of R37.3 million at the end of the first half of the year. The projected cash and cash equivalents is expected to decrease due to the reinstated employees.

#### **Consumer debtors**

As at the end of December 2022, the municipality recorded consumer debtors of R916.6 million, representing about 9% of the total assets. Table SC3 of Schedule C reflects that gross consumer debtors amounted to R1.5 billion at the end of December. Looking at the annual budgeted consumer debtors of R594.1 million, consumer debtors appear to be understated. This is due to the fact that the impact of the financial constraints on consumers with the current economic situation. This is also an indication of the rate at which consumer debtors are escalating. It will be important that council fast-track implementation of its credit control and debt collection strategies in order to collect the outstanding debtors. The municipality will need to estimate the projected annual debtors and the provision for debt impairment to accurately budget for the consumer debtors projected at the end of the financial year.

## Inventory

As at the end of December 2022, the municipality recorded inventory to the value of R23.5 million. This is R8.5 million more the amount than R14.9 million projected at the end of the financial year. This is due to the stock that the municipality has purchased during the first six months of the financial, which stock will be utilised during the remainder of the financial year for service delivery. However, the budget for inventory will be reviewed in line with the expected demand and requirements during the adjustments budget.

## **Investment Property**

As at the end of December 2022, the municipality recorded investment properties to the value of R327.2 million, representing 4% of the total assets. This is R30 million more than the amount of R341.8 projected at the end of the financial year as a result of the revaluation of properties performed at the end of the 2021/22 financial year. This item will be looked at, for it to be in line with the expected revised property values during adjustments budget.

#### Investment in Associate

As at the end of December 2022, the municipality recorded Investment in uThukela Water to the value of R142.1 million, representing 1% of the total assets. This is R75 million less than the amount of R217.3 million projected at the end of the financial year as a result of decrease in the net asset value of the entity. This item will be adjusted downwards during the adjustments in line with the updated net asset value of the entity.

## Property Plant and Equipment (PPE)

As at 31 December 2022, the municipality recorded 6 billion for Property Plant and Equipment, which represents 79% of the total assets. These assets comprise of roads and storm water, water and infrastructure, electricity infrastructure, community assets, and other plants and equipment which the municipality has acquired mainly for service delivery and for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. This is R588 million less than the amount of R6.6 billion projected at the end of the financial year. This is mainly due to low capital expenditure, as well as the impairment and depreciated of assets undertaken during the audit. This item should adjusted downwards during the adjustments budget.

## **Intangible Assets**

As at the end of December 2022, the municipality recorded intangible assets to the value of R26 thousands. This is R1.1 million less than the amount of R1.2 million projected for at end of the financial year due to the amortisation during the year. The budget for the current year seems to have been overstated during the budget preparation process. The projection for the intangible assets will need to be adjusted downwards during the adjustments budget.

#### Liabilities

Variances were noted between the budgeted values of liabilities and the actuals recorded at the end of the review period. As at the end of December 2022, the municipality recorded total liabilities of R1.6 billion, made up of R1 billion and R544.4 million for current liabilities and non-current liabilities respectively. Current liabilities are those liabilities that are payable by the municipality within the twelve months, while non-current liabilities are those liabilities that are payable over a period beyond twelve months. The following liability items were noted to require attention during the adjustments budget.

#### **Borrowings**

As at the end of December 2022, the municipality recorded total borrowings of R345.7 million, while the municipality had budgeted borrowings of R228.5 million projected at the end financial year. The variance is due to loans not at 31 December 2022 as the municipality had not received the equitable share. Adjustments for the short-term portion is expected in the adjustments budget in line with the audited annual financial statements.

## **Consumer deposits**

As at the end of December 2022, the municipality recorded consumer deposits of R34.8 million. This figure is R7.8 million more that the budget of R27 million projected at the end of the financial year. The variance is due to new accounts as well as the increases in deposits due to non-payment of accounts. There is a need to adjust upwards the consumer deposits during the adjustments budget.

## Trade and other payables

As at the end of December 2022, the municipality recorded trade and other payables amounting to R995.2 million. This is R267.9 million more that the annual budget of R727.3 million due to the provision for backpays of employees. The municipality is still expecting that some of the creditors will be paid during the remainder of the financial year. There is still a need to relook at the budget for this item based on expected expenditure level and the cash flows.

#### **Provisions**

As at the end of December 2022, the municipality recorded total provisions amounting to R229.3 million. This is R138.9 million more than the R90.4 million projected for at the end of the financial year. The provision was based on the 2021/22 actuarial valuation and adjustments during the adjustments budget will be based on the 2022/23 valuation report.

## 3.3.3 Net current assets

The municipality recorded an unfavourable net current position at the end of December 2022, with current assets (R1.052 billion) less than current liabilities (R1.068 billion) by R15.7 million. This represent a current ratio of 1:0.9, which is however below the National Treasury recommended norm of 1.5. This picture however indicates that, when converted into cash, the current assets of the municipality will not be adequate to cover its short-term obligations. It is also noted that consumer debtors represent about 87% of the current assets. This therefore implies that the municipality will need to focus on the collection of its consumer debtors to ensure that adequate cash is collected in order to pay its current liabilities over the next six months.

## 3.4 Cash flow analysis

Table 7 below reflects the summary of cash flow movements for the past six month as extracted from table C7 of the Schedule C.

**Table 7: Cash Flow Statement** 

KZN252 Newcastle - Table C7 Monthly Budge		2021/22				Budget Yea	r 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		348,289	272,560	272,560	26,030	119,025	136,280	(17,255)	-13%	272,56
Service charges		870,208	989,000	989,000	197,753	546,071	494,500	51,570	10%	989,00
Other revenue		13,234	315,172	315,172	1,685	8,589	157,586	(148, 997)	-95%	315,17
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	1,794	202,518	358,152	(155,634)	-43%	1,102,70
Transfers and Subsidies - Capital		148,615	191,032	201,032	25,345	159,145	159,145	12	į	201,03
Interest		8,308	3,131	3,131	1,755	6,341	1,566	4,775	305%	3,13
Dividends			,*:	-	-					3
Paym ents										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,620,965)	(313,423)	(972,028)	(1,310,483)	(338, 454)	26%	(2,620,96
Finance charges		(42,293)	(35,846)	(35,846)	(5,552)	(18,114)	(17,923)	191	-1%	(35,84
Transfers and Grants		-	- 1	-	_	181		175		
NET CASH FROMI(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	(64,613)	51,547	(21,177)	(72,724)	343%	226,79
Proceeds on disposal of PPE  Decrease (increase) in non-current receivables  Decrease (increase) in non-current investments	29	9,872	-	-	-	= 1		-		
Payments			1000 000)	(004 000)	40.048	(72.254)	(110,617)	(37,265)	34%	{221,233
Capital assets		(149,637)	(209,033)	(221,233)	(19,944)	(73,351)			34%	(221,23
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)	(37,265)	3476	(221,23
CASH FLOWS FROM FINANCING ACTIVITIES										
Short term loans		0		-	-	-	-	-		-
Borrowing long term/refinancing		2:			-		-	- "		-
Increase (decrease) in consumer deposits		ಕಾ ನಿ			-	- 2	-	-		2
Payments										
Repay ment of borrowing		(30,512)	(32,106)	(32, 106)	(5,616)	(16,971)	(16,053)	918	-6%	(32,108
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(32,106)	(5,616)	(16,971)	(16,053)	918	-6%	(32,10)
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(26,547)	(90,173)	(38,775)	(147,847)			(26,54
Cash/cash equivalents at beginning:		9,500	62,596	62,596	5.0	76,167	62,596		1120 0	76,16
Cash/cash equivalents at month/y ear end:		76,168	(14,037)	36,049		37,392	(85, 251)			49,620

The municipality opened with a cash and cash equivalent balance of R76.1 million at the beginning of the financial year. As at the end of sixth month of the financial year, the municipality had recorded cash balance of R37.3 million, representing a cash decrease of R38.7 million. Anticipated cash is expected to decrease at the end of the financial year mainly due to the re-instatement of employees and expenditure on some of the unspent conditional grants.

## 3.4.1 Cash flows from operating activities

Operating activities are those receipts and payments that are received and paid by the municipality in the normal operations of the municipality. These include receipts from property rates, service charges, grants, all sundry revenue and payments of employees, service charges and finance charges. As at the end of the sixth month,

the municipality recorded net receipts and payments of R51 547 million from operating activities respectively. Adjustments will be based on the performance of collection rates and any revision of the operational and capital cash items.

## 3.4.2 Cash flows from investing activities

Investing activities are those receipts and payments that are received and paid by the municipality because of disposal or acquisition of its assets, collection or payments on non-current debtors and withdrawal or advancing of investments. As at the end of the sixth month, the municipality recorded payments of R73.3 million from investing activities for the acquisition of assets in terms of the approved capital budget. Any adjustments will depend on the adjustments in the capital expenditure as per C5/B5 table.

## 3.4.3 Cash flows from financing activities

Financing activities are those receipts and payments that are received and paid by the municipality to acquire external loans and the repayment of such external loans. As at the end of the sixth month, the municipality recorded payments of R16.9 million from financing activities for the repayment. No receipts of external loans were recorded for this purpose. It is anticipated that this item will be adjusted upwards during the adjustments budget since the 2021/22 potion of the borrowing will be paid in the current financial year.

## 4. LEGAL IMPLICATIONS

The submission of the Section 72 of the Municipal Finance Management Act, No. 56 of 2003, read together with regulation 33 of the Municipal Budget and Reporting Regulations require, inter alia, that the Accounting Officer submit a report to the Mayor, Provincial and National Treasury by 25 January of each year

## 5. POLICY IMPLICATIONS

The submission of the Section 72 report is compliance with the Budget Policy of Council.

## 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 and to indicate areas that may warrant changes during the adjustments budget.

## 7. RISKS

Failure to submit this report with result to non-compliance with the MFMA.

## 8. MANAGEMENT OF RISKS

The report is planned to be submitted to Council on 25th January 2023 in order to avoid non-compliance. The report will then be submitted to Provincial and National Treasury immediately thereafter for assessment.

## 9. RECOMMENDATIONS

- 9.1 That the section 72 Report on the mid-year budget assessment for the 2022/23 financial year be approved;
- 9.2 That, subject to approval of recommendation 9.1 above, the Accounting Officer be mandated to prepare and submit a 2022/23 mid-year adjustments budget to council for consideration;
- 9.3 That the Accounting Officer be mandated to submit the mid-year assessment report to National and Provincial Treasuries as required by S72(1)(b) of the Municipal Finance Management Act No.56 of 2003;

Report prepared by:

Report seen by:

DX DUBE
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE

NEWCASTLE MUNICIPALITY

2023 -01- 1 8

MAYORS OFFICE

ZW MCINEKA MUNICIPAL MANAGER KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

	2021/22				Budget Ye	ear 2022/23			p. 44 C
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Financial Performance	352,585	363,413	363,413	31,361	192,237	181,706	10,531	6%	363,413
Property rates	1,110,882	1,176,842	1,176,842	108,912	617,650	588,421	29,229	5%	1,176,842
Service charges		3,131		292	3,325	1,566	1,759	112%	3,131
investment revenue	4,445		3,131			410,025	(155,634)	-38%	1,102,707
Transfers and subsidies	490,501	1,112,707	1,102,707	2,543	254,391		(2,847)	-15%	37,169
Other own revenue	45,199 2,003,613	37,169 2,693,263	37,169 2,683,263	2,599 145,707	15,738 1,083,341	18,584 1,200,303	(116,962)	-10%	2,683,263
	2,000,010	2,000,200	2,000,200	110,101	1,000,000	,,=-,,,	(,,		
Total Revenue (excluding capital transfers and contributions)				** ***	201 707	200.040	27.004	420/	EC7 000
Employee costs	585,366	601,653	567,833	59,258	321,797	283,916	37,881	13%	567,833
Remuneration of Councillors	23,742	29,060	25,710	2,113	14,325	12,855	1,470	11%	25,710
Depreciation & asset impairment	348,804	363,160	363,160	28,358	172,053	181,580	(9,527)	-5%	363,160
Finance charges	64,353	35,846	35,846		18,114	17,923	191	1%	35,846
Materials and bulk purchases	786,545	758,296	758,296	49,650	404,968	379,148	25,821	7%	758,296
Transfers and subsidies	-	-	-	2	-	51	÷.		-
Other expenditure	410,168	1,222,862	1,209,946	45,990	246,949	604,973	(358,024)	-59%	1,209,946
Total Expenditure	2,218,978	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20%	2,960,790
Surplus/(Deficit)	(215,366)	(317,613)	(277,528)	(39,662)	(94,864)	(280,092)	185,228	-66%	(277,528
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	-29%	201,032
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)									
			_	_	_	_	_		_
	(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,496
Surplus/(Deficit) after capital transfers & contributions	(-4,,	(,,,,,,,,	(,,	, , ,					
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%	(76,498
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									
Total current assets	1,003,641	676,443	726,529		1,052,833				726,529
Total non current assets	6,722,953	7,238,673	7,238,673		6,604,174				7,238,673
Total current liabilities	977,242	692,762	732,058		1,068,553	100			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	0			6,882,045
Cash flows									
Net cash from (used) operating	236,944	164,505	226,791	(64,613)	51,547	(21,177)	(72,724)	343%	226,791
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)	(37,265)	34%	(221,233
Net cash from (used) financing	(30,512)	(32,106)	(32,106)	(5,616)	(16,971)	(16,053)	918	-6%	(32,106
Cash/cash equivalents at the month/year end	76,168	(14,037)	36,049	-	37,392	(85,251)	(122,643)	144%	49,620
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
	112,284	40,661	33,062	31,767	33,127	30,326	222,079	1,015,914	1,519,219
Total By Income Source	112,204	.0,00	,	* 17					
Fotal By Income Source  Creditors Are Analysis	112,204	10,00	,	.,,					

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

D. C. J. II	D. 1	2021/22				Budget Yea		1000		
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		469,582	514,453	514,453	32,971	255,792	89,865	165,927	185%	514,45
Executive and council		8,676	12,367	12,367	626	6,600	6,184	416	7%	12,36
Finance and administration		460,906	502,086	502,086	32,345	249,192	83,681	165,511	198%	502,08
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		300,140	640,739	640,739	2,981	39,765	320,370	(280,604)	-88%	640,7
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%	4,1
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%	243,10
Waste management		139,038	144,402	144,402	9,917	70,014	72,201	(2,187)	-3%	144,40
Other	4	169	184	184	15	85	92	(7)	-8%	18
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
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
Community and public safety		507,769	827,731	819,736	35,594	148,154	409,868	(261,714)	-64%	819,73
Community and social services		37,498	43,629	42,049	4,623	21,090	21,024	66	0%	42,04
Sport and recreation		67,860	73,339	72,478	7,014	35,787	36,239	(452)	-1%	72,47
Public safety		65,732	70,215	65,969	9,220	39,048	32,984	6,063	18%	65,98
Housing		327,112	630,591	629,783	14,078	47,684	314,892	(267,208)	-85%	629,78
Health		9,566	9,956	9,458	659	4,545	4,729	(184)	-4%	9,4
Economic and environmental services		220,976	266,056	262,819	27,091	155,884	131,409	24,475	19%	262,8
Planning and development		78,093	85,041	81,804	8,444	43,539	40,902	2,636	6%	81,80
Road transport		142,876	181,008	181,008	18,648	112,340	90,504	21,836	24%	181,00
Environmental protection		7	7	7	120	6	3	2	61%	
Trading services		1,065,293	1,444,445	1,429,179	81,605	637,090	714,590	(77,500)	-11%	1,429,17
Energy sources		619,934	742,466	740,865	51,323	379,815	370,432	9,382	3%	740,86
Water management		350,885	597,907	586,801	20,990	192,890	293,401	(100,511)	-34%	586,80
Waste water management		53,873	60,542	60,542	122	26,321	30,271	(3,951)	-13%	60,54
Waste management		40,601	43,530	40,971	9,170	38,065	20,486	17,580	86%	40,97
Other		3,265	3,369	3,369	910	1,422	1,684	(263)	-16%	3,36
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
urplus/ (Deficit) for the year	-	(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,49

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment

KZN252 Newcastle - Table C3 Monthly Budget Statement - F  Vote Description		2019/20					ar 2020/21			
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		88,576	113,447	113,447	651	45,649	56,724	(11,075)	-19.5%	113,44
Vote 2 - COMMUNITY SERVICES		163,905	173,608	173,608	11,738	79,479	86,804	(7,326)	-8.4%	173,60
Vote 3 - BUDGET AND TREASURY		391,006	401,006	401,006	32,320	210,143	200,503	9,640	4.8%	401,00
Vote 4 - MUNICIPAL MANAGER		-	-	-		-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		281,341	647,031	647,031	1,437	45,435	323,515	(278,080)	-86,0%	647,03
Vote 6 - TECHNICAL SERVICES		503,219	713,576	713,576	40,504	350,942	288,660	62,282	21.6%	713,57
Vole 7 - ELECTRICAL AND MECHANICAL SERVICES		698,454	835,626	835,626	67,217	423,410	344,613	78,797	22.9%	835,62
Vote 8 - [NAME OF VOTE 8]		-	-	_	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		- 1	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		_	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	_	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	_	-	_	_		
Total Revenue by Vote	2	2,126,501	2,884,295	2,884,295	153,867	1,155,057	1,300,819	(145,762)	-11.2%	2,884,29
Expenditure by Vote	1									
Vole 1 - CORPORATE SERVICES		98,250	106,832	99,563	11,529	68,875	49,782	19,094	38.4%	99,56
Vote 2 - COMMUNITY SERVICES		289,990	306,664	291,670	35,065	170,409	145,835	24,574	16.9%	291,67
Vote 3 - BUDGET AND TREASURY	10 1	194,989	192,074	188,502	14,912	81,455	94,251	(12,795)	-13.6%	188,50
Vote 4 - MUNICIPAL MANAGER		90,316	89,335	81,903	5,683	39,678	40,951	(1,273)	-3.1%	81,90
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		357,987	662,848	661,139	19,065	66,011	330,569	(264,559)	-80.0%	661,13
Vote 6 - TECHNICAL SERVICES		607,199	895,287	881,845	45,028	362,397	440,923	(78,526)	-17.8%	881,84
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		625,388	757,837	756,169	54,086	389,380	378,084	11,296	3.0%	756,16
Vote 8 - [NAME OF VOTE 8]		- 1	-	_	_	_		_		_
Vote 9 - (NAME OF VOTE 9)		_	_	_	_	_	_	_		_
•		_	_	_	_	_		_		
Vote 10 - [NAME OF VOTE 10]		_ [		_	_	_	_	_		_
Vote 11 - [NAME OF VOTE 11]			_	_	_	_	_	_		
Vote 12 - [NAME OF VOTE 12]				_	_	_	_	_		_
Vote 13 - [NAME OF VOTE 13]		_	_	_	_		_			_
Vote 14 - [NAME OF VOTE 14]		-	-				_	_		_
Vote 15 - [NAME OF VOTE 15]		2,264,119	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20.4%	2,960,79
Total Expenditure by Vote Surplus/ (Deficit) for the year	2 2	(137,618)	(126,581)	(76,496)		(23,148)	(179,576)	156,428	-87.1%	(76,49

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

		2021/22				Budget Y	ear 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Source										
Property rates		352,585	363,413	363,413	31,361	192,237	181,706	10,531	6%	363,41
Service charges - electricity revenue		705,057	751,862	751,862	67,217	390,742	375,931	14,811	4%	751,86
Service charges - water revenue		188,622	199,933	199,933	19,662	108,344	99,966	8,377	8%	199,93
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
		=		72	- E	-	-			=
Rental of facilities and equipment		8,372	9,452	9,452	733	4,195	4,726	(531)	-11%	9,45
Interest eamed - 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		-		, ±		100		-		~
Fines, penalties and forfeits		5,353	4,180	4,180	703	2,931	2,090	841	40%	4,186
Licences and permits		46	48	48	2	14	24	(10)	-42%	48
Agency services			127	100	nee.	196	-	-		-
Transfers and subsidies		490,501	1,112,707	1,102,707	2,543	254,391	410,025	(155,634)	-38%	1,102,707
Other revenue		15,939	19,487	19,487	592	5,136	9,744	(4,608)	-47%	19,487
Gains	:	11,698	-	-	1	446	120	446	#DIV/0!	
		2,003,613	2,693,263	2,683,263	145,707	1,083,341	1,200,303	(116,962)	-10%	2,683,263
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		585,366	601,653	567,833	59,258	321,797	283,916	37,881	13%	567,833
Remuneration of councillors		23,742	29,060	25,710	2,113	14,325	12,855	1,470	11%	25,710
Debt impairment		130,120	286,041	286,041	17,792	47,672	143,021	(95,348)	-67%	286,041
Depreciation & asset impairment		348,804	363,160	363,160	28,358	172,053	181,580	(9,527)	-5%	363,160
Finance charges		64,353	35,846	35,846	36	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		-	-	-	=	2	120	-		-
Other expenditure		25,960	118,192	114,672	3,656	47,253	57,336	(10,083)	-18%	114,672
Losses		646	-	-		-	-			-
Total Expenditure		2,218,978	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20%	2,960,790
								405.000	(0)	/077 500
Surplus/(Deficit) Transfers and subsidies - capital (monetary		(215,366)	(317,613)	(277,528)	(39,662)	(94,864)	(280,092)	185,228	(0)	(277,528
allocations) (National / Provincial and District)		122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	(0)	201,032
Transfers and subsidies - capital (monetary										
allocations) (National / Provincial Departmental										
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								_		
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)			(76,496
Taxation								-		
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)			(76,496
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)			(76,496
Share of surplus/ (deficit) of associate		(45,141)								
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)		11-1-3-1	(76,496

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment

	n .	2021/22				Dudget 10	ear 2022/23			F 431
Vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Rthousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		- 1	-	-	-	-	- 1	-		-
Vote 3 - BUDGET AND TREASURY		- 1		-	-	-	-	-		-
Vote 4 - MUNICIPAL MANAGER		- 1	-	-	-	_	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		_	_	_	_	_	-	-		
Vote 6 - TECHNICAL SERVICES		_	_	_	_	_	_	_		
			_	_	_	_	_	_		
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			-		_	_	_	_		
Vote 8 - [NAME OF VOTE 8]		-	-	_						
Vote 9 - [NAME OF VOTE 9]		- 1	-	_	-	-	-	-		
Vote 10 - [NAME OF VOTE 10]		- 0	-	-	-	-	-	-		
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	- 1	-		
Vote 13 - [NAME OF VOTE 13]		_	-	-	-	-	-	-		
Vote 14 - [NAME OF VOTE 14]		-	_	-	-	-	-	-		
Vole 15 - [NAME OF VOTE 15]			_	_	_	_	_	_		
Fotal Capital Multi-year expenditure	4,7		_	_	_			_		
otal Capital Multi-year expenditure	4,1									
2. I. V	2									
Single Year expenditure appropriation		_	_	_	_	_	_	_		_
Vole 1 - CORPORATE SERVICES		l. II							-99%	11,34
Vole 2 - COMMUNITY SERVICES		5,583	11,345	11,345	43	43	5,672	(5,629)		
Vote 3 - BUDGET AND TREASURY		1,748	2,900	2,900	177	879	1,450	(571)	-39%	2,90
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		126,659	169,788	181,988	8,472	59,620	90,994	(31,374)	-34%	181,98
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208	-	_	-	-	- 1	-		-
Vote 8 - [NAME OF VOTE 8]		- 1	_		-	_	-	-		-
Vote 9 - [NAME OF VOTE 9]		_	_ ]	_	_	_	-	-		
		_	_	_	_	_	_	_		
Vote 10 - [NAME OF VOTE 10]		- 1	_	_		_	_	_		
Vote 11 - [NAME OF VOTE 11]		- 1	-		7					
Vote 12 - [NAME OF VOTE 12]		-	- 1	-	-	_	-	_		_
Vote 13 - [NAME OF VOTE 13]		- 1	-	-	- 1	-	-	-		_
Vote 14 - [NAME OF VOTE 14]		l) - []	-	-	-	-	- 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%	221,23
Total Capital Expenditure		149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,23
Capital Expenditure - Functional Classification										
Governance and administration		4,199	2,900	2,900	177	879	1,450	(571)	-39%	2,90
Executive and council		243	= = = = = = = = = = = = = = = = = = = =	-	-	-	+	-		32
Finance and administration		3,956	2,900	2,900	177	879	1,450	(571)	-39%	2,90
Internal audit				-	-	-	-	-		1.0
Community and public safety		5,025	11,345	11,345	43	43	5,672	(5,629)	-99%	11,34
		1,162	345	345	43	43	172	(129)	-75%	34
Community and social services				11,000		1750	5,500	(5,500)	-100%	11,00
Sport and recreation		3,367	11,000	11,000			3,300	(0,000)		11,00
Public safety	l.	177	121	3		_	- 1			
Housing		496	-	8	-	-	= =	-		1,5
Health		-	-	-	-	2		-		- 1
Economic and environmental services		41,959	118,141	130,341	2,571	30,496	65,171	(34,675)	-53%	130,34
Planning and development		12,778	25,101	25,101	-	12,809	12,551	259	2%	25,10
Road transport		29,181	93,040	105,240	2,571	17,687	52,620	(34,933)	-66%	105,24
Environmental protection		· ·	-	*	-	*	5	-		2.00
Trading services		98,454	76,648	76,648	5,901	41,933	38,324	3,609	9%	76,64
•		7.4		_	-	-	-	-		12
Energy sources		CO 505	49,648	49,648	4,902	27,466	24,824	2,642	11%	49,64
Water management		60,525					13,500	967	7%	27,00
Waste water management		36,874	27,000	27,000	998	14,467	13,300	-	7 76	27,00
Waste management		1,054		-			=			1.5
Other	_		-	-	-	-		-		
otal Capital Expenditure - Functional Classification	3	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,23
unded by:										
National Government		112,998	174,688	184,688	8,117	71,629	92,344	(20,714)	-22%	184,68
Provincial Government		9,890	16,345	16,345	43	87	8,172	(8,086)	-99%	16,34
District Municipality			-	-	-	+	-	-		1/4
Transfers and subsidies - capital (monetary allocations) (National /										
Provincial Departmental Agencies, Households, Non-profit Institutions,										
Private Enterprises, Public Corporatons, Higher Educational Institutions)										
							=	_		
		422.000	191,032	201,032	8,161	71,716	100,516	(28,800)	-29%	201,03
Transfers recognised - capital		122,888	131,032	201,032	0,101	11,710	.00,010	(20,000)	-574	,,
Borrowing	6		-	+.	500	4.005	10.10.	- 4051	0.454	00.00
Internally generated funds	1	26,749	18,001	20,201	532	1,635	10,101	(8,465) (37,265)	-84% -34%	20,20
	1	20,740	10,001	20,20	UUL	.,000				

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

		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	1 1	29,936	(14,037)	36,049	=	36,04
Call investment deposits		46,232		=	37,392	100
Consumer debtors		805,744	594,134	594,134	916,605	594,13
Other debtors		97,185	81,351	81,351	75,254	81,35
Current portion of long-term receivables		=	==:	-	=	-
Inventory		24,544	14,995	14,995	23,582	14,99
Total current assets		1,003,641	676,443	726,529	1,052,833	726,52
Non current assets						
Long-term receivables		==		-	э:	-
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	1 1	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	7,238,673
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,657,007	7,965,202
LIABILITIES						
Current liabilities	1 1					
Bank overdraft	1 1	-	-	-	+	-
Borrowing		47,260	(32,106)	(32,106)	30,662	(32,106
Consumer deposits	1 1	33,418	27,095	27,095	34,834	27,095
Trade and other payables		885,459	688,021	727,316	995,288	727,316
Provisions		11,105	9,752	9,752	7,769	9,752
Total current liabilities		977,242	692,762	732,058	1,068,553	732,058
Non current liabilities						
Borrowing		315,490	260,654	260,654	315,118	260,654
Provisions		229,580	90,445	90,445	229,340	90,445
Total non current liabilities		545,070	351,099	351,099	544,458	351,099
TOTAL LIABILITIES		1,522,312	1,043,861	1,083,156	1,613,011	1,083,156
NET ASSETS	2	6,204,281	6,871,255	6,882,045	6,043,995	6,882,045
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,012,205	6,851,803
Reserves		323	30,242	30,242	31,790	30,242

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

		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
R thousands	11								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		348,289	272,560	272,560	26,030	119,025	136,280	(17,255)	-13%	272,560
Service charges		870,208	989,000	989,000	197,753	546,071	494,500	51,570	10%	989,000
Other revenue		13,234	315,172	315,172	1,685	8,589	157,586	(148,997)	-95%	315,172
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	1,794	202,518	358,152	(155,634)	-43%	1,102,707
Transfers and Subsidies - Capital		148,615	191,032	201,032	25,345	159,145	159,145	-		201,032
Interest		8,308	3,131	3,131	1,755	6,341	1,566	4,775	305%	3,131
Dividends		2	=	-	-	=		-		-
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,620,965)	(313,423)	(972,028)	(1,310,483)	(338,454)	26%	(2,620,965
Finance charges		(42,293)	(35,846)	(35,846)	(5,552)	(18,114)	(17,923)	191	-1%	(35,846
Transfers and Grants		Ε.	-	-	- 25	=	E	150		12
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		-			19	-		· ·
		=		9	-	3	0.00			-
Decrease (increase) in non-current receivables		=				-	-7	-		3
Decrease (increase) in non-current investments		5	9		- 2	-	12	14.1		吳
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	3.0	-	-	-	(+)	-		
Borrowing long term/refinancing		=			:=:	-	383	-		- 3
Increase (decrease) in consumer deposits		-	125		7	5	- 4	-		- 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)	5 6 15		(26,547
		9,500	62,596	62,596	(2-1, 1.0)	76,167	62,596			76,167
Cash/cash equivalents at beginning: Cash/cash equivalents at month/year end:		76,168	(14,037)	36,049	1 10	37,392	(85,251)			49,620

ear Assessment	
Y-Mid-Y	
ariance explanation	
Material v	
Table SC1	
· Supporting	
KZN252 Newcastle	

3	Description			
Ē		Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
-	Revenue By Source			
	Fines, penalties and forfeits	40%	40% Dependent on the consumers reaction	
	Other revenue	-47%	-47% Consumer reaction due to the increased number of death	
	Rental of facilities and equipment	-11%	-11% Increase in the rental of council facilities due to the easing of lockdown restrictions	
	Interest earned - external investments	112%	112% Interest received from the increase in investments made duing the year	
	Interest earned - outstanding debtors	21%		
	Licences and permits	-45%	-42% Dependent on the consumers traction	
2	Expenditure By Type			
	Debt impairment	%29-	-67% Only debt impairement for indigents is calculated monthly all other debtors is Biannually	
	Employee related costs	13%		
	Remuneration of councillors	11%		
	Other expenditure	-18%		
_	Contracted services	%Z9·	-62% Delays in the appointment of service providers	
es	Capital Expenditure			
	Grant funded projects	-28%	-29% Due to SCM processe being at mittal stages	Fast track SCM processes and management of confractors
	Internally funded projects	-84%	-84% Due to SCM processe being at initial stages	Fast track SCM processes and management of confractors
	Repairs and maintenance	33%	33% Due to SCM processe being at initial stages	Fast frack SCM processes and management of confractors
4	Financial Position			
3	Cash Flow			
	Net Cash from Operating Activities	343%	343% Main atInbutor is property rates due to increased number of new properties & conversion of household to business category	None
	Net Cash Used from Investing Activities	34%	34% Slow capital expenditure	None
	Net Cash Used from Financial Activities	%9-	-5% Based on armotisation schedules	Nane
es 	Measureable performance			
7	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - Mid-Year Assessment

			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 Liquidity	Long Term Borrowing/ Funds & Reserves		97691.6%	861.9%	861.9%	991.2%	861.9%
Current Ratio	Current assets/current liabilities	1	102.7%	97.6%	99.2%	98.5%	99.2%
*****		'	7.8%	-2.0%	4.9%	3.5%	4.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		7.070	-2.070	4.070	0.070	
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	Childrada i Tovididi di Potali i Potali i						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.2%	22.3%	21.2%	29.7%	21.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.6%	14.8%	14.9%	1.7%	2.3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description							Budget Year 2022/23	r 2022/23					
	NT Code	0.30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dye-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against	Impairment - Bad Debts i.t.o Council Policy
R thousands												Debtors	
Deblors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Weler	1200	32,023	9,446	8,558	7,368	876,7	6,781	40,610	333,022	445,764	395,736	11,573	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30,922	1,240	838	880	200	662	3,458	12,711	51,391	18,391	200	
Receivables from Non-exchange Transactions - Proparty Retes	1400	35,918	9,334	8,185	8 821	9,941	7,486	34,813	95,258	210,736	157,299	2,168	
Receivebles from Exchange Transactions - Waste Weter Management	1500	16,866	7,618	6,422	6,384	6,380	6 281	33,903	323,399	407,233	378,327	2215	
Receivables from Exchange Transactions - Waste Management	1600	12,914	5,625	4,718	4 656	4,640	4,758	24,637	129,758	191,906	168,650	937	
Receivables from Exchange Transactions - Property Rental Debtors	1700	612	181	407	130	120	116	1,430	2,544	5,249	4,339	45	
Interest on Arreer Debtor Accounts	1810	1,134	510	#	413	372	181	1,556	13.647	18,439	16,349	181	
Recoverable uneuthorised, irreguler, fruitless and wasteful expenditure	1820	•	300	<b>*</b>	1	.11	•		7.	577.	30	r	
Other	1900	(18.104)	6.77	0.758	3,136	3,017	3,922	81,472	104,574	188,502	196,121	2,480	
Total By Income Source	2000	112,284	40,661	33,062	31,767	33,127	30,326	222,079	1,015,914	1,519,219	1,333,212	19,881	
2019/20 - totals only										ı	1		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,375	581	505	352	2,625	201	2,399	6,746	15,886	12,324	У	
Commercial	2300	34 025	3.027	2,468	3.543	2,464	2,148	13, 123	54,827	115,627	76,108	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	

KZN252 Newcastle · Supporting Table SC4 Monthly Budget Statement - aged creditors · Mid-Year Assessment

Descriveion					B	Budget Year 2022/23	23				Prior year totals
R thousands	NT Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	for chart (same period)
Creditors Age Analysis By Customer Type										,	
Bulk Electricity	0100	41,590	19,130	Œ	11,379	T	*	219	48,702	121,021	
Bulk Water	0200	15,202	(1	4.0	A)	ī	1	10,850	154,041	180,092	
PAYE deductions	0300	12,372	10		I)	i)	10	*)	¥)	12,372	
VAT (output less input)	0400	10,132	10		î.tr	9	19	9)	- Ŋ	10,132	
Pensions / Retirement deductions	0200	4,732	338	\/.1	iii	i)	9)	(1	Ų.	4,732	
Loan repayments	0090	31,224	28.	Ch.	18		.9	())	ř	31,224	
Trade Creditors	0200	12,765	107	1.	Ñ.	Ĭ.	79	W.	#	12,883	
Auditor General	0800	30	(8)	(8)	1	1	(#	(i)	ű	1	
Other	0060	JC.	.00	Ē	Ĩ.	*	ij(	V	ŀ	1	
Total By Customer Type	1000	128,018	19,238	I	11,379	1	1	11,068	202,754	372,457	1

Closing Balance 100,001 125,001 125,001 Investment Top Up Partial / Premature Withdrawal (4) (132,335) (132,335) (101,500) interest to be realised 2,467 2,467 1,165 46,232 856 44,815 561 46,232 Opening balance Explry date of investment Call account
Call account Commission Recipient Variable or Fixed interest Interest Rate Paid (Rands) KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment 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 Municipality sub-total Entities sub-total Nedbank Standard Bank Municipality R thousands Entities ABSA

41,364

1 1 1 1 1 1

41,364

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	Ref	2021/22	0.11	A 41 - 4 - 1			ear 2022/23			Full Year
nescribrou	1/ei	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full 1ear Forecast
housands									%	
ECEIPTS:	1,2									
erating Transfers and Grants		448,972	494,958	484,958	1,689	186,569	342,203	(155,634)	-45.5%	494,95
National Government:  Local Government Equilable Share		403,334	466,902	466,902	1,000	182,091	337,725	(155,634)	-46.1%	466,90
Energy Efficiency and Demand Management		4,000	400,002	400,002	) e:	702,00	-	(,,		
Integrated National Electrification Programme		,,000	Y Z	4		_	2			
Finance Management		1,650	1,850	1,850		1,850	1,850			1,85
Municipal Systems Improvement		8	125	120	121		=			
Water Services Infrastructure Grant (WSIG)		29,000	76.	-						
Municipal Infrastructure Grant (MIG)	3	8,040	22,453	12,453	727	4		-		22,45
Massification			(-	-	(6)	100	=	- 1		-
EPWP Incentive		2,948	3,753	3,753	1,689	2,628	2,628	-		3,75
Other transfers and grants [insert description]		· · ·	7.40	_	7-	-	180	-		
Provincial Government:		439,867	617,749	617,749	105	3,470	3,470	-		617,74
Health subsidy		~	- E		18	: +:	( e	-		
Level 2 accreditation			5,439	5,439		_	=			5,43
Museums Services		429	105	105	105	105	105			10
Community Library Services Grant		2,475	2,595	2,595			100			2,59
Sport and Recreation		123	=	-	-	2=	I.E.			
Spatial Development Framework Support		(=)	(*)	-	15	100		-		
Housing		411,185	123,885	123,885	- 4	3,366	3,366			123,88
Title Deeds		-	-	-	35	(5)	18			
COGTA Support Scheme			*	- 3	. 2:	*	15			
Provincialisation of Libraries	4	6,757	6,992	6,992	200	383		-		6,99
ISU Partneship Grant		52	478,733	478,733	727	75	161	-		478,73
Accredited municipalities		19,021	-			35	15			
District Municipality:		-	-	_	-		_			-
								-		
Other grant providers:		377	-	931	582	582	582	-		-
LGSETA GRANT		377	1-1	931	582	582	582	-		
								-		
tal Operating Transfers and Grants	5	889,216	1,112,707	1,103,638	2,376	190,622	346,256	(155,634)	-44.9%	1,112,70
pital Transfers and Grants										
National Government:		138,282	174,688	184,688	25,000	139,600	139,600	-		184,68
Neighbourhood Development Partnership		7,440	20,000	20,000	-	20,000	20,000	-		20,00
Municipal Infrastructure Grant (MIG)		111,142	106,688	116,688	25,000	110,000	110,000			116,68
Integrated National Electrification Programme		=======================================	-	- 1			-			-
Emergy efficiency & demand side management		(2)		10.000	-	0.000	0.000			48,00
Water Services Infrastructure Grant (WSIG)		11,000	48,000	48,000	-	9,600	9,600	-		40,00
Neighbourhood Development Partnership		0.700	-			-				1
Water Intervension Project		8,700	44.046	44.045	245	0.022	-	9,932	#DIV/0!	11,34
Provincial Government:		7,333	11,345	11,345	345	9,932		5,332		11,44
Housing		30		-	200		.53	-		
Greenest Town		7,000				9,587	9,587			11,00
Sport and Recreation		7,333	11,000	11,000	345	345	345		1	34
Museum		:7	345	343	540	340	040			1.6
Community Library Service		30	120		34	-	-	_		
District Municipality:		_	_	-	-	-	_	_		_
[insert description]								-		-
function the state of the state								-		
Other grant providers:		3,000	5,000	5,000	-		_			5,00
EDTEA Grant(AIRPORT UPGRADE)		2,000	2,000	2,000	-	-	-	_		2,00
EDTEA Grant(TRADE STALLLS)		1,000	3,000	3,000	*	~				3,00
Il Capital Transfers and Grants	5	148.615	191,032	201,032	25,345	149,532	139,600	9,932	7.1%	201,03
tal Capital Transfers and Grants	5	148,615	191,032	201,032	25,345	149,532	139,600		7.1%	201,03

VZNOSS Newcortle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

		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									%	
<u>EXPENDITURE</u>										
perating expenditure of Transfers and Grants										
National Government:		437,303	494,958	494,958	417	194,788	351,753	(156,966)	-44.6%	494,9
Local Government Equitable Share		403,334	466,902	466,902		182,091	337,725	(155,634)	-46.1%	466,9
Water Services Infrastructure Grant (WSIG)		21,948	-	55	- 3	=	=	-		
Municipal Infrastructure Grant (MIG)		7,420	22,453	22,453	2	10,617	11,227	(610)	-5.4%	22,4
Energy Efficiency and Demand Management		299	=	( =	=	=	8	-		
Integrated National Electrification Programme		1 61	3	-	=	120	=	-	10.011	
Finance Management Grant		1,453	1,850	1,850	53	550	925	(375)	-40.6%	1,8
Massification		192	-	-	+	-	=	-	40.404	
EPWP Incentive		2,848	3,753	3,753	364	1,530	1,877	(346)	-18.4%	3,7
Municipal Systems Improvement			3	123			2			
Provincial Government:		281,209	617,749	617,749	13,713	45,314	308,874	(263,560)	-85.3%	617,7
Health subsidy			:		=	-	-	-	44.70	
Housing		265,998	123,885	123,885	11,416	34,259	61,943	(27,684)	-44.7%	123,8
ISU Partneship Grant			478,733	478,733	*	-	239,367	(239,367)	-100.0%	478,7
Title Deeds			=		5	:=:	- 5	-	4.007	
Provincialisation of Libraries		6,698	6,992	6,992	607	3,454	3,496	(42)	-1.2%	6,9
Level 2 Accreditation			5,439	5,439	1,488	6,264	2,720	3,545	130.4%	5,4
Museum Services		86	105	105	2	-50	52	(52)	-100.0%	1
Community Library Services Grant		2,466	2,595	2,595	201	1,336	1,298	39	3.0%	2,5
Accredited municipalities		5,961		-	8		- 8			
District Municipality:		-	-		-	-	-	_		
	1							-		
0								-		
Other grant providers:		1,381	-	-	-		-	-		-
							9	-		
LGSETA GRANT		1,381	8			(*)	=	-	00.70/	
otal operating expenditure of Transfers and Grants:		719,893	1,112,707	1,112,707	14,129	240,102	660,627	(420,526)	-63.7%	1,112,7
Capital expenditure of Transfers and Grants										
National Government:		118,473	174,688	184,688	8,117	71,629	92,344	(20,714)	-22.4%	184,6
Neighbourhood Development Partnership		2,610	20,000	20,000	=	12,502	10,000	2,502	25.0%	20,0
Municipal Infrastructure Grant(MIG)		97,473	106,688	116,688	4,338	46,539	58,344	(11,804)	-20,2%	116,6
Water Services Infrastructure Grant (WSIG)		12,835	48,000	48,000	3,779	12,588	24,000	(11,412)	-47.6%	48,00
Emergy efficiency & demand side management		133	~	-	¥	(40)	-	-		
Water Intervension Project		5,554	=	-	*	380	-	-		
Provincial Government:		3,116	11,345	11,345	43	43	5,672	(5,629)	-99.2%	11,3
Level 2 accreditation		14	=	-	-	140		-		-
Museums Services			345	345	43	43	172			34
Provincialisation of Libraries		15	5	-	9	127	-			
Housing		=	-	-	-	<b>3</b> (	-			-
Greenest Town		:#:	=	200	=	:=:				3
Sport and Recreation		3,116	11,000	11,000	2	120	5,500	(5,500)	-100.0%	11,00
Community Library Service		-	= 1	- 2	€	<b>E</b>	1.00			3
0			-			:51	17.	-		
District Municipality:		-	-	-	-		-	-		
								-		
0								-	00.001	
Other grant providers:		-	5,000	5,000	-	43	2,500	(2,457)	-98.3%	5,0
EDTEA Grant(AIRPORT UPGRADE)			2,000	2,000		43	1,000	(957)	-95.7%	2,00
EDTEA Grant(TRADE STALLLS)			3,000	3,000	-	5%	1,500	(1,500)	-100.0%	3,00
otal capital expenditure of Transfers and Grants		121,589	191,032	201,032	8,160	71,716	100,516	(28,800)	-2B.7%	201,03

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

KZNZ52 Newcastle - Supporting Table SC7(2) MC				udget Year 2022/		
Description	Ref	Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:			_	-	-	
Local Government Equitable Share					-	
Integrated National Electrification Programme					-	
Finance Management						
Municipal Systems Improvement	1				-	
Water Services Infrastructure Grant (WSIG)					-	
Municipal Infrastructure Grant (MIG)					_	
Other transfers and grants [insert description]					_	
Provincial Government:		539	0	18	522	96.7%
Museums Services		539	0	18	522	96.7%
Spatial Development Framework Support		0.1471.00			_	
Provincialisation of Libraries		-		_	_	
ISU Partneship Grant					_	
					_	
Accredited municipalities			_	_	_	
District Municipality:		_		_		
					_	
0		931		_	931	100.0%
Other grant providers:		931	_	_	331	
		931			931	100.0%
LGSETA GRANT  Total operating expenditure of Approved Roll-overs		1,470	0	18	1,452	98.8%
Total operating expenditure of Approved Ron-overs		1,470		10	1,702	
Capital expenditure of Approved Roll-overs						
National Government:		_	-	_		
Neighbourhood Development Partnership					-	
Water Services Infrastructure Grant (WSIG)					-	
					-	
					-	
					-	
Water Intervension Project					-	
Provincial Government:		-	_	-	_	
Provincialisation of Libraries					-	
Community Library Service					-	
Museums Services					_	
District Municipality:		-	_	_	-	
					-	
0					_	
Other grant providers:		_	_	· -	-	
<del>2 k </del>					_	
0					_	
Total capital expenditure of Approved Roll-overs		<u> </u>	-		-	
	+					98.8%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,470	0	18	1,452	30.070

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	Ref	2021/22 Audited	Original	Adinated		Budget Y			Name .	Full Year
Summary of Employee and Councilior remaineration	Noi	Audited Outcome	Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Forecast
R thousands	-								%	D
10 No. 11	1	A	В	С						U
Councillors (Political Office Bearers plus Other)		40.500	40,000	40.070	4 226	0.527	6 240	2,188	35%	12,6
Basic Salaries and Wages		13,538	16,029	12,679	1,226	8,527	6,340			
Pension and UIF Contributions		1,766	2,018	2,018	182	1,137	1,009	128	13%	2.0
Medical Aid Contributions		37	113	113			56	(56)	-100%	1
Motor Vehicle Allowance		5,178	6,552	6,552	465	3,189	3,276	(87)	-3%	6,5
Cellphone Allowance		2,693	3,150	3,150	224	1,361	1,575	(214)	-14%	3,1
Housing Allowances		530	1,199	1,199	16	111	599	(488)	-81%	1,19
Other benefits and allowances		-	-	-	=	- 1	-	-		
Sub Total - Councillors	1	23,742	29,060	25,710	2,113	14,325	12,855	1,470	11%	25,7
% increase	4		22.4%	8.3%						8.3%
Senior Managers of the Municipality	3	1.740	0.740	0.740	2 404	6,371	4,374	1,997	46%	8,7-
Basic Salaries and Wages		4,716	8,748	8,748	3,494					
Pension and UIF Contributions		577	911	911	10	190	456	(266)	-58%	9
Medical Aid Contributions		114	114	114	2	49	57	(8)	-14%	11
Overtime		140	~	-	2	=:	1.5	-		
Performance Bonus		-	471	471			236	(236)	-100%	47
Motor Vehicle Allowance		692	1,121	1,121	82	<del>526</del>	560	66	12%	1,13
Celiphone Allowance		=	≘ .	~	=	=	-	-		
Housing Allowances		-	_	-	-	=	_	_		
Other benefits and allowances		394			0	163		163	#DIV/0!	
		997				1000	-	_		
Payments in lieu of leave							-	_		
Long service awards		-	8	~	1.5				1	
Post-retirement benefit obligations	2	100	3	- 3		- 4				
Sub Total - Senior Managers of Municipality		6,494	11,365	11,365	3,587	7,399	5,683	1,717	30%	11,30
% increase	4		75.0%	75.0%						75.0%
Other Municipal Staff				g.,, pp.	00.000	000 007	470 540	20.255	400/	244.05
Basic Salaries and Wages		367,944	374,905	341,085	36,620	200,897	170,542	30,355	18%	341,08
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		-	28,730	28,730	16	9	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
Cellphone Allowance		-		-	100	_	-	_		9
		7,076	7,407	7,407	686	3,833	3,703	129	3%	7,40
Housing Allowances			26,623	26,623	4,644	28,760	13,311	15,449	116%	26,62
Other benefits and allowances		53,982					10,011	-	11070	20,00
Payments in lieu of leave						-	0.040		400/	5.00
Long service awards		4,700	5,039	5,039	629	2,227	2,519	(292)	-12%	5,03
Post-retirement benefit obligations	2		= =	-	(#E	= =	58	-		
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%
	-	000 400	620.742	EAR 549	64 274	226 422	296,771	39,350	13%	593,54
Total Parent Municipality		609,108	630,713 3.5%	593,543 -2.6%	61,371	336,122	250,771	00,000	1378	-2.6%
Inpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								_		
Cellphone Allowance								_		
								_		
Housing Allowances								_		
Other benefits and allowances								-		
Board Fees								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-		-
	1									
% increase	4								1	
	4									

% increase  FOTAL MANAGERS AND STAFF	4	585,366	601,653	567,833	59,258	321,797	283,916	37,881	13%	567,833
	+ ,	005,108	3.5%	-2.6%	01,011	330,122	200,111	00,000		-2.6%
OTAL SALARY, ALLOWANCES & BENEFITS		609,108	630,713	593,543	61,371	336,122	296,771	39,350	13%	593,543
otal Municipal Entities		-	-	-	-	-	-	-		-
% increase	4						1			
ub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
Post-retirement benefit obligations								-		
Long service awards								-		
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								-		
Basic Salaries and Wages								-		
ther Staff of Entities										
% increase	4									
ub Total - Senior Managers of Entities		-	-	-	- 1	-	-	-		-
Post-retirement benefit obligations	2							-		
Long service awards								-		
Payments in lieu of leave								-		
Other benefits and allowances								-		
Housing Allowances								-		
Cellphone Allowance								-		
Motor Vehicle Allowance								_		
Performance Bonus								_		
Overtime								-		
Medical Aid Contributions								_		

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment 2922/23 Medium Term Revenue & Expenditure Framework Budget Year 2022/23 R thousands

Cash Receipts By Source

Properly rates

Senuce charges - electricity revenue

Senuce charges - water revenue

Senuce charges - senitation revenue 25,637 59,195 15,098 8,940 7,304 26.781 26.389 26,389 91,971 13,635 8,731 7,484 45,718 12,401 7,614 5,894 55,610 18 434 10 602 8 564 47,584 15,419 9,080 7,314 55 790 18,320 370,183 727.051 822,647 904.912 129,810 30,253 14,799 25,776 121,559 130.432 10,067 69,833 81,016 84.661 70,567 9,683 9,452 3,131 86,842 69 650 Service charges - refuse 5,258 64 9.868 2.510 Rental of feciales and equipment interest earned - external investments interest earned - outstanding debtors Dividends received Fines, ponetters and forfiets Licences and pormits 725 740 10312 733 679 235 680 672 708 493 653 653 292 (1,755) 34 836 48 873 45 1,266 Agency services
Trustlers and Subsides - Operational
Other revenue
Receipts by Source 12.747 182,091 2,789 3,366 4,545 592 120,542 296,368 304.836 2,692,570 265,231 2,549,347 253,943 1.762.870 2,720,939 When Casth Flows by Source
Transfers and publishes - capital (monetary alsocations) (Netland / Province) and District) 21,956 191,032 157 183 104,960 61 600 41,000 19.587 19.545 25.345 Transfers and subseties - capital (monetary allocations) (National I Provincial Departmental Agencies, Households, Mon-profit Institutions, Private Enterprises, Public Corporations, High Educational Institutions) Borrowing long term/refinencing increase (decrease) in consumer deposits Decreese (increase) in non-current investments otal Cash Raceipta by Source 2,825,839 1,784,825 2,833,802 2,706,530 153,550 163,230 146,691 143,538 145,887 ash Payments by Type 279,856 14,735 29,301 278,239 57,389 2,143 (206) 51,709 In Payment BY 1 VIDE

Employee related costs

Employee related costs

Instruct paid

Bulk perchases - Escincely

Bulk perchases - Water & Sewor

Other materiel's

Contracted services 656 536 57,996 2,127 29 060 35,846 605 107 30 339 37 423 631,732 31 704 39 107 660 160 1.929 3,043 1,929 3,038 85.591 52 740 11.112 83 497 72 036 153 188 159,886 167.079 11.561 844,778 783 529 513.023 538,055 Grapis and subsides paid - other municipalities Grants and subsides paid - other 118 192 2,326,675 122 885 2,123,414 27,212 1,346,157 69 215 134,669 1,288 172,760 1.998 186,876 9.018 5 805 171,267 160,678 13,619 (956) 15.292 147 882 221,233 117,850 Capital assets
Repayment of borrowing
Other Cash RowsPayments
real Cash Payments by Type 15,135 276,996 1,786,189 35 156 426,642 2,800,727 (3,200) 34.082 330 136 2,910,150 59,140 199,198 212,509 199,639 166,460 181,093 165,181 IET INGREASE/(DECREASE) IN CASH HELD (26,547) 56,674 25,162 92,723 37,392 37,392 17 302

209,280

150,320

114,011

94,242

37,392

Cost/cosh equivalents at the month/year beginning Cost/cosh equivalents at the month/year end

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Mid-Year Assessment

		2021/22	2021/22 Budget Year 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%	751,862	
Service charges - water revenue		188,622	199,933	199,933	19,662	108,344	99,966	8,377	8%	199,933	
Service charges - sanilation revenue		118,993	123,818	123,818	12,128	65,421	61,909	3,512	6%	123,818	
Service charges - refuse revenue		98,211	101,229	101,229	9,904	53,144	50,615	2,529	5%	101,229	
		100					4700	(504)	4407	0.455	
Rental of facilities and equipment		8,372	9,452	9.452	733	4,195	4,726	(531)	-11%	9,452	
Interest earned - external investments		4,445	3,131	3,131	292	3,325	1,566	1,759	112%	3,131	
Interest earned - outstanding debtors		3,792	4,001	4,001	567	3,016	2,001	1,015	51%	4,001	
Dividends received		18	20	-	-	-	3	-		- 2	
Fines, penalties and forfeits		5,353	4,180	4.180	703	2,931	2,090	841	40%	4,180	
Licences and permits		46	48	48	2	14	24	(10)	-42%	48	
Agency services		=	- 1	-	<b>3</b>	-21	745	-		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	-	446	#DIV/0!	_	
Fotal Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,683,263	145,707	1,083,341	1,200,303	(116,962)	-10%	2,693,263	
Expenditure By Type											
Employee related costs		585,366	601,653	567,833	59,258	321,797	283,916	37,881	13%	567,833	
Remuneration of ∞uncillors		23,742	29,060	25,710	2,113	14,325	12,855	1,470	11%	25,710	
Debt impairment		130,120	286,041	286,041	17,792	47,672	143,021	(95,348)	-67%	286,041	
Depreciation & asset impairment		348,804	363,160	363,160	28,358	172,053	181,580	(9,527)	-5%	363,160	
Finance charges		64,353	35,846	35,846		18,114	17,923	191	1%	35,846	
Bulk purchases		649,750	605,107	605,107	36,087	322,303	302,554	19,750	7%	605,107	
Other materials		136,795	153,188	153,188	13,563	82,665	76,594	6,071	8%	153,188	
Contracted services		253,442	818,629	809,233	24,542	152,024	404,616	(252,593)	-62%	809,233	
Transfers and subsidies		2	· · · · · · · · · · · · · · · · · · ·		i e	_	-	,		-	
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	
TOBI Expericione		2,201,110	4,5.14,5.11		74.4	4,=	4	_			
Surplusi(Deficit)		(260,506)	(317,613)	(277,528)	(39,662)	(94,864)	(280,092)	185,228	-66%	(267,528)	
national states of the states									1		
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)											
Name to AFF-151 after a reliad to market & a patient from		(2) 0 500	W00 F043	770 1000	/04 E041	(22.440)	(470.570)	150 400	970/	TTE 40E	
Surplus/(Deficit) after capital transfers & contributions		(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,496)	
Taxation								-		(76,496)	
Surplus/(Deficit) after taxation		(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(7	

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Mid-Year Assessment

		2021/22				Budget Ye	ear 2022/23			
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By 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				14	1 =	=	=	_		
Interest earned - external investments				) in c	(×	-	_	-		
Interest earned - outstanding debtors		3,886		· ·	1,084	6,026	_	6,026	#DIV/0!	
Agency services		-		(=)	-	-	-	_		
Transfers recognised - operational		-				-	2	-		
Other revenue				=	7/23	=	2	-		
Gains on disposal of PPE		2		120	)=	=		-		
				(=)		-		-		
Total Operating Revenue	1	134,783	146,737	_	14,303	85,473	73,368	12,104	16%	
Expenditure By Municipal Entity										
Employee related costs		15,988	14,611		1,191	8,282	7,306	976	13%	
Remuneration of Directors							2			
Debt impairment					120		¥			
Depreciation and Amortisation		59,566	860		72	430	430			
Finance charges					100		Ħ			
Inventory Consumed		33,606	31,996		3,185	18,028	15,998	2,030	13%	
Contracted services		1,959	6,495		(6)	1,181	3,247	(2,066)	-64%	
Transfers and grants					120		2	-		
Other expenditure		36,585	42,784		3,400	24,047	21,392	2,655	12%	
Loss on disposal of PPE			-	-	(=:	-	_	_		
Total Operating Expenditure	2	147,704	96,746	-	7,843	51,968	48,373	3,595	7%	
Surplus/ (Deficit) for the yr/period Capital Expenditure By Municipal Entity		(12,922)	49,991	-	6,460	33,505	24,995	15,699	63%	-
Service charges - water revenue		1						-		
Service charges - other								_		
Rental of facilities and equipment								_		
Interest earned - external investments								-		
Interest earned - outstanding debtors								-		
Agency services	1							-		
Transfers recognised - operational								-		
Other revenue								-		
Gains on disposal of PPE								-		
Fotal Capital Expenditure	3	_	_	_			_			

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment

	2021/22				Budget Yo	ear 2022/23			4
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	127		147,119	-		
March	19,569	17,419	18,529	<b>3</b> (		165,648	-		
April	18,810	17,419	18,529	= =		184,176	-		
May	16,552	17,419	18,529	<b>2</b> /		202,705	-		
June	20,580	17,419	18,529	<u>=</u> 1		221,233	_		
Total Capital expenditure	149,637	209,033	221,233	73,351					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year Assessment

Description	Ref	2021/22 Audited	Original	Adjusted	Namp.		ear 2022/23	VTD	VTD	Full Year
		Outcome	Budget	Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Forecast
thousands	1								%	
apital expenditure on new assets by Asset Class/Sub-class										
fras <u>tructure</u>		55,598	97,941	97,941	3,737	27,661	48,971	21,310	43.5%	97,9
Roads Infrastructure		23,114	77,941	77,941	(42)	15,073	38,971	23,898	61.3%	77,9
Roads		23,114	77,941	77,941	(42)	15,073	38,971	23,898	61.3%	77,9
Road Structures		9	=	=		-	-	-		
Road Furniture		2	-	- =	=	- 20		_		5
Capital Spares		=	=	-	-	-31		-		
Storm water Infrastructure		-	-	-	-	-	-	-		
Drainage Collection		-	-	=	=	-23	-	-		=
Storm water Conveyance	1	3	3	9	2	121	1207	-		
Attenuation		*	8	:	-	-	30	-		
Electrical Infrastructure		-	-	-	-	-	-	-		
Power Plants		-	-		2	= :	-	-		
HV Substations			= 1	-		7	21	-		
HV Switching Station		~	¥	=	-	= 1	#C	-		
HV Transmission Conductors		2	- 5	=	5	=	21	-		
MV Substations		2	~		¥	=	=	-		
MV Switching Stations		=	*	=	=	=	31	-		
MV Networks		=	-	***	2	-	- 1	-		
LV Nefworks		+	-	*	*	: е	-	-		
Capital Spares		2	= =	- 2	-	5	=	-	25.05	
Water Supply Infrastructure		31,310	20,000	20,000	3,779	12,588	10,000	(2,588)	-25.9%	20,0
Dams and Weirs		*	*	3	Ξ	2	2	-		
Boreholes		=	=	-	=	+	=	-		
Reservoirs			3	- 6	- 3	-	3	-		
Pump Stations		-	*	8	=	-	=	-		
Water Treatment Works		-	-	=	5	=	3	-		
Bulk Mains		12,921	20,000	20,000	-	=	10,000	10,000	100.0%	20,0
Distribution		18,389	*	-	3,779	12,588	5	(12,588)	#DIV/0!	
Distribution Points		8		=	-	-	÷	-		
PRV Stations			- 5	5.	5	-	=	-		
Capital Spares		2	7	2	Ę	=	=	-		
Sanitation Infrastructure		1,174	-	_	-	-	-	-		
Pump Station		=	-	=	=	~	-	-	1	
Reticulation		1,174	-	=	=			-		
Waste Water Treatment Works		2	20		=	2	2	-		
Outfall Sewers		=	- 1	=	*	-	=	-		
Toilet Facilities			8	5	2	-	-	-		
Capital Spares		-	-	- 5	=	=	-	-		
solid Waste Infrastructure		-	-	-	-	-	-	-		
Landfill Sites		-	+	-	-	8	8	-		
Waste Transfer Stations		7.		5			=	-		
Waste Processing Facilities			=	-	= 1	-	*	-		
Waste Drop-off Points			-		F2	3	3	-		
Waste Separation Facilities		2	=	14.5		==	£ 1	-		
Electricity Generation Facilities		=	==		177	= =	8	-		
Capital Spares			=	: 8:	-	-	-	-		
ail Infrastructure		-	-	-	-	-	-	-		
Rail Lines		4	-	(4)	181	=	-	-		
Reil Structures		25		-	.15	=	=	-		
Rail Furniture		F	=	15	141	2	¥.	-		
Drainage Collection		(+-	- 2	58.	51	-	=			
Storm water Conveyance		72	12	16	121	=	-	-		
Attenuation		100	(*	100	(m)	=	-	-		
MV Substations		725	725	723	Fair	=	=	-		
LV Networks		·	2.00	:-	(9)	5	=	-		
Capital Spares		غ ا	-	72	727	-	= =	-		
astal Infrastructure		-	-	-	-	-	-	-		
Sand Pumps		1.5		3	本	12	2	-		
Plers		-	16	·	+	-	=	_		
Revetments		-	151	_	16	=	= =	-		
Promenades		-	14		-	0-	-	-		
Capital Spares			-	-	.=.	-	-	- 1		
ormation and Communication Infrastructure	1	-	- 10	-	-	-	_	_		
Data Centres			)+:	-			_	_[]		
Core Layers			72	-	150	191		_		
Distribution Layers										
Capital Spares			15:			12				
	CONTRACT OF THE PARTY OF THE PA							- 1		

Community Assets	2,206	345	345	43	181	172	(9)	-5.0%	34
Community Assets Community Facilities	2,206	345	345	43	181	172	(9)	-5.0%	34
Halls	2,200	545	545	=	101	172	-		-
Centres							_		
Crèches		2		2	3	2	_		
Clinics/Care Centres				-					
		-			E .	2			
Fire/Ambulance Stations		-					_		
Testing Stations		5				-	-		15
Museums	76	= 1	-	-	-	-	-		-
Galleries	:=	-	~	=	=	-	-		18
Theatres	7.5			5.	- 5	-	-	-5.0%	
Libraries	2,075	345	345	43	181	172	(9)	-0.070	34
Cerneteries/Crematoria	(8)	-	-	5.	=	- 5	-		
Police	-	:=	=	=	-	-	-		
Purls	180	*	=	=	=		-		
Public Open Space		12	-	=	=	=	-		
Nature Reserves	(±)			=	15		-		-3
Public Ablution Facilities	721	무를	=	=	-	-	- ]		-
Markets	Œ.	(=)	-	=	-	5 %	-		=
Stalls	54	721	-	-	-	:4:	-		=
Abattoirs		:e	188	-	(#)	ie.	-		-
Airports	19	140	14	12	523	721	-		=
Taxi Ranks/Bus Terminals	-	-	18	-	) <u>—</u>	(±	-		
Capital Spares			-	-	=	72	-		- 2
Sport and Recreation Facilities	-	-	• -	_	-	_	_		-
Indoor Facilities			-			4.	_		
Outdoor Facilities		-			3.00		_		
Capital Spares					_		_		
	-		7.E	1.51	-	-	_		_
Heritage assets  Monuments	-			_	-	-			-
Historic Buildings	===		1=1			-	-		-
Works of Art	31	120	=	-		- 1	-		
Conservation Areas	-	-	14			:-:	-		
Other Heritage	-	-	100				-		
							-		
Investment properties	-		-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property	(#7)	-	-	*	-	-	-		-
Unimproved Property	350	:5:	-		- 3	- 2	-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property				-	-	-	-		
Unimproved Property		-	-		-	-	-		
Other assets	_	-	-	-	-	-	-		_
Operational Buildings	- 1	_	_	_	-		-		_
Municipal Offices	- 1	: 41	-	-	-		_		
	=======================================				= 3	===	_		
Pay/Enquiry Points		28)			-	-	_		
Building Plan Offices	5 5	-51	=	=	-		_		
Workshops					-	-	_		
Yards	E .	=		# L					
Stores	2	-			14.1	:4	-		
Laboratories	=		(8)	- 1	= 1	- 10 A	-		
Training Centres	2	-	-21	-121	100	5	-		
Manufacturing Plant	-	=	(#)	-	- 18	8	-		
Depots	3	-	3	30	- 6	2	-		
Capital Spares	*	-	-	(*)	# 1	*	-		
Housing	-	-	-	-	-	-	-		-
Staff Housing	=	=	:00	- 1		-	-		
Social Housing	=	5	171	50	3	2	-		
Capital Spares	=	-	3	91		- 4	-		
Siolo⊒ical or Cultivated Assets		-	-	-		-	-		-
Biological or Cultivated Assets		a	-	=					
ntangible Assets		_	_	_	_	_	_		_
Servitudes		2	-		<u> </u>		-		
	-	-	-	_	_	~	_		_
Licences and Rights		- 4	=	=	-		_		
Water Rights									
Effluent Licenses			8	=		3	-		
Solid Waste Licenses	_	-		-	9	8	u-		
Computer Software and Applications	9	-		=	=	=	-		-
	=	2	~	-	-	=	-		
Load Settlement Software Applications									
Load Settlement Software Applications Unspecified	-	-	=	=	-	-	-		
		¥	æ	=	-	-	-		
	-	-	e -	≓ -	-	-	-		_

Furniture and Office Equipment		813	2,900	2,900	29	160	1,450	1,290	89.0%	2,90
Furniture and Office Equipment		813	2,900	2,900	29	160	1,450	1,290	89.0%	2,900
Machinery and Equipment		2,711	5,200	7,400	148	719	3,700	2,981	80,6%	7,40
Machinery and Equipment		2,711	5,200	7,400	148	719	3,700	2,981	80.6%	7,400
Transport Assets		243	_			_	-	_		-
Transport Assels		243	=	-	•	-	7	-		:=
<u>Land</u>		-	-		-	-	-	-		_
Land			3	-	=	= =	-	-		-
Zoo's Marine and Non-biological Animals		-	-	-	-	-	-	-		
Zoo's, Marine and Non-biological Animals			=			=	*	-		
Total Capital Expenditure on new assets	1	61,569	106,386	108,586	3,957	28,721	54,293	25,572	47.1%	108,586

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Mid-Year Assessment

		2021/22				Budget Y	ear 2022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual		YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
									-26.2%	
Infrastructure		7,585	10,000	10,000	243	6,310		(1,310)		10,000
Roads Infrastructure		7,585	10,000	10,000	243	6,310		(1,310)		10,000
Roads Road Structures		7,585	10,000	10,000	243	6,310	5,000	(1,310)		10,000
Road Furniture				-			2	_		
Cepitel Speres								_		
Storm water Infrastructure		-	-	-	2	-	- 2			_
Drainage Collection		2		2	2	- 3	2	_		
Storm water Conveyance		=	-		_	_	_	_		
Attenuation										
Electrical Infrastructure			_	-	_	_	-	_		-
Power Plants		+	540	-	=	-		_		
HV Substations		=		181	<u></u>		=	-		
HV Switching Station		-		-		97	2	_		
HV Transmission Conductors			-	-		=	-	-		
MV Substations		2	- 21	543	6	3:	=	-		
MV Switching Stations					-			-		
MV Networks		=	- 3)		8		-	-		
LV Networks		9	5	100	2	-	2:	-		
Capital Spares		-	.7/		-	-		-		
Waler Supply Infrastructure		_	-	_	-	-	-	-		-
Dams and Weirs		-	12	=	=	= =	15	-		
Boreholes		=						-		
Reservoirs		E		1+1	- 8		(e-	-		
Pump Stations		-17	= =	1.50	=		100	-		
Water Treatment Works			=	-	*	-	//E	-		
Bulk Mains		=	14	-		-	-	-		
Distribution		=	2	120	2	- 2	1/20	-	1	-
Distribution Points		-		-	=	=	12	-		
PRV Stations		+	9	· ·	=		-	-		
Capital Spares			12	351	2	2	120	-		
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station		-	-	(40)	-	9	-	-		
Reticulation		8	7	\$ P	10	9	=	- 1		
Waste Water Treatment Works		130	*	30	-	-		-		
Outfell Sewers		(2)	=	16.0	(Ba)	-	-	-		
Toilet Facilities			ž.		1.5	9	- 3	-		
Capital Spares		10		121		-		-		
Solid Waste Infrastructure		~	-	-	-	-	-	-		_
Lendfill Sites			-	- 3	1.6	<b>E</b>	- 6	-		
Waste Transfer Stations		5 10	-	- 3	(=		= 1	-		
Waste Processing Facilities		-		===	74	=	30	-		
Weste Drop-off Points			-	-		=	9.	-		
Waste Separation Facilities		383				-	387	-		
Electricity Generation Facilities		- 4	2	-	-	=	14.0	-		
Capital Spares		351		- 8				-		
RailInfrastructure		-	-	_	-	-	_	-		-
Reil Lines		:=:	-	-	-	2	-	-		
Reil Structures			-			5	57.5	-		
Rail Fumiture		: +:	*	=		-	:#1	-		
Drainage Collection		-	-	- 2	-	41	:41	-		
Storm water Conveyence		-		-	-	2	5	-		
Attenuation		-		=	-	-	-	-		
MV Substations		41	\$	- 2	-	=	= 1	- 1		
LV Networks		-	-		- 3	-	25	-		
Capital Spares		+	-		-	-	#	-		
Coastal Infrastructure		-	-	-	-	- "	-	-		-
Send Pumps		33	=	-	-	-	=	_		
Piers		-	-	-			=	-		
Revelments		527	=	~	130	E	12	-		
Promenedes		124	181	=			-	-		
Cepital Speres		(4)		-	-	-	-	-	10	
nformation and Communication Infrastructure		-	_	-	-	-	-	-		_
Date Centres		=	-		7	18	-	-		
Core Layers		9	-	-		) =-	-	_		
Distribution Layers		21	1/2	=	-	16	8	_		
Capital Spares			-		-	-	-			
оцина Уринуу					48	-	-	-		
munity Accets			_	_	_	_	-	_		-
munity Assets	1 1	-	_			-	_	-		
	.1	-	-		-					_
Community Facilities  Halls		B 02	3	# H	-	-		-		
		2	52	¥	- 4	-	÷	-		

Fire/Ambulance Stations	1 1	-		-	3		÷.	-	
Testing Stations			=	-	14	- 0	-	-	
Museums		-	:-			-	=	-	
Galleries		=					-	_	
Theatres		2	5	16	2		=	-	
Libraries		-	-			30	-	-	
Cemeteries/Crematoria		- 20	=	( er	9	-	*	-	
Police		2	2	121	2	3	=	-	
Purts		-		151		.30	5	-	
Public Open Space		=	- 3	-	-	-	-	_	
Nature Reserves		-	==	72	8	328	25	-	
Public Ablution Facilities		-	=	-	-	135	71	-	
Markets		21	=======================================	74	2	-	= 1	-	
Stells		-		4	2	127	2:	-	
Abattoirs		-				181	=	-	
Airports				141	-	-	166	-	
Taxi Ranks/Bus Terminals		-			9	- 27	740	-	
Cepital Spares			2		=		-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	_
Indoor Facilities		_			-	37	12	- 1	
Outdoor Facilities		1 60	g.			**	-	-	
Capital Spares		-	9	-	=	- 2	- 4	-	
Heritage assets		-	-		-	-			_
Monuments			3			(8)		-	
Historio Buildings		72	- 2	-	-	-	1=	-	
Works of Art		100	-	-	-	151		-	
Conservation Areas		1981	2	-	=	3)	-	-	
Other Heritage		143	~ ~	740	€	541	(SE	-	
·								_	
Investment properties		-	_		-	-	-	-	-
Revenue Generating		-	-		-	-	-	-	-
Improved Property				-		- 21	15	-	
Unimproved Property				- 1			(#)	-	
Non-revenue Generating		-	-	-	-	-	-	-	
Improved Property					=	- 1	15	-	
Unimproved Property				-	=	34.0	) (4	- 1	
Other assets		-	-	-		-	-	-	-
Operational Buildings		-	_	-	-	-	-	-	-
Municipal Offices		12	-		-	-	10	-	
Pay/Enquiry Points			5		3	51	12	-	
Building Plan Offices		) (4)		(8)	=	et i	135	-	
Workshops	1 1	4	1	-	-	181	·	-	
Yerds			-	-	9	51	723	-	
Stores		)e-	*	100	=	37.	15.	-	
Laboratories		140	2	-	=	-	-	-	
Training Centres	1 1	180		=		14	-	-	
Menufecturing Plant		(*)		-	=	:=	(#)	-	
Depots		16	2	-	=	19	16	-	
Capital Spares		3.25	-	:3	8		- 2	-	
Housing		-	-	-	-	-	-	-	-
Staff Housing		120	**	-	2	- 14		-	
Social Housing		100	=		8	3	-	-	
Capital Spares		=		-	+	10	3.55	-	
Biological or Cultivated Assets		-	-	-	-	-	-		-
Biological or Cultivated Assets		-	*		- 5	:=	(F)	-	
Intangible Assets		-	-	-	-	-	-		_
Servitudes				-	*		-	-	
Licences and Rights			-	-	-	-	-	-	-
Water Rights			3		7.	:5	3	-	
Effluent Licenses			8	3	8	2		-	
Solid Weste Licenses		20	2	~	8	-	166	-	
Computer Software and Applications				- 4	2	37	-	-	
Load Settlement Software Applications		-	8.	(E)	*	#	×2	-	
Unspecified			- 2	-	*	-		-	
Computer Equipment		-	-	-	-	-	-	-	-
Computer Equipment				-	-	-	-	_	
Furniture and Office Equipment		-	-	-	-	-	-	-	-
Furniture and Office Equipment		(6)			+	-	-	_	
L							_	_	_
Machinery and Equipment		-	-	-	-	= =	-	-	-
Machinery and Equipment				-				-	
		2 202				_	_	_	_
Transport Assets		2,208	-	- 20	- X	-	121		141
Transport Assets		2,208	*	20	-			•	
l			_	_	_	_	_	_	_
Land				- 5	21	9		-	
Land	1	,							

Zoo's, Marine and Non-biological Animals		_	_	_	_	_	_			_
Zoo's, Marine and Non-biological Animals				-	-	美	353	-		
Total Capital Expenditure on renewal of existing assets	1	9,794	10,000	10,000	243	6,310	5,000	(1,310)	-26.2%	10,000

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Mid-Year Assessment

Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Repairs and maintenance expenditure by Asset Class/Sub-class										
nfrast <u>ructure</u>		57,955	58,677	58,677	1,281	17,551	29,339	11,788	40.2%	58,67
Roads Infrastructure		4,266	4,697	4,697	291	1,636	2,348	713	30.3%	4,69
Roads		4,266	4,697	4,697	291	1,636	2,348	713	30.3%	4,58
Road Structures		120	-	-	=	-	-	-		7.0
Road Fumiture		20	*		8.	0	3 4	-		
Capital Spares Storm water Infrastructure		19,349	16,786	16,786	419	7,580	8,393	813	9.7%	16,78
Drainage Collection		10,015	-	12	¥	-	=	-		13
Storm water Conveyance		19,349	16,786	16,785	419	7,580	8,393	813	9.7%	16,78
Attenuation		5	=	_	¥	\$	÷	-	0.50/	(8
Electrical infrastructure		7,615	9,433	9,433	235	5,117	4,717	(401)	-8.5%	9,43
Power Plants			-	0.100	-	200	4747	- 4400	88.8%	9,43
HV Substations		7,615	9,433	9,433		525	4,717	4,189		9,4
HV Switching Station  HV Transmission Conductors			-					_		
MV Substations			F .	2	- 5	218		(718)	#DIV/0!	
MV Switching Stations		-	=	÷	-	=		_		
MV Nelworks		2.1	=	=	112	1,691	-	(1,691)	#DIV/0!	
LV Networks		80	-	=	118	2,180	=	(2,180)	#DIV/0!	- 9
Capital Spares		- 1	=	ভ	-	2	0.075	-	48.0%	
Water Supply Infrastructure		7,898	4,750	4,750	336	1,234	2,375	1,141	40.076	4,7
Dams and Weirs		2.		=	-	-		_		
Boreholes		67	3	= =			-	_		
Reservoirs Pump Stations		2,914	3,675	3,675	336	1,162	1,837	675	36.7%	3,6
Water Trealment Works		4,292	=	· · · · · · · · · · · · · · · · · · ·	=		=	-		
Bulk Mains			-	_		-	-	-		9
Distribution		692	1,075	1,075	=	71	537	466	86.7%	1,0
Distribution Points		=	-	=		-	=	-		3
PRV Stations		=	0	2	=	=	-	-		
Capital Spares		=			0	4 004	44 500	0.524	82.8%	23,01
Sanitation Infrastructure		18,828	23,011	23,011	-	1,984	11,506	9,521		23,01
Pump Station		1,704	2,681	2,561	E .	1,984	1,281	(704)	-55.0%	2,56
Reticulation  Waste Water Treatment Works		5,048	10,000	10,000	-	=	5,000	5,000	100.0%	10,00
Outfall Sewers		겉	9	_	=	=	=	-		:=
Toilet Facilities		12,077	10,450	10,450	-0	5	5,225	5,225	100.0%	10,45
Capital Spares		12		2	2	- =	= =	-		
Solid Waste Infrastructure		-		-	-	-	-	-		
Landfili Siles		-		2	-	-	=	-		
Weste Transfer Stations		2	-	8	0	. B	=	_		
Waste Processing Facilities								_		
Waste Drop-off Points  Waste Separation Facilities		2	9			=		_		
Electricity Generation Facilities		=	-	-		=	-	-		
Capital Spares		=	-	8		=	=	-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines			-	€	- 4	=	=	-		
Rail Structures			-		-	=	-	~		
Rail Fumiture			*	2	-	=				
Drainage Collection				-		5	5.			
Storm water Conveyance Attenuation						-		_		
Attenuation MV Substations			=	=	=	=	=	_		
LV Networks			=	5		-	-	-		
Capital Spares			8	2	Ĕ	=	-	-		
Coastal Infrastructure		-	-	-	-		-	-		-
Sand Pumps				=	=	=	-	-		
Piers					5.	=	7.	_		
Revetments				Ĩ	-	-	-	_		
Promenades Capital Sparse				9	* = = = = = = = = = = = = = = = = = = =	2	18	_		
Capital Spares Information and Communication Infrastructure			-	_	_	_	-	_		
Data Centres		E I	-	÷	¥.	- 2		-		
Core Layers		а		=	-	-	1.5	-		
Distribution Layers		=	=	=	=	=	16	-		
Capital Spares		æ					==-	-		

community Facilities	1,649	1,465	1,465	4	496	733	237	32.3%	1,
Halls	203	171	171	3	197	86	(111)	-130.4%	
Centres		2	2	=		= 1	-		
Crèches	-	-	-	-	-	**	-		
Clinics/Care Centres	3	2	2		=	2.	-		
Fire/Ambulance Stations			=	-	==	- 5	-		
Testing Stations	三 三	8	3	2	= 1	12	-		
Museums	103	7	7		Ð	3	3	92.8%	
Galleries	- 1	8	2	-2	1 2	76	-		
Theatres	-	-	81	- 1	E .	-	-		
Libraries	112	117	117	1	37	58	21	36.3%	
Cemeteries/Crematoria	> 三			-	1.61	J=	-		
Police		-	=	달	-21	1 (4)	~		
Puris	€ 1	*	-	=	(e)	355	-		
Public Open Space	517	457	457	\$	181	228	47	20.8%	
Nature Reserves	*	÷	+1	÷:	(e)	3=	-		
Public Ablution Facilities	-	-	£.	널	10	V.51	-		

	1	1								
Markets		-	30	30	(H)	48	38	(11)	-29.6%	
Stalls		88	72	72	0	46	-	(11)		
Abattoirs		293	361	361	E 1	34	180	146	81.1%	
Airports		253	301	- 301	-	37		1-0		
Taxi Ranks/Bus Terminals		333	282	282	5	2	141	141	100.0%	
Capital Spares			Contract	268	-	26	134	108	80.5%	
Sport and Recreation Facilities		155	268	166	=	20	83	83	100.0%	
Indoor Facilities		22.0	166			26	51	25	48.5%	
Outdoor Facilities		28	102	102						
Capitel Spares		120	运	7		- 1	2	-		
Heritage assets		-	-	-		-	-	-		
Monuments		55%	12	5			-	-		
Historic Buildings		-		= 1	-	-	-	- ()		
Works of Art		27	- 5	= =	- 5		=	-		
Conservation Areas		*	~		-	3	=	-		
Other Heritage		= 1	= =	五	55	*	=	-		
								-		
nvestment properties			-			_				
Revenue Generating		-	-	-	-	-	-	-		
Improved Property				- 5	- 3	3	=	-		
Unimproved Property				-	8	8		-		
Non-revenue Generating		-	-	-	-	-	-	-		
Improved Property				-	=	=	-	-		
Unimproved Property				-	7		-	-		
Other assets		3,355	4,057	4,057	425	1,772	2,029	257	12.6%	4
Operational Buildings		2,366	3,378	3,378	367	1,311	1,689	379	22.4%	3
Municipal Offices		2,249	3,281	3,261	351	1,279	1,641	361	22.0%	3
Pay/Enquiry Points		*	=	-	-		=	-		
Building Plan Offices		2	¥	-	-	*	041	-		
Workshops		42	39	39	_	2	19	18	91.0%	
Yards			=	291			=	_		
Stores		75	59	59		14	29	15	52.1%	
		(48)	200			:	=	_		
Laboratories								_		
Training Centres			2		8		18	_		
Manufacturing Plant		-	*			-				
Depots					7	-	1.53	-	#DIV/0!	
Capital Spares		-	*	-	18:	16	-	(16)	-36.0%	
Housing		989	679	679	59	462	339	(122)		
Staff Housing		563	291	291	59	354	145	(209)	-143.6%	
Social Housing		426	388	388		108	194	87	44.6%	
Capital Spares		-	=	-	-	+	(€	-		
Siological or Cultivated Assets		-		-			-	-		
Biological or Cultivated Assets				3		3	NE:	-		
									-80.6%	
ntangible Assets		3,737	3,784	1,784	235	1,611	892	(719)	00.070	1
Servitudes		2 727	2 704		235	1 611	892	(719)	-80.6%	1
Licences and Rights		3,737	3,784	1,784	233	1,611	092			
Water Rights		-	~	-	-	-		-		
Effluent Licenses			2	-		2	120	-		
Solid Waste Licenses		9	≥	20000	-	-	WAN.	- (740)	-80.6%	
Computer Software and Applications		3,737	3,784	1,784	235	1,611	892	(719)	-00.070	
Load Settlement Software Applications		=	=	-		=	-	-		
Unspecified			3.			5	351	-		
									100.09/	
omputer Equipment		2,262	2,300	2,300	-		1,150	1,150	100.0%	- 1
Computer Equipment		2,262	2,300	2,300	-	=	1,150	1,150	100.0%	- 2
umiture and Office Equipment		14	33	33	-	6	17	10	62.4%	
Furniture and Office Equipment		14	33	33	5	8	17	10	62.4%	
achinery and Equipment		6,927	6,122	6,122	146	3,445	3,061	(384)	-12.6%	
Machinery and Equipment		6,927	6,122	6,122	146	3,445	3,061	(384)	-12.6%	6
•										
ansport Assets		-	_	_		-	_	-		
Transport Assets		-		-	-	=	12.	- 1		
consultant a superior										
and		_	_			_	-	_		
and						_	-	_		
Land		+	*	=				-		
oo's, Marine and Non-biological Animals			-	-	-	-	- 55			
			73		-		-	-		
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals	1	76,056	76,707	74,707	2,091	24,908	37,353	12,446	33.3%	74

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment

Burnelle	D-4	2021/22				Budget 10	ear 2022/23			F 1111
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										
- for - for reference !		323,975	305,403	305,403	24,745	154,214	152,702	(1,513)	-1.0%	305,4
nfrastructure		213,478	158,307	158,307	10,924	58,427	79,154	20,726	26.2%	158,3
Roads Infrastructure				25,953	10,924	58,427	12,977	(45,450)	·350.2%	25,9
Roads		213,478	25,953	132,354	10,524	30,421	66,177	66,177	100.0%	132,3
Road Structures			132,354	132,304		-	00,777	-		102,0
Road Furniture					-			_		
Capital Spares		15 001	-	-	1,922	9,609	=	(9,609)	#DIV/0!	
Storm water Infrastructure		15,961		-	1,322	5,005	-	(0,000)		
Drainage Collection		45.004		: D	1,922	9,609		(9,609)	#DIV/01	
Storm water Conveyance		15,961			1,322	5,005	-	-		
Attenuation					2.072	10.962		8,839	30.8%	57,4
Electrical Infrastructure		41,246	57,403	57,403	3,973	19,863	28,702	0,000		,,,,
Power Plants		-	-	-	27	50		_		
HV Substations		1.55	40.747	40.747	2.072	10.002			18.5%	49.7
HV Switching Station			48,747	48,747	3,973	19,863	24,373	4,510		48,7
HV Transmission Conductors										
MV Substations		-	-	-	-	: <del></del> (	-	-		
MV Switching Stations		44.040	1 244	4 244	-	:#7	656	656	100.0%	1,3
MV Networks		41,246	1,311	1,311	7.1	=======================================	656	- 000		1,s
LV Networks			7045	7.045	3	(2)			100.0%	7 3
Capital Spares		00.440	7,345	7,345	4 402	47 201	3,673	3,673	-97.9%	7,3 47,6
Water Supply Infrastructure		23,119	47,698	47,698	4,103	47,201	23,849	(23,352)		41,0
Dams and Weirs				-	-	790	-			
Boreholes		-	:-:	-	-21	373		- 1		
Reservoirs		3	3	4 000			0.455	0.455	100.0%	4.0
Pump Stations		3.1	4,909	4,909	-	-21	2,455	2,455		4,9
Water Treatment Works		23,119		10.700	1 400	47.004	04.004	405 000)	-120.6%	42.7
Bulk Mains		-	42,789	42,789	4,103	47,201	21,394	(25,806)		42,7
Distribution		-	-	36(	3	77.	- 3.	-		
Distribution Points		=	-	-	=	2	7.0	-		
PRV Stations		(B)	15.	= -	3	3	2	-		
Capital Spares		-			-	47.040	40.000	0.505	12.9%	20.7
Sanitation Infrastructure		30,171	39,766	39,766	3,464	17,318	19,883	2,565	100.0%	39,7
Pump Station		(40)	3,038	3,038		17.040	1,519	1,519	-125.9%	3,0
Reticulation		30,171	15,333	15,333	3,464	17,318	7,666	(9,651)		15,3
Waste Water Treatment Works		-		20	- 5	72		-	100.0%	04.0
Outfall Sewers		- 5	21,395	21,395	_	9	10,697	10,697	1041011	21,3
Toilet Facilities		-		-	9	3	-	-		
Capital Spares		30	100	9			3344	-	-61.3%	0.0
Solid Waste Infrastructure		-	2,229	2,229	359	1,797	1,114	(683)	-61.3%	2,2
Landfill Sites		150	2,229	2,229	359	1,797	1,114	(683)	-01.070	2,2
Waste Transfer Stations			*	- 5	=	-		-		
Waste Processing Facilities			12	-	-	=		-		
Waste Drop-off Points		-	14.5	-	=	-	= (	-		
Waste Separation Facilities				=			2.1	-		
Electricity Generation Facilities		-12.	:=2		2	- 5	<b>3</b>	-		
Capital Spares		27.	57.0	-	-	~	-	-		
Rail Infrastructure		-	-	-	-	-		-		
Rail Lines		- 4	-	-	-	=	-	-		
Rail Structures		***	(=)	9	*	=	a	-		
Rail Fumiture		-	30		5	=	3	-		
Drainage Collection		12	-	- 5		=	-	-		
Storm water Conveyance		2	320	-	2	2	=	-		
Attenuation		-		=	-	9		-		
MV Substations		9.		3	×	-	3.	-		
LV Networks			(20)	-	3		- 2	-		
Capital Spares			37		š	2	8	-		
Coastal Infrastructure		-	-	-	-	-	-	-		
Sand Pumps		2	(4)	9	=	*	*	-		
Piers		*	190	9	=		=	-		
Revetments		e :	:=:		5	=		-		
Promenades				_	-		3	_		

C TP									
Capital Spares	=	-	8	-	-	-	-		
Information and Communication Infrastructure	-	-	-	-	-	-	-		-
Data Centres	=	5	=	-	7.	25	-		
Core Layers	=	-	8	ě	12	/is	-		
Distribution Layers	=	탈	=	2	2	22	- 0		
Capital Spares			=		(4)	-	_		
Capital Spares									
	4000	45.000	45.000	004	4.040	7,999	3,080	38.5%	15,99
Community Assets	4,960	15,998	15,998	984	4,919			40.4%	
Community Facilities	4,960	10,937	10,937	652	3,261	5,468	2,207		10,93
Halls	76	2,273	2,273	99	496	1,137	640	56.3%	2,27
Centres	1.21	12	2	2	724		-		-
Crèches	La la	24	_	÷.	· ·		-		-
Clinics/Care Centres				_		-	_		
	272	705	705	50	252	363	110	30.4%	72
Fire/Ambulance Stations	122	725	725						ité
Testing Stations		15	5	5	~		-		
Museums	3	-	-	=	1=1	-	-		7
Galleries	V.	72	=	=	194	7.00	-		-
Theatres	7 =:	790	-	=	) e	(#)	-		=
Libraries	118	977	977	185	924	488	(436)	-89.3%	97
	I I	1,920	1,920	76	378	960	582	60.7%	1,92
Cemeteries/Crematoria	2,914			10		500	-		-
Police	17		-	-					
Purts	1,245			-	(2)		-	95.7%	1,62
Public Open Space	485	1,623	1,623	7	35	811	777	90.1%	ŧ
Nature Reserves	7 60	(#)	(€	-	-	:=:	-		-
Public Ablution Facilities	7.00	120	120	-	-	60	60	100.0%	12
Markets	_	-			12	12	_		-
		375	375	18	2	188	188	100.0%	37
Stells	-								
Abattoirs	191		-	+:		17	-	100.0%	0-
Airports	· ·	2,922	2,922	16	130	1,461	1,461		2,92
Taxi Ranks/Bus Terminals	) in .	2	2	. 15		1	1	100.0%	
Capital Spares	(=)		15	235	1,175	-	(1,175)	#DIV/0!	YE
Sport and Recreation Facilities	_	5,061	5,061	331	1,657	2,531	873	34.5%	5,06
Indoor Facilities	72.	2,728	2,728	28	142	1,364	1,222	89.6%	2,72
						1,167	(349)	-29.9%	2,33
Outdoor Facilities	12	2,333	2,333	303	1,515				
Capital Spares	-	-	(#)		(5)		-		7/2
Heritage assets	-	-	-		-	-	-		_
Monuments	1.5	15		4	72		-		
Historic Buildings	120	~	721	12		==	-		
Works of Art	=	100	(4)	Ge.	-	-	_		
Conservation Areas				144		-	_		
							_		
Other Heritage	3.50	-	- 52	(43)					
							-		
Investment properties	-	-				-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property	3.00	1-1	) <del>-</del>	0.60	-		-		
Unimproved Property	Sec. 1		/JE		150	-	-		
	_	_	_	_	_	_	_		_
Non-revenue Generating				72	15		_		
Improved Property	120	3							
Unimproved Property	-	14	-	745	(*)	-	-	24.1%	
Other assets	9,095	16,724	16,724	1,269	6,345	8,362	2,017		16,72
Operational Buildings	9,095	16,724	16,724	1,269	6,345	8,362	2,017	24.1%	16,72
Municipal Offices	9,095	16,724	16,724	1,269	6,345	8,362	2,017	24.1%	16,72
Pay/Enquiry Points			120	72.		143	-		
				-	-		_		
Building Plan Offices									
Workshops	-	-	)=	-		100	-		
Yards	-	:=:	(#)	28			-		
Stores	38	-	S	15	(5)	=	-		
Laboratories	- 1	-	(6)	74	-	13:1	-		
Training Centres	=	120	32	74.	=	-	-		
		=		54		-	_		
Manufacturing Plant							_		
Depots	-		9.5	18					
Capital Spares	-	-	(3)		-		-		
	-	-	-	-	-	-	-		
Housing				1984	-	100	_		
Housing Staff Housing	=	-	-	-					
Staff Housing	**	-	-	1941	-	-	-		
			-	( <del>-</del>		90	-		

Biological or Cultivated Assets	_	-	-	-	-	-			-
Biological or Cultivated Assets		<u>=</u> €	(4)	20	20	<b>:</b>	-		
Intangible Assets	1,576	-	-	78	391	-	(391)	#DIV/0!	
Servitudes		- 20	201	- 4	41	(\$1)	-		
Licences and Rights	1,576	-	-	78	391	-	(391)	#DIV/0!	-
Water Rights	-	(#)(		-	- #1	187	-		
Effluent Licenses	3.00	· **	æ	31	25	<b>3</b> 00	-		
Solid Waste Licenses					-	9	-		
Computer Software and Applications	1,576	-	=	78	391	ia I	(391)	#DIV/0!	=
Load Settlement Software Applications	S	E40		-	<b>14.</b> 5	* 1	-		
Unspecified	3	37	×	_ >	-	=	-		
	856	2 256	2,366	304	1,296	1,183	(113)	-9.6%	2,366
Computer Equipment	856	2,366 2,366	2,366	304	1,296	1,183	(113)	-9.6%	2,366
Computer Equipment	830	2,300	2,300	304	1,290	1,100	(113)		2,000
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
		i							
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				-	~ ~	9	-		
								100.0%	
Zoo's, Marine and Non-biological Animals	-	42	42			21	21	100.0%	42
Zoo's, Marine and Non-biological Animals		42	42	=	3	21	21	100.070	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 SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment

_ ==		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								%	
epreciation by Asset Class/Sub-class										
		323,975	305,403	305,403	24,745	154,214	152,702	(1,513)	-1.0%	305,4
nfrastructure		213,478	158,307	158,307	10,924	58,427	79,154	20,726	26.2%	158,3
Roads Infrastructure		213,478	25,953	25,953	10,924	58,427	12,977	(45,450)	-350.2%	25,9
Roads Road Structures		210,470	132,354	132,354	10,021	=	66,177	66,177	100.0%	132,3
Road Furniture		_	102,004	102,004		=		-		
		9	2	3	-	=	- 5	_		
Capital Spares		15,961	_	_	1,922	9,609	-	(9,609)	#DIV/0!	
Storm water Infrastructure  Drainage Collection		10,801	_		1,022	0,000	-	-		
		15,961	=		1,922	9,609	_	(9,609)	#DIV/0!	
Storm water Conveyance		10,501			1,022	7,000	92	-		
Attenuation		41,246	57,403	57,403	3,973	19,863	28,702	8,839	30.8%	57,4
Electrical Infrastructure		41,240	37,400	37,403	0,010	10,000	20,102	-		07,1
Power Plants		-			_			_		
HV Substations			49 747	48 747		19,863	24,373	4,510	18.5%	48,7
HV Switching Station		=	48,747	48,747	3,973	18,000	24,010	4,510		40,1
HV Transmission Conductors		-	-	5	(8)	125	15. 18.	-		
MV Substations		5.	5	= =	-		-	_		
MV Switching Stations					-		656	656	100.0%	1,3
MV Networks		41,246	1,311	1,311		-	-	-		,,,
LV Networks			7.245	7.045			3,673	3,673	100.0%	7,3
Capital Spares		00.440	7,345	7,345	4.402			(23,352)	-97.9%	47,6
Water Supply Infrastructure		23,119	47,698	47,698	4,103	47,201	23,849			41,0
Dams and Weirs		-		-		1-2		-		
Boreholes		-	-	2		14		-		
Reservoirs		-	-	: =	)#	(*			100.0%	
Pump Stations		16	4,909	4,909	(=		2,455	2,455	100.070	4,9
Water Treatment Works		23,119		-	1.52	1.00	-	-	-120.6%	
Bulk Mains		.5	42,789	42,789	4,103	47,201	21,394	(25,806)	- 120.076	42,7
Distribution		1=	12	-	~		-	-		
Distribution Points		(2)	74	(₩	2 = 2	-		-		
PRV Stations		-	- 1	120	199		85	-		
Capital Spares		(5)	1=1	LE:	( m)	(7)		-	12.9%	
Sanitation Infrastructure		30,171	39,766	39,766	3,464	17,318	19,883	2,565		39,7
Pump Station		-	3,038	3,038	- 12	72.	1,519	1,519	100.0%	3,0
Reticulation		30,171	15,333	15,333	3,464	17,318	7,666	(9,651)	-125.9%	15,3
Waste Water Treatment Works		200	) <del>-</del> =	200	300	150	: **:	-	400.004	
Outfall Sewers		**	21,395	21,395		120	10,697	10,697	100.0%	21,3
Toilet Facilities		:=	100			7		-		
Capital Spares		19	72	120	12	-	- 5	-	24.00	
Solid Waste Infrastructure		-	2,229	2,229	359	1,797	1,114	(683)	-61.3%	2,2
Landfill Sites		390	2,229	2,229	359	1,797	1,114	(683)	-61.3%	2,2
Waste Transfer Stations		25	155	355	:=	1.5	:=	-		
Waste Processing Facilities		-	300	070	:=:		3	-		
Waste Drop-off Points		8	18	72	121	*	120	-		
Waste Separation Facilities		(#)	-	74	740	=	:	-		
Electricity Generation Facilities		:=:	194	(6)			-	-		
Capital Spares		-		(#)	-	17.0		-		
Rail Infrastructure		-	-	-	-	-	-	-		
Rail Lines		- 55	*	12	.5	-	-	-		
Rail Structures		2	141	192		-		-		
Rail Furniture		(2)	(#)	3943	-		:+:	-		
Drainage Collection		1991	*	; <del></del> .	達	=	-	-		
Storm water Conveyance			3.00	3.5	-	-	-	-		
Attenuation		-	4	18		~	-	- [		
MV Substations		22	-	14	140	2	==	-		
LV Networks		· ·	(8)		*			-		
Capital Spares		-	-	-		:=:		_		
Capital Spares  Coastal Infrastructure		_	-	_	-	_	-	_		
Send Pumps				-	-	2	-	_		
Sano Pumps Piers				- E		-	(4)	_		
			2.5		14.1			_		
Revetments	1 1									

Capital Spares	-	-	-	-	-	-	-		
Information and Communication Infrastructure	-	-	-	-	-	-	-		
Data Centres			=	-	5.	=	-		
Core Layers	. s	5	-	5	-	<u> </u>	-		
Distribution Layers	3	8	E-	8	=	2	-		
Capital Spares			2		¥	=	-		
Community Assets	4,960	15,998	15,998	984	4,919	7,999	3,080	38.5%	15
Community Facilities	4,960	10,937	10,937	652	3,261	5,468	2,207	40.4%	10
Halls	76	2,273	2,273	99	496	1,137	640	56.3%	2
Centres	<u> </u>	12	12	=	=	-	_		
Crèches	≘	-	GE .	=	-	=	_		
Clinics/Care Centres						-	_		Ų.
	1000	705	725	50	252	363	110	30.4%	
Fire/Ambulance Stations	122	725							
Testing Stations	5	2	3.5	3	7.5		-		
Museums	콘	.5		=	-	16	-		
Galleries	=		(E)	=	1=	100	- 1		
Theatres	=	: 2	76	=	: 44	DE	-		
Libraries	118	977	977	185	924	488	(436)	-89.3%	
Cemeteries/Crematoria	2,914	1,920	1,920	76	378	960	582	60.7%	
		.,	.=:			2	_		
Police		19.							
Purls	1,245			-	12 A	244	- 777	95.7%	
Public Open Space	485	1,623	1,623	7	35	811	777	55.1 /0	
Nature Reserves	=	(#E	-	1)=0	) incl	(E.	-		
Public Ablution Facilities	-	120	120	559	(#)	60	60	100.0%	
Merkels	-	100	_	( <del>=</del> :	175		-		
Stalls	_	375	375	74	12	188	188	100.0%	
		125	\$\frac{1}{2}	74	7.2	// €// 2 <u>€</u>	_		
Abattoirs								100.0%	
Airports	=	2,922	2,922	196	-	1,461	1,461	100.0%	:
Taxi Ranks/Bus Terminals	=	2	2	5 10	583	1	1		
Capital Spares	=		(#-	235	1,175	2.73	(1,175)	#DIV/0!	
Sport and Recreation Facilities	-	5,061	5,061	331	1,657	2,531	873	34.5%	
Indoor Facilities		2,728	2,728	28	142	1,364	1,222	89.6%	2
Outdoor Facilities	<b>\$</b>	2,333	2,333	303	1,515	1,167	(349)	-29.9%	2
Capital Spares		-	-		-	-			
	-	_	_	_	_	_	- 1		
Heritage assets									
Monuments	\ \text{\tin}\text{\ti}\\\ \text{\text{\text{\text{\text{\text{\text{\text{\text{\texi{\text{\texi}\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\ti}\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\ti}\text{\text{\text{\text{\text{\text{\text{\text{\tin}\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\ti}\ti}\\\ \tittt{\text{\text{\text{\text{\text{\ti}\tint{\text{\text{\text{\texi}\tint{\text{\texi}\til\titt{\text{\text{\text{\texi}\tittt{\texi}\til\tittt{\text{\texi}\tittt{\text{\ti}	100	1	(E)					
Historic Buildings			-	(2)	-	1.6	-		
Works of Art	(F)	-	-	14	(2)	-	-		
Conservation Areas	35	<b>(4)</b>	-			7*	-		
Other Heritage	:			150	253	1.7	-		
							-		
nvestment properties	-	-	-	-	-		-		
Revenue Generating			-	-	-	_	-		
Improved Property	744				-	~	-		
						-	_		
Unimproved Property					1.2	-	_		
Non-revenue Generating	-	-	-	_	_				
Improved Property	120		-		-		-		
Unimproved Property	(2)		-			-	-		
Other assets	9,095	16,724	16,724	1,269	6,345	8,362	2,017	24.1%	16
Operational Buildings	9,095	16,724	16,724	1,269	6,345	8,362	2,017	24.1%	16
Municipal Offices	9,095	16,724	16,724	1,269	6,345	8,362	2,017	24.1%	16
Pay/Enquiry Points				Ξ.	-	=	_		
						-	_		
Building Plan Offices									
Workshops	-	-	124		(3.0)	-	-		
Yards	3=	-	:=:	<b>38</b> .	-	:=:	-		
Stores	·	=	188	1.50	3.	:=:	-		
Laboratories	1.5		17.0		3	=	-		
Training Centres		-	-		- 41	-	-		
Menufacturing Plant		- 2		- 1	-	-	_		
			-				_		
Depots	-								
Capital Spares	( <del>=</del> 1	.=3	130	(28)		100	-		
Housing	-	-	-	-	-	-	-		
Staff Housing	-	-		127	===	-	-		
				528	-	-	- 1		
Social Housing	-								
Social Housing Capital Spares	-	540	=	-	(=)	-	-		

Biological or Cultivated Assets		-	-	-	-	-	-	-		
Biological or Cultivated Assets			*	(+)	~	8	-	-		
Intangible Assets		1,576	_	_	78	391	-	(391)	#DIV/0!	
Servitudes				- 5	2	2	2	-		
Licences and Rights		1,576	-	-	78	391	-	(391)	#DIV/0!	
Water Rights		9	-	9.7	=		=	-		
Effluent Licenses		-	-	-	*	=	=	-		
Solid Waste Licenses		-	=	=	-	-	=	-		
Computer Software and Applications		1,576	-		78	391		(391)	#DIV/0!	2
Load Settlement Software Applications		-	2	2	=	2	iii	-		
Unspecified		8	=	=	=	E .	¥	-		
Computer Equipment		856	2,366	2,366	304	1,296	1,183	(113)	-9.6%	2,36
Computer Equipment		856	2,366	2,366	304	1,296	1,183	(113)	-9.6%	2,36
Furniture and Office Equipment		1,785	2,422	2,422	194	971	1,211	240	19.8%	2,42
Furniture and Office Equipment		1,785	2,422	2,422	194	971	1,211	240	19.8%	2,42
1 dillions and amos Equipment		.,		-,						
Machinery and Equipment		2,418	15,095	15,095	275	1,377	7,547	6,171	81.8%	15,09
Machinery and Equipment		2,418	15,095	15,095	275	1,377	7,547	6,171	81.8%	15,09
Transport Assets		4,139	5,111	5,111	508	2,541	2,556	15	0.6%	5,11
Transport Assets		4,139	5,111	5,111	508	2,541	2,556	15	0.6%	5,11
<u>Land</u>		_	_	_	_	_	_	_		_
Land		_			3	2	2	_		
Lanu										
Zoo's, Marine and Non-biological Animals		_	42	42	_	- 1	21	21	100.0%	4
Zoo's, Marine and Non-biological Animals			42	42	-	-	21	21	100.0%	4
Fotal Depreciation	1	348,804	363,160	363,160	28,358	172,053	181,580	9,527	5.2%	363,16

KZN252 Newcastie - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Mid-Year Assessment

Description	Ref	2021/22 Audited	Original	Adjusted			ear 2022/23			Full Year
begaintin.	""	Outcome	Budgel	Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Forecast
thousands	1								%	
apital expenditure on upgrading of existing assets by Asset Class/Sub-class										
		70.024	76 640	86,648	2,233	36,018	43,324	7,306	16.9%	86,64
frastructure  Roads Infrastructure		70,831 2,610	76,648 20,000	30,000	2,233	12,766	15,000	2,234	14.9%	30,00
Roads		2,610	20,000	30,000	(-)	12,766	15,000	2,234	14.9%	30,00
Road Structures		E	-		-			-		
Road Fumiture			2	1 =	140	- S	· ·	-		
Capital Spares		22	2	15	12	5	=	-		
Slorm water infrastructure		-	-	-	-	-	-	-		
Drainage Collection		-	=	35		100	=	-		
Storm water Conveyance		9		( e		:91	3	-		
Attenuation			=	12	(40)	- 30	19	-		
Electrical Infrastructure		-	-	-	-	-	-	-		
Power Plants		3.	7.	- 5	-		- 1	-		
HV Substations			-	125		12	3	-		
HV Switching Station		3	*	0.00	-	-	*	-		
HV Transmission Conductors		-	= =		-			-		
MV Substations		-	-	-		14	-	-		
MV Switching Stations		<b>a</b>	7					_		
MV Networks		=		-	-	=				
LV Networks			E .				- 5	_		
Capital Spares		37,367	29,648	29,648	2,233	23,252	14,824	(8,429)	-56.9%	29,6
Water Supply Infrastructure  Dams and Weirs		31,301	20,040	23,040	2,200	23,232	1-1,02-4	(0,423)		24,0
Dams and Weirs Boreholes						-	_	_		
Reservoirs				-	-		- 2	_		
Pump Stations					-	_	- 0	_		
Water Treatment Works		_	=	_	998	14,330	-	(14,330)	#DIVIO!	
Bulk Mains		27,847	13,000	13,000	51	2,093	6,500	4,407	67.8%	13,1
Distribution		9,419	16,648	16,648	1,234	6,830	8,324	1,494	17.9%	16,
Distribution Points		-	-	_	(*)	10		-		
PRV Stations		=	-	-	-			-		
Capital Spares			- 12	100	100	ie.		-		
Sanitation Infrastructure		30,854	27,000	27,000	-	_	13,500	13,500	100.0%	27,0
Pump Station		-		-	- 2		-	-		
Reticulation		-	-	-		:	-	-		
Waste Water Treatment Works		30,854	27,000	27,000	(4)	18	13,500	13,500	100.0%	27,0
Outfall Sewers		=	12	140	- ac	=	8	-		
Tollet Facilities		2	7=	-	ם	- 5	0	-		
Capital Spares		- 2	15:	- 0	- 3	12	- 2	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		
Landfili Sites			: •:	-	18.0	18	=	-		
Waste Transfer Stations		÷	260	-	3)		8.	-		
Waste Processing Facilities		-	14-1	-	=	美	*	-		
Waste Drop-off Points		*			12.		+	-		
Waste Separation Facilities		- 5	-	101		- 5	3	-		
Electricity Generation Facilities		*		30	=	7	-	-		
Capital Spares		-	16		3	<b>是</b>		- 1		
Rail Infrastructure			500		= =		-	-		
Reli Lines			-	-		-	e e	-		
Rail Structures		=		2			3			
Reil Furniture		=		-	- 5		-	_		
Drainage Collection				-						
Storm water Conveyance				50		8	<u> </u>	- 1		
Attenuation				a		9	9	_		
MV Substations		*					_	-		
LV Networks Cepital Spares								_		
Capital Spares Coastal Infrastructure		-	-	-	-	-	-	_		
Sand Pumps		= 1	1=1	- 4	- 4	-	- 1	_		
Sana Pumps Piers		2	=	51	-	~	\$	-		
riers Revetments				-			ž.	- 1		
Promenades			-		**		ž			
Capital Spares			-	-	=		*	-		
Information and Communication Infrastructure		-	-	_	-	-		- [		
Data Centres		2	100	謹	= =	2		-		
Core Layers		5	=	9	58	2	2	-		
Distribution Layers		-	-	:3	*	0	5	-		
Capitel Spares		+1	-	10	ie.	-		-		
									71.5	
munity Assets		3,116	16,000	16,000	2,259	2,302	8,000	5,698	71.2%	16,0
Community Facilities		-	5,000	5,000	-	43	2,500	2,457	98.3%	5,0
Halis		2	17	U.S.	Z.	- 3		-		
Centres		=	1.00	13	*		<b>*</b>	-		
	11 1		-		==	-	5	-		
Crèches										

Testing Stations			=	=	2	- 3	5	-		
Museums		=	*	-		=				
Gelleries		-	8		(3)	1.0	*	-		
The dres Libraries				121						
Cemeteries/Crematoria		3	+.		-		9	-		
Police		8	*	35	-		3	-		
Puris		-	*	(%)		=	8	-		
Public Open Space		· ·	¥1	140	-	Œ		-		
Nature Reserves		3	86	721		=	3	-		
Public Ablution Facilities		8	=	150		5		-		
Markets		•	8	0.000	=	-	4 500	- 4 AE7	97.1%	3,000
Stalls			3,000	3,000		43	1,500	1,457		3,000
Abettoirs Airports		-	2,000	2.000			1,000	1,000	100.0%	2,000
Taxi Ranks/Bus Terminals			2,000	2,000	_			-		
Capital Spares			_	38.	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	-	-	2,259	2,259	Ē	(2,259)	#DIV/0!	-
Outdoor Facilities		8	11,000	11,000	=	- 6	5,500	5,500	100.0%	11,000
Capital Spares		±	7	, TE	7	3	- 5	-		
Heritage assets		-	-	_	-	-	-			-
Monuments Historic Buildings		6	=		3			-		
Historic Buildings Works of Art		2			=	- 2	-	-		
Conservation Areas		5.1	Ŧ.	-	-	3	0	-		
Other Heritage		-	=	-	-	-		-		
								-		
Investment properties		-	-	-	-	-	-	-		_
Revenue Generating		-	-	_		-	- 19	-		-
Improved Property		- 2	=	7.	~	-	_	-		
Unimproved Property Non-revenue Generating			-	-		-51	5	_		_
Improved Property			100	140	- 4		*	-		
Unimproved Property		=	16	-	- 12	=	+	-		
Other assets		4,327	-	-	-		-	-		-
Operational Buildings		4,327	-	-	-	-	-	-		-
Municipal Offices		4,327		- 37	*	- 5	*	-		-
Pay/Enquiry Points		*				8	*	-		=======================================
Building Plan Offices		- 2	72	31	3	9	*			-
Warkshops Yards		-		-			- 2	_		- 2
Stores		-	(6)	1+1		**		-		
Laboratories				(4)	8			-		-
Training Centres		- 2	72	(4)	9		*	-		
Manufacturing Plant		20	167	40	¥	===	Ŧ.	- 1		1.0
Depots	da z	7.0	15			3	2	-		12
Capital Spares		1.	Trial I		煮	8.1	2.0	-		=
Housing		-	-	-	-	-	-			_
Staff Housing		-	140	- 3	5	-				
Social Housing				30		- 2	-			
Capital Spares		=								
Biological or Cultivated Assets		-	_	-	-	-	-	-		-
Biological or Cultivated Assets			(8)	- 3	-	=	-	-		
Intangible Assets			-		_	_		-		-
Servitudes			(5)	2.	2	- 8		-		_
Licences and Rights		-	- ie.	-	-	-	-	1 1		
Water Rights Effluent Licenses			- 0	- 2				-		
Solid Weste Licenses			===	4	2	=	<b>=</b> :	-		
Computer Software and Applications		A. T.		=	2	₩.	_	-		
Lasd Settlement Software Applications		-		8		7.	5	-		
Unspecified		е.		=	=		5	-		
<u>Computer Equipment</u>		733		-	-	_	-	-		-
Computer Equipment			-	-	-	=1		-		
Europhyse and Office Ethyltment		_	_	_	_	_		_		_
Furniture and Office Equi⊎ment  Furniture and Office Equipment		(60)			-	-		-		
Machinery and Equipment	-	-		-	-	-	-	-		-
Machinery and Equipment		(5)	- 3	10		====	-	-		<b>2</b>
		7.87	-	-	-		-	-		-
Transport Assets			-	1.0	-	-		-		
Transport Assets Transport Assets										
Transport Assets		_	_	_	_			_		_
Transport Assets <u>Land</u>			_	-		-	=	-		-
Transport Assets			<u>-</u>				F			_
Transport Assets <u>Land</u>			;= ;=;		-		=			-
Transport Assels <u>Land</u> Land		· to	(3)	3	= =		÷	-		
Transport Assets <u>Land</u> Land  Land  Zoo's Marine and Non-biological Animals	1	· to	200	3	= =	-	÷	-	25.3%	



## **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
Assets			
Current Assets			
Inventories		23 581 905	24 543 871
Receivables from exchange transactions		60 165 757	85 289 596
Receivables from non-exchange transactions		15 088 185	16 630 103
Consumer debtors from exchange transactions		785 163 267	666 712 885
Consumer debtors from non-exchange transactions		131 441 372	120 735 153
Cash and cash equivalents		37 392 313	76 167 306
		1 052 832 799	990 078 914
Non-Current Assets		272 224 256	372 224 056
Investment property		372 224 056	6 174 453 795
Property, plant and equipment		6 077 929 663 26 217	382 212
Intangible assets		11 822 732	11 822 732
Heritage assets		142 171 037	142 171 037
Investments in associates		6 604 173 705	6 701 053 832
Total Assets		7 657 006 504	7 691 132 746
Liabilities			
Current Liabilities		30 054 768	46 652 953
Financial liabilities		606 923	606 923
Finance lease obligation		743 302 544	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
Delined Benefit Flan		1 068 553 420	1 079 163 274
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		31 481 427	30 563 967
Housing Development fund		308 515	322 945
Self-insurance reserve		6 012 205 377	6 036 252 387
Accumulated surplus		6 043 995 319	6 067 139 299
Total Net Assets		0 040 330 313	0007 100 200

### **Statement of Financial Performance**

Figures in Rand	Note(s)	31 December 2022	30 June 2022
Revenue			
Revenue from exchange transactions		0.47 700 000	4 400 400 051
Service charges		617 793 926	1 128 488 051 8 372 974
Rental of facilities and equipment		4 194 671 5 260 688	12 064 156
Other Revenue		6 340 978	8 308 003
Interest received			1 157 233 184
Total revenue from exchange transactions		633 590 263	1 157 233 104
Revenue from non-exchange transactions			
Taxation revenue		192 237 420	353 326 627
Property rates Licences and Permits		13 928	45 824
Transfer revenue		000 407 070	044 707 750
Government grants & subsidies		326 107 078 2 931 126	611 797 759 5 352 730
Fines, Penalties and Forfeits			
Total revenue from non-exchange transactions		521 289 552	970 522 940
Total revenue		1 154 879 815	2 127 756 124
Expenditure			6=7
Employee related costs		321 797 179	665 630 377
Remuneration of councillors		14 324 623 172 052 998	23 742 260 348 817 502
Depreciation and amortisation		172 052 998	64 412 397
Finance costs		10 113 390	123 924 694
Debt Impairment		47 672 196	24 492 046
Bad debts written off		322 303 339	649 750 143
Bulk purchases		138 671 550	240 901 289
Contracted services		143 270 130	143 927 248
General Expenses  Total expenditure		1 178 205 613	2 285 597 956
		(23 325 798)	(157 841 832)
Operating deficit 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	•
		177 471	(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	917 460	• -	917 460	(23 148 327) (917 460)	(23 148 327) -
Development fund Transfers from Insurance Reserves	-	(14 430)	(14 430)	14 430	_
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
Figures in realid			
Cash flows from operating activities			
Receipts		070 004 000	1 229 841 918
Sale of goods and services		673 684 888 361 662 606	779 965 988
Grants		6 340 978	8 308 003
Interest income			2 018 115 909
		1 041 688 472	2018 115 909
Payments			
Employee costs and Councillors remuneration		(339 457 496)	(589 991 308)
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			
		(73 351 147)	(149 372 864)
Purchase of property, plant and equipment		(73 331 147)	251 860
Proceeds from sale of property, plant and equipment			9 679 964
Proceeds from sale of Investment property		_	(42 244)
Purchase of other intangible assets Purchases of Heritage Assets		<u>-</u>	(64 800)
Net cash flows from investing activities		(73 351 147)	(139 548 084)
Cash flows from financing activities			
		(17 227 077)	(31 977 999)
Net movements in long term loans		256 484	1 465 602
Movement on finance lease			
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		12,052
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									11.51
Employee related costs	15,988	14,611		1,191	8,282	7,306	976	13.4%	14,611
Debt impairment	1 1			-		-	-		
Depreciation and Amortisation	59,566	860		72	430	430	0	0.0%	860
Finance charges				-					74.004
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%	6,495
Transfers and grants				-					42.70
Other expenditure	36,585	42,784		3,400	24,047	21,392	2,655	12.4%	42,784
Loss on disposal of PPE				-		-		7.4%	06.746
Total Expenditure	147,704	96,746	<u> </u>	7,843	51,968	48,373	3,595	7.4%	96,746
Recharge						24 225	(2.424)	-10.0%	42,670
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)									
Surplus/(Deficit) for the year	(106,961)	7,321	-	3,462	14,301	3,661			19,373



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

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

E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

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



TEL: 08600 37566 SMS: 35328

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

EASTERN REGION PRIVATE BAG X16 WESTVILLE 3630

DIRECT DEPOSIT DETAIL

BANK: First National Bank
BRANCH CODE: 223626
BANK ACC NO: 50850143295

#### TAX INVOICE

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

### COUINT TRANSACTION SUMMARY

ACCOUNT TRANSACTION SOMMANT			
ADMINISTRATION CHARGE		R	5,843.81
TRANSMISSION NETWORK CAPACITY		R	1,858,750.00
URBAN LOW VOLTAGE SUBSIDY		R	2,647,500.00
ANCILLARY SERVICE (ALL)		R	166,862.69
ENERGY CHARGE (STD)	12,424,595.00	R	11,895,307.25
ENERGY CHARGE (PEAK)	4,703,184.00	R	6,542,599.26
ENERGY CHARGE (OFF)	14,961,200.00	R	9,085,936.76
ELECTRIFICATION AND RURAL SUBS (ALL)		R	3,764,037.24
SERVICE CHARGE		R	182,989.28
SERVICE CHARGE			
TOTAL CHARGES FOR BILLING PERIOD		R	36,149,826.29

CURRENT

41,590,283.00 TOTAL DUE R

#### **ACCOUNT SUMMARY FOR DECEMBER 2022**

BALANCE BROUGHT FORWARD
PAYMENT(S) RECEIVED
TOTAL CHARGES FOR BILLING PERIOD
ADJUSTMENT
VAT RAISED ON ITEMS AT 14%
VAT RAISED ON ITEMS AT 15%

2022
(Due Date 2022-12-31)

Cash - 2022-12-15

R

-53,331,660.20
R

36,149,826.29

WHEELING/3RD PARTY WHEELING CHARGES

R

-63,104.15
R

0.00
R

5,413,008.32

#### ACCOUNT NO / REFERENCE NO

#### 5578885631

NAME

NEWCASTLE LOCAL MUNICIPALITY

FAX NUMBER

0343129697



0934 5578885631









#### **TOTAL AMOUNT DUE**

121,020,746.00

	77500000	
۵	63800000 -	
RAND	50100000	
	36400000	
	22700000	
	9000000	

ARREARS

0.00 34,307,758.00 45,122,705.03

61-90 DAYS

Account OVERDUE - Subject to Disconnection

D

31-60 DAYS

16-30 DAYS

S O N D

0.00

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BILL PAGE	1 OF 2

121,020,746.03

PAYMENT	ARRAN	GEMENT	

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:

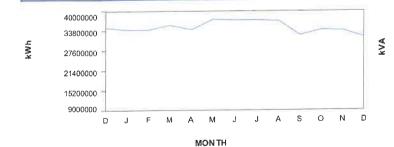
0862 437 566

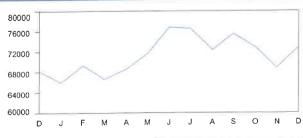
E-MAL:

customerservices@eskom.co.za

WEB: WW	W.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

CONSUMPTION DETAILS (2022-12-01 - 2022-12-31)		
ENERGY CONSUMPTION OFF PEAK KWH		14,961,199.9
ENERGY CONSUMPTION STD kWh		12,424,594.8
ENERGY CONSUMPTION PEAK kWh		4,703,184.4
ENERGY CONSUMPTION ALL kWh		32,088,979.3
DEMAND CONSUMPTION - OFF PEAK		62,499.2
DEMAND CONSUMPTION - STD		72,863.3 67,398.1
DEMAND CONSUMPTION - PEAK		72.863.3
DEMAND READING - KW/KVA		5,223,685,2
REACTIVE ENERGY - OFF PEAK		5,223,685.2
REACTIVE ENERGY - STD		1,502,524.4
REACTIVE ENERGY - PEAK		62.0
OAD FACTOR		0210
PREMISE ID NUMBER 5578885383 TARIFF NAME: Megaflex		
NST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC CENTRE 37 MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY		
Administration Charge @ R188.51 per day for 31 days	R	5,843.8
TX Network Capacity Charge 125,000 kVa @ R14.87 : = R14.87/kVA	R	1,858,750.0
Jrban Low Voltage Subsidy 125,000 kVa @ R21.18 : = R21.18/kVA	R	2,647,500.0
	R	166,862.6
Ancillary Service Charge 32,088,979 kWh @ R0.0052 /kWh _ow Season Standard Energy Charge 12,424,595 kWh @ R0.9574 /kWh	R	11,895,307.2
	R	6,542,599.2
	R	9,085,936.7
ow Season Peak Energy Charge 4,703,184 kWh @ R1.3911 /kWh	R	3,764,037.2
ow Season Peak Energy Charge 4,703,184 kWh @ R1.3911 kWh ow Season Off Peak Energy Charge 14,961,200 kWh @ R0.6073 /kWh	D	0,7 0 1,007 12
ow Season Peak Energy Charge 4,703,184 kWh @ R1.3911 /kWh	R	
ow Season Peak Energy Charge 4,703,184 kWh @ R1.3911 kWh ow Season Off Peak Energy Charge 14,961,200 kWh @ R0.6073 /kWh	R R	182,989.2





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## Statement

uThukela Water (Pty) Ltd 79 Harding Street Newcastle 2940

Private Bag X 6621

N003

Newcastle 2940

**Newcastle Municipality - WSA** 



Telephone

Fax Date

**Amount Due** 

034 328 5000

034 326 3388

2022/12/31

180 092 065.59

<u>Date</u>	Reference	Description	Allocated To	Debit	Credit	<u>Balance</u>
2022/12/01		Balance Brought Forward	163	806 331.08	1	63 806 331.08
	INV00002798	Invoice	15	201 712.86	1	79 008 043.94
2022/12/31	Interest Decemb	eInterest	1	084 021.65	1	80 092 065.59

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
120 000 11 111 1				)			

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

Branch Code: 057724

180 Davs	150 Davs	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	Quantity	Price (Ex)	Tax
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

F. MOOLA

**ACT. CHIEF FINANCIAL OFFICER** 

for and on behalf of uThukela Water (Pty) Ltd

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

## 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	INV0003252E
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

Moda

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

Controlled Notes   Control   Contr	Number	Description	Opening balance	Receipts	Expenditure for DEC	Adjustments	total Expenditure before VAT	VAT FOR THE MONTH	Amount	Total Expenditure after VAT	Closing balance
Classed Town   Clas		Environmental management	(502 871 43)				3			a	(50.2 R.7 1.43)
Electrification Grant		Cleanest Town	(833,575,21)				**		٠		(833,575,21)
Title Device Restoration Grant   (2.270,487.58)   2.20,44.6   16.536.53   1.530.349   1.530.249   1.230.249   1.		Electrification Grant									-
Expansion of Private House   Expansion of Private House   Expansion of Private House   Expansion of Private House   Expansion of Expa		Title Deeds Restoration Grant	(2,270,487.58)		22,044.46		163,535.33			163,535,33	(2,106,952.25)
Final planagement Grant   Final planagement   Fina		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)
Community Library Services   (18.255.000.000   201,010.01   1,235,427.5   (18.255.000.000   201,010.01   1,235,427.5   (18.255.000.000   201,010.01   1,235,427.5   (18.255.000.000   201,010.01   1,235,427.5   (18.255.000.000   201,010.01   2,235,000.00   2,235,235.5   (18.255.000.000.000   2,235,235.5   (18.255.000.000.000   2,235,235.5   (18.255.000.000.000   2,235,235.5   (18.255.000.000.000.000.000   2,235,235.5   (18.255.000.000.000.000.000.000.000.000.000		Financial Management Grant (FMG)		(1,850,000.00)	52,766.08		549,523.73		1,620.00	551,143.73	(1,298,856.27)
Community Ubran's Services         (18.925.11)         (2.585,000.00)         201,010.01         1.336,423.76         1.336,423.76         1.336,423.76         1.336,423.76           General Integed Feeth Produce         (11,353.39)         (11,200.00)         4,303,732.69         57,135,072.0         57,135,072.0         1,336,423.76         56,579,480.11           Grant Activities Feel/Heet         (16,920.00)         (11,000.000.00)         4,303,732.69         3,455,376.57         6,662.73         8,273,380.1         6,5529,480.11           Ontweel Activities Feel/Heet         (15,920.00)         (11,000.000.00)         6,7444.02         3,455,376.57         8,662.75         8,652.76,57           Coparity Building Nowley         (15,329,770.49)         (6,992,000.00)         6,7444.02         8,645.76         8,645.75		Grant Skill Development	(930,687.71)	(582,467.41)			47,500.00		1	47,500.00	(1,465,655.12)
Image   Imag		Community Library Services Grant	(18,925.11)	(2,595,000.00)	201,010.01		1,336,423.76		:00	1,336,423.76	(1,277,501.35)
Sport Maintenance Facilities   110,220,000   110,000,000,000   1,303,732,69   5,7136,072.10   6,70,264.35   6,713,38.01   6,529,430.11   1,303,000,000,000   1,303,732,69   1,408,034.51   1,408,034.51   1,408,034.51   1,408,034.51   1,408,034.51   1,408,034.51   1,209,000,000,00   1,209,000,000   1,2		Ingoga Fresh Praduce	(11,353.39)						,	30	(11,353.39)
Mile		Sports Maintenance Facilities Grant	(10,220.00)				74		33	•	(10,220.00)
Contider Development   (14,194.14)   (6,992,000.00)   607,444.02   3,455,376.57   6,462.75   6,462.75   3,455,376.57   (46,194.14)   (46,194		MIG	00'0	(110,000,000.00)	4,303,732.69		57,156,072.10		8,373,358.01	65,529,430.11	(44,470,569.89)
Corridor Development   133,074,646   Corridor Development   133,074,646   Corridor Development   (539,376,57)   Corridor Development   (539,376,57)   (559,200,000   Corridor Development   (539,376,57)   (449,000,000   Corridor Development   (539,377,78)   (449,000,000   Corridor Development   (1,539,777,78)   (1,532,513,336)   (1,539,777,78)   (1,532,513,336)   (1,532		Osizweni Arts Centre	(36,920.00)						1.0		(36,920.00)
Provincialisation   (46,194.19)   (6,902,000.00)   607,444.02   3,455,376.57   6,462.75   6,462.75   6,462.75   6,462.75   6,462.75   6,462.75   6,462.75   6,462.75   6,262.7		Corridor Development	(131,074.64)						9.		(131,074.64)
Fort Amiel Museum   (339,434.65)   (489,010.00)   (43,099,061.59)   (489,010.00)   (43,099,061.59)   (489,010.00)   (489,010.00)   (43,099,061.59)   (43,099,061.59)   (43,099,061.59)   (43,099,061.59)   (43,099,061.59)   (43,099,061.59)   (43,099,061.59)   (43,099,061.59)   (43,099,061.59)   (43,099,061.59)   (43,009,000.00)   (43,099,061.59)   (43,0		Provincialisation	(46,194.19)	(6,992,000.00)	607,444.02		3,455,376.57			3,455,376.57	(3,582,817.62)
Capacity building Housing   (15,939,707.46)   (3,509,961.59)   1,488,034.51   (6,264,466.18   76,756.25   331,243.22   6,585,709.40		Fort Amiel Museum	(539,434.05)	(449,000.00)	43,084,98	2 22	56,783.10		6,462.75	63,245.85	(925,188.20)
Newcaste Airport		Capacity Building Housing	(15,939,707.46)	(3,509,961.59)	1,488,034.51		6,264,456.18		321,243.22	6,585,709.40	(12,863,959.65)
Hawker Stalls		Newcastle Airport	(1,815,281.36)						7		(1,815,281.36)
Newcastle Airport         (2,000,000.00)         (2,000,000.00)         (2,000,000.00)         (2,000,000.00)         (2,000,000.00)         (2,000,000.00)         (2,000,000.00)         (2,000,000.00)         (3,779,203.46)         (12,501,972.89)         (1,875,295.93)         (14,377,268.82)         (14,476,089.17) <td></td> <td>Hawker Stalls</td> <td>(1,000,000.00)</td> <td></td> <td></td> <td></td> <td>43,478.26</td> <td></td> <td>6,521.74</td> <td>20,000.00</td> <td>(00'000'056)</td>		Hawker Stalls	(1,000,000.00)				43,478.26		6,521.74	20,000.00	(00'000'056)
Neighbouring Development   (2,738,677.78)   (20,000,000.00)   (20,000,000.00)   (21,500,000.00)   (2		Newcastle Airport	(2,000,000.00)						5		(2,000,000.00)
Water Services Infrastructure         (2,746,622.76)         (28,000.00.00)         3,779,203.46         12,587,903.63         566,880.51         1,886,185.54         14,476,089.17         (1,4476,089.17         (1,4476,089.17)         (1,4476,089.17         (		Neighbouring Development Partnership Grant	(2,738,677.78)	(20,000,000.00)			12,501,972.89		1,875,295.93		(8,361,408.96)
All Housing Grants   (15,1257,537.34)   (2,747,643.63)   11,416,304.73   34,258,706.58   9     Sport and Recreation   (9,396,908.29)   (2,747,643.63)   11,416,304.73   9     Sport and Recreation   (9,396,908.29)   (2,747,643.63)   11,416,304.73   9     Sport and Recreation   (9,396,908.29)   (3,196,326.39)   (3,196,326.43)		Water Services Infrastructure Grant		(28,800,000.00)			12,587,903.63		1,888,185.54		(17,070,538.59)
Sport and Recreation   (9,396,908.29)	ļ.,	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)
Title Deeds Restoration Grant         (5,196,326.30)           Freety Efficiency and Demand Side Management Grant         (3,656,339.34)           Grant         (3,856,339.34)           Water Intervention Grant         (3,900,326.4)           Type of Same and Sam	_	Sport and Recreation	(9,396,908.29)				(9)				(9,396,908,29)
Energy Efficiency and   Demand Side Management   (3,656,339.34)		Title Deeds Restoration Grant - Post								c	(5,196,326.30)
Orient         1,383,417.60         207,512.64         1,590,930.24           Water Intervention Grant         (3,904,502,64)         1,590,930.24         1,380,417.60           Toxxii         130,041,640,027.63         131,383,417.60         1,360,682.31         1,440,660,27.07	,,,	Energy Efficiency and Demand Side Management	(12 656 320 34)				3.5			ú	(12 AEA 320 2A)
TYCH (176.2 08.300.30)   1901-154.077-63   27.377-572 30   1901-154.077-073   1901-154.078   190		Water Intervention Grant	(3.904.250.45)				1 383 417 60		207 512 64		(14 055 515 4)
		TOTAL	196 398 399 391	(180 154 072 63)	22 277 523 30		121 225 403 76	1 270 364 06	L	14	(12,026,616,2) (12,026,356,356,956)

PREPARED BY:	REVIEWED BY:	AUTHORIZED BY:
C HARIPARSAD	B.N KHUMALO MANAGER/ ACTING	M.S NDLOVU ACTING STRATEGIC EXECUTIVE DIRECTOR:
ACCOUNTANT		BUDGET & TREASURY OFFICE
DATE:	DATE:	DATE:

# SUMMARY OF LOAN REGISTER FOR DECEMBER 2022

Account number	Interest Rate	LOAN AMOUNT	Opening balance as at 01.07.2022	Total Capital Payments	Interest Capitalised to Date	Interest Capitalised Interest Capitalised Total Interest to Date for the month	Total Interest Payments	Balance
Loan Account: 61000536	9.37%	24,285,550.00	1,593,511.36	1,522,756.58	00:00		72,740.34	
Loan Account: 61000654	9.10%	25,993,166.00	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%	12,750,000.00	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%		1,292,075.60	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:				•
					ř			
N SILUMA		BN KHUMALO		MS NDLOVU				
ACCOUNTANT: FINANCIAL REPORTING		(ACTING) DIRECTOR: BUDGET & FINANCIAL REFORMS		(ACTING)STRATEG IC EXECUTIVE DIRECTOR: BUDGET & TREASURY OFFICE	(0			
DATE:		DATE:		DATE:				
					Î			

## 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	0 K 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	D 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	0	R 399,821.39
Total		R 46,231,715.71	R 125,000,727.57	R 0.00	0 R 132,335,442.31	R 10,252.94	R 2,467,275.42	R 0.00	10 R 41,364,276.39
Balance as per Bank Statements at 31 December 2022	s at 31 December 2022					(not added to capital)			R 41,364,276.39

Balance as per Bank Statements at 31 December 2022







\*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 0800 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.

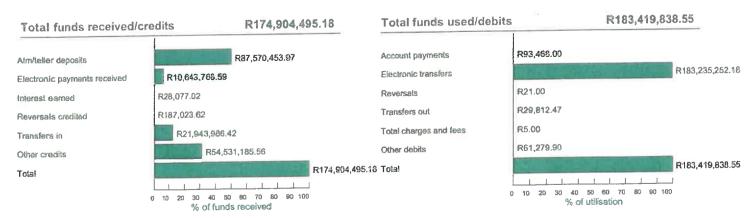




Please examine this statement sconest. If no error is reported within 30 days after receipt, the statement will be considered as being correct.

#### Account summary

Account type		Account number	
Current account		1162667338	
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 Other charges Bank charge(s) (total) *VAT inclusive @	R5.00 R0.00 R5.00 15.000%		R4,528,595.66 R174,904,495.18 R183,419,838.55 -R3,986,747.71
VAT inclusive @	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Annual credit interest rate	0.000%



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

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

> Bank VAT Reg No 4320116074 Lost cards 0800 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.

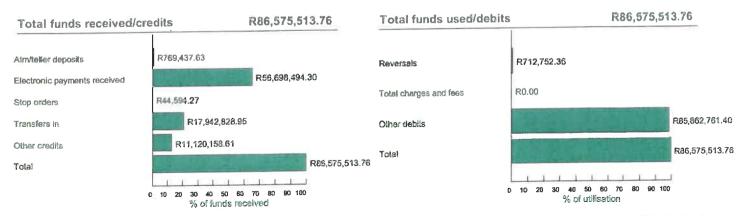
For more information, go to nedbank.co.za or consult your business manager.



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

#### Account summary

Account type Current account		Account number 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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## MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, **Z** W Mcineka, the Municipal Manager of Newcastle Municipality, hereby certify that the midyear review budget and supporting documentation of the 2022/2023 Operational and Capital Budget have been prepared in accordance with Section 72(1)(a)(b) of the Municipal Finance Management Act, No56 of 2003; and Regulation 56-59 of the Municipal Budget and Reporting Regulations.

**Print Name** 

: ZAMOKWAKHE WESLEY MCINEKA

Municipal Manager

: NEWCASTLE MUNICIPALITY

Signature

19/01/2023

Date