

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH SIX:
31 DECEMBER 2023: FILE NUMBER 7/1/1 (2023/24)**

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

1. PURPOSE

The purpose of this report is to appraise Council on the state of finances of the municipality for the period ended 31 December 2023. This report is prescribed in terms of section 71 of the Municipal Finance Management Act 56 of 2003 (MFMA), which requires the Accounting Officer to submit a report to the Mayor on a monthly basis on the state of municipality's actual performance against the approved budget. The report allows council to exercise its oversight on the implementation of the budget and also serves as a tool for future planning. The report is also be submitted to the Provincial Treasuries as required by the same section of the Act. In the main, the report seeks council to note the implementation of the budget, and the implementation of the measures which seek to ensure that the state of finance of the municipality improve continuously.

2. LEGISLATIVE FRAMEWORK

The legislative framework which this report is prepared:

- Municipal Finance Management Act 56 of 2003 (MFMA)

3. BACKGROUND

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

National Treasury further introduced a reform Municipal Standard Chart of Accounts (mSCOA) to assist with inconsistencies to ensure that reporting is in compliance with GRAP standards. As a result, municipalities are now required to report on schedule C, which is directly extracted from the financial system in version 6.7. This report, however, is presented on the manually captured schedule C, Version 6.7.

It is important to appraise this council that there's still discrepancies between these two reports which are being challenged and remedial action have been made as follows:

- System closure before capturing of all transactions of that particular month. In the new financial year will ensure that all transactions are captured by month-end.
- Incorrect use of movements accounts. Budget Office has conducted training to users on how to use mSCOA accounts.
- Delayed response from phoenix to resolve problems encountered when reports are generated.

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- Pre-Audit actuals not pulling in most schedules. Time frame will be set for phoenix system to finalise
- No integration between other systems to phoenix system
- Budget module still incomplete, as a result some tables on version 6.7 are not populated.
- Working together with Phoenix system consultant to finalize the Budget Module.

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

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4. DISCUSSION

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

This month's financial analysis comprises of the Section 71 will be reflected version 6.7 which is manually captured. It should also be noted that the 2022/23 figures for audited outcome presented on this report are final figures for audited Annual Financial Statements.

Table C1: Monthly budget statements summary

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

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M06 December

Description	2022/23		Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	376,279	396,741	–	32,513	203,969	198,370	5,599	3%	396,741
Service charges	1,150,840	1,345,737	–	102,331	657,222	672,868	(15,647)	-2%	1,345,737
Investment revenue	6,529	5,330	–	17	635	2,665	(2,030)	-76%	5,877
Transfers and subsidies - operational	558,095	577,623	–	188,304	422,976	422,976	–	–	577,623
Other own revenue	40,795	30,037	–	3,165	31,887	14,132	17,755	126%	29,490
Total Revenue (excluding capital transfers and contributions)	2,132,538	2,355,468	–	326,330	1,316,689	1,311,012	5,677	0%	2,355,468
Employee costs	677,337	724,604	–	53,772	323,391	362,302	(38,911)	-11%	724,604
Remuneration of Councillors	26,983	28,443	–	2,124	12,765	14,221	(1,456)	-10%	28,443
Depreciation and amortisation	347,534	379,139	–	32,555	186,220	189,569	(3,349)	-2%	379,139
Interest	76,057	32,205	–	2,715	16,717	16,103	614	4%	32,205
Inventory consumed and bulk purchases	687,612	820,786	–	58,920	415,428	410,393	5,035	1%	820,786
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	800,652	739,412	–	38,956	201,871	369,706	(167,835)	-45%	739,412
Total Expenditure	2,616,175	2,724,589	–	187,042	1,156,391	1,362,294	(205,903)	-15%	2,724,589
Surplus/(Deficit)	(483,637)	(369,121)	–	139,288	160,298	(51,282)	211,580	-413%	(369,121)
Transfers and subsidies - capital (monetary)	158,912	240,770	–	18,619	86,994	120,385	(33,391)	-28%	240,770
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(324,725)	(128,351)	–	157,907	247,293	69,103	178,190	258%	(128,351)
Share of surplus/ (deficit) of associate	(33,264)	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(357,990)	(128,351)	–	157,907	247,293	69,103	178,190	258%	(128,351)
Capital expenditure & funds sources									
Capital expenditure	173,869	255,338	–	30,631	110,234	127,669	(17,435)	-14%	255,338
Capital transfers recognised	158,912	240,770	–	18,619	86,994	120,385	(33,391)	-28%	240,770
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	14,958	14,568	–	12,013	23,240	7,284	15,956	219%	14,568
Total sources of capital funds	173,869	255,338	–	30,631	110,234	127,669	(17,435)	-14%	255,338
Financial position									
Total current assets	848,769	1,067,493	–	1,162,068	1,067,493				1,067,493
Total non current assets	6,457,187	5,915,689	–	6,410,932	5,915,689				5,915,689
Total current liabilities	1,114,198	766,659	–	1,130,773	766,659				766,659
Total non current liabilities	520,818	614,410	–	494,409	614,410				614,410
Community wealth/Equity	5,670,940	5,602,113	–	5,947,818	5,602,113				5,602,113
Cash flows									
Net cash from (used) operating	137,421	261,626	–	126,586	211,880	302,725	90,846	30%	261,626
Net cash from (used) investing	(167,823)	(235,338)	–	(30,640)	(110,180)	(117,669)	(7,489)	6%	(235,338)
Net cash from (used) financing	(33,538)	(34,082)	–	(28,500)	(48,363)	(17,041)	31,322	-184%	(34,082)
Cash/cash equivalents at the month/year end	12,227	4,433	–	–	65,564	180,243	114,679	64%	4,433
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	93,835	40,613	37,384	35,269	38,438	41,335	190,114	1,270,790	1,747,778
Creditors Age Analysis									
Total Creditors	90,613	52,905	68,463	18,131	2,936	203,958	–	1	437,005

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Table C4: Monthly Budget Statement

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

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Revenue										
Exchange Revenue										
Service charges - Electricity		710,069	882,022		64,138	423,714	441,011	(17,297)	-4%	882,022
Service charges - Water		209,841	219,986		17,948	111,518	109,993	1,525	1%	219,986
Service charges - Waste Water Management		127,581	133,580		11,202	67,568	66,790	777	1%	133,580
Service charges - Waste management		103,349	110,148		9,043	54,422	55,074	(652)	-1%	110,148
Sale of Goods and Rendering of Services		-	-		-	-	-	-	0%	-
Agency services		-	-		-	-	-	-	-	-
Interest		-	-		-	-	-	-	-	-
Interest earned from Receivables		5,406	5,877		627	3,952	2,939	1,014	35%	5,877
Interest from Current and Non Current Assets		6,529	5,330		17	635	2,665	(2,030)	-76%	5,330
Dividends		-	-		-	-	-	-	-	-
Rent on Land		-	-		-	-	-	-	-	-
Rental from Fixed Assets		7,988	8,804		782	5,550	4,402	1,147	26%	8,804
Licence and permits		-	-		-	-	-	-	-	-
Operational Revenue		20,509	8,490		394	12,145	3,359	8,787	262%	8,490
Non-Exchange Revenue										
Property rates		376,279	396,741		32,513	203,969	198,370	5,599	3%	396,741
Surcharges and Taxes		-	-		-	-	-	-	-	-
Fines, penalties and forfeits		5,729	4,831		1,360	4,464	2,415	2,048	85%	4,831
Licence and permits		62	34		1	18	17	1	6%	34
Transfers and subsidies - Operational		558,095	577,623		188,304	422,976	422,976	-	-	577,623
Interest		-	-		-	-	-	-	-	-
Fuel Levy		-	-		-	-	-	-	-	-
Operational Revenue		-	-		-	-	-	-	-	-
Gains on disposal of Assets		1,101	2,000		-	5,757	1,000	4,757	476%	2,000
Other Gains		-	-		-	-	-	-	-	-
Discontinued Operations		-	-		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2,132,538	2,355,468	-	326,330	1,316,689	1,311,012	5,677	0%	2,355,468
Expenditure By Type										
Employee related costs		677,337	724,604		53,772	323,391	362,302	(38,911)	-11%	724,604
Remuneration of councillors		26,983	28,443		2,124	12,765	14,221	(1,456)	-10%	28,443
Bulk purchases - electricity		527,905	660,933		43,182	329,850	330,466	(617)	0%	660,933
Inventory consumed		159,707	159,854		13,738	85,578	79,927	5,651	7%	159,854
Debt impairment		252,510	308,145		-	-	154,073	(154,073)	-100%	308,145
Depreciation and amortisation		347,534	379,139		32,555	186,220	189,569	(3,349)	-2%	379,139
Interest		76,057	32,205		2,715	16,717	16,103	614	4%	32,205
Contracted services		260,392	207,361		25,400	95,328	103,680	(8,352)	-8%	207,361
Transfers and subsidies		-	-		-	-	-	-	-	-
Irrecoverable debts written off		102,301	89,312		5,600	40,696	44,656	(3,960)	-9%	89,312
Operational costs		185,449	134,594		7,955	65,846	67,297	(1,451)	-2%	134,594
Losses on Disposal of Assets		-	-		-	-	-	-	-	-
Other Losses		-	-		-	-	-	-	-	-
Total Expenditure		2,616,175	2,724,589	-	187,042	1,156,391	1,362,294	(205,903)	-15%	2,724,589
Surplus/(Deficit)		(483,637)	(369,121)	-	139,288	160,298	(51,282)	211,580	(0)	(369,121)
Transfers and subsidies - capital (monetary allocations)		158,912	240,770		18,619	86,994	120,385	(33,391)	(0)	240,770
Transfers and subsidies - capital (in-kind)		-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(324,725)	(128,351)	-	157,907	247,293	69,103			(128,351)
Income Tax		-	-		-	-	-	-	-	-
Surplus/(Deficit) after income tax		(324,725)	(128,351)	-	157,907	247,293	69,103			(128,351)
Share of Surplus/Deficit attributable to Joint Venture		-	-		-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(324,725)	(128,351)	-	157,907	247,293	69,103			(128,351)
Share of Surplus/Deficit attributable to Associate		(33,264)	-		-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-		-	-	-	-	-	-
Surplus/ (Deficit) for the year		(357,990)	(128,351)	-	157,907	247,293	69,103			(128,351)

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4.1. Operating budget performance -revenue

- The municipality generated a total revenue of R1.3 billion of the original budget of R2.3 billion, representing 56%. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R1.6 million. Although the aggregate performance on revenue generated shows a variance of negative (0.1%), it is necessary to explain reasons which attributed to the variance.
- The municipality generated R15.6 million less revenue from service charges than the year-to-date budget of R672.8 million for the period under review. Electricity and waste management underperformed below target by R17.2 million, R652 thousand respectively whereas water and sanitation overperformed by R1.5 million, R777 thousand respectively. Furthermore, it must be noted that the alignment of S71 report figures is net of indigents while the monthly collection rate report reflects gross amounts.
- The municipality generated revenue from property rates which is R5.5 million (3%) more than the year-to-date budget of R198.3 million during the period under review. It must be mentioned that government departments are billed a bulk amount for property rates in the first month of the financial year.
- The municipality generated R2.0 million (76%) less revenue from interest on investments than the year-to-date budget of R2.6 million for the period under review. This is due to the investment withdrawals made during the year.
- The municipality recorded R422.9 million for Operational and R86.1 million for capital transfers and subsidies. This is due to the grants received in line with the grant's payment schedule. The second trench of the Equitable share grant was received in December 2023 which has had an impact on the favourable financials reported this month.
- The municipality generated R9.4 million (64%) more revenue from sundry revenue than a pro-rata budget of R14.7 million for the period under review. The sundry items comprise of rental of facilities, Sale of Goods and Rendering of Services, interest earned from outstanding debtors, fines, licenses and other revenue. This over performance is contributed by the significant increase which is above (20%) from the following items, rentals received, Interest from Current and Non-Current Assets, Gains on disposal of Assets and additional fines billed.

4.2. Operating performance – expenditure

- The summary of the operating expenditure is reflected in C1 and C4 tables of Schedule C attached hereto. As at the end of December 2023, the municipality incurred the total expenditure of R1.1 billion of the original budget of R2.7 billion, which represents (42%). The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R205.9 million, representing under-expenditure of (15%).

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- The municipality spent R38.9 million (11%) less on employee-related costs than the year-to-date budget of R362.3 million. This is due to exits not yet filled.
- Depreciation has under-performed by R3.3 million (2%) less in the sixth month of the financial year due to the very low capital expenditure and projects still under work in progress (not yet capitalized) in the prior years. Irrecoverable debts written off under-performed by R3.9 million (9%) less since the municipality is recognizing debt impairment on indigents only during the year, all other impairments are done at the compilation of Annual Financial Statements at year-end.
- The municipality spent R617 thousand (0%) more on the bulk purchases than the year-to-date budget of R330.4 million. This is due to the colder month's season, especially the month of August and performance is expected to stabilize gradually as it gets colder. The cost is generally averaging lower in the remaining months of the financial year. The impact of load shedding is also expected to reduce the consumption of bulk purchases during the year.
- Included on the inventory consumed includes the bulk water consumed in line with Circular 98 of the MFMA. It seems to be performing R5.6 million (7%) more than the year-to-date budget of R79.9 million, this is due to an increase in water purchases from uThukela water required. Issues on pipe bursts are being addressed, there are contractors appointed to address these challenges.
- The municipality spent R8.3 million (8%) less on contracted services than the year-to-date budget of R103.6 million, this is due to the delays in the appointment of contractors and the implementation of the cost containment policy.

4.2.1 Operational expenditure by function

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

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

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Expenditure - Functional										
<i>Governance and administration</i>		653,078	526,515	–	43,667	246,359	263,258	(16,899)	-6%	526,515
Executive and council		122,855	87,849	–	9,794	62,736	43,924	18,811	43%	87,849
Finance and administration		528,385	431,359	–	33,306	180,318	215,679	(35,361)	-16%	431,359
Internal audit		1,838	7,308	–	567	3,305	3,654	(349)	-10%	7,308
<i>Community and public safety</i>		253,589	305,267	–	29,344	131,655	152,633	(20,978)	-14%	305,267
Community and social services		42,542	46,305	–	3,364	20,330	23,153	(2,823)	-12%	46,305
Sport and recreation		74,021	81,375	–	5,182	31,353	40,688	(9,335)	-23%	81,375
Public safety		97,424	94,712	–	6,579	39,677	47,356	(7,678)	-16%	94,712
Housing		29,985	72,572	–	13,482	36,070	36,286	(216)	-1%	72,572
Health		9,616	10,303	–	737	4,225	5,151	(926)	-18%	10,303
<i>Economic and environmental services</i>		286,897	276,739	–	24,573	142,600	138,370	4,230	3%	276,739
Planning and development		86,124	86,004	–	6,325	38,505	43,002	(4,497)	-10%	86,004
Road transport		200,765	190,732	–	18,248	104,094	95,366	8,728	9%	190,732
Environmental protection		7	3	–	–	1	2	(1)	-63%	3
<i>Trading services</i>		1,452,921	1,613,058	–	89,210	634,357	806,529	(172,172)	-21%	1,613,058
Energy sources		557,690	811,505	–	54,325	371,027	405,752	(34,725)	-9%	811,505
Water management		707,439	612,122	–	28,513	201,137	306,061	(104,924)	-34%	612,122
Waste water management		104,648	62,470	–	829	21,207	31,235	(10,027)	-32%	62,470
Waste management		83,145	126,961	–	5,543	40,986	63,481	(22,495)	-35%	126,961
<i>Other</i>		2,955	3,010	–	248	1,420	1,505	(84)	-6%	3,010
Total Expenditure - Functional	3	2,649,439	2,724,589	–	187,042	1,156,391	1,362,294	(205,903)	-15%	2,724,589
Surplus/ (Deficit) for the year		(357,990)	(128,351)	–	157,907	247,293	69,103	178,190	258%	(128,351)

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Presentation of the operating performance function is required by National Treasury (NT) to be done by all municipality to achieve standardization and uniformity. The functions are regulated by the constitution and in line with MSCOA requirements.

- The table above shows that one of the functions have been over-spending when compared with the year-to-date budget. Economic and Environmental Services is overspent by R4.2 million (3%), Governance and Administration is underspent by R16.8 million (6%), Community and Public Safety is underspent by R20.9 million (14%), Trading services are underspent by R172.1 million (21%) and Other Services are underspent by R84 thousand (6%), this is mainly due to the cost containment measures put in place. Strategic Executive Directors of relevant functions must ensure that they operate within their approved budget to avoid unauthorized expenditure at year-end.

4.3. Capital expenditure.

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

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December										
Vote Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		120	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		4,448	13,328	-	3,363	17,810	6,663	10,947	164%	13,328
Vote 3 - BUDGET AND TREASURY		2,999	3,900	-	203	893	1,950	(1,057)	-54%	3,900
Vote 4 - MUNICIPAL MANAGER		-	800	-	9,858	19,226	400	18,826	4706%	800
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		24,472	500	-	(2,705)	12,165	250	11,915	4766%	500
Vote 6 - TECHNICAL SERVICES		141,832	215,262	-	19,913	60,341	107,631	(47,290)	-44%	215,262
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	21,550	-	-	-	10,775	(10,775)	-100%	21,550
Vote 8 - GOVERNANCE UNIT		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	173,869	255,338	-	30,631	110,234	127,669	(17,435)	-14%	255,338
Total Capital Expenditure		173,869	255,338	-	30,631	110,234	127,669	(17,435)	-14%	255,338
Capital Expenditure - Functional Classification										
Governance and administration		3,119	4,700	-	10,061	20,118	2,350	17,768	756%	4,700
Executive and council		-	-	-	9,858	19,226	-	19,226	#DIV/0!	-
Finance and administration		3,119	4,700	-	203	893	2,350	(1,457)	-62%	4,700
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,125	37,334	-	3,363	17,810	18,667	(1,057)	-6%	37,334
Community and social services		557	858	-	-	358	429	(71)	-16%	858
Sport and recreation		3,891	35,977	-	3,363	17,252	17,988	(736)	-4%	35,977
Public safety		-	-	-	-	-	-	-	-	-
Housing		678	500	-	-	-	250	(250)	-100%	500
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		56,127	54,635	-	1,410	24,755	27,317	(2,562)	-9%	54,635
Planning and development		23,887	-	-	64	64	-	64	0%	-
Road transport		32,240	54,635	-	1,345	24,691	27,317	(2,626)	-10%	54,635
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		109,499	158,669	-	15,798	47,750	79,334	(31,584)	-40%	158,669
Energy sources		-	21,550	-	2,756	8,168	10,775	(4,607)	-43%	21,550
Water management		83,284	108,185	-	12,605	40,266	54,092	(13,827)	-26%	108,185
Waste water management		26,214	28,484	-	437	1,317	14,242	(12,925)	-91%	28,484
Waste management		-	450	-	-	-	225	(225)	-100%	450
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	173,869	255,338	-	30,631	110,234	127,669	(17,435)	-14%	255,338
Funded by:										
National Government		149,800	228,012	-	18,619	86,108	114,006	(27,898)	-24%	228,012
Provincial Government		9,112	12,758	-	-	886	6,379	(5,493)	-86%	12,758
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		158,912	240,770	-	18,619	86,994	120,385	(33,391)	-28%	240,770
Borrowing	6	14,958	14,568	-	12,013	23,240	7,284	15,958	219%	14,568
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		173,869	255,338	-	30,631	110,234	127,669	(17,435)	-14%	255,338

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- Capital expenditure for the sixth month of the financial year was R110.2 million, which represents (43%) of the original capital budget of R255.3 million. Comparison between the year-to-budget of R127.6 million and actual expenditure for the period reflects an under expenditure of R17.4 million, which implies that the municipality spent (14%) more than the year-to-date budget for the same period. The Strategic Executive Directors are advised to develop plans that will priorities spending on grant funded projects to avoid grants being reverted to the National Treasury.

4.3.1 Capital and Operational Grant Reporting

The table below reflects the grant performance when the full year budget and actuals are compared. A further comparison is also displayed between the year-to-date actuals vs. allocations received. The grant expenditure reflects adequate spending in some grants on both operational and capital grants while others are delayed, fast tracking of the grants needs to be made to avoid withholding of unspent grants, over all expenditure of the grants is as follows. Furthermore, Treasury is assessing expenditure on a quarterly basis, therefore council and management are advised to ensure they meet the 25% target quarterly.

GRANTS ANALYSIS FOR DECEMBER 2023						
GRANT NAME	DORA OR PROVINCIAL GAZZETE ALLOCATION	ALLOCATIONS RECEIVED	ROLL-OVER	YEAR TO DATE EXPENDITURE (Incl VAT)	% SPENT ON ALLOCATIONS RECEIVED	% SPENT ON GRANT BUDGET
NATIONAL GRANTS						
Expanded Public Works Programme Integrated Grant	3 106 000,00	2 174 000,00	-	1 556 289,65	72%	50%
Financial Management Grant	1 850 000,00	1 850 000,00	-	644 233,03	35%	35%
Water Service Infrastructure Grant	50 000 000,00	40 000 000,00	-	19 204 364,45	48%	38%
Neighbourhood Development Partnership Grant	24 514 000,00	18 514 000,00	-	12 303 964,63	66%	50%
INEP GRANT	21 550 000,00	14 500 000,00	-	7 092 744,55	49%	33%
Municipal Infrastructure Grant	143 068 000,00	113 068 000,00	-	63 888 827,16	57%	45%
PROVINCIAL GRANTS						
Community Library Grant	2 595 000,00	2 595 000,00	634,00	1 388 330,91	54%	54%
Housing Accreditation Grant	15 501 000,00	4 420 036,80	-	6 256 408,65	142%	40%
Housing Grant	131 615 000,00	-	-	-	#DIV/0!	0%
ISU Patrneship Grant	478 733 300,00	-	-	-	0%	0%
Museum Art Gallery Grant	476 000,00	476 000,00	400 213,37	9 707,97	2%	2%
Provincialisation Grant	6 992 000,00	6 992 000,00	59 926,09	3 242 041,64	46%	46%
Title Deeds		1 799 040,88	-	-	0%	
LGSETA	-	217 146,04	994 137,02	289 099,54	133%	#DIV/0!
EDTEA : Airport Grant	-	3 063 635,75	-	-	0%	#DIV/0!
EDTEA: MUNICIPAL EMPLOYEMENT INITIATIVE	-	1 815 281,36	-	-	0%	#DIV/0!
Sport, Recreation Grant	11 938 000,00	5 201 203,13	-	1 019 464,65	0%	#DIV/0!
Greenest Town	-	-	833 576,00	-	0	#DIV/0!
EDTEA: HAWKER STALLS		2 352 068,31	-	-	0%	#DIV/0!

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4.4. Financial position

Table C6: Monthly budget statements – Financial Position

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

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

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		12 227	19 688		65 564	19 688
Trade and other receivables from exchange transactions		689 996	951 655		829 270	951 655
Receivables from non-exchange transactions		121 850	83 155		154 327	83 155
Current portion of non-current receivables			–		–	–
Inventory		24 696	12 995		25 724	12 995
VAT			–		87 183	–
Other current assets			–		–	–
Total current assets		848 769	1 067 493	–	1 162 068	1 067 493
Non current assets						
Investments		72 154	110 954		101 739	110 954
Investment property		373 698	352 224		373 568	352 224
Property, plant and equipment		5 999 100	5 440 429		5 923 439	5 440 429
Biological assets			–		–	–
Living and non-living resources			–		–	–
Heritage assets		11 982	11 883		11 982	11 883
Intangible assets		254	200		205	200
Trade and other receivables from exchange transactions			–		–	–
Non-current receivables from non-exchange transactions			–		–	–
Other non-current assets			–		–	–
Total non current assets		6 457 187	5 915 689	–	6 410 932	5 915 689
TOTAL ASSETS		7 305 956	6 983 183	–	7 573 000	6 983 183
LIABILITIES						
Current liabilities						
Bank overdraft			–		–	–
Financial liabilities		65 978	34 082		44 024	34 082
Consumer deposits		35 599	35 649		36 831	35 649
Trade and other payables from exchange transactions		857 235	571 301		862 341	571 301
Trade and other payables from non-exchange transactions		134 074	–		174 545	–
Provision		14 261	10 513		13 031	10 513
VAT		7 052	–		–	–
Other current liabilities			115 115		–	115 115
Total current liabilities		1 114 198	766 659	–	1 130 773	766 659
Non current liabilities						
Financial liabilities		263 234	321 905		236 825	321 905
Provision		257 584	229 340		257 584	229 340
Long term portion of trade payables			63 165		–	63 165
Other non-current liabilities			–		–	–
Total non current liabilities		520 818	614 410	–	494 409	614 410
TOTAL LIABILITIES		1 635 016	1 381 069	–	1 625 182	1 381 069
NET ASSETS	2	5 670 940	5 602 113	–	5 947 818	5 602 113
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5 638 648	5 567 259		5 915 515	5 567 259
Reserves and funds		32 292	34 854		32 303	34 854
Other			–		–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	5 670 940	5 602 113	–	5 947 818	5 602 113

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- As at end of the sixth month of the financial year, the municipality showed a favorable equity position, with a net asset effect of R5.9 billion.
- While this picture looks good, it is however important to point out major reasons to such a favorable equity position, being consumer debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:
 - The municipality's debtors aging as reflected in table SC3 is a total of R1.7 billion as at the end of the sixth month. The bulk of the debtor's ageing amount (R1.5 billion) was for debt owing for more than 90 days, while R1.4 billion of the total debt is owed by households. It must be noted that the total figure of debtors is inclusive of indigent.
 - Property Plant and Equipment (Assets) comprise of R5.9 billion of the total assets of R7.5 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants, and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipality is majored by its ability to provide these services to communities. It is however important to note that most of these assets may not be easily converted to cash and cash equivalent.
 - The municipality closed with a positive bank balance of R65.5 million at the end of the sixth month of the financial year. It must be noted that the municipality had an obligation of R32.2 million relating to the HDF. The short-term obligations are sitting at R437.0 million as illustrated on SC4, while unspent conditional grants amount to R174.5 million, representing a cash shortfall of R578.2 million. Included under creditors is Eskom for R161.7million, uThukela Water for R232.9 million, SARS – PAYE for R13.0 million, pension and other employee benefits for R26.9 million, and other trade creditors for R2.2 million. Looking at the cash position as mentioned above the municipality is currently not in the position to cover its short-term obligations, including unspent conditional grants.
 - The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The **going concern** principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R5.9 billion. The net current ratio indicates that the municipality's current assets will not be adequate to cover the current liabilities over the next twelve months. Due to the standing of the municipality by virtue of it being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.
 - The **liquidity ratio** of the municipality is currently sitting at 5.8% as reflected in table SC2. As per paragraph 2.4.4 above, however, if one considers the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 0.02%, since the municipality needs R437.0 million in order to pay all its short-term obligations. Again, this is a bad reflection on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more likely to

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negatively impact the image of the municipality to public, business sector and other spheres of government.

4.5 Cash flow position

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

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

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		260 934	299 539		26 986	121 689	149 770	(28 080)	-19%	299 539
Service charges		1 010 023	1 144 535		55 792	428 610	572 267	(143 657)	-25%	1 144 535
Other revenue		–	231 189		2 538	120 980	115 595	5 385	5%	231 189
Transfers and Subsidies - Operational		466 712	547 623		162 111	389 053	398 289	(9 236)	-2%	547 623
Transfers and Subsidies - Capital		178 070	240 770		20 000	167 820	167 820	–		240 770
Interest		11 936	5 330		602	4 588	2 665	1 923	72%	5 330
Dividends		–	–		–	–	–	–		–
Payments										
Suppliers and employees		(1 741 681)	(2 175 156)		(138 728)	(1 004 144)	(1 087 578)	(83 434)	8%	(2 175 156)
Interest		(48 574)	(32 205)		(2 715)	(16 717)	(16 103)	614	-4%	(32 205)
Transfers and Subsidies		–	–		–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		137 421	261 626	–	126 586	211 880	302 725	90 846	30%	261 626
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		6 046	20 000		–	330	10 000	(9 670)	-97%	20 000
Decrease (increase) in non-current receivables		–	–		–	–	–	–		–
Decrease (increase) in non-current investments		–	–		–	–	–	–		–
Payments										
Capital assets		(173 869)	(255 338)		(30 640)	(110 510)	(127 669)	(17 159)	13%	(255 338)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(167 823)	(235 338)	–	(30 640)	(110 180)	(117 669)	(7 489)	6%	(235 338)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–		–	–	–	–		–
Borrowing long term financing		–	–		–	–	–	–		–
Increase (decrease) in consumer deposits		–	–		–	–	–	–		–
Payments										
Repayment of borrowing		(33 538)	(34 082)		(28 500)	(48 363)	(17 041)	31 322	-184%	(34 082)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(33 538)	(34 082)	–	(28 500)	(48 363)	(17 041)	31 322	-184%	(34 082)
NET INCREASE/(DECREASE) IN CASH HELD		(63 940)	(7 794)	–	67 446	53 337	168 016			(7 794)
Cash/cash equivalents at beginning:		76 167	12 227		–	12 227	12 227			12 227
Cash/cash equivalents at month/year end:		12 227	4 433		–	65 564	180 243			4 433

- The municipality opened with a provisional cash and cash equivalent balance of R12.2 million at the beginning of the financial year and closed with a positive balance of R65.5 million as at the end of December 2023 which represents a cash Increase of R53.3 million since the beginning of the financial year.
- Cash flows from operating activities yielded a net cash inflow of R211.8 million as a result of receipts from services charges, property rates, and government grants as well as other sundry receipts. This net

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cash inflow was after the municipality paid its suppliers for services rendered, remunerated its employees and councillors, and paid the portion of the outstanding interest on loans.

- Cash flows from investing activities recorded net cash outflows of R110.1 million is due to the capital expenditure incurred.
- Cash flows from financing activities recorded net outflows of R48.3 million due to the repayment of borrowings.

5. CONCLUSION

This report provides an overview of the organization's financial viability and sustainability, reflecting the In Year expenditure against the approved budget. It is however important that the report is submitted within the legislated timeframes to ensure compliance. Risk of non-compliance with S71 of the MFMA, should the report not reach the Mayor, Provincial Treasury and National Treasury within 10 working days after the end of the month.

6.1 LEGAL IMPLICATIONS

The submission of the S71 report is a requirement of the MFMA. Failure by the Accounting Officer to submit this report to the Mayor and to the National and Provincial Treasuries within 10 working days after the end of each month constitute non-compliance with the law. If such non-compliance is not rectified, National Treasury may invoke section 38(1)(a) of the MFMA which states that National Treasury may stop the transfer of funds due to a municipality as its share of local government's equitable share referred to in Section 214(1)(a) of the Constitution.

6.2 SOCIAL-ECONOMIC IMPLICATIONS

The submission of the S71 report is also a requirement and compliance with the approved Budget Policy of Council, which is reviewed annually as part of the budget-related policies.

6.3 FINANCIAL IMPLICATIONS

There are no financial implications associated with the approval of this report. The report is intended to appraise council of the budget implementation to allow the council to monitor and take remedial steps should there be any material variances.

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7 RECOMMENDATIONS

7.1 That the Council notes the submission of S71 for the month ended 31 December 2023

7.2 That the management prioritize spending of grant funded projects in order to ensure that the municipality does not revert funds to National Treasury;

7.3 That the municipality continue to implement the incentive schemes in order improve its collection rate.

7.4 That municipality prioritises the payment of Eskom and uThukela Water.

Report seen by:



DX DUBE
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE



P.H.Z KUBHEKA
STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M06 December

Description	Budget Year 2023/24								
	2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	376,279	396,741	-	32,513	203,969	198,370	5,599	3%	396,741
Service charges	1,150,840	1,345,737	-	102,331	657,222	672,868	(15,647)	-2%	1,345,737
Investment revenue	6,529	5,330	-	17	635	2,665	(2,030)	-76%	5,877
Transfers and subsidies - Operational	558,095	577,623	-	188,304	422,976	422,976	-		577,623
Other own revenue	40,795	30,037	-	3,165	31,887	14,132	17,755	126%	29,490
Total Revenue (excluding capital transfers and contributions)	2,132,538	2,355,468	-	326,330	1,316,689	1,311,012	5,677	0%	2,355,468
Employee costs	677,337	724,604	-	53,772	323,391	362,302	(38,911)	-11%	724,604
Remuneration of Councillors	26,983	28,443	-	2,124	12,765	14,221	(1,456)	-10%	28,443
Depreciation and amortisation	347,534	379,139	-	32,555	186,220	189,569	(3,349)	-2%	379,139
Interest	76,057	32,205	-	2,715	16,717	16,103	614	4%	32,205
Inventory consumed and bulk purchases	687,612	820,785	-	56,920	415,428	410,393	5,035	1%	820,786
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	800,652	739,412	-	38,956	201,871	369,706	(167,835)	-45%	739,412
Total Expenditure	2,616,175	2,724,589	-	187,042	1,156,391	1,362,294	(205,903)	-15%	2,724,589
Surplus/(Deficit)	(483,637)	(369,121)	-	139,288	160,298	(51,282)	211,580	-413%	(369,121)
Transfers and subsidies - capital (monetary allocations)	158,912	240,770	-	18,619	86,994	120,385	(33,391)	-28%	240,770
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
	(324,725)	(128,351)	-	157,907	247,293	69,103	178,190	258%	(128,351)
Surplus/(Deficit) after capital transfers & contributions									
Share of surplus/ (deficit) of associate	(33,264)	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(357,990)	(128,351)	-	157,907	247,293	69,103	178,190	258%	(128,351)
Capital expenditure & funds sources									
Capital expenditure	173,869	255,338	-	30,631	110,234	127,669	(17,435)	-14%	255,338
Capital transfers recognised	158,912	240,770	-	18,619	86,994	120,385	(33,391)	-28%	240,770
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	14,958	14,568	-	12,013	23,240	7,284	15,956	219%	14,568
Total sources of capital funds	173,869	255,338	-	30,631	110,234	127,669	(17,435)	-14%	255,338
Financial position									
Total current assets	848,769	1,067,493	-	1,162,068	1,067,493				1,067,493
Total non current assets	6,457,187	5,915,689	-	6,410,932	5,915,689				5,915,689
Total current liabilities	1,114,198	766,659	-	1,130,773	766,659				766,659
Total non current liabilities	520,818	614,410	-	494,409	614,410				614,410
Community wealth/Equity	5,670,940	5,602,113	-	5,947,818	5,602,113				5,602,113
Cash flows									
Net cash from (used) operating	137,421	261,626	-	126,586	211,880	302,725	90,846	30%	261,626
Net cash from (used) investing	(167,823)	(235,338)	-	(30,640)	(110,180)	(117,669)	(7,489)	6%	(235,338)
Net cash from (used) financing	(33,538)	(34,082)	-	(28,500)	(48,363)	(17,041)	31,322	-184%	(34,082)
Cash/cash equivalents at the month/year end	12,227	4,433	-	-	65,564	180,243	114,679	64%	4,433
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	93,835	40,613	37,384	35,269	38,438	41,335	190,114	1,270,790	1,747,778
Creditors Age Analysis									
Total Creditors	90,613	52,905	68,463	18,131	2,936	203,958	-	1	437,005

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		521,000	565,717	-	81,170	326,049	282,858	43,190	15%	565,717
Executive and council		20,452	15,251	-	2,134	6,880	7,626	(746)	-10%	15,251
Finance and administration		500,548	550,466	-	79,036	319,169	275,233	43,936	16%	550,466
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		46,287	77,025	-	20,302	37,929	38,513	(583)	-2%	77,025
Community and social services		14,994	11,656	-	919	5,863	5,828	34	1%	11,656
Sport and recreation		4,683	12,086	-	72	1,169	6,043	(4,874)	-81%	12,086
Public safety		6,059	4,757	-	866	3,298	2,379	919	39%	4,757
Housing		20,539	48,522	-	18,428	27,576	24,261	3,316	14%	48,522
Health		12	4	-	16	24	2	22	1021%	4
<i>Economic and environmental services</i>		157,172	171,944	-	18,431	77,522	85,972	(8,450)	-10%	171,944
Planning and development		28,031	28,876	-	(4,090)	13,634	14,438	(805)	-6%	28,876
Road transport		129,141	143,068	-	22,520	63,889	71,534	(7,645)	-11%	143,068
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,566,831	1,781,356	-	225,032	962,102	1,023,956	(61,854)	-6%	1,781,356
Energy sources		804,988	994,494	-	86,398	503,015	525,665	(22,649)	-4%	994,494
Water management		359,037	366,795	-	59,545	204,359	254,867	(50,508)	-20%	366,795
Waste water management		254,821	263,058	-	54,388	164,835	164,919	(84)	0%	263,058
Waste management		147,985	157,009	-	24,701	89,892	78,505	11,387	15%	157,009
<i>Other</i>	4	160	195	-	13	81	98	(16)	-17%	195
Total Revenue - Functional	2	2,291,449	2,596,238	-	344,949	1,403,684	1,431,397	(27,713)	-2%	2,596,238
Expenditure - Functional										
<i>Governance and administration</i>		653,078	526,515	-	43,667	246,359	263,258	(16,899)	-6%	526,515
Executive and council		122,855	87,849	-	9,794	62,736	43,924	18,811	43%	87,849
Finance and administration		528,385	431,359	-	33,306	180,318	215,679	(35,361)	-16%	431,359
Internal audit		1,838	7,308	-	567	3,305	3,654	(349)	-10%	7,308
<i>Community and public safety</i>		253,589	305,267	-	29,344	131,655	152,633	(20,978)	-14%	305,267
Community and social services		42,542	46,305	-	3,364	20,330	23,153	(2,823)	-12%	46,305
Sport and recreation		74,021	81,375	-	5,182	31,353	40,688	(9,335)	-23%	81,375
Public safety		97,424	94,712	-	6,579	39,677	47,356	(7,678)	-16%	94,712
Housing		29,985	72,572	-	13,482	36,070	36,286	(216)	-1%	72,572
Health		9,616	10,303	-	737	4,225	5,151	(926)	-18%	10,303
<i>Economic and environmental services</i>		286,897	276,739	-	24,573	142,600	138,370	4,230	3%	276,739
Planning and development		86,124	86,004	-	6,325	38,505	43,002	(4,497)	-10%	86,004
Road transport		200,765	190,732	-	18,248	104,094	95,366	8,728	9%	190,732
Environmental protection		7	3	-	-	1	2	(1)	-63%	3
<i>Trading services</i>		1,452,921	1,613,058	-	89,210	634,357	806,529	(172,172)	-21%	1,613,058
Energy sources		557,690	811,505	-	54,325	371,027	405,752	(34,725)	-9%	811,505
Water management		707,439	612,122	-	28,513	201,137	306,061	(104,924)	-34%	612,122
Waste water management		104,648	62,470	-	829	21,207	31,235	(10,027)	-32%	62,470
Waste management		83,145	126,961	-	5,543	40,986	63,481	(22,495)	-35%	126,961
<i>Other</i>		2,955	3,010	-	248	1,420	1,505	(84)	-6%	3,010
Total Expenditure - Functional	3	2,649,439	2,724,589	-	187,042	1,156,391	1,362,294	(205,903)	-15%	2,724,589
Surplus/ (Deficit) for the year		(357,990)	(128,351)	-	157,907	247,293	69,103	178,190	258%	(128,351)

KZN252 Newcastle- Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		110,294	124,961	-	38,692	90,435	62,481	27,954	44.7%	124,961
Vote 2 - COMMUNITY SERVICES		173,752	185,534	-	26,575	100,252	92,767	7,485	8.1%	185,534
Vote 3 - BUDGET AND TREASURY		410,706	440,756	-	42,478	235,614	220,378	15,236	6.9%	440,756
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		44,957	74,467	-	14,351	39,944	37,233	2,711	7.3%	74,467
Vote 6 - TECHNICAL SERVICES		746,752	776,027	-	136,454	434,424	492,874	(58,450)	-11.9%	776,027
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		804,988	994,494	-	86,398	503,015	525,665	(22,649)	-4.3%	994,494
Vote 8 - GOVERNANCE UNIT		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2,291,449	2,596,238	-	344,949	1,403,684	1,431,397	(27,713)	-1.9%	2,596,238
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		121,912	110,707	-	13,339	72,729	55,353	17,376	31.4%	110,707
Vote 2 - COMMUNITY SERVICES		393,037	425,983	-	28,810	176,293	212,991	(36,698)	-17.2%	425,983
Vote 3 - BUDGET AND TREASURY		336,565	238,236	-	15,255	87,232	119,118	(31,886)	-26.8%	238,236
Vote 4 - MUNICIPAL MANAGER		97,601	100,353	-	7,360	45,341	50,177	(4,835)	-9.6%	100,353
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		57,125	98,555	-	15,246	46,995	49,278	(2,283)	-4.6%	98,555
Vote 6 - TECHNICAL SERVICES		1,068,373	920,360	-	51,745	351,683	460,180	(108,497)	-23.6%	920,360
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		574,826	830,394	-	55,286	376,117	415,197	(39,080)	-9.4%	830,394
Vote 8 - GOVERNANCE UNIT		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2,649,439	2,724,589	-	187,042	1,156,391	1,362,294	(205,903)	-15.1%	2,724,589
Surplus/ (Deficit) for the year	2	(357,990)	(128,351)	-	157,907	247,293	69,103	178,190	257.9%	(128,351)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Revenue										
Exchange Revenue										
Service charges - Electricity		710,069	882,022		64,138	423,714	441,011	(17,297)	-4%	882,022
Service charges - Water		209,841	219,986		17,948	111,518	109,993	1,525	1%	219,986
Service charges - Waste Water Management		127,581	133,580		11,202	67,568	66,790	777	1%	133,580
Service charges - Waste management		103,349	110,148		9,043	54,422	55,074	(652)	-1%	110,148
Sale of Goods and Rendering of Services					-	-	-	-	0%	-
Agency services					-	-	-	-		-
Interest					-	-	-	-		-
Interest earned from Receivables		5,406	5,877		627	3,952	2,939	1,014	35%	5,877
Interest from Current and Non Current Assets		6,529	5,330		17	635	2,665	(2,030)	-76%	5,330
Dividends					-	-	-	-		-
Rent on Land					-	-	-	-		-
Rental from Fixed Assets		7,988	8,804		782	5,550	4,402	1,147	26%	8,804
Licence and permits					-	-	-	-		-
Operational Revenue		20,509	8,490		394	12,145	3,359	8,787	262%	8,490
Non-Exchange Revenue										
Property rates		376,279	396,741		32,513	203,969	198,370	5,599	3%	396,741
Surcharges and Taxes					-	-	-	-		-
Fines, penalties and forfeits		5,729	4,831		1,360	4,464	2,415	2,048	85%	4,831
Licence and permits		62	34		1	18	17	1	6%	34
Transfers and subsidies - Operational		558,095	577,623		188,304	422,976	422,976	-		577,623
Interest					-	-	-	-		-
Fuel Levy					-	-	-	-		-
Operational Revenue					-	-	-	-		-
Gains on disposal of Assets		1,101	2,000		-	5,757	1,000	4,757	476%	2,000
Other Gains					-	-	-	-		-
Discontinued Operations					-	-	-	-		-
		2,132,538	2,355,468	-	326,330	1,316,689	1,311,012	5,677	0%	2,355,468
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		677,337	724,604		53,772	323,391	362,302	(38,911)	-11%	724,604
Remuneration of councillors		26,983	28,443		2,124	12,765	14,221	(1,456)	-10%	28,443
Bulk purchases - electricity		527,905	660,933		43,182	329,850	330,466	(617)	0%	660,933
Inventory consumed		159,707	159,854		13,738	85,578	79,927	5,651	7%	159,854
Debt impairment		252,510	308,145		-	-	154,073	(154,073)	-100%	308,145
Depreciation and amortisation		347,534	379,139		32,555	186,220	189,569	(3,349)	-2%	379,139
Interest		76,057	32,205		2,715	16,717	16,103	614	4%	32,205
Contracted services		260,392	207,361		25,400	95,328	103,680	(8,352)	-8%	207,361
Transfers and subsidies					-	-	-	-		-
Irrecoverable debts written off		102,301	89,312		5,600	40,696	44,656	(3,960)	-9%	89,312
Operational costs		185,449	134,594		7,955	65,846	67,297	(1,451)	-2%	134,594
Losses on Disposal of Assets					-	-	-	-		-
Other Losses					-	-	-	-		-
		2,616,175	2,724,589	-	187,042	1,156,391	1,362,294	(205,903)	-15%	2,724,589
Total Expenditure										
Surplus/(Deficit)		(483,637)	(369,121)	-	139,288	160,298	(51,282)	211,580	(0)	(369,121)
Transfers and subsidies - capital (monetary allocations)		158,912	240,770		18,619	86,994	120,385	(33,391)	(0)	240,770
Transfers and subsidies - capital (in-kind)					-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(324,725)	(128,351)	-	157,907	247,293	69,103			(128,351)
Income Tax					-	-	-	-		-
Surplus/(Deficit) after income tax		(324,725)	(128,351)	-	157,907	247,293	69,103			(128,351)
Share of Surplus/Deficit attributable to Joint Venture					-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities					-	-	-	-		-
Surplus/(Deficit) attributable to municipality		(324,725)	(128,351)	-	157,907	247,293	69,103			(128,351)
Share of Surplus/Deficit attributable to Associate		(33,264)								
Intercompany/Parent subsidiary transactions					-	-	-	-		-
Surplus/ (Deficit) for the year		(357,990)	(128,351)	-	157,907	247,293	69,103			(128,351)

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

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		120	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		4,448	13,326	-	3,363	17,610	6,663	10,947	164%	13,326
Vote 3 - BUDGET AND TREASURY		2,999	3,900	-	203	893	1,950	(1,057)	-54%	3,900
Vote 4 - MUNICIPAL MANAGER		-	800	-	9,858	19,226	400	18,826	4706%	800
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		24,472	500	-	(2,705)	12,165	250	11,915	4766%	500
Vote 6 - TECHNICAL SERVICES		141,832	215,262	-	19,913	60,341	107,631	(47,290)	-44%	215,262
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	21,550	-	-	-	10,775	(10,775)	-100%	21,550
Vote 8 - GOVERNANCE UNIT		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	173,869	255,338	-	30,631	110,234	127,669	(17,435)	-14%	255,338
Total Capital Expenditure		173,869	255,338	-	30,631	110,234	127,669	(17,435)	-14%	255,338
Capital Expenditure - Functional Classification										
Governance and administration		3,119	4,700	-	10,061	20,118	2,350	17,768	756%	4,700
Executive and council		-	-	-	9,858	19,226	-	19,226	#DIV/0!	-
Finance and administration		3,119	4,700	-	203	693	2,350	(1,457)	-62%	4,700
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,125	37,334	-	3,363	17,610	18,667	(1,057)	-6%	37,334
Community and social services		557	858	-	-	358	429	(71)	-16%	858
Sport and recreation		3,891	35,977	-	3,363	17,252	17,988	(736)	-4%	35,977
Public safety		-	-	-	-	-	-	-	-	-
Housing		678	500	-	-	-	250	(250)	-100%	500
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		56,127	54,635	-	1,410	24,755	27,317	(2,562)	-9%	54,635
Planning and development		23,887	-	-	64	64	-	64	0%	-
Road transport		32,240	54,635	-	1,345	24,691	27,317	(2,626)	-10%	54,635
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		109,499	158,669	-	15,798	47,750	79,334	(31,584)	-40%	158,669
Energy sources		-	21,550	-	2,756	6,168	10,775	(4,607)	-43%	21,550
Water management		83,284	108,185	-	12,605	40,266	54,092	(13,827)	-26%	108,185
Waste water management		26,214	28,484	-	437	1,317	14,242	(12,925)	-91%	28,484
Waste management		-	450	-	-	-	225	(225)	-100%	450
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	173,869	255,338	-	30,631	110,234	127,669	(17,435)	-14%	255,338
Funded by:										
National Government		149,800	228,012	-	18,619	86,108	114,006	(27,898)	-24%	228,012
Provincial Government		9,112	12,758	-	-	886	6,379	(5,493)	-86%	12,758
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		158,912	240,770	-	18,619	86,994	120,385	(33,391)	-28%	240,770
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		14,958	14,568	-	12,013	23,240	7,284	15,956	219%	14,568
Total Capital Funding		173,869	255,338	-	30,631	110,234	127,669	(17,435)	-14%	255,338

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

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		12,227	19,688		65,564	19,688
Trade and other receivables from exchange transactions		689,996	951,655		829,270	951,655
Receivables from non-exchange transactions		121,850	83,155		154,327	83,155
Current portion of non-current receivables			-		-	-
Inventory		24,696	12,995		25,724	12,995
VAT			-		87,183	-
Other current assets			-		-	-
Total current assets		848,769	1,067,493	-	1,162,068	1,067,493
Non current assets						
Investments		72,154	110,954		101,739	110,954
Investment property		373,698	352,224		373,568	352,224
Property, plant and equipment		5,999,100	5,440,429		5,923,439	5,440,429
Biological assets					-	-
Living and non-living resources					-	-
Heritage assets		11,982	11,883		11,982	11,883
Intangible assets		254	200		205	200
Trade and other receivables from exchange transactions					-	-
Non-current receivables from non-exchange transactions					-	-
Other non-current assets			-		-	-
Total non current assets		6,457,187	5,915,689	-	6,410,932	5,915,689
TOTAL ASSETS		7,305,956	6,983,183	-	7,573,000	6,983,183
LIABILITIES						
Current liabilities						
Bank overdraft					-	-
Financial liabilities		65,978	34,082		44,024	34,082
Consumer deposits		35,599	35,649		36,831	35,649
Trade and other payables from exchange transactions		857,235	571,301		862,341	571,301
Trade and other payables from non-exchange transactions		134,074			174,545	
Provision		14,261	10,513		13,031	10,513
VAT		7,052	-		-	-
Other current liabilities			115,115		-	115,115
Total current liabilities		1,114,198	766,659	-	1,130,773	766,659
Non current liabilities						
Financial liabilities		263,234	321,905		236,825	321,905
Provision		257,584	229,340		257,584	229,340
Long term portion of trade payables			63,165		-	63,165
Other non-current liabilities			-		-	-
Total non current liabilities		520,818	614,410	-	494,409	614,410
TOTAL LIABILITIES		1,635,016	1,381,069	-	1,625,182	1,381,069
NET ASSETS	2	5,670,940	5,602,113	-	5,947,818	5,602,113
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5,638,648	5,567,259		5,915,515	5,567,259
Reserves and funds		32,292	34,854		32,303	34,854
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	5,670,940	5,602,113	-	5,947,818	5,602,113

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		260,934	299,539		26,986	121,689	149,770	(28,080)	-19%	299,539
Service charges		1,010,023	1,144,535		55,792	428,610	572,267	(143,657)	-25%	1,144,535
Other revenue		-	231,189		2,538	120,980	115,595	5,385	5%	231,189
Transfers and Subsidies - Operational		466,712	547,623		162,111	389,053	398,289	(9,236)	-2%	547,623
Transfers and Subsidies - Capital		178,070	240,770		20,000	167,820	167,820	-		240,770
Interest		11,936	5,330		602	4,588	2,665	1,923	72%	5,330
Dividends			-		-	-	-	-		-
Payments										
Suppliers and employees		(1,741,681)	(2,175,156)		(138,728)	(1,004,144)	(1,087,578)	(83,434)	8%	(2,175,156)
Interest		(48,574)	(32,205)		(2,715)	(16,717)	(16,103)	614	-4%	(32,205)
Transfers and Subsidies			-		-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		137,421	261,626	-	126,586	211,880	302,725	90,846	30%	261,626
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		6,046	20,000		-	330	10,000	(9,670)	-97%	20,000
Decrease (increase) in non-current receivables			-				-	-		
Decrease (increase) in non-current investments			-				-	-		
Payments										
Capital assets		(173,869)	(255,338)		(30,640)	(110,510)	(127,669)	(17,159)	13%	(255,338)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(167,823)	(235,338)	-	(30,640)	(110,180)	(117,669)	(7,489)	6%	(235,338)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-					-		
Borrowing long term/refinancing			-					-		
Increase (decrease) in consumer deposits			-					-		
Payments										
Repayment of borrowing		(33,538)	(34,082)		(28,500)	(48,363)	(17,041)	31,322	-184%	(34,082)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(33,538)	(34,082)	-	(28,500)	(48,363)	(17,041)	31,322	-184%	(34,082)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		76,167	12,227		-	12,227	12,227			12,227
Cash/cash equivalents at month/year end:		12,227	4,433		-	65,564	180,243			4,433

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands Revenue Operational Revenue Fines, penalties and forfeits Rental from Fixed Assets Interest earned from Receivables Interest from Current and Non Current Assets	-33% 85% 26% -34% -76%	Dependent on the consumers reaction Dependent on the consumers reaction Increase in rentals as contributed to this positive variance Dependent on the consumers reaction Withdrawals of investments made has resulted in the variance of the interest earned	
2	Expenditure By Type Employee related costs Debt impairment	-11% -100%	This is due to exits not yet filled and 2.4% for notch increase not granted to employees Only debt impairment for indigents is calculated monthly all other debtors are Biannually, and will be incorporated in interim financial statement	
3	Capital Expenditure Internally funded projects Repairs and maintenance	283% 38%	Due to SCM processes being at initial stages Due to SCM processes being at initial stages	
4	Financial Position			
5	Cash Flow Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	39% -12% -241%	Main attritor is property rates due to increased number of new properties & conversion of household to business category Slow capital expenditure Based on amortisation schedules	
6	Measureable performance			
7	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators -M06 December

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.2%	15.1%	0.0%	18.9%	17.5%
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		19.6%	13.7%	0.0%	19.0%	13.7%
Gearing	Long Term Borrowing/ Funds & Reserves		815.2%	923.6%	0.0%	733.1%	923.6%
Liquidity							
Current Ratio	Current assets/current liabilities	1	76.2%	139.2%	0.0%	102.8%	139.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.1%	2.6%	0.0%	5.8%	2.6%
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		0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		31.8%	30.8%	0.0%	16.5%	24.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.7%	1.9%	0.0%	0.6%	1.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.9%	17.5%	0.0%	10.8%	15.4%
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 - M06 December

Description		Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy	
R, thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dlys-1 Yr	Over 1Yr	Total	Total over 90 days			
Debtors Age Analysis By Income Source														
	Trade and Other Receivables from Exchange Transactions - Water	27,626	10,422	10,675	10,152	9,050	9,656	57,488	378,593	513,303	454,960	1,453		
	Trade and Other Receivables from Exchange Transactions - Electricity	38,728	1,298	1,061	783	786	697	2,893	14,741	60,965	19,998	303		
	Receivables from Non-exchange Transactions - Property Rates	38,272	8,825	8,558	8,062	12,224	8,445	40,993	130,042	255,420	189,765	1,315		
	Receivables from Exchange Transactions - Waste Water Management	17,545	7,039	6,927	6,742	7,160	12,020	38,185	375,616	471,255	438,744	1,601		
	Receivables from Exchange Transactions - Waste Management	13,390	5,366	5,206	5,024	4,995	5,360	27,361	167,493	234,194	210,234	765		
	Receivables from Exchange Transactions - Property Rental Debtors	665	176	182	147	173	140	804	3,269	5,565	4,532	5		
	Interest on Arrear Debtor Accounts	1,455	680	714	626	602	611	2,932	15,285	22,305	20,056	63		
	Recoverable unauthorised, irregular, fullness and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-		
	Other	(43,845)	5,806	3,860	3,733	3,428	4,366	19,459	185,751	163,560	216,736	770		
	Total By Income Source	93,835	40,613	37,384	35,269	38,438	41,335	190,114	1,270,790	1,747,778	1,575,946	6,285		
	2022/23 - totals only													
Debtors Age Analysis By Customer Group														
	Organs of State	4,350	445	352	308	4,636	230	944	5,779	17,043	11,896	18		
	Commercial	45,954	4,562	3,415	2,883	2,930	2,893	13,327	63,167	139,130	86,200	863		
	Households	90,142	32,754	33,604	32,066	30,858	38,191	175,760	1,194,972	1,628,346	1,471,846	5,395		
	Other	(46,610)	2,851	13	13	14	20	85	6,873	(96,741)	7,004	8		
	Total By Customer Group	93,835	40,613	37,384	35,269	38,438	41,335	190,114	1,270,790	1,747,778	1,575,946	6,285		

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

R thousands	Description	NT Code	Budget Year 2023/24										Prior year totals for chart (same period)	
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total			
	Creditors Age Analysis By Customer Type													
	Bulk Electricity	0100	50,458	52,905	54,312	4,103	-	-	-	-	-	-	-	161,779
	Bulk Water	0200	-	-	13,717	14,027	1,869	203,299	-	-	-	-	-	232,913
	PAYE deductions	0300	13,085	-	-	-	-	-	-	-	-	-	-	13,085
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	-
	Pensions / Retirement deductions	0500	26,966	-	-	-	-	-	-	-	-	-	-	26,966
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-
	Trade Creditors	0700	84	-	433	-	1,066	659	-	-	-	-	-	2,242
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	-
	Other	0900	-	-	-	-	-	-	-	-	-	-	-	-
	Total By Customer Type	1000	90,613	52,905	68,463	18,131	2,936	203,958	-	-	-	-	-	437,005

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Type of investment	Capital Guarantee (Year/No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months												
R thousands															
Municipality															
Nedbank										Call account	586	21	(70,000)	90,000	20,617
Standard Bank										Call account	2,646	359	(133,700)	163,100	32,405
ABSA										Call account	593	21	-	-	614
											-	-	-	-	-
Municipality sub-total											3,834	401	(203,700)	253,100	53,635
Entities															
											-	-	-	-	-
Entities sub-total											-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST											3,834	401	(203,700)	253,100	53,635

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

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		448,861	522,879	-	159,270	374,462	384,126	(9,664)	-2.5%	522,879
Local Government Equitable Share		417,173	506,803	-	159,270	370,438	380,102	(9,664)	-2.5%	506,803
Energy Efficiency and Demand Management		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Finance Management Grant		1,690	1,850	-	-	1,850	1,850	-	-	1,850
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		26,245	11,120	-	-	-	-	-	-	11,120
Massification		-	-	-	-	-	-	-	-	-
EPWP Incentive		3,753	3,106	-	-	2,174	2,174	-	-	3,106
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		17,851	24,744	-	2,842	14,163	14,163	-	-	24,744
Health subsidy		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Level 2 accreditation		6,006	15,001	-	2,842	4,420	4,420	-	-	15,001
Museums Services		111	156	-	-	156	156	-	-	156
Community Library Services Grant		2,849	2,595	-	-	2,595	2,595	-	-	2,595
Sport and Recreation		-	-	-	-	-	-	-	-	-
Spatial Development Framework Support		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Title Deeds		-	-	-	-	-	-	-	-	-
COGTA Support Scheme		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries		6,992	6,992	-	-	6,992	6,992	-	-	6,992
EDTEA Grant(Trade Stalls)		1,000	-	-	-	-	-	-	-	-
LGSETA		893	-	-	-	-	-	-	-	-
ISU Partnership Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	466,712	547,623	-	162,111	388,625	398,289	(9,664)	-2.4%	547,623
Capital Transfers and Grants										
National Government:		174,733	228,012	-	20,000	167,500	167,500	-	-	228,012
Neighbourhood Development Partnership		30,000	24,514	-	-	15,000	15,000	-	-	24,514
Municipal Infrastructure Grant (MIG)		96,573	131,948	-	-	98,000	98,000	-	-	131,948
Integrated National Electrification Programme		-	21,550	-	-	14,500	14,500	-	-	21,550
Energy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Municipal water infrastructure		-	-	-	-	-	-	-	-	-
Water Intervention Project		-	-	-	-	-	-	-	-	-
Finance Management Grant		160	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		48,000	50,000	-	20,000	40,000	40,000	-	-	50,000
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		3,338	12,758	-	-	320	320	-	-	12,758
Housing Level 2 accreditation		-	500	-	-	-	-	-	-	500
Community Library Service		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	11,938	-	-	-	-	-	-	11,938
Housing		-	-	-	-	-	-	-	-	-
Greenest Town		-	-	-	-	-	-	-	-	-
Museum		338	320	-	-	320	320	-	-	320
LGSETA		-	-	-	-	-	-	-	-	-
EDTEA Grant(AIRPORT UPGRADE)		3,000	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	178,070	240,770	-	20,000	167,820	167,820	-	-	240,770
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	644,782	788,393	-	182,111	556,445	566,109	(9,664)	-1.7%	788,393

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

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		486,977	522,879	-	503	377,679	387,343	(9,664)	-2.5%	522,879
Local Government Equitable Share		457,725	506,803	-	-	370,438	380,102	(9,664)	-2.5%	506,803
Energy Efficiency and Demand Management		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Finance Management Grant		841	1,850	-	80	618	618	-	-	1,850
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		24,658	11,120	-	207	5,067	5,067	-	-	11,120
Massification		-	-	-	-	-	-	-	-	-
EPWP Incentive		3,753	3,106	-	216	1,556	1,556	-	-	3,106
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		21,207	24,744	-	(664)	10,304	10,304	-	-	24,744
Health subsidy		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Level 2 accreditation		11,680	15,001	-	(1,575)	5,383	5,383	-	-	15,001
Museums Services		29	156	-	(31)	10	10	-	-	156
Community Library Services Grant		2,661	2,595	-	268	1,388	1,388	-	-	2,595
Sport and Recreation		-	-	-	-	-	-	-	-	-
Spatial Development Framework Support		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Tithe Deeds		-	-	-	-	-	-	-	-	-
COGTA Support Scheme		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries		6,303	6,992	-	595	3,241	3,241	-	-	6,992
EDTEA Grant(Trade Skills)		533	-	-	-	-	-	-	-	-
LGSETA		-	-	-	79	281	281	-	-	-
ISU Partnership Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		508,183	547,623	-	(161)	387,982	397,647	(9,664)	-2.4%	547,623
Capital expenditure of Transfers and Grants										
National Government:		143,347	228,012	-	18,619	86,108	86,108	-	-	228,012
Neighbourhood Development Partnership		14,395	24,514	-	(2,705)	12,165	12,165	-	-	24,514
Municipal Infrastructure Grant (MIG)		86,510	131,948	-	10,700	50,920	50,920	-	-	131,948
Integrated National Electrification Programme		-	21,550	-	2,756	6,168	6,168	-	-	21,550
Emergency efficiency & demand side management		-	-	-	-	-	-	-	-	-
Municipal water infrastructure		-	-	-	-	-	-	-	-	-
Water Intervention Project		-	-	-	-	-	-	-	-	-
Finance Management Grant		102	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		42,340	50,000	-	7,867	16,856	16,856	-	-	50,000
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		2,687	12,758	-	-	886	886	-	-	12,758
Housing Level 2 accreditation		74	500	-	-	-	-	-	-	500
Community Library Service		-	-	-	-	-	-	-	-	-
Sport and Recreation		2,057	11,938	-	-	886	886	-	-	11,938
Housing		-	-	-	-	-	-	-	-	-
Greenest Town		-	-	-	-	-	-	-	-	-
Museum		222	320	-	-	-	-	-	-	320
LGSETA		-	-	-	-	-	-	-	-	-
EDTEA Grant(AIRPORT UPGRADE)		334	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		146,033	240,770	-	18,619	86,994	86,994	-	-	240,770
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		654,217	788,393	-	18,458	474,977	484,641	(9,664)	-2.0%	788,393

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

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Other transfers and grants [insert description]						
Provincial Government:		5,077	250	250	4,826	95.1%
Museums Services		400			400	100.0%
Community library		1			1	100.0%
Provincialisation of Libraries		60	33	33	27	44.4%
EDTEA Grant(Trade Stalls)		4,616			4,616	100.0%
LGSETA			217	217	(217)	#DIV/0!
District Municipality:		-	-	-	-	
[insert description]						
Other grant providers:		-	-	-	-	
[insert description]						
Total operating expenditure of Approved Roll-overs		5,077	250	250	4,826	95.1%
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Other capital transfers [insert description]						
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		5,077	250	250	4,826	95.1%

References

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

Summary of Employee and Councillor remuneration	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		16,871	16,059		1,235	7,414	8,029	(616)	-8%	16,069
Pension and UIF Contributions		2,210	1,964		181	1,085	982	103	10%	1,964
Medical Aid Contributions		-	128		-	-	64	(64)	-100%	128
Motor Vehicle Allowance		5,972	6,218		468	2,811	3,109	(298)	-10%	6,218
Cellphone Allowance		2,723	2,893		224	1,359	1,447	(87)	-6%	2,893
Housing Allowances		207	1,180		16	96	590	(494)	-84%	1,180
Other benefits and allowances		-	-		-	-	-	-	-	-
Sub Total - Councillors		26,983	28,443	-	2,124	12,765	14,221	(1,456)	-10%	28,443
% increase	4		5.4%							5.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8,878	8,947		551	3,328	4,473	(1,146)	-26%	8,947
Pension and UIF Contributions		247	911		10	60	456	(396)	-87%	911
Medical Aid Contributions		60	114		2	11	57	(46)	-80%	114
Overtime		-	-		-	-	-	-	-	-
Performance Bonus		-	516		-	-	258	(258)	-100%	516
Motor Vehicle Allowance		1,117	1,121		119	716	560	155	28%	1,121
Cellphone Allowance		-	-		-	-	-	-	-	-
Housing Allowances		-	-		9	52	-	52	#DIV/0!	-
Other benefits and allowances		164	-		0	0	-	0	#DIV/0!	-
Payments in lieu of leave		-	-		-	-	-	-	-	-
Long service awards		-	-		-	-	-	-	-	-
Post-retirement benefit obligations		-	-		-	-	-	-	-	-
Entertainment	2	-	-		-	-	-	-	-	-
Scarcity		-	-		-	-	-	-	-	-
Acting and post related allowance		-	-		-	-	-	-	-	-
In kind benefits		-	-		-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10,466	11,609	-	691	4,168	5,804	(1,637)	-28%	11,609
% increase	4		10.9%							10.9%
Other Municipal Staff										
Basic Salaries and Wages		436,393	484,203		35,964	210,702	242,101	(31,399)	-13%	484,203
Pension and UIF Contributions		77,568	86,690		4,093	35,808	43,345	(7,537)	-17%	86,690
Medical Aid Contributions		27,808	29,701		2,494	15,364	14,850	514	3%	29,701
Overtime		35,047	20,000		2,743	14,191	10,000	4,191	42%	20,000
Performance Bonus		-	40,487		2,560	17,421	20,243	(2,822)	-14%	40,487
Motor Vehicle Allowance		23,361	25,612		2,128	12,071	12,806	(735)	-6%	25,612
Cellphone Allowance		-	-		-	-	-	-	-	-
Housing Allowances		7,930	9,375		665	3,999	4,688	(688)	-15%	9,375
Other benefits and allowances		53,882	12,113		1,068	6,238	6,057	182	3%	12,113
Payments in lieu of leave		-	-		-	-	-	-	-	-
Long service awards		4,882	4,814		1,377	3,427	2,407	1,020	42%	4,814
Post-retirement benefit obligations		-	-		-	-	-	-	-	-
Entertainment	2	-	-		-	-	-	-	-	-
Scarcity		-	-		-	-	-	-	-	-
Acting and post related allowance		-	-		-	-	-	-	-	-
In kind benefits		-	-		-	-	-	-	-	-
Sub Total - Other Municipal Staff		666,871	712,995	-	53,081	319,224	356,498	(37,274)	-10%	712,995
% increase	4		6.9%							6.9%
Total Parent Municipality		704,320	753,047	-	55,895	336,156	376,523	(40,367)	-11%	753,047
			6.9%							6.9%
Unpaid salary, allowances & benefits in arrears:										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		704,320	753,047	-	55,895	336,156	376,523	(40,367)	-11%	753,047
% increase	4		6.9%							6.9%
TOTAL MANAGERS AND STAFF		677,337	724,604	-	53,772	323,391	362,302	(38,911)	-11%	724,604

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Ref	Description	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
1	Cash Receipts By Source																
	Property rates	29,116	29,174	13,276	26,684	28,139	26,986							289,639	328,685	348,406	
	Service charges - Electricity revenue	72,160	69,352	49,881	54,084	59,222	53,235							863,797	956,760	1,076,268	
	Service charges - Water revenue	19,658	15,741	12,688	15,321	16,463	14,897							136,391	132,825	140,794	
	Service charges - Waste Water Management	11,348	9,956	7,214	9,266	9,884	9,297							76,141	86,472	91,660	
	Service charges - Waste Management	9,110	6,084	5,634	7,377	7,973	7,506							78,205	84,640	89,718	
	Rental of facilities and equipment	723	671	1,235	1,201	854	782							8,804	9,333	9,893	
	Interest earned - external investments	696	412	105	260	479	17							5,330	5,650	5,989	
	Interest earned - outstanding debtors				478		627										
	Dividends received																
	Fines, penalties and forfeits	55	564	680	495	649	1,360							958	1,024	1,088	
	Licenses and permits	2	3	8	2	2	1							34	36	38	
	Agency services																
	Transfers and Subsidies - Operational	211,168	2,572	1,796	6,355	1,068	182,111							547,623	603,815	642,889	
	Other revenue													221,384	253,815	266,161	
	Cash Receipts by Source	351,610	135,493	91,377	121,514	124,722	276,819							2,228,217	2,483,054	2,674,902	
	Other Cash Flows by Source																
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	86,600			19,661	96,000	20,000							240,770	274,013	212,234	
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)					330								20,000	10,000		
	Proceeds on Disposal of Fixed and Intangible Assets																
	Short term loans																
	Borrowing long term/refinancing																
	Increase (decrease) in consumer deposits																
	Decrease (Increase) in non-current receivables																
	Decrease (Increase) in non-current investments																
	Total Cash Receipts by Source	438,110	135,493	91,377	141,195	181,052	296,819							2,468,987	2,747,067	2,887,136	
	Cash Payments by Type																
	Employee related costs	50,317	54,325	52,733	54,593	56,238	53,523							724,604	776,222	832,134	
	Remuneration of councillors	2,111	2,111	2,124	2,145	2,150	2,124							28,443	29,580	31,710	
	Interest	2,749	2,740	2,711	2,721	3,080	2,715							32,205	30,625	28,549	
	Bulk purchases - Electricity		75,258	40,000	20,000	18,000	54,237							660,533	749,379	844,550	
	Acquisitions - water & other inventory		4,500	13,514	10,200	12,500	22,172							159,854	167,716	177,733	
	Contracted services	4,520	23,019	24,595	10,369	20,909	25,400							207,361	184,106	192,483	
	Transfers and subsidies - other municipalities																
	Transfers and subsidies - other	6,684	30,676	9,226	9,661	8,266	7,955							316,332	321,267	321,544	
	Other expenditure	66,281	192,830	144,902	109,688	121,143	166,126							2,125,731	2,238,795	2,418,704	
	Cash Payments by Type																
	Other Cash Flows/Payments by Type																
	Capital assets	4,020	10,725	12,864	19,143	33,117	30,640							255,338	284,413	222,634	
	Repayment of borrowing	32,791	(7,115)	(135)	2,873	2,730	28,500							34,082	35,156	38,626	
	Other Cash Flows/Payments	288,986		(48,980)	6,601	6,029	4,948							77,630	57,078	63,506	
	Total Cash Payments by Type	392,078	196,440	108,651	138,305	163,020	232,215							2,496,781	2,615,442	2,783,369	
	NET INCREASE/(DECREASE) IN CASH HELD	46,031	(60,947)	(17,274)	2,890	18,032	64,604							(7,794)	131,625	123,767	
	Cash/cash equivalents at the month/year beginning:	12,227	96,258	(2,688)	(19,962)	(17,072)	980							47,532	27,482	151,313	
	Cash/cash equivalents at the month/year end:	59,258	(2,688)	(19,962)	(17,072)	960	66,564							19,688	151,313	275,080	

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

Description	Ref	Budget Year 2023/24								
		2022/23	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue										
Exchange Revenue										
Service charges - Electricity		710,069	882,022		64,138	423,714	441,011	(17,297)	-4%	882,022
Service charges - Water		209,841	219,986		17,948	111,518	109,993	1,525	1%	219,986
Service charges - Waste Water Management		127,581	133,580		11,202	67,568	66,790	777	1%	133,580
Service charges - Waste management		103,349	110,148		9,043	54,422	55,074	(652)	-1%	110,148
Sale of Goods and Rendering of Services					-	-	-	-		
Agency services					-	-	-	-		
Interest					-	-	-	-		
Interest earned from Receivables		5,406	5,877		627	3,952	2,939	1,014	35%	5,877
Interest earned from Current and Non Current Assets		6,529	5,330		17	635	2,665			5,330
Dividends					-	-	-	-		
Rent on Land					-	-	-	-		
Rental from Fixed Assets		7,988	8,804		782	5,550	4,402	1,147	26%	8,804
Licence and permits					-	-	-	-		
Operational Revenue		20,509	8,490		394	12,145	3,359	8,787	262%	8,490
Non-Exchange Revenue										
Property rates		376,279	396,741		32,513	203,969	198,370			396,741
Surcharges and Taxes					-	-	-	-		
Fines, penalties and forfeits		5,729	4,831		1,360	4,464	2,415	2,048	85%	4,831
Licences or permits		62	34		1	18	17			34
Transfer and subsidies - Operational		558,095	577,623		188,304	422,976	422,976			577,623
Interest					-	-	-	-		
Fuel Levy					-	-	-	-		
Operational Revenue					-	-	-	-		
Gains on disposal of Assets		1,101	2,000			5,757	1,000			2,000
Other Gains					-	-	-	-		
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		2,132,538	2,355,468	-	328,330	1,316,689	1,311,012	5,677	0%	2,355,468
Expenditure By Type										
Employee related costs		677,337	724,604		53,772	323,391	362,302	(38,911)	-11%	724,604
Remuneration of councillors		26,983	28,443		2,124	12,765	14,221	(1,456)	-10%	28,443
Bulk purchases - electricity		527,905	660,933		43,182	329,850	330,466	(617)	0%	660,933
Inventory consumed		159,707	159,854		13,738	85,578	79,927	5,651	7%	159,854
Debt impairment		252,510	308,145		-	-	154,073	(154,073)	-100%	308,145
Depreciation and amortisation		347,534	379,139		32,555	186,220	189,569	(3,349)	-2%	379,139
Interest		76,057	32,205		2,715	16,717	16,103	614	4%	32,205
Contracted services		260,392	207,361		25,400	95,328	103,680	(8,352)	-8%	207,361
Transfers and subsidies					-	-	-	-		
Irrecoverable debts written off		102,301	89,312		5,600	40,696	44,656	(3,960)	-9%	89,312
Operational costs		218,713	134,594		7,955	65,846	67,297	(1,451)	-2%	134,594
Losses on disposal of Assets					-	-	-	-		
Other Losses					-	-	-	-		
Total Expenditure		2,649,439	2,724,589	-	187,042	1,156,391	1,362,294	(205,903)	-15%	2,724,589
Surplus/(Deficit)		(516,901)	(369,121)	-	139,288	160,298	(51,282)	211,580	-413%	(369,121)
Transfers and subsidies - capital (monetary allocations)		158,912	240,770		18,619	86,994	120,385	(33,391)	-28%	240,770
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(357,990)	(128,351)	-	157,907	247,293	69,103	178,190	258%	(128,351)
Income Tax										
Surplus/(Deficit) after income tax		(357,990)	(128,351)	-	157,907	247,293	69,103	178,190	258%	(128,351)

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

Month	Budget Year 2023/24									
	2022/23	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands										
<u>Monthly expenditure performance trend</u>										
July	11,445	21,278		4,020	4,020	21,278	17,258	81.1%	2%	
August	13,050	21,278		10,725	14,745	42,556	27,811	65.4%	6%	
September	13,612	21,278		12,800	27,545	63,834	36,289	56.8%	11%	
October	15,299	21,278		22,098	49,643	85,113	35,469	41.7%	19%	
November	11,422	21,278		29,959	79,603	89,665	10,093	11.3%	31%	
December	8,522	21,278		30,631	110,234	94,278	(15,956)	-16.9%	43%	
January	12,269	21,278				132,252	-			
February	13,879	21,278				170,225	-			
March	19,068	21,278				191,603	-			
April	9,016	21,278				212,781	-			
May	11,805	21,278				234,060	-			
June	34,481	21,278				255,338	-			
Total Capital expenditure	173,869	255,338	-	110,234						

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	Ref	Budget Year 2023/24								
		2022/23	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		67,964	145,284	-	10,017	45,652	42,303	(3,349)	-7.9%	145,284
Roads Infrastructure		22,521	44,065	-	(606)	22,628	6,863	(15,765)	-229.7%	44,065
Roads		22,521	44,065	-	(606)	22,628	6,863	(15,765)	-229.7%	44,065
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	21,550	-	2,756	6,168	10,775	4,607	42.8%	21,550
Power Plants		-	7,950	-	2,756	6,168	3,975	(2,193)	-55.2%	7,950
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	1,100	-	-	-	550	550	100.0%	1,100
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	12,500	-	-	-	6,250	6,250	100.0%	12,500
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		45,443	58,185	-	7,867	16,856	13,923	(2,933)	-21.1%	58,185
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	58,185	-	-	-	13,923	13,923	100.0%	58,185
Distribution		45,443	-	-	7,867	16,856	-	(16,856)	#DIV/0!	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	21,484	-	-	-	10,742	10,742	100.0%	21,484
Pump Station		-	-	-	-	-	-	-	-	-
Reticalation		-	13,040	-	-	-	6,520	6,520	100.0%	13,040
Waste Water Treatment Works		-	8,444	-	-	-	4,222	4,222	100.0%	8,444
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		752	11,938	-	3,363	17,068	2,985	(14,083)	-471.9%	11,938
Community Facilities		752	-	-	3,363	17,068	-	(17,068)	#DIV/0!	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fires/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
		501	-	-	3,363	17,068	-	(17,068)	#DIV/0!	-

Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Purts	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Abtution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	242	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	11,938	-	-	-	2,985	2,985	100.0%	-	11,938
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	11,938	-	-	-	5,969	5,969	100.0%	-	11,938
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	270	-	-	-	68	68	100.0%	-	270
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	190	-	-	-	95	95	100.0%	-	190
Works of Art	-	80	-	-	-	40	40	100.0%	-	80
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	2,000	-	-	-	1,000	1,000	100.0%	-	2,000
Computer Equipment	-	2,000	-	-	-	1,000	1,000	100.0%	-	2,000
Furniture and Office Equipment	823	991	-	92	324	496	171	34.6%	-	991
Furniture and Office Equipment	823	991	-	92	324	496	171	34.6%	-	991
Machinery and Equipment	3,251	2,100	-	175	633	1,050	417	39.7%	-	2,100
Machinery and Equipment	3,251	2,100	-	175	633	1,050	417	39.7%	-	2,100
Transport Assets	1,734	500	-	9,858	19,226	250	(18,976)	-7590.2%	-	500
Transport Assels	1,734	500	-	9,858	19,226	250	(18,976)	-7590.2%	-	500
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	74,524	163,083	-	23,505	82,902	48,151	(34,751)	-72.2%	163,083

Markets												
Stalls												
Abattoirs												
Airports		800					400	400	100.0%		800	
Taxi Ranks/Bus Terminals												
Capital Spares												
Sport and Recreation Facilities												
Indoor Facilities												
Outdoor Facilities												
Capital Spares												
Heritage assets												
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
Investment properties												
Revenue Generating												
Improved Property												
Unimproved Property												
Non-revenue Generating												
Improved Property												
Unimproved Property												
Other assets												
Operational Buildings												
Municipal Offices												
Pay/Enquiry Points												
Building Plan Offices												
Workshops												
Yards												
Stores												
Laboratories												
Training Centres												
Manufacturing Plant												
Depots												
Capital Spares												
Housing												
Staff Housing												
Social Housing												
Capital Spares												
Biological or Cultivated Assets												
Biological or Cultivated Assets												
Intangible Assets												
Servitudes												
Licences and Rights												
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications												
Land Settlement Software Applications												
Unspecified												
Computer Equipment												
Computer Equipment												
Furniture and Office Equipment												
Furniture and Office Equipment												
Machinery and Equipment												
Machinery and Equipment												
Transport Assets												
Transport Assets												
Land												
Land												
Zoo's, Marine and Non-biological Animals												
Zoo's, Marine and Non-biological Animals												
Living resources												
Mature												
Policing and Protection												
Zoological plants and animals												
Immature												
Policing and Protection												
Zoological plants and animals												
Total Capital Expenditure on renewal of existing assets	1	13,106	11,296	-	3,088	4,279	5,648	1,369	24.2%		11,296	

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

Description	Ref	Budget Year 2023/24								
		2022/23 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										
Infrastructure		53,655	25,165	-	1,112	9,322	12,583	3,261	25.9%	25,165
Roads Infrastructure		4,399	3,500	-	-	-	1,750	1,750	100.0%	3,500
Roads		4,399	3,500	-	-	-	1,750	1,750	100.0%	3,500
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		31,104	-	-	25	1,458	-	(1,458)	#DIV/0!	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		31,104	-	-	25	1,458	-	(1,458)	#DIV/0!	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8,584	8,850	-	789	4,410	4,425	15	0.3%	8,850
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		774	1,750	-	30	596	875	279	31.9%	1,750
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		1,811	2,600	-	167	882	1,300	418	32.1%	2,600
MV Switching Stations		-	2,000	-	320	1,191	1,000	(191)	-19.1%	2,000
MV Networks		2,057	-	-	-	-	-	-	-	-
LV Networks		3,942	2,500	-	273	1,742	1,250	(492)	-39.3%	2,500
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3,399	3,200	-	297	2,408	1,600	(808)	-50.5%	3,200
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		2,713	2,000	-	-	1,702	1,000	(702)	-70.2%	2,000
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		686	1,200	-	297	707	600	(107)	-17.8%	1,200
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		6,168	9,615	-	-	1,045	4,808	3,762	78.3%	9,615
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		6,168	1,200	-	-	1,045	600	(445)	-74.2%	1,200
Waste Water Treatment Works		-	8,415	-	-	-	4,208	4,208	100.0%	8,415
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		1,153	877	-	115	386	439	53	12.1%	877
Community Facilities		1,068	743	-	40	284	372	87	23.5%	743
Halls		268	324	-	4	68	162	94	58.0%	324
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		45	3	-	-	-	2	2	100.0%	3
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		189	41	-	5	26	21	(5)	-25.5%	41

Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	93	-	-	47	47	100.0%	93		
Parks	377	204	30	159	102	(57)	-55.9%	204		
Public Open Space	-	-	-	-	-	-	-	-		
Nature Reserves	-	-	-	-	-	-	-	-		
Public Ablution Facilities	-	-	-	-	-	-	-	-		
Markets	-	-	-	-	-	-	-	-		
Stalls	26	26	0	26	13	(13)	-99.8%	26		
Abattoirs	-	-	-	-	-	-	-	-		
Airports	173	52	-	6	26	20	77.8%	52		
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-		
Capital Spares	-	-	-	-	-	-	-	-		
Sport and Recreation Facilities	85	134	-	75	101	67	(34)	-51.0%	134	
Indoor Facilities	59	83	-	49	75	42	(33)	-79.5%	83	
Outdoor Facilities	26	51	-	27	27	25	(1)	-4.4%	51	
Capital Spares	-	-	-	-	-	-	-	-		
Heritage assets	-	-	-	-	-	-	-	-		
Monuments	-	-	-	-	-	-	-	-		
Historic Buildings	-	-	-	-	-	-	-	-		
Works of Art	-	-	-	-	-	-	-	-		
Conservation Areas	-	-	-	-	-	-	-	-		
Other Heritage	-	-	-	-	-	-	-	-		
Investment properties	-	-	-	-	-	-	-	-		
Revenue Generating	-	-	-	-	-	-	-	-		
Improved Property	-	-	-	-	-	-	-	-		
Unimproved Property	-	-	-	-	-	-	-	-		
Non-revenue Generating	-	-	-	-	-	-	-	-		
Improved Property	-	-	-	-	-	-	-	-		
Unimproved Property	-	-	-	-	-	-	-	-		
Other assets	3,689	2,079	-	279	1,363	1,039	(324)	-31.2%	2,079	
Operational Buildings	2,559	1,515	-	211	818	757	(61)	-8.0%	1,515	
Municipal Offices	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	2,547	1,453	-	209	790	727	(64)	-8.8%	1,453	
Workshops	39	12	-	2	5	6	1	16.0%	12	
Yards	-	-	-	-	-	-	-	-	-	
Stores	57	50	-	-	23	25	2	7.7%	50	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	16	-	-	-	-	-	-	-	-	
Housing	1,030	564	-	69	545	282	(263)	-93.3%	564	
Staff Housing	808	378	-	39	371	189	(182)	-96.4%	378	
Social Housing	222	186	-	29	174	93	(81)	-87.1%	186	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	4,585	2,784	-	187	1,124	1,392	268	19.2%	2,784	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	4,585	2,784	-	187	1,124	1,392	268	19.2%	2,784	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	4,585	2,784	-	187	1,124	1,392	268	19.2%	2,784	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	22	-	-	-	11	11	100.0%	22	
Computer Equipment	-	22	-	-	-	11	11	100.0%	22	
Furniture and Office Equipment	14	93	-	15	29	46	18	38.4%	93	
Furniture and Office Equipment	14	93	-	15	29	46	18	38.4%	93	
Machinery and Equipment	6,147	3,671	-	144	1,399	1,836	437	23.8%	3,671	
Machinery and Equipment	6,147	3,671	-	144	1,399	1,836	437	23.8%	3,671	
Transport Assets	10,492	9,800	-	54	96	4,900	4,804	98.0%	9,800	
Transport Assets	10,492	9,800	-	54	96	4,900	4,804	98.0%	9,800	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	79,735	44,492	-	1,907	13,718	22,246	8,527	38.3%	44,492

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		319,041	379,139	-	28,259	166,817	189,570	22,753	12.0%	379,139
Roads Infrastructure		174,018	379,139	-	18,085	101,494	189,570	88,075	46.5%	379,139
Roads		88,517	379,139	-	18,085	101,494	189,570	88,075	46.5%	379,139
Road Structures		85,501	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		15,374	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		15,374	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		31,781	-	-	5,232	25,825	-	(25,825)	#DIV/0!	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	5,232	25,825	-	(25,825)	#DIV/0!	-
HV Switching Station		31,781	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		67,285	-	-	4,760	28,100	-	(28,100)	#DIV/0!	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		67,285	-	-	-	-	-	-	-	-
Distribution		-	-	-	4,760	28,100	-	(28,100)	#DIV/0!	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		27,708	-	-	-	10,327	-	(10,327)	#DIV/0!	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		27,708	-	-	-	10,327	-	(10,327)	#DIV/0!	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2,876	-	-	181	1,070	-	(1,070)	#DIV/0!	-
Landfill Sites		2,876	-	-	181	1,070	-	(1,070)	#DIV/0!	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		7,685	-	-	968	5,917	-	(5,917)	#DIV/0!	-
Community Facilities		5,033	-	-	644	4,002	-	(4,002)	#DIV/0!	-
Halls		794	-	-	99	597	-	(587)	#DIV/0!	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		404	-	-	-	200	-	(200)	#DIV/0!	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		1,294	-	-	167	1,101	-	(1,101)	#DIV/0!	-

Cemeteries/Crematoria	604			74	437		(437)	#DIV/0!		
Police	-			-	-		-			
Parks	-			-	-		-			
Public Open Space	56			-	-		-			
Nature Reserves	-			-	-		-			
Public Ablution Facilities	-			6	34		(34)	#DIV/0!		
Markets	-			-	-		-			
Stalls	-			40	239		(239)	#DIV/0!		
Abattoirs	-			-	-		-			
Airports	-			238	1,404		(1,404)	#DIV/0!		
Taxi Ranks/Bus Terminals	-			-	0		(0)	#DIV/0!		
Capital Spares	1,881			-	-		-			
Sport and Recreation Facilities	2,652	-	-	324	1,914		(1,914)	#DIV/0!		
Indoor Facilities	227	-	-	30	177		(177)	#DIV/0!		
Outdoor Facilities	2,425	-	-	294	1,737		(1,737)	#DIV/0!		
Capital Spares	-			-	-		-			
Heritage assets	-	-	-	-	-		-		-	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-		-		-	
Revenue Generating	-	-	-	-	-		-		-	
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-		-		-	
Improved Property										
Unimproved Property										
Other assets	10,152	-	-	2,497	7,491		(7,491)	#DIV/0!		
Operational Buildings	10,152	-	-	2,497	7,491		(7,491)	#DIV/0!		
Municipal Offices	10,162	-	-	2,497	7,491		(7,491)	#DIV/0!		
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-		-		-	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-		-		-	
Biological or Cultivated Assets										
Intangible Assets	625	-	-	8	49		(49)	#DIV/0!		
Servitudes										
Licences and Rights	625	-	-	8	49		(49)	#DIV/0!		
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications	625	-	-	8	49		(49)	#DIV/0!		
Load Settlement Software Applications										
Unspecified										
Computer Equipment	2,210	-	-	224	1,762		(1,762)	#DIV/0!		
Computer Equipment	2,210	-	-	224	1,762		(1,762)	#DIV/0!		
Furniture and Office Equipment	1,553	-	-	138	806		(806)	#DIV/0!		
Furniture and Office Equipment	1,553	-	-	138	806		(806)	#DIV/0!		
Machinery and Equipment	2,202	-	-	32	953		(953)	#DIV/0!		
Machinery and Equipment	2,202	-	-	32	953		(953)	#DIV/0!		
Transport Assets	4,066	-	-	430	2,426		(2,426)	#DIV/0!		
Transport Assets	4,066	-	-	430	2,426		(2,426)	#DIV/0!		
Land	-	-	-	-	-		-		-	
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-		-		-	
Zoo's, Marine and Non-biological Animals										
Living resources	-	-	-	-	-		-		-	
Mature	-	-	-	-	-		-		-	
Policing and Protection										
Zoological plants and animals										
Immature	-	-	-	-	-		-		-	
Policing and Protection										
Zoological plants and animals										
Total Depreciation	1	347,534	379,139	-	32,555	186,220	189,570	3,349	1.8%	379,139

Markets	-	-	-	-	-	-	-	-	-	-
Stalls	242	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	11,938	-	-	-	2,985	2,985	100.0%	-	11,938
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	11,938	-	-	-	5,969	5,969	100.0%	-	11,938
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	270	-	-	-	68	68	100.0%	-	270
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	190	-	-	-	95	95	100.0%	-	190
Works of Art	-	80	-	-	-	40	40	100.0%	-	80
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Land Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	2,000	-	-	-	1,000	1,000	100.0%	-	2,000
Computer Equipment	-	2,000	-	-	-	1,000	1,000	100.0%	-	2,000
Furniture and Office Equipment	823	991	-	92	324	496	171	34.6%	-	991
Furniture and Office Equipment	823	991	-	92	324	496	171	34.6%	-	991
Machinery and Equipment	3,251	2,100	-	175	633	1,050	417	39.7%	-	2,100
Machinery and Equipment	3,251	2,100	-	175	633	1,050	417	39.7%	-	2,100
Transport Assets	1,734	500	-	9,858	19,226	250	(18,976)	-7590.2%	-	500
Transport Assets	1,734	500	-	9,858	19,226	250	(18,976)	-7590.2%	-	500
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	74,524	163,083	-	23,505	82,902	48,151	(34,751)	-72.2%	163,083



I, **Z W Mcineka**, the Municipal Manager of **Newcastle Municipality**, hereby certify that the monthly budget statement for the month of December 2023/2024 financial year; has been prepared in accordance with the Municipal Finance Management Act, No56 of 2003; and Regulation 27 of the Municipal Budget and Reporting Regulations.

Print Name : **ZAMOKWAKHE WESLEY MCINEKA**

Municipal Manager : **NEWCASTLE MUNICIPALITY**

Signature :.....

Date :**09/01/2024**.....