### **PRESENT**

0 '11	_	N. 4		7		Speaker
Councillor	T M	M E		Zulu Buthelezi	:	Speaker
Councillor Councillor	S	В		Buthelezi		
Councillor	F	Ь		Cassim		
Councillor	M	J		Dladla		
Councillor	Т	N		Dlamini		
Councillor	D	Χ		Dube	:	Mayor
Councillor	Ν	С		Dube		
Councillor	F	L		Duma		
Councillor	V	F		Hadebe		
Councillor	M	E	_	Hlatshwayo		
Councillor	M	M	Ε	Hlatshwayo		
Councillor	Н	N		Khumalo		
Councillor	L	M B		Khumalo Kubeka		
Councillor Councillor	N	Z	В	Kunene		
Councillor	M	Ť	D	Lethea		
Councillor	C	Ý		Liu		
Councillor	В	Ġ		Madi		
Councillor	Z	Ε		Madi		
Councillor	Χ	S		Makhubo		
Councillor	F	Α		Malinga		
Councillor	В	D		Mathunjwa		
Councillor	N	Р		Maseko		
Councillor	S	В	_	Mashazi		
Councillor	N	S	F	Masondo		
Councillor	S	P I		Masuku Mathe		
Councillor Councillor	L	P		Mazibuko		
Councillor	М	V		Mbatha		
Councillor	A	P		Meiring		
Councillor	Α	E		Mkhwanazi		
Councillor	M	Ρ		Mkhwanazi		
Councillor	Ρ	F		Mnisi		
Councillor	S	W		Mngomezulu		
Councillor	R	M		Molelekoa		
Councillor	N	Р		Mthabela		
Councillor	M	V		Molefe		
Councillor	T M	E 0		Mthembu Ndlovu		
Councillor Councillor	C	S		Ngcobo		
Councillor	R	N		Ngcobo		
Councillor	A	T		Nkosi		
Councillor	S	Ė		Nkosi		
Councillor	S			Ntsele		
Councillor	M	J		Ntshangase		
Councillor	R	В	S	Russell		
Councillor	Ν	P		Shabalala		
Councillor	S	E		Shabangu		
Councillor	٧	Ν		Sibeko		
Councillor	S L	С		Singh Sithebe		
Councillor Councillor	F	N		Sithole		
Councillor	В	R		Thusi		
Councillor	S	M		Thwala		Deputy Mayor
Councillor Dr	Ĵ	Α		Vorster		
Councillor	L	Р		Ximba		
Councillor	S	Α		Yende		
Councillor	V	G		Zondo		
Councillor	М	Ν		Zulu		
Councillor	N Z	S E		Zulu Zwane		
Councillor	_			Zwane		

#### **ABSENT WITH APOLOGY**

: III Health C Cronje Councillor J : Other commitments Ρ Hariram Councillor : Other commitments Т Makhoba M D Councillor : Other commitments Ndebele L Р Councillor : Other commitments Р W Nkosi Councillor

#### TRADITIONAL LEADERS

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

#### **OFFICIALS PRESENT**

Municipal Manager		Mr	Ζ	W	Mcineka
Strategic Executive Director : Corporate Services		Dr	Ρ	D	Thabethe
Strategic Executive Director : DP&HS	4	Mrs	Ν	Р	Khathide
Strategic Executive Director : Technical Services		Mr	В	Р	Mnguni
Acting Strategic Executive Director: Budget and Treasury	:	Mr	M	S	Ndlovu
Office				_	
Director: Administration		Mrs	D	R	Molefe
Director: Communications		Mr	В	Ν	Ngcobo
Director : Internal Audit	9	Mr	В	В	Nkosi
Director: ICT		Mr	M	Τ	Nkosi
Manager : Customer Care	4	Mr	M	Ν	Myende
Acting Manager : General Admin and Secretariat		Mrs	Ζ		Sibeko
Senior Legal Officer	2	Mrs	Ν		Mbuli
ICT Technician		Mr	S	В	Makhubo
Committee Clerk	33	Mr	K	S	Mbonane
Committee Clerk	1	Mr	S	Ν	Thwala
Intern : Administration	27	Ms	Т	Ρ	Masuku
Intern : Administration		Mr	Α		Kunene
Intern : Administration	21	Ms	Ν	Ρ	Kubheka

## CM 37: FINAL MEDIUM-TERM BUDGET 2023/2024 (T 6/1/1)

#### **RESOLVED**

- (a) That, in terms of section 24 of the Municipal Finance Management Act, 56 of 2003, the annual budget of the municipality for the financial year 2023/24; and indicative allocations for the two projected outer years 2024/25 and 2025/26; and the multi year and single year capital appropriations be approved.
- (b) That, the funding sources to fund both operating and capital budgets, be noted and approved.
- (c) That, the Municipality's annual allocation of R 155, 540, 970 to uThukela Water for the provision of bulk water be approved.
- (d) That, in terms of section 24(2)(c)(i) of the Municipal Finance Management Act, 56 of 2003, and sections 74 and 75A of the Local Government Municipal Systems Act, 32 of 2000 as amended, the tariffs for the supply of water, electricity, waste services, sanitation services and property rates as set out in the Tariff of Charges that were used to prepare the estimates of revenue by source, be approved with effect from 01 July 2023 for all services, except water and electricity consumption, which be levied on the new tariff with effect from 01 August 2023.
- (e) That, the Tariff of Charges be approved and be applicable from 01 July 2023.

- (f) That, water, refuse, sewer and sundry tariffs be increased by 6% with effect from 01 July 2023.
- (g) That, property rates tariffs be increased by 6% and impermissible rates for all properties be capped at R 85 000 with effect from 01 July 2023.
- (h) That, the electricity tariff be increased by 15.1% with effect from 01 July 2023 and it be noted that the\_municipality is still awaiting approval of the municipal electricity tariff increase from NERSA.
- (i) That, bulk electricity purchases be increased by 18.65% as per NERSA's guideline of the Eskom tariff increase.
- (j) That, in terms of the Indigent Policy, the monthly household earnings of an indigent application be capped at R 5000.00 per month (under 60 years) and R 6000.00 per month (over 60 years).
- (k) That indigent benefit packages be approved as follows:

Electricity consumption		50 kW/H
Water consumption	2	6 KI
Electricity availability		100%
Water availability	3	100%
Sewer	:	100%
Refuse	\$	100%
Property rates		100%
Rental on municipal property	*	100%

(I) That, the rate rebates be capped and approved as follows:

Pensioners	25%
Flood victims	50%
Bread and breakfasts businesses	10%
Business development with property	
greater than R 50 million:	
from 0 – 4 years	40%
from 5 – 6 years	25%
from 7 – 8 years	10%
from 9 years onwards	0%

- (m) That, the Final Service Standards be approved.
- (n) That, the Budget Funding Plan be approved.
- (o) That, the Budget Policy be approved.
- (p) That, the Tariff Policy be approved.
- (q) That, the Rates Policy be approved.
- (r) That, the Indigent Policy be approved.
- (s) That, the Customer Care, Credit Control; and Debt Collection Policy be approved.
- (t) That, the Provision for Doubtful Debt and Debtors Write off Policy be approved.
- (u) That, the Supply Chain Management Policy be approved.
- (v) That, the Cash and Investment Management Policy be approved.
- (w) That, the Asset Management Policy be approved.

- (x) That, the Petty Cash Policy be approved.
- (y) That, the Virement Policy be approved.
- (z) That, the Funding and Reserves Policy be approved.
- (aa) That, the Borrowing Policy be approved.
- (bb) That, the Loss Control Policy be approved.
- (cc) That, the Short term Insurance Policy be approved.
- (dd) That, the Cost Containment Policy be approved.
- (ee) That, the Protective clothing Policy be noted and approved.
- (ff) That, the Property Rates By laws be approved.
- (gg) That, the Tariff By laws be approved.
- (hh) That, the Credit Control by laws be approved.
- (ii) That, it be noted that the EFF and the ANC does not support the approval of the final medium-term budget.
- (jj) That, it be noted that 25 councillors voted against the budget approval and 35 councillors voted for the approval of the final medium-term budget.
- (kk) That, it be noted that two (2) councillors, H.N. Khumalo and M.T. Lethea were not present during the voting for the approval of the final medium-term budget, as they arrived after the said voting process.

I, the undersigned, **ZAMOKWAKHE WESLEY MCINEKA**, in my capacity as **MUNICIPAL MANAGER** to the Newcastle Municipal Council, hereby certify the above as a true extract from the minutes of the Council meeting held on 31 May 2029.

Newcastle

**MUNICIPAL MANAGER** 

# FINAL MEDIUM TERM BUDGET 2023/24 (T 6/1/1-2022/23): BUDGET AND TREASURY OFFICE

**MAY 2023** 

Ref. No

: T 6/1/1 (2022/23)

Author

B.N Khumalo

1st Level

: Executive Committee

2<sup>nd</sup> Level

: Council

3<sup>rd</sup> Level

: KZN Provincial Treasury

### 1. PURPOSE

The purpose of this report is to request council approval of the Final Medium Term Expenditure and Revenue Framework (MTREF) in terms of section 16(2) of the Municipal Finance Management Act 56 of 2003 (MFMA). The report further seeks to obtain council approval Budget Funding Plan which is aligned to the annual 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 ensure that the state of finance of the municipality improve continuously.

### 2. BACKGROUND

Section 16(2) of the Municipal Finance Management Act No.56 of 2003 (MFMA) stipulates that the Mayor of a municipality must table the budget to Council for approval at least 90 days before the start of the financial year. The approval of the final budget is then followed by a wide range of public consultations and the assessment of the final budget by National and Provincial Treasuries. 30 days before the start of the financial year, the Council must is required to approve the annual budget, having considered the comments of local communities, relevant stakeholders as well as Provincial and National Treasuries, failing which, the Council is required by section 25 of MFMA to convene meetings within every seven days until the budget is approved. Should Council fail to approve its annual budget before the commencement of the financial year, the mayor is required to submit reasons in terms of section 55 of MFMA. In terms of section 139(4) of the Constitution, the Provincial Executive of the relevant province may intervene where Council has failed to approve its annual budget prior to commencement of the financial year.

#### 3. DISCUSSION

The high-level summary of the Final Operating Budget is attached as Annexure B. Capital budget per project, per department, per funding source and per asset class are all attached in Annexure C hereto.

#### 3. LEGAL IMPLICATIONS

The submission seeks to comply with section 16 of the Municipal Finance Management Act, No. 56 of 2003, read together with regulations 9-14 of the Municipal Budget and Reporting Regulations require, inter alia, that the Accounting Officer submit the Final Budget to the Mayor, Provincial and National Treasury by the 31st of March of each year. Failure to have the budget approved within stipulated timeframe will result in non-compliance with the legislation and unfavourable actions from National and Provincial Treasuries.

## 4. POLICY IMPLICATIONS

The submission of the Final MTREF Budget is a requirement and compliance along with the approved Budget Related Policies of Council, which are reviewed annually as part of the section 17 of the MFMA.

#### 5. FINANCIAL IMPLICATIONS

#### 5.1 OPERATIONAL BUDGET

The total estimated operational revenue for the 2023/24 financial year is R2.596 billion while total estimated operational expenditure is R2.724 billion yielding to an operating deficit of R128.3 million. A detailed narrative of the operational budget is contained in the Budget Document attached as Annexure B hereto.

#### **5.2 CAPITAL BUDGET**

The total capital expenditure for the 2023/24 is projected at R255.3 million, which will be funded as follows:

Grants
 Internal Reserves
 R 240.8 million
 R 14.5 million

The list of capital projects to be implemented are contained in the final budget document and Annexure C and Annexure D attached hereto. A detailed narrative of the capital budget in contained in the Budget Document attached as Annexure A hereto.

## 6. RISKS

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

## 7. MANAGEMENT OF RISKS

This report has been submitted timeously to the Executive Committee and Council to ensure that the final budget is approved on or before 31 May 2023.

#### 8. BUDGET DOCUMENTS

The budget related documents are attached as follows:

Budget Document : Annexure A
High Level Operating Budget : Annexure B
Capital Budget : Annexure C
A Schedule Budget Tables : Annexure D
Tariff of Charges : Annexure E
Budget Funding Plan : Annexure F
Budget Related Policies : Annexure G

uThukela Water Budget submission : Annexure H
Final Service Standards : Annexure I
KZN Provincial Treasury Assessment: Draft Budget : Annexure J
NERSA consultation paper 2023/24 MTREF : Annexure K

#### 9. RECOMMENDATIONS

- (a) That in terms of section 24 of the Municipal Finance Management Act, 56 of 2003, the annual budget of the municipality for the financial year 2023/24; and indicative allocations for the two projected outer years 2024/25 and 2025/26; and the multi-year and single year capital appropriations be approved;
- (b) That the funding sources to fund both operating and capital budgets be approved;
- (c) That the Municipality's annual allocation of R155 540 970 to uThukela Water for the provision of bulk water be approved;
- (d) That in terms of section 24(2)(c)(i) of the Municipal Finance Management Act, 56 of 2003, and sections 74 and 75A of the Local Government Municipal Systems Act, 32 of 2000 as amended, the tariffs for the supply of water, electricity, waste services, sanitation services and property rates as set out Tariff of Charges that were used to prepare the estimates of revenue by source, be approved with effect from 1 July 2023 for all services, except for water and electricity consumption, which be levied on the new tariff with effect from 01 August 2023;
- (e) That the Tariff of Charges be approved and be applicable with effect from 01 July 2023;
- (f) That water, refuse, sewer and sundry tariffs be increased by 6% with effect from 01 July 2023.
- (g) That property rates tariffs be increased by 6% and impermissible for all properties be capped at 85 000 with effect from 01 July 2023;
- (h) That the electricity tariff be increased by increased by 15.1% with effect from 01 July 2023 and it be noted that the municipality is still awaiting for the approval of the municipal electricity tariff increase from NERSA;
- (i) That bulk electricity purchases be increased by 18.65% as per NERSA's guideline of the Eskom tariff increase.
- (j) That in terms of the Indigent Policy, the monthly household earnings of an indigent application be

ASED: BTO capped at R5000.00 per month (under 60 years) and R6000.00 per month (over 60 years)

(k) That indigent benefit package be approved as follows:

: 50 kW/h Electricity consumption : 6 KI Water consumption : 100% Electricity availability : 100% Water availability : 100% Sewer : 100% Refuse : 100% Property rates : 75% Rental on municipal property

(I) That the rate rebates be capped and approved as follows:

Pensioners : 25%
Flood victims : 50%
Bread and breakfasts businesses : 10%

Business development with

Property greater than R50 million:

from 0-4 years : 40% from 5-6 years : 25% from 7-8 years : 10% from 9 years onwards : 0%

- (m) That the Final Service standards be approved;
- (n) That the Budget Funding Plan be approved;
- (o) That the Budget Policy be approved;
- (p) That the Tariff Policy be approved;
- (q) That the Rates Policy be approved;
- (r) That the Indigent Policy be approved;
- (s) That the Customer Care, Credit Control and Debt Collection Policy be approved;
- (t) That the Provision for Doubtful Debt and Debtors Write-Off Policy be approved;
- (u) That the Supply Chain Management Policy be approved;

ASED:

BTO

(v) That the Cash a	and Investment Management Policy be approved;	
(w) That the Asset I	Management Policy be approved;	
(x) That the Petty C	Cash Policy be approved;	
(y) That the Vireme	ent Policy be approved;	
(z) That the Fundin	g and Reserves Policy be approved;	
(aa)That the Borrow	ving Policy be approved;	
(bb) That the Loss of	control Policy be approved;	
(cc) That the Short-	term Insurance Policy be approved;	
(dd)That the Cost C	Containment Policy be approved ;	
(ee) That the Protect	ctive clothing be noted and approved;	
(ff) That the Prope	rty Rates By-Laws be approved;	
(gg)That the Tariff E	By-Laws be approved.	
Report prepared by:		

**ASED:** 

BTO

Report seen by:

DX DUBE PORTFOLIO COUNCILLOR BUDGET AND TREASURY OFFICE PP ZW MOINEKA MUNICIPAL MANAGER



# BUDGET DOCUMENT Annexure A

NO	SECTION DESCRIPTION	PAGE
I	Abbreviations and Acronyms	
II	Council Organisational Structure	
Ш	Newcastle Municipality Profile	
1	PART 1 – FINAL BUDGET	
1.1	Mayor's Report	
1.2	Final Budget Resolutions	
1.3	Executive Summary	
1.4	Final Budget Tables and Related Charts	
2	PART 2 – SUPPORTING DOCUMENTATION	
2.1	Overview of the Annual Budget Process	
2.2	Overview of alignment of annul budget with Integrated Development Plan	
2.3	Measurable Performance Objectives and indicators	
2.4	Overview of budget related policies	
2.5	Overview of budget assumptions	
2.6	Overview of budget funding	
2.7	Grant allocations and grant programmes	
2.8	Allocations and grants made by the municipality	
2.9	Councillor and board member allowances and employee benefits	
2.10	Monthly targets for revenue, expenditure and cash flows	
2.11	Annual budget and service delivery and budget implementation plans- internal departments	
2.12	Annual budget and service delivery and budget implementation plans- internal departments	
2.13	Contracts having future budgetary implications	
2.13	Capital expenditure details	
2.14	Legislation compliance status	
2.15	Annual budget of municipal entities attached to the municipality's annual budget	
2.16	Municipal manager's quality certification	

# I. ABBREVIATIONS AND ACRONYMS

CPIX Consumer Price Index

DoRA Division of Revenue Act

DOHS Department of Human Settlements

DPLG Department of Provincial and Local Government

EXCO Executive Committee

GDP Gross Domestic Product

GRAP Generally Accepted Accounting Practice

IDP Integrated Development Plan

IT Information Technology

Kl Kilolitre Km Kilometre

Kh Kilo watt hours

MFMA Municipal Finance Management Act

MPRA Municipal Property Rates Act

MSCOA Municipal Standard Chart of Accounts

MTREF Medium Term Revenue and Expenditure Framework

NDP National Development Plan

NERSA National Electrification Regulator of South Africa

NT National Treasury

SALGA South African Local Government Association

SDBIP Service Deliver and Budget Implementation Plan

# II. ORGANISATIONAL STRUCTURE AND COUNCIL

## **EXECUTIVE COMMITTEE**

DESIGNATION	SURNAME & INITIALS	PORTFOLIO COUNCILLOR	POLITICA L PARTY	WARD
Mayor	DUBE D X	Budget & Treasury Office	IFP	18
Deputy Mayor	THWALA SM	Technical Services	TSSA	28
Exco Member	HLATSHWAYO ME	Community Services	IFP	6
Exco Member	KUBHEKA CB	Governance	IFP	PR
Exco Member	MEIRING AP	Planning, Development and Human Settlements	DA	4
Exco Member	MOLELEKOA R M	Technical Services	ANC	12
Exco Member	SITHEBE LC	Corporate Services	EFF	PR
Exco Member	YENDE SA	Budget & Treasury Office	ANC	PR
Exco Member	ZONDO VG	Community Services	ANC	27
Exco Member	ZULU NS	Community Services	IFP	PR

## COUNCIL

DESIGNATION	SURNAME & INITIALS	POLITICAL PARTY	WAR D	
Speaker	ZULU TM	IFP	PR	
Councillor	DUBE DX	IFP	18	
Councillor	THWALA SM	TSSA	28	
Councillor	ALLY YA	PA	PR	
Councillor	BAM VV	IFP	PR	
Councillor	BUTHELEZI ME	IFP	33	
Councillor	BUTHELEZI SB	EFF	PR	
Councillor	CASSIM F	ASA	PR	
Councillor	CRONJE EJC	DA	2	
Councillor	DLADLA MJ	ANC	11	
Councillor	DLAMINI TN	EFF	PR	
Councillor	DUBE NC	DA	PR	
Councillor	DUMA FL	NFP	PR	
Councillor	HADEBE VF	TSSA	PR	
Councillor	HARIRAM P	DA	3	
Councillor	HLATSHWAYO MME	ANC	17	
Councillor	HLATSHWAYO ME	IFP	6	
Councillor	KHUMALO HN	ANC	5	
Councillor	KHUMALO LM	IFP	PR	

Councillor	MASHAZI S.B.	TSSA	31
Councillor	KUBHEKA CB	IFP	PR
Councillor	KUNENE NZB	ANC	19
Councillor	LETHEA MT	ANC	10
Councillor	LUIC	IFP	PR
Councillor	MADI BG	ANC	8
Councillor	MADI ZE	IFP	PR
Councillor	MAKHOBA MTD	ANC	21
Councillor	MAKHUBO XM	ANC	29
Councillor	MALINGA FA	IFP	PR
Councillor	MASEKO NP	TSSA	PR
Councillor	MASONDO NSF	TSSA	PR
Councillor	MASUKU SP	IFP	PR
Councillor	MATHE LI	EFF	PR
Councillor	MATHUNJWA BD	ANC	20
Councillor	MAZIBUKO LP	IFP	9
Councillor	MBATHA MV	ASA	PR
Councillor	MEIRING AP	DA	4
Councillor	MKHWANAZI AE	EFF	PR
Councillor	MKHWANAZI MP	ANC	23
Councillor	MNGOMEZULU SW	ANC	22
Councillor	MNISI PF	ANC	15
Councillor	MOLELEKOA RM	ANC	12
Councillor	MTHABELA NP	EFF	PR
Councillor	MTHEMBU TE	IFP	PR
Councillor	NDEBELE LP	ANC	7
Councillor	NDLOVU MO	ANC	13
Councillor	NGCOBO CS	TSSA	PR
Councillor	NGCOBO RN	DA	34
Councillor	NKOSI AT	TSSA	PR
Councillor	NKOSI SE	EFF	PR
Councillor	NKOSI WP	ANC	26
Councillor	NTSELE S	IFP	16
Councillor	NTSHANGASE MJ	EFF	PR
Councillor	RUSSEL RBS	VFP	PR
Councillor	SHABALALA NP	ANC	1
Councillor	SHABANGU	ANC	24
Councillor	SIBEKO VN	IFP	32
	SINGH S	ASA	25
Councillor	SITHEBE LC	EFF	PR
Councillor		IFP	PR
Councillor	SITHOLE		+
Councillor	THUSI BR	ATM	PR
Councillor	VORSTER JA DR	IFP	PR
Councillor	XIMBA LP	ANC	14
Councillor	YENDE SA	ANC	PR
Councillor	ZONDO VG	ANC	27
Councillor	ZULU NS	IFP	PR

Councillor	ZWANE ZE	ANC	30
Traditional Leader	KHUMALO DO		
Traditional Leader	RADEBE B S		

## SENIOR MANAGERS

DESIGNATION	SURNAME & INITIALS
Municipal Manager	Mcineka ZW
Acting Strategic Executive Director: Budget and Treasury Office	Ndlovu MS
Strategic Executive Director: Corporate Services	Thabede PD
Strategic Executive Director: Technical Services	Mnguni BP
Strategic Executive Director: Community Services	Vacant
Strategic Executive Director: Development, Planning and Human Settlements	Khathide NP
Strategic Executive Director: Governance and Strategic Support Services	Vacant

## **PART 1 - ANNUAL BUDGET**

## NEWCASTLE MUNICIPALITY PROFILE

### III. NEWCASTLE MUICIPALITY PROFILE

According to the recent Community Survey (2016) conducted by Statistics SA, Newcastle Local Municipality (KZN252) remains the highest contributor in terms of population growth within Amajuba District Municipality. As of 2016, the population of Newcastle is recorded at 389 117 people, thus marking a 7.1 % increase (25 881 people) over a 5-year period from the year 2011 (363 236 people). This means that on average, Newcastle has experienced a 1,42% annual growth rate, which translates to 5 176 people per year. Newcastle has also experienced a significant increase in the total youth proportion of the population. In terms of the wider KwaZulu-Natal Province, Newcastle ranks 2nd as the local municipality with the highest number of people when compared to other local municipalities, with the highest being the Msunduzi Local Municipality. The population of Newcastle is spread unevenly over 34 wards as per the outcomes of the recent delimation process by the Demarcation Board, marking a 3 wards increase.

Furthermore, there has been a 7% increase (6 075) in the number of households within Newcastle from 84 272 in 2011 to 90 347 in 2016, with the average household size remaining constant at 4.3 people per dwelling unit. In relation to other local municipalities within the KwaZulu-Natal Province, in the year 2011, Newcastle Local Municipality was ranked 3rd after the Msunduzi and uMhlathuze Local Municipalities respectively. However, recent statistical figures reveal that Newcasle Local Municipality has dropped to 4th place after the Msunduzi, uMhlathuze, and KwaDukuza Local Municipalities respectively. In terms of the 2nd and 3rd ranked local municipalities, the reason for growth in the number of households without any significant growth in the population thereof may be attributed to a general decrease in the average household size thereof, from 3,9 to 3,6 people, and 3,3 to 3,0 people per household respectively.

Traditionally, the town of Newcastle started off as Post-Halt Number 2 on the journey between Durban (then Port Natal) and the Zuid-Afrikaansche Republiek (Transvaal) and Johannesburg. It was strategically positioned in the year 1854, by the Surveyor General of the Natal Colony, Dr. P. C. Sutherland. The city was later known as the Waterfall River Township because of the Ncandu

River and, in 1864, the town of Newcastle was founded on the site becoming the fourth settlement to be established in natal after Durban, Weenen and Pietermaritzburg. Newcastle was named after the British Colonial Secretary, the Duke of Newcastle and, in 1873 Newcastle became a separate electoral division. In the year 1876, the Fort Amiel was built as a barrier against the Zulus, Fort Amiel now being embraced as one of the significant national heritage sites.

In 1897, a sandstone construction of the town hall started and it was completed two years later in 1899. The town hall was constructed in commemoration of Queen Victoria's diamond, the '60th Jubilee.' The town was also used as a depot by the British during the First and Second Boer War. It also functioned as a major transport junction and a popular stopover for wagons and post chaises during the late 19th century. Newcastle also served as an arena when the British preparation work for the Pretoria Convention of 1881 was done. In 1890, the first train arrived in Newcaste and in the year 1891, Newcastle was declared a district with its own administrative unit. The discovery of coal reserves brought a new era of prosperity and the planning of several ambitious building projects.

Newcastle Local Municipality is one the three local municipalities that make up Amajuba District Municipality, with the others being Dannhauser and eMadlangeni Local Municipalities. It is located on the North-Western of the KwaZulu-Natal Province and borders onto Free State and Mpumalanga Provinces to the West and North respectively. The local municipalities of eMadlangeni and Dannahauser Local Municipalities are located along the Eastern and Southern boundaries of Newcastle. Spatially Newcastle covers an area of approximately 1 854km² in extent. A high majority of the people (80%) within Newcastle resides within the Newcastle East area, which is predominantly township and semi-rural areas characterised by a general lack of adequate infrastructure.

The boundaries of Newcastle Local Municipality were delineated in terms of the Municipal Dermarcation Act, 1998 (Act No. 27 of 1998), and takes in account population movement trends, regional economic patterns and the current land use pattern. Currently Newcastle has 34 wards and out of these wards, wards 1, 6, 7, and 30 fall under the custodianship of the Tribal Authorities (Inkosi u-Khathide and Inkosi u-Hadebe) held in trust on behalf of the Ingonyama Trust Board, in terms of the KwaZulu-Natal Ingonyama Trust Act, 1994 (Act No. 3KZ of 1994). As mentioned above, the population is spread unevenly amongst 34 wards with the majority of the population residing in the Newcastle-East area. The boundaries are not just administrative, but are also intended towards the promotions of social cohesion and economic development that's mindful to environmental

sustainability, whilst at the same time strengthening the existing regionally significant economic and functional linkages.

Newcastle Local Municipality is well placed to benefit from regional economic growth given its strategic location at the nexus of major tourism, logistics, farming and industrial routes, and as the seat of government in KwaZulu-Natal Province. It is located halfway between Johannesburg and the harbours of Durban and Richards Bay, hence contributing to the export of manufactured goods and supply to the large Gauteng market. Newcastle is also endowed with good access infrastructure to the areas mentioned above, and such includes quality road and railway networks. The town is situated on the national rail route between the Durban Container Terminal and City Deep in the Gauteng Province, and has within its confines, a major rail exchange terminal, supporting railway stations and extensive goods conversion/warehousing facilities.

The city's local authority has jurisdiction over the surrounding maize, livestock and dairy farms including the industrial areas such as Karbochem, Mittal Steel South Africa (previously ISPAT/ISCOR), and the textile service industry. In addition, the city is also well endowed with coal reserves hence opportunities for coal mining within the area. Arcelor Mittal produces over 105 million tons of steel products annually. Although the Arcellor Mittal steelworks and the Karcbochem synthetic rubber plant dominate the Newcastle industrial portfolio, there is a wide range of manufacturing undertakings sharing in the success of the region. Newcastle has welcomed many Chinese and Taiwanese into the region with the addition of over a hundred textile factories.

During the year 2002, the chrome chemical plant was completed in Newcastle which comes as a clear reflection of the city's industrial future. The joint venture project between Karbochem and the German specialist manufacturing giant LANXESS has made Newcastle the largest producer of chrome chemical in Africa. The company announced an investment of €40 million (almost R600 million) in 2012 towards the construction of a CO2 plant at its site. Mittal Steel also completed a R400 million project to rebuild one of its coke batteries. Other large operations include a diamond cutting works, various heavy engineering companies, steel reinforcement and slagment cement factories.

The Blackrock Casino and Entertainment Hotel provides much entertainment to Newcastle and the surrounding areas. The Newcastle Mall which was constructed by Zen Prop as a R500 million investment, is found adjacent to the Black Rockcasino and Entertainment Hotel, and it serves as a one-stop shopping destination for the wider region of Northern KwaZulu-Natal. Current and

planned urban developments within Newcastle entail the new multi-storey Civic Centre, the 80 million expansion of the Victoria Mall, the Meadowlands Estate in Madadeni (residential estate), major extensions and upgrade of the Madadeni Hospital (Northern KwaZulu-Natal Regional Hospital), a R100 million upgrade of the Madadeni Police Station, the Vulintaba Estate, more development at the corner of Allen street along the Trim Park, the new Audi dealership next to Newcastle Mall (Aquarand), Spar at corner Allen and Memel Road, planned Mercedes-Benz and dealership next to the Newcastle Mall (Aquarand), the development of the Heartlands Dry Port next to the train station, and the possible extension of the Newcastle Airport (Newcastle Airport Technohub). From the 1880s, Newcastle experienced rapid economic growth. Today Newcastle has the largest concentration of industry in the North-Western KwaZulu-Natal region.

There has been a 23.04% decline in the level of unemployment within Newcastle, from 87 619 (60.48%) in 2001 to 37 686 (37.44%) in 2011. In terms of unemployment by gender, the highest concentration is amongst the female population. With regards to formal employment by sector within Newcastle Municipality, trade/retail is the highest employer of the population at 8 888 as of July 2012, followed by Government services at 18 324. Government services as an employment sector is closely followed by manufacturing at 6 419, and subsequently finance at 5 375. As of 2013 the GDP of Newcastle was recorded as occupying 80.20% of the total GDP (0.7%) generated by Amajuba District within the KwaZulu-Natal Province.

In terms of the Human Development Index (HDI – the composite measure of life expectancy, education, and income used to measure human development), Newcastle is currently sitting at 0.57 which is deemed by the United Nations Development Programme as being medium human development index. The Gini Coefficient (the measure of inequalities) in Newcastle assumes a municipality working towards addressing inequalities. In the year 2002 inequality was estimated at 0.65 and in 2012 it was estimated to be 0.62 hence marking a move towards perfect equality. Regarding the levels of poverty, Newcastle has also experienced a decrease from 56.0% in 2002, 51.0% in 2006 and 44,4% in 2012. The annual income per capita of Newcastle Municipality is currently sitting at 29 264 thus meaning that the majority of individuals within Newcastle earn R2 438,66 per month hence falling above the global poverty line of \$1,25 per day based on the dollar – rand exchange rate.

## **MAYORAL FOREWARD FINAL BUDGET: 2023/24**

Newcastle Municipality has been constitutionally tasked with providing sustainable and effective services, such a realisation is not as easy as it may seem. There are many different aspects that must integrate with one another before a municipality will be able to succeed in this mammoth task. As obligated by the Municipal Finance Management Act in terms of section 24 to table a final budget for adoption it is my duty to provide an accurate account of the state of this Municipality although it is with a heavy heart because of the financial Constraints faced by this institution. Having inherited an unfunded budget as the New Councillor, it has placed us at a very disadvantageous position in our efforts to fulfilling our service delivery objectives.

I must however ,acknowledge the setbacks that have decelerated our speed of improving our road infrastructure in terms of connectivity and accessibility of roads in mainly our township and rural settlements this has been accorded primarily by the poor allocation of around R 8 million for resealing and re-graveling of Roads, regardless of inadequate resources we have managed to allocate just over R 21 million towards improving our road infrastructure, a further R 127 million to upgrade our bulk sewer ,water pipelines and waste water treatment plant.

The abovementioned allocate does not even by a stretch of margin begin to address the issue of aging infrastructure and our inability to do maintenance, however we must acknowledge the improves in the Human Settlements department having completed over 158 housing units in the Khathide Phase 2 and the handover of over 100 completed units in the Charlestown Housing Project. Nevertheless, the Provincial Department of Human Settlements unjustifiably still decided to withdraw its Housing Grant allocation for Newcastle Municipality which is unprecedent and clearly proves that our political intolerance will always take preference over service delivery.

Although our major funding sources for our capital budget which is around R 242 million remains National and provincial organs of the state it is without a doubt that the allocated financial resources are inadequate to complement the growing service delivery demands in our communities, however we must acknowledge that our failure to ameliorate spending patents on conditional grants is an undesirable position for the Municipality to find itself.

The current circumstances compel the Municipality to development internal funding strategies that will enhance the revenue and financial sustainable of the institution in the long-term. Hence, we have reprioritized our financial commitments to ensure that we drastically reduce the financial burden on the Municipality, therefor by August 2023 we intend to settle our R 108 million Eskom debt which we have reduced significantly by R 71 million within 15 months of

the new council subsequently we are structuring a new payment arrangement with uThukela water which will ensure that our debt is settled, furthermore the budget reflects a clear reduction in the cost associated with contracted services of R 69 million this because are planning to ring-fence capital to acquire new plant and equipment in to order maximize capacity internal.

Although there are inaccuracies with our electricity tariffs given that we are permitted by National treasure to only increase our electricity tariff by 7.47%, yet NERSA the national energy regulator has increased the electricity tariff by 18%, this directly affects our revenue because the 18% increase is imposed, however we cannot effect the same increases in-line with the National Energy. The inability to collect R1.3 billion owned to the Municipality by Households mainly by households in the East parts of Newcastle remains a concern as it dispossess the Municipality's ability to effectively fund its Operational budget and most importantly dispense resources for the maintenance of its infrastructure, however council has development an intensive revenue collection strategy with the anticipation that it will help us to collect around R 2.5 billion.

The increase in the Employee related costs due to the returning of 223 employees who were dismissed unfairly does arguably has material repercussions on the budget as it places a heavy burden on the institution and its salary threshold, hence, we do not intend to further seek any loans till we have settled our current loans by 2030, which currently sets R321 million. Regards of the challenges we continue to face we remain optimistic of the future ahead; we will remain focussed on maximising the limited resources to maximise our output towards service delivery. With that said I wish to thank and encourage all staff members to continue working with us to turn things around.

I hereby formally table the final budget for 2023/24 financial year for approval.

### It is hereby recommended:

- (a) That in terms of section 24 of the Municipal Finance Management Act, 56 of 2003, the annual budget of the municipality for the financial year 2023/24; and indicative allocations for the two projected outer years 2024/25 and 2025/26; and the multi-year and single year capital appropriations be approved;
- (b) That the funding sources to fund both operating and capital budgets be approved;
- (c) That the Municipality's annual allocation of R155 540 970 to uThukela Water for the provision of bulk water be approved;
- (d) That in terms of section 24(2)(c)(i) of the Municipal Finance Management Act, 56 of 2003, and sections 74 and 75A of the Local Government Municipal Systems Act, 32 of 2000 as amended, the tariffs for the supply of water, electricity, waste services, sanitation services and property rates as set out Tariff of Charges that were used to prepare the estimates of revenue by source, be approved with effect from 1 July 2023 for all services, except for water and electricity consumption, which be levied on the new tariff with effect from 01 August 2023;
- (e) That the Tariff of Charges be approved and be applicable with effect from 01 July 2023;
- (f) That water, refuse, sewer and sundry tariffs be increased by 6% with effect from 01 July 2023.
- (g) That property rates tariffs be increased by 6% and impermissible rates on the first R85 000 with effect from 01 July 2023;
- (h) That the electricity tariff be increased by 15.1% with effect from 01 July 2023 and it be noted that the municipality is still awaiting for the approval of the municipal electricity tariff increase from NERSA;

- (i) That bulk electricity purchases be increased by 18.49% as per NERSA's guideline of the Eskom tariff increase.
- (j) That in terms of the Indigent Policy, the monthly household earnings of an indigent application be capped at R5000.00 per month (under 60) and R6000.00 per month (over 60)
- (k) That indigent benefit package be approved as follows:

Electricity consumption : 50 kW/h

Water consumption : 6 Kl

Electricity availability : 100%

Water availability : 100%

Sewer : 100%

Refuse : 100%

Property rates : 100%

Rental on municipal property 75%

(l) That the rate rebates be capped and approved as follows:

Pensioners : 25%

Flood victims : 50%

Bread and breakfasts businesses : 10%

Business development with

Property greater than R50 million:

from 0-4 years 40%

from 5-6 years : 25%

from 7-8 years : 10%

from 9 years onwards : 0%

- (m) That the t the Final Service standards ne noted and approved;
- (n) the Budget Funding Plan be approved;
- (o) That the Budget Policy be approved;
- (p) That the Tariff Policy be approved;

- (q) That the Rates Policy be approved;
- (r) That the Indigent Policy be approved;
- (s) That the Customer Care, Credit Control and Debt Collection Policy be approved;
- (t) That the Provision for Doubtful Debt and Debtors Write-Off Policy be approved;
- (u) That the Supply Chain Management Policy be approved;
- (v) That the Cash and Investment Management Policy be approved;
- (w) That the Asset Management Policy be approved;
- (x) That the Petty Cash Policy be approved;
- (y) That the Virement Policy be approved;
- (z) That the Funding and Reserves Policy be approved;
- (aa) That the Borrowing Policy be approved;
- (bb) That the Loss control Policy be approved;
- (cc) That the Short-term Insurance Policy be approved;
- (dd) That the Cost Containment Policy be approved;
- (ee) That the Protective Clothing Policy be approved
- (ff) That the Property Rates By-Laws be approved;
- (gg) That the Tariff By-Laws be approved.

#### 1.3.1 INTRODUCTION

The 2023/2024 final budget is a consolidated operational and capital budget of R2.8 billion which has been developed with an overall planning framework and includes the programmes and projects to achieve the minimum strategic objectives of Newcastle Municipality as per the IDP. This budget has been set against the back and the current slow economic growth, escalating debtors, historical commitments on loans and creditors, while at the same time take cognisance in respect of burden to consumers through rates and services. Economic challenges continue to put pressure on municipal revenue generation and its ability to collect revenue in the 2023/24 financial year, hence a very conservative approach was adopted when projecting revenue and receipts based on the current payment factors. It is however hoped that, with easing of the Covid-19 restrictions, the payment factor will start to show a positive trend during the budget year.

Despite these challenges, it remains the mandate and responsibility of the municipality to sustain service delivery through this budget by reprioritising expenditure to ensure key objectives are achieved. Provision in this budget continue to support government's commitment to broadening service delivery and expanding investment in infrastructure, especially through capital projects, while at the same time taking into account the limited fiscal environment upon which this budget was prepared. The budget has further been structured to contribute to the municipality achieving the minimum strategic objectives of the IDP, taking into account the effect of limited resources. The National Treasury's MFMA circulars were used to guide the compilation of the 2023/24 budget. Furthermore, the budget format and the content incorporates the requirements of the Municipal Budget and Reporting Regulations.

The following principles were applied in formulating the final budget:

- The municipality's Budget Funding Plan;
- Cost containment strategies;
- National economic outlook and its impact on local government;
- Affordable, realistic budget;
- Realistic and achievable collection rates;
- Budget to contribute to achieving strategic objectives of the IDP;
- Repayment of loans to be properly provided for, with no new loans planned for;

- Capital expenditure to be mainly funded from grants;
- Indigent subsidy for water and electricity be limited to the national guidelines;
- Indigent subsidy package to include property rates;
- Revenue driven budget with a view to achieve affordability;

This budget was not crafted without challenges. The main challenges experienced can be summarised as follows:

- The on-going difficulties in the national and local economy which necessitated costs containment measures as required by Treasury circulars;
- The ongoing military conflict between Russia and Ukraine, which project a bleak economic future globally;
- National Treasury austerity measures with minimal growth on conditional grants;
- Slow economic growth and unemployment, coupled with the fact that, a number of key industries are shutting down businesses in the area of Newcastle;
- Inadequate allocation for repairs and maintenance due to funds limited;
- Limited capital infrastructure injection with limited provision for future maintenance due to limited resources
- Inability to extend capital budget projects in terms of the IDP, other than those funded by grants and already on the business plans.
- Inability to provide for adequate vacant and critical positions due to limited funding.
- Bulk electricity tariff increase above the increase in revenue tariff increase, which implies additional burden to the municipality to provide electricity function.

### 1.3.2 OVERVIEW OF THE 2023/2024 BUDGET

### **OPERATING BUDGET**

The operating budget, which funds the continued provision of services provided by the municipality, is projected to increase from R2.447 billion in 2022/23 to R2.727 billion in 2023/24, representing an increase of R280.6 million (11.47%). The increase is mainly due to the increase in employee cost, bulk water and bulk electricity purchases.

There has been a reduction in the provision for finance charges due to the cost containment measures being implemented by the municipality. This is the indication that the municipality is serious about its path towards cost containment of non-core functions and reprioritisation of service delivery functions. The increase in the overall operating budget is mainly due to the provision of the following:

- Costs of bulk purchases of electricity and water due to tariff increases;
- Increased costs of employee related costs due projected annual salary increase;
- Increase of Irrecoverable debts written off.

#### **OPERATING REVENUE**

Total operating revenue is projected at R2.355 billion in the 2023/24 financial year, representing an increase of R107 million (4.6%) from the current year's adjusted budget of R2.248 billion.

The major items of the operating revenue for the 2023/24 financial year are as follows:

Details	2023/2024 R'000	% of Total Revenue
Electricity	882 022	37.4%
Water	219 986	9.3%
Sanitation / sewer	133 580	5.7%
Refuse	110 148	4.7%
Property rates	396 741	16.8%
Grants and subsidies	577 623	24.5%
Other revenue	10 524	0.4%
Interest on outstanding debtors	5 877	0.2%
Rental of facilities	8 804	0.4%

Fines	4 831	0.2%	
Interest on investments	5 330	0.2%	

The following is the analysis of the revenue sources which have had the main impact in the increase in revenue:

# • Electricity services: R882 million, increase of R114.8 million (14.95%)

Electricity tariffs are expected to increase by 15.10%. It must be noted that this tariff increase as per the NERSA guidelines on municipal tariff increase. With the tariff increase of 15.10%, electricity revenue is expected to increase by R114.8 million (14.95%) in the 2023/24 financial year. Cognisance should also be taken that this percentage increase of 14.95% above the inflation rate of 5.4%, however this increase is based on the NERSAs tariff approval for municipal tariffs. The revenue figure of R882 million is also net of the cost of free basic service of R10.3 million in respect of electricity as required in terms of the Budget and Reporting Regulations.

# Water services: R220 million, increase of R7.2 million (5.1%)

Water tariffs are expected to increase by 6% in the 2023/24 financial year. The increase of 6% in tariffs is expected to generate additional revenue of R7.1 million (3.36%), from R212.8 million in the current year to R220 million in the 2023/24 financial year. The revenue figure of R220 million is net of the cost of free basic services of R7.2 million in respect of water as required in terms of the Budget and Reporting Regulations.

# • Refuse removal: R110.1 million, increase of R6.4 million (5.4%)

Refuse removal tariffs are expected to increase by 6% in the 2023/24 financial year. The increase of 6% in tariffs is expected to result in an increase in revenue of R6.4 million (5.8%), from R103.8 million in the current year to R110.1 million in the 2023/24 financial year. The revenue figure of R110.1 million is net of the cost of free basic services of R6.4 million in respect of refuse removal as required in terms of the Budget and Reporting Regulations.

#### • Sanitation: R133.6 million, increase of R5.6 million (5.4%)

Sanitation tariffs are expected to increase by 6% in the 2023/24 financial year. The increase of 6% expected to generate additional revenue of R5.6 million (5.4%), from R127.9 million in the current year to R133.6 million in the 2023/24 financial year. The revenue figure of R133.6 million is net of the cost of free basic services of R19.4 million in respect of sanitation as required in terms of the Budget and Reporting Regulations.

## • Property rates: R396.7 million, increase of R20.6 million (5.2%)

Property rates tariffs are expected to increase by 6% in the 2023/24 financial year, while the impermissible amount will be remain at R85 000. The increase in the property rates tariffs is expected to result in an increase in revenue of R20.6 million (5.2%), from R376.1 million in the current year to R396.7 million in the 2023/24 financial year. The revenue figure of R396.7 million is net of the rates rebates and indigent benefit of R84.7 million as required in terms of the Budget and Reporting Regulations.

## • Transfers recognised: R577.6 million, decrease of R48.8 million (7.79%)

Revenue from grants and subsidies is expected to generate operating revenue of R546.8 billion in the 2023/24 financial year. This represents an decrease of 48.8 million (7.7%) from the budget of R626.4 million in the current year to the budget of R577.6 billion in the 2023/24 financial year. These operating grants include the equitable share, the Finance Management Grant (FMG), Expanded Public Works Programme and various other provincial grants from department of Arts and Culture and the Department of Human Settlements. A portion of the Municipal Infrastructure Grant (MIG) and Water Services Infrastructure Grant (WSIG) have also been included in the operating grants in order to deal with capacity operational issues in the department of Technical Services. The appropriation of grant transfers in the budget has been made in accordance with the Division of Revenue Act and the provincial gazette.

### • Fines: R4.8 million, increase of R273 thousand (6%)

Revenue for fines is expected to generate revenue of R4.8 million in the 2023/24 financial year. This represents an increase of R273 thousand (6%) from the budget of R4.6 million in the current year, to R4.8 million in the 2023/24 financial year. Fines will be imposed in accordance with the

traffic laws and regulations and will be influenced by law enforcement and the behaviour of road users in the jurisdiction of Newcastle.

## • Interest on investments: R5.3 million, with no increase

Interest on investments is expected to generate revenue of R5.3 million in the 2023/24 financial year. This represents R0 increase of R0 (0%) from the budget of R5.3 million in the current year to R5.3 million in the 2023/24 financial year. Interest will be earned based on the value of the investments that the municipality will make with various financial institutions for any additional funds during the financial year.

## • Interest on outstanding debtors: R 5.9million, with no increase

Interest on outstanding debtors is expected to generate revenue of R5.9 million in the 2023/24 financial year. This represents a R0 increase of R0 (0%) from the budget of R5.9 million in the current year to R5.9 million in the 2023/24 financial year. Interest will be earned based overdue business accounts without any arrangements in place.

## Rental of facilities: R8.8 million, increase of R498 thousand (6%)

Tariffs from rental of municipal facilities will be increased by 6% and is expected to generate revenue of R8.8 million in the 2023/24 financial year. This represents an increase of R498 thousand (6%) from the budget of R8.3 million in the current year to R8.8 million in the 2023/24 financial year.

# • Licences: R34 thousand, increase of R1 937 (6%)

Tariffs from licences will be increased by 6% and is expected to generate revenue of R34 thousand in the 2023/24 financial year. This represents an increase of R1 937 (6%) from the budget of R34 thousand in the current year to R32 thousand in the 2023/24 financial year.

#### • Other revenue: R8.5 million, increase of R480 thousand (6%)

Sundry tariffs will be increased by 6% and are expected to generate revenue of R8.5 million in the 2023/24 financial year. This represents an increase of R480 thousand (6%) from the budget of R8 million in the current year to the budget of R8.5 million in the 2023/24 financial year.

#### • Inflation target

In terms of the National Treasury's budget circular No.123, the projected inflation rate for 2023/24 is 5.3%. It is noted that the tariff increase of 6% for rates and services and 16.67% for the electricity are slightly above the projected CPI projection but within the South African Reserve Bank inflation ceiling of 6% for rates, water, sewer, refuse and sundry services.

### **OPERATIONAL EXPENDITURE**

Total operating expenditure is projected at R2.724 billion in the 2023/24 financial year, representing an increase of R278 million (11.36%) from the current financial year's budget of R2.446 billion. The municipality's expenditure for the 2023/24 budget is informed by:

- National Treasury budget and cost containment measures circulars
- Relevant legislative imperatives,
- Expenditure limits set by realistic and realisable revenue levels,
- · National, provincial and local economic and fiscal conditions,
- Electricity load shedding challenges.

The major items of the operating expenditure for the 2023/24 financial year are as follows:

Details	2023/2024 R'000	% of Total Budget
Bulk purchases	660 933	24.2%
Other materials	159 854	5.9%
Employee related costs	724 604	26.6%
Depreciation	379 139	13.9%
Debt impairment	308 145	11.3%
Other expenditure	134 594	4.9%
Finance Charges	32 205	1.2%

	28 442	1,0%
Remuneration of councillors. Contracted services Irrecoverable debts written off	28 443 207 361 89 312	7.6% 3.3%

The following are expenditure items included in the budget:

# • Employee Related Costs: R724.6 million, increase of R88.2 million (13.84%)

Employee related costs has increased from R636.4 million to R724.5 million, representing an increase of R88.2 million (12.16%). Included in the employee related costs is an amount of R20 million for overtime. This constitute 2.8% of the total employee related costs, which is also within the National Treasury norm of 5%. The bulk of this provision relates to overtime for essential services which the municipality cannot avoid. These services include waste management, electricity maintenance, water maintenance, waste management, public safety and other essential services which the municipality is required to provide to communities. It must be noted that the municipality is currently implementing a number of measures to ensure that overtime is not abused and is kept to the bare minimum.

# • Remuneration of Councillors: R28.4 million, an increase of R1.3 million (4.7%)

Remuneration of councillors is projected to be R28.4 million, representing an increase of R1.3million (4.7%) from the current financial year budget of R28.4 million. The projection is based on the 2023/24 expenditure trends and the fact the MEC has not made any increases on the councillors' upper limited for the past 3 years.

# Bulk Electricity Purchases: R660.9, an increase of R97.4 million (17.28%)

Expenditure on bulk electricity purchases is projected at R660.9 million, representing an increase of R97.4 million (17.28%) from the current financial year budget of R563.5 million. The provision of R660.9 million is informed by the NERSA guidelines and the expected demand considering elevated stages of loadshedding for electricity to the municipal consumers in the 2023/24 financial year.

## • UThukela Water Entity: R155.5 million, an increase of R8.8 million (6%)

The municipality's contribution to uThukela Water increased from R146.7 million to R155.5 million which represents an increase of R8.8 million (6%) from the current financial year. This provision is in line with the entity initial submission. It must be mentioned that the entity submitted another version of its budget of R164.4 million, which cannot be afforded by the municipality given the financial constraints that it currently going through.

## Debt impairment: R308.1 million, an increase of R8.1 million (2.8%)

The municipal has projected to incur R308.1 million on debt impairment, representing an increase of R8.1 million (2.8%) from the current financial year budget of R299 million. The provision and the increase is based on the collection rate versus the amount expected to be billed in the budget year. It must however be mentioned that the recent campaign to collect outstanding debtors and to build the culture of payment of services in the townships has started to yield positive results.

## • Depreciation: R379.1 million, an increase of R15.9 million (4.4%)

Provision for depreciation has been projected to be R379.11 million, representing an increase of R15.9 million (4.4%) from the current financial year's budget of R363.2 million. The provision is based on the municipality's asset register the expected lives of the assets. The increase is attributable to the projected capital expenditure and the infrastructure projects which were completed during the current financial year, the impact of the depreciation is expected fully during the budget year.

## • Finance Charges: R32.2 million, a decrease of R3.6 million (-10.16%)

Expenditure on interest on loans is projected to be R32.2 million, representing a decrease of R3.6 million (-10.16%) from the current financial year budget of R35.8 million. The estimation of finance charges of R35.8 million is based on the amortisation schedules of the loan portfolios of the municipality and the loan agreements with the financial institutions, which is expected to last for at least for the next seven years. It must however be noted that no new loans will be taken by the municipality in the 2023/24 financial year.

# Contracted services: R207.3 million, a decrease of R41.6 million (16.72%)

Expenditure on contracted services is projected to be R207.3 million, representing a decrease of R41.6 million (28%) from the current financial year budget of R249 million. The increase is due to the increase in housing and other grants from national and provincial departments. It must be noted that, included under this provision is an amount of R30 million in respect of the housing grants for the various housing projects.

# • Other materials: R159.9 million, an increase of R6.2 million (4%)

Expenditure on materials is projected at R159.9 million, representing an increase of R6.2 million (4%) from the current financial year budget of R153.6 million. Included under this item is the allocation for Uthukela Water for R146.7 million as well as the materials for the cleaning of municipal buildings, halls, chemicals, cleansing material, pest control.

# Other expenditure: R134.6 million, an increase of R16.2 million (12%)

Other expenditure is projected to be R134.6 million, representing an increase of R16.2 million (12%) from the current financial year budget of R118.3 million. The increase is mainly due to the additional provision for departmental rates and services due to revenue tariff increases.

#### **OPERATING SURPLUS/DEFICIT**

The operational budget therefore yields an operating deficit of R372.2 million. It is noted that the operating deficit has increase of R198.3 (53%) million when compared with the budgeted deficit of R198.7 million in the current financial year. It remains the commitment of the municipality to comply with MFMA Circular No.72, which encourages municipalities to adopt a surplus position over the MTREF with a view to achieve and maintain financial stability of the municipality. It must also be recorded that the municipality's budget is not yet funded as it unable to provide all provision as indicated in table A8. The municipality has however submitted a Budget Funding Plan, which is aimed to achieve a funded budget by 2024/25 financial year. At this stage, it is important that the municipality remains committed to the strategies and targets of the funding plan.

#### CAPITAL BUDGET

The municipality's capital budget is projected to be R25.6 million, consisting of R229.6 million to be funded from government grants, and R13 million to be funded from internally generated funds. The summary of the capital budget over the medium terms is depicted as follows:

Details	2023/2024 R'000	% of total expenditure
Total Capital Budget	255 338	100%
<u>Funded as follows:</u> Grant funding	240 770	94%
Internal funding	14 568	6%
	255 338	100%

Government grants continue to fund the bulk of capital programme over the next three financial years, covering about 94% of the capital expenditure in the 2023/24 financial year. Due to the current cash flow position, the municipality has no plans to take new loans.

The capital budget summarised by asset type can summarised as follows:

ASSET CLASS	2023/2024 R'000	% of total Expenditure
Energy sources Water distribution Waste water management Waste Management Roads & Transport Furniture & Equipment Sport Community & Social Services Housing	21 550 108 185 28 484 450 54 635 4 700 35 977 858 500	8.4% 42.4% 11.7% 0.22% 21.4% 1.8% 14.1% 0.3% 0.2%
TOTAL CAPITAL BUDGET	255 338	100%

The municipality will be spending the bulk of its capital programme towards basic infrastructure, with R54.6 million towards roads and storm water, R108.2 million towards water infrastructure, R28.5 million towards sanitation infrastructure, R21.6 towards electricity infrastructure as well as R36 million towards sports infrastructure. A further R2.4 million will be spend on tools of trade, R1.5 million for the uninterrupted power supply.

The following is the list of capital projects which will be implemented over the medium term period:

### **CAPITAL FINAL BUDGET 2324 TO 2526**

PROJECT DESCRIPTION	Finance Source Description	FINAL BUDGET 23/24	
COMMUNITY SERVICES			
Amphiteatre phase 2	Museum Art Gallery Grant	190 000	
Car Ports	Museum Art Gallery Grant		
	Museum Art Gallery Grant		
Jungle Gym	Museum Art Gallery Grant	60 000	
Art Purchases	Museum Art Gallery Grant	50 000	
Printing Press	and the state of t	20 000	
Purchase of Machinery and Equipment	Museum Art Gallery Grant		
Refuse Bulk Containers	Internal Funding	450 000	
CONSTRUCTION OF CANTEEN BUILDING	Insurance Claim	617 705	
TOTAL COMMUNITY SERVICES		1 387 705	
MUNICIPAL MANAGER		200.000	
FIREWALL	Internal Funding	800 000 800 000	
TOTAL MUNICIPAL MANAGER			
BUDGET AND TREASURY OFFICE	l le l'	2 000 000	
T EQUIPMENT	Internal Funding		
UNINTERRUPTED POWER SUPPLY	Internal Funding	1 500 000	
FURNITURE AND EQUIPMENT	Internal Funding	300 000	
MACHINERY & EQUIPMENT	Internal Funding	100 000	
TOTAL BTO		3 900 000	
DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS			
Construction of Road	Neighbourhood Development Partners	24 514 000	
Purchase of office equipment	Housing Level 2 Accreditation Grant	500 000	
Refurrbishment of the airport	Internal Funding	800 000	
TOTAL DPHS		25 814 000	
TECHNICAL SERVICES	INEP	7 950 000	
Siyahlala la Phase 3 Electrification	INEP	1 100 000	
Construction of 11KV switching station - Capricona/Lennoxton	INEP	12 500 000	
Construction of 132/11kv substation - Equarand		2 000 000	
RESEALING OF ROADS MADADENI	Internal Funding		
RESEALING OF ROADS OSIZWENI	Internal Funding	2 000 000	
RESEALING OF ROADS NEWCASTLE	Internal Funding	2 000 000	
RESEALING OF ROADS - RESIDENTIAL WEST	Internal Funding	2 000 000	
Furniture Equipment	Municipal Infrastructure Grant	191 000	
Upgrade & Refurbishment of bulk sewer pipeline from Siyahlala to Vo	Municipal Infrastructure Grant	7 000 000	
Construction of ME26 & ME27 roads	Municipal Infrastructure Grant	4 000 000	
Construction of sports facility - MIG	Municipal Infrastructure Grant	14 000 000	
Upgrade of Madadeni Waste Water Treatment	Municipal Infrastructure Grant	8 796 787	
Blaauwbosch bulk water	Municipal Infrastructure Grant	23 636 969	
Pipe replacement and upgrade project	Municipal Infrastructure Grant	32 770 399	
	Municipal Infrastructure Grant	10 000 000	
Viljoenpark: Ncandu Sewer Rising main	Municipal Infrastructure Grant		
Construction of MC21 & MC22 roads	Municipal Infrastructure Grant		
Construction of OA65, OA64 & OA66 roads			
Construction of Madadeni Urban Access Roads Phase 4	Municipal Infrastructure Grant		
Construction of Osizweni Urban Access Roads Phase 5	Municipal Infrastructure Grant		
Purchase of Vehicle	Municipal Infrastructure Grant	0.000.000	
Upgrade of Masihambisane Sports Facility	Municipal Infrastructure Grant	8 000 000	
Construction & Rehabilitation of JR2 Road	Municipal Infrastructure Grant	10 326 000	
MF18 & MF 19 Roads Completion	Municipal Infrastructure Grant	1 726 836	
Upgrade of ME Gravel Roads to black top tar in Madadeni	Municipal Infrastructure Grant	11 500 000	
Construction of sports facility - DSR	Sports and Recreation Grant	11 938 000	
Newcastle extension and upgrade of water pipelines in Manzana, Dick	Water Services Infrastructure Grant	50 000 000	
TOTAL TECHNICAL SERVICES		223 435 990	
TOTAL CAPITAL BUDGET		255 337 695	
TOTAL CAPITAL BODGET			
SOURCES OF FUNDING:	National Grants	228 011 990	
	INACIONAL GIANTS	220 011 330	
	, ,	17 750 000	
	Provincial Grants Internally Funded	12 758 000 14 567 705	

### **COST CONTAINMENT MEASURES**

The municipality adopted the its cost containment policy in the 2019/20 financial year in line with the Circular No.82 with regards to the implementation of the cost containment measures. This policy has been updated annual as the municipality seeks to finds ways of containing non-core expenditure in its quest to achieve a funded budget. The municipality has also put measures through the curbing of unnecessary expenditure and reduction of other expenditure through the implementation of its Budget Funding Plan strategies. This is however done without compromising service delivery and within the available cash resources.

### DRINKING WATER QUALITY

The municipality complies within the required Blue Drop status in terms of the quality of water being provided to the citizens of Newcastle. Water test samples are being provided in all water storages to ensure that necessary standards is being met before water is distributed to communities.

### WASTE WATER MENEGEMENT QUALITY

The municipality complies within the required Green Drop status in terms of the quality of waste water management being provided to the citizens of Newcastle. While it is acknowledged that the is a challenge of sewer infrastructure in areas currently not zoned under Newcastle Municipality, the municipality doe reach out to such areas using the VIP desludging system. The municipality further distributes VIP toilets in areas where water-bone sewer is not yet available. The larger part of Newcastle Municipality does have the necessary sewer system.

### **BUDGET FUNDING PLAN**

The municipality is currently facing financial challenges and is operating with an unfunded budget. This is reflected in table A8 of the A Schedule table. While this is fact, the municipality is however confident that it will be able to generate adequate cash to deal with all its operational needs during the budget year, including the payment of the Eskom debt. This is reflected in table A7 of the A Schedule.

In order to respond to the above situation, the municipality has put together the Budget Funding Plan, which seek to acknowledge the municipality's budget is currently not funded, but also putting

measures and strategies which will ensure that the budget of the municipality is eventually funded. A detailed Budget Funding plan is which is aligned to the final budget is attached. It is therefore critical that the final budget is approved together with a revised funding plan as the figures have changed since the initial plan adopted has changed somewhat.

# 1.4 BUDGET TABLES AND RELATED CHARTS As attached in Annexure D - Schedule A tables

### PART 2 - SUPPORTING DOCUMENTATION

### 2.1 OVERVIEW OF BUDGET PROCESS

### 2.1.1 OVERVIEW

Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The budget process is an effective process that every local government must undertake to ensure good governance and accountability. The process outlines the current and future direction that the municipality would follow in order to meet legislative stipulations. The budget process enables the municipality to optimally involve residents and other stakeholders in the budgeting process.

The budget preparation process is guided by the following legislative requirements:

- Municipal Finance Management Act;
- Municipal Budget and Reporting Regulations;
- Municipal Systems Act; and
- Municipal Structures Act.

Section 21 of the MFMA requires that a time schedule setting out the process to final the IDP and the budget be tabled ten months before the financial year. In compliance with this requirement the IDP and budget time schedule was tabled before council in August 2022 as per the provisions of the act. The main objective of the timetable is to ensure integration between the Integrated Development Plan, the budget and aligned process towards tabling a balanced budget. The tabling of the 2023/24 Medium Term Budget for the Newcastle Municipality laid the foundation by which strategic functions within the municipality could apply sound financial planning and management over the medium to long term. It facilitates the critical alignment of planning, budgeting and sustainable service delivery in line with Newcastle's vision as enshrined in the IDP.

The purpose of the 2023/24 budget is to comply with the Municipal Finance Management Act (No. 56 of 2003) and is a financial plan to enable the municipality to achieve its vision and mission through the IDP which is informed by our five year programme and community/stakeholder inputs. The tabled budget is a start of a journey towards the final budget for approval. It will be followed by many processes both politically and administratively, amongst others, consultations with communities in the municipal area. In December 2022, budget instructions were issued to

departments by the Budget and Treasury Office. Staff budget requirements were also reviewed for budgetary purposes with an intense scrutiny of human resource needs and assessment of the critical vacancies.

A budget workshop was held during March 2023 with extended management committee and in March 2023 with the members of the Executive Committee of Council, which focused on the state of financial affairs, limited resources and how the budget will be allocated to departments. The workshop further dealt with past performance trends of operating budget and capital budget, identified budget approach going forward and set the criteria and basis to be used in the appropriating financial resources amongst municipality's functions during budget processes. Budget meetings were also held with various departments and the Management Committees to provide detailed clarity on the budget preparation. At these meetings, budget strategy, budget policies and the alignment of the budget with the IDP were discussed. The IDP's strategic focus areas informed the development of the budget, in addition to assessing the relative capacity to implement the budget, taking affordability considerations into account.

### 2.1.2 POLITICAL OVERSIGHT OF THE BUDGET PROCESS

The key to strengthening the link between priorities and spending plans lies in enhancing political oversight of the budget process. Strengthening the link between Government's priorities and spending plans is not an end in itself, but the goal should be enhanced service delivery aimed at improving the quality of life for all people within the municipality. Section 53(1) (a) of the MFMA, states that, the mayor of a municipality must provide political guidance over the budget process and the priorities that must guide the preparation of the budget. The Management Committee and the Executive Committee will use the budget process to advise Council accordingly in this regard. Political oversight of the budget process allows government, and in particular, the municipality to manage the tensions between competing policy priorities and fiscal realities.

# 2.1.3 PROCESS FOR CONSULTATIONS WITH EACH GROUP OF STAKEHOLDERS AND OUTCOMES

Local government policy and legislation put great emphasis on municipalities developing a culture of community participation and the creation of appropriate and relevant community participation mechanisms, processes and procedures. The municipality prides itself of enjoying the reputation of actively engaging many of its citizens as possible in its planning, budgeting, implementation and

monitoring processes. In order to strengthen public participation, the municipality will be rolling out its budget programme to all wards in the municipal area, during the year.

The municipality will be conducting the public consultation meetings with the local communities, in order to engage on the final budget. The consultation process will also include the radio, newspaper platforms with various stakeholders. Accordingly, the tabling of the final Budget in council will be followed by the extensive publication of the budget documentation in the local newspapers, libraries, and all municipal public areas. Copies of the tabled budget in both electronic and printed formats will be submitted to National Treasury as well as the Kwazulu-Natal Provincial Treasury and the Provincial Department of Co-operative Governance and Traditional Affairs. The tabled budget will also be published on the council's website. In terms of the Municipal Systems Act and in conjunction with the Municipal Finance Management Act, hearings on the budgets are planned to take place physically prior to the final budget being adopted by council May 2023, where the Mayor will officially respond to budget submissions expected to be made by various stakeholders. The key target groups for the budget hearings will include:

- Ratepayers Association
- Newcastle Business Chambers;
- Farmers Association; and
- Political Parties

### 2.1.4 SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS

The budget time schedule for the compilation of the 2023/24 budget cycle was tabled in August 2021, well before the start of the budget year and in compliance with the MFMA. The plan was accordingly implemented and reviewed where considered necessary to do so.

The following table reflect the activities and key deadlines that were included in the schedule.

DATE	ACTIVITY	RESPONSIBILITY
August 2022	<ul> <li>10 months before start of the budget year: Tabling of time schedule outlining key deadlines to the municipal Council as per MFMA S21 (b).</li> <li>mSCOA and Budget Steering Committee meets to discuss new mSCOA requirements</li> <li>Roll over process begins</li> </ul>	Mayor/MM
September 2022	<ul> <li>Advertising of budget and IDP time schedule.</li> <li>Conclude initial consultation and review policies, confirm priorities, identify other financial and non-financial parameters including government allocations, and the financial outlook in order to needs and to review fiscal strategies.</li> </ul>	MM/CFO
October 2022	<ul> <li>Meeting with Mayor, Exco and Manco to discuss the strategic direction and objectives for the 2019/20 fiscal strategies and to discuss the budget preparation process of the budget framework to provide parameters and request budget inputs for 2019/2020.</li> <li>Compilation of Salary Budget.</li> <li>Assess impact on tariffs and charges.</li> <li>Finalize inputs from bulk resource providers (NERSA, uThukela) and agree on proposed price increase.</li> <li>Submit all Budget related policies for review.</li> </ul>	BTO
November 2022	<ul> <li>Revenue assumptions</li> <li>Fixed cost projections</li> <li>Preparation of budget guidelines</li> <li>Submission of guidelines to portfolio for comments Submission of budget guidelines to EXCO for approval</li> </ul>	BTO/HR
December 2022	<ul> <li>Submission of budget guidelines to Departments(         First week)</li> <li>Departmental visit to departments (second week         December)</li> <li>Budget will be captured on the financial system</li> </ul>	ВТО
January 2023	<ul> <li>Preparation of Mid-year Review</li> <li>Mid-year submitted to portfolio, EXCO &amp; Council (before 25 January)</li> <li>Review the proposed National and Provincial allocations for incorporation into the draft budget.</li> <li>Report back on progress with Budget inputs.</li> </ul>	BTO/MANCO
February 2023	<ul> <li>Finalize detailed operational and capital budget, finalize all budget related policies.</li> <li>Budget/IDP Strategic Workshop to discuss budget inputs, link capital and operational plans to the IDP, and determine proposed tariffs.</li> <li>Link all IDP projects to budget &amp; PMS</li> </ul>	Extended MANCO and EXCO

DATE	ACTIVITY	RESPONSIBILITY
March 2023	Budget Workshop:	EXCO
	<ul> <li>Discussion of budget inputs, link capital and operational plans to IDP and determine proposed tariffs.</li> </ul>	MANCO
	<ul> <li>Validation of budget on the financial system</li> </ul>	
March 2023	<ul> <li>Draft Budget:</li> <li>90 days before the start of the budget year, Council must consider approval of the draft budget.</li> <li>Submit the draft multi-term operational and capital budget and all budget related policies for approval.</li> <li>Submission of approved budget both printed and electronically to COGTA, National and Provincial Treasury.</li> <li>Make public notice in terms of S22, 75 of the MFMA and 21A of the Municipal Systems Act.</li> </ul>	MAYOR, MM, CFO
April 2023	Public Consultation Process:	MAYOR
	<ul> <li>Public Consultation on draft budget throughout the municipality in terms of Chapter 4 of the Municipal Systems Act.</li> <li>Engagement with Provincial Treasury to discuss draft budget</li> </ul>	EXCO MM CFO
May 2023	Respond to Public Comments in terms of S23 of the MFMA.	MAYOR BTO
	<ul> <li>Response to public comments and sector comments. Incorporate recommendations into draft budget.</li> <li>Bilateral engagement with Provincial Treasury.</li> </ul>	MM
May 2023	<ul> <li>Approval of Final Budget – MFMA S24.</li> <li>Approve the final multi-term operational and capital budget together with the adoption of resolutions that may be necessary.</li> </ul>	COUNCIL
June 2023	Publication of Annual Budget.	MM
	<ul> <li>Submission of the approved budget printed and electronically to COGTA, National and Provincial Treasury, S22(b).</li> <li>Make public notice in terms of S22(a), 75 of the MFMA and 21A of the Municipal Systems Act.</li> <li>Validation of budget on the financial system.</li> <li>Submission of locking certificate in terms of S74(1) of the MFMA.</li> </ul>	ВТО

## 2.2. OVERVIEW ALIGNMENT OFANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN

The municipality's Integrated Development Plan (IDP) is its principal strategic planning instrument, which guides and informs its on-going planning, management and development actions. The IDP represents the municipality's administration's commitment to exercise its executive authority (except in cases where it is in conflict with national or provincial legislation, in which case such legislation prevails), and is effectively the local government's blueprint by which it strives to realise its vision for Newcastle in the short, medium and long term. However, while the IDP represents the strategic intent of the municipality, it is also compiled with the understanding that a number of challenges will need to be overcome in order to achieve the strategic objectives it sets out. Some of these challenges are known, while others are as yet unknown and may arise at any time due to any number of local, national and international economic, political or social events.

### 2.2.1 KEY NATIONAL AND PROVINCIAL GUIDING DOCUMENTS

To ensure that the municipality is a more responsive, efficient, effective and accountable local government, we will outline, precisely how we intend to translate our long term 2035 Municipality Vision into an effective plan that aligns the municipal budgets, monitoring and evaluating mechanisms as well as timeframes for delivery. The municipality has taken the strategic direction to achieve closer alignment between the Long Term Development objectives and its IDP. The development of the strategic approach for the municipality is guided by – but not limited to – the following;

### National Development Plan (Vision 2030)

The intention of this plan is to improve service delivery for citizens of South Africa, whilst integrating national, provincial and local policies and programmes into a single, target orientated and long term based plan. In this plan a collective approach of improving the lives of the citizens is applied, and communities themselves have a role to play in this regard. The Spatial component of the NDP which is the Integrated Urban Development Framework provides a macro spatial context for urban development at a national level.

### Delivery Agreement Outcome 9

The aim of Delivery Agreement: Outcome 9 is to ensure a responsive, accountable, effective and efficient local government system so as to restore the confidence of citizens in the local government

sphere. As such municipalities need to ensure that the basic needs of communities are met; build clean, effective, efficient, responsive and accountable local government; improve performance and professionalism and strengthen partnerships between local government, communities and civil society. Whilst primarily there is a reporting line to Outcome 9, the municipality also reports on Outcome 8 which concentrates on human settlements.

### National Priorities: SONA (State of the Nations Address 2023)

The State of the Nation address for the 2023 confirmed the President Cyril Ramaphosa's commitment to the electricity crisis and improve the economy of the country which has been hit by the impact of the pandemic. The President admitted that the country is facing serious challenges but said action was being taken to address them. The following are some key points from the State of Nation Address:

- Economic reconstruction and recovery planning Infrastructure development;
- Economic reconstruction and recovery planning Industrialisation and local production;
- Economic reconstruction and recovery planning Energy security;
- Economic reconstruction and recovery planning Employment stimulus;
- Strengthening economic reforms: State -owned enterprises
- Strengthening economic reforms: Building a capable state;
- Strengthening economic reforms: State -owned enterprises
- Fighting crime and corruption by giving focus to Gender Based Violence;

### Towards an Integrated Urban Development Framework

A key objective of government is to facilitate economic growth, job creation and reduce poverty and income inequality. The framework for integrated urban development is a key governmental initiative to realise this objective because it leverages the potential of our cities and towns, which are South Africa's engines of growth and job creation. Urban areas offer the advantages of economic concentration, connectivity to global markets, the availability of new technologies and the reality of knowledge economies. Given the challenges that urban areas face, there is a need to forge a sustainable growth vision for our urban and rural spaces that will guide our development priorities and choices. As such the framework begins to identify key levers.

### Provincial Priorities (State of the Province Address 2023)

The Premier, Honourable Nomsa Dube, highlighted key intervention areas for the province that would influence the IDP for municipalities. In the SOPA the alignment of the IDP, PGDS and the

NDP were stressed. In the speech the KZN Premier listed the priority Interventions which remain the foundation of the Provincial Growth and Development Plan. The Interventions are:

- · Building a thriving economy and job creation;
- · Industrialisation through Special Economic Zones;
- Promoting clothing and textile industry
- Harnessing export capacity;
- Promoting tourism growth and development;
- Promoting regional airports;
- Digital Hubs, ICT and innovation;
- Establishment of coastal smart cities to realise Vision 2030;
- Radical Economic Transformation through Operation Vula Programme;
- Radical Agrarian Socio-economic Transformation;
- Environmental sustainability;
- Re-igniting economic growth through infrastructure development;

The Premier also stressed on the alignment of all the above interventions with a view to create a progressive and a viable province aimed at achieving national strategies. The alignment of the provincial action plan with the President's State of the Nation Address remain the priority of the provincial government of KwaZulu Natal.

### Provincial Growth and Development Strategy

In line with the National vision 2030, the Provincial Growth and developmental Strategy will ensure economic growth and improved quality of life in KwaZulu-Natal. An integrated service delivery mechanism will be applied by various stakeholders in an effort to create employment opportunities, skills enhancement, effective and efficient governance, human and community development, improved infrastructure and adequate utilization of spatial form. The PGDS is currently under review to ensure that the plan meets the objectives of the National Planning Commission as well as the SDG's.

### Long Term Development Framework

Many town and cities around the world are competing with one another on the local global open market to become economically competitive and in doing so, are inadvertently creating unsustainable environments. Against this background then, it is clear that the municipality has

indeed a direct role to play in the facilitation and management of long-term planning and development processes that consider the issue of sustainability.

### 2.2.2 DEVELOPMENT CHALLENGES

Significant strides have been made to address the key development challenges in the municipality. While significant progress has been made in all areas, there is still some distance to go towards addressing the following challenges:

- High rates of unemployment and low economic growth;
- High levels of poverty;
- Low levels of skills development and literacy;
- Limited access to basic household and community services;
- Increased incidents of HIV/AIDS and communicable diseases;
- Unsustainable developmental practises;
- Ensuring adequate energy and water supply;
- Infrastructure degradation;
- Ensuring financial sustainability;
- Ineffectiveness and inefficiency of inward-looking local government still prevalent in the municipality.

The essence of the Newcastle Municipality's IDP is to achieve a balance between meeting basic needs, strengthening the economy and developing people skills and a technology base for the future.

### 2.2.3 MUNICIPAL STRATEGIC PRIORITY AREAS

In order to achieve our vision and to address the development challenges, there are a number of key strategic priority areas which need to be taken into consideration. These priorities lead to the creation of structures which support, house and associate other actions and activities – the building blocks around which actions and prioritisation take place. It also acts as a point of leverage for creating a sustainable municipality that is caring and liveable.

### 2.2.4 POLITICAL PRIORITIES AND LINKAGES TO THE IDP

The IDP is an all-encompassing plan which provides the framework for development within a municipality. It aims to co-ordinate the work of local and other spheres of government in coherent plans to improve the quality of life for all the people living in the area. All operating and capital programs in the 2023/24 medium-term budget have been assessed through a prioritisation mechanism that was developed to ensure that there is alignment to the development strategy of the municipality. The IDP formed the basis of the priorities identified in the strategic plan and all resources are focused on the achievement of the priorities. The Mayor, Ward councillors, ward committees, and the full council full an active part in the community based planning and ensuring that budget takes to the priorities of the IDP.

### 2.2.5 IDP OVERVIEW

The Municipal Systems Act requires that each Municipality prepare an Integrated Development Plan to serve as a tool for transforming local governments towards facilitation and management of development within their areas of jurisdiction. The IDP is a five year plan whose principal purpose is to ensure the development of the local community in an integrated manner which involves strategic business units within the municipality, relevant strategic stakeholders and the community. This draft IDP marks the new 5<sup>th</sup> generation of the five years period of the new Council which occupied office in November 2021.

### 2.2.6 IDP PROCESS AND STAKEHOLDER PARTICPATION

The IDP is prepared every five years and reviewed yearly to inculcate a democratic approach to local governance by ensuring all stakeholders get an opportunity to voice their opinions in influencing the shape, form, direction and pace of development in their localities. The municipality is committed to addressing the needs of the people and values the inputs from communities and stakeholders. The IDP draft process plan for 2022/2023 was presented to the Executive Committee and is included in the draft IDP for consideration. The plan specified timeframes, actions and procedures and appropriate mechanisms for public participation and alignment.

The fifth generation of Newcastle's Integrated Development Plan (IDP) was initiated in 2021 and seeks to address community needs and how the municipality will achieve same over the next five years. As set out in the Municipal Systems Act (2000), a stakeholder consultation process is

necessary. Of critical importance is for the municipality to ensure that there is thorough consultation with the community and strategic stakeholders. The review of the five year plan in 2021/22 has provided further opportunity for the citizens to actively participate in the development of the IDP.

### 2.2.7 LINK BETWEEN THE IDP AND THE BUDGET

In compliance with the Municipal Structures Act (1998) and Municipal Financial Management Act (2003), our municipal budget is informed and aligned to the IDP objectives. The IDP determines and prioritises the needs of the community. The budgetary allocations for both the capital and operating expenditure are undertaken in a manner that will not only ensure that our IDP outcomes are achieved but also to ensure that our municipality's 2035 vision is realised. The 2023/24 Annual Budget has therefore been directly informed by the revised 5<sup>th</sup> generation IDP process.

We have come a long way in capital budgeting – away from departmental budgeting. Based on such nationally developed models, the municipality is able to link its budget with its programmes, and is able to adequately spread its capital budget geographically as well in accordance with the IDP. In terms of the operating budget we have made excellent progress but are now more committed than ever to ensure that critical operating budget resources are prioritised in terms of stated IDP outcomes. More importantly, the Performance Management System (PMS) allows the municipality an opportunity to monitor and evaluate organisational performance in meeting our IDP outcomes and vision. As with previous year's, our IDP remains the strategic driver of both our budget and performance management system.

### 2.3.1 KEY FINANCIAL RATIOS / INDICATORS

The benchmarks reflected in the table below are based on the actual audited results of the municipality for the 2021/22 financial year:

Financial Benchmark	Basis of calculation	2023/2024
Debt to Asset Ratio	Total debt / Total Assets	0,050
Debt to Revenue	Total debt / Total Income	19.3%
Average Interest Paid on Debt	Interest Paid / Total Interest Bearing Debt	16.5%
Capital Charges to Operating Expenditure	Interest and Principal Paid / Operating Expenditure	21.0%
Interest as a % of Operating Expenditure	Interest Paid / Operating Expenditure	2.9%
Current Ratio	Current Assets / Current Liabilities	0.94
Creditors System Efficiency	% of Creditors paid within terms	75%
Electricity Distribution Losses	Total units purchased less units sold / Total units purchased	8%
Water Distribution Losses	Total units purchased less units sold / Total units purchased	34%

The financial benchmarks reflected in the table indicate a favourable financial state, however, one needs to indicate that the bulk of assets of the municipality include Property Plant and Equipment, as well as consumer debtors, which the municipality is struggling to convert into liquid cash.

### Debt to Asset Ratio:

The ratio indicate the leverage ratio that defines the total amount of debt to assets. The ratio of 0.050 indicates the ability of council total debtors to cover for total liabilities.

### Debt to Revenue:

The ratio indicate the extent of total borrowings in relation to total operating revenue. The purpose of to provide assurance that sufficient revenue will be generated to repay liabilities.

### Capital charges to Operating Expenditure:

Capital charges to operating expenditure (the measure of cost of borrowing in relation to the operating expenditure) compares unfavourably to the acceptable norm of around 9%.

### Current ratio:

This ratio measures the short-term liquidity, that is, the extent to which the current liabilities can be paid from the current assets. The higher the ratio, the healthier is the situation. The ratio of 0.84:1 is below the norm of 1.5 and indicates that the municipality's current assets are not adequate to cover for short term liabilities. This is a clear indication that the municipality facing serious cashflow challenges.

### 2.3.2 FREE AND SUBSIDISED BASIC SERVICES

Municipalities play central role in supporting economic development and alleviating poverty. The provision of basic services is a critical input to social well-being and economic activity. Newcastle Municipality comprises both rural and urban areas as well as wide spread of income groups. Due to variation in living environment, the municipal area has a number of households who currently do not have access to all services.

The basic social package is an affirmation of the municipality's commitment to push back the frontiers of poverty by providing a social welfare to those residents who cannot afford to pay, because of adverse social and economic realities. The social package will also assist the municipality in meeting its constitutional obligations. The estimated cost of social package amounts to R74.7 million for the 2023/24 budget year.

Details of initiatives carried out by Newcastle Council in this regard are detailed below:

Service	Social Package	Million (R)
Assessment Rates	All residential property owners are exempt from paying rates on the first R85,000 of the property value. Indigent residents will receive 100% rebates on rates.	17.4
Water	The first 6kl of water is free to all residents qualified as indigents in terms of the policy	10.6
Electricity	The first 50kwh of electricity is free to all residents qualified as indigents in terms of the policy	10.3
Refuse	Refuse is free to all residents qualified as indigents in terms of the policy	16.9
Sewer	Sewer is free to all residents qualified as indigents in terms of the policy	19.4
Indigent Support		74.7

The cost of indigent benefit to the tune of R74.7 million is funded from the equitable share provided by the National Government, which amount is based on the estimated  $\pm 9\,000$  number of indigents currently in the Indigent Register. The assistance to the qualifying households is regulated by Council budget related policies which are reviewed annually based on modelling the impacts of the

tariffs on all residential properties. An additional R67.3 in respect of rates rebates will be funded internally by the municipality and will be recognised as revenue foregone in the 2023/24 budget.

### 2.4 OVERVIEW OF BUDGET RELATED POLICIES

The MFMA and the Municipal Budget and Reporting Regulations require budget related policies to be reviewed, and where applicable, to be updated on an annual basis. The main purpose of budget related policies is to govern and guide the budget process and inform the projections of the medium term budget.

### 2.4.1 FINAL POLICIES

The following policies have been amended and/or reviewed and attached with the budget for consideration.

- Budget Policy
- Tariff Policy
- Rates Policy
- Indigent Policy
- Credit Control & Debt Collection Policy
- Bad write off Policy
- Supply Chain Management Policy
- Cash and Investment Management Policy
- Asset Management Policy
- Petty Cash Policy
- Virement Policy
- Funding and Reserves Policy
- Borrowing Policy
- Loss Control Policy
- Short-term Insurance Policy
- Cost Containment Policy
- Protective Clothing and Equipment Policy
- Property Rates ByLaw
- Tariff ByLaw

### 2.4.2 RATES POLICY

As required in terms of section 5 of the MPRA, the Rates Policy has been reviewed for the 2023/24 financial year. The policy is to be amended with the current budget prior to implementation.

### 2.4.3 CREDIT CONTROL AND DEBT COLLECTION POLICY

The primary objective of the policy is to ensure that all monies due and payable to the municipality in respect of services are collected efficiently and promptly. As required in terms of sections 97 of the Municipal Systems Act, the credit control and debt collection policy for the 2023/24 financial year has been reviewed and is to be adopted with the current budget.

### 2.4.4 TARIFF POLICY

The Municipal Systems Act requires a municipality to have a Tariff Policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery, and which complies with the provisions of that Act, the MFMA and other legislation. Accordingly, a Tariff Policy which is attached with the budget for Council adoption. No amendments have been made to the Tariff Policy.

Budget assumptions and parameters are determined in advance of the budget process to allow budgets to be constructed to support achievement of the long-term financial and strategic targets. The assumptions and principles applied in the development of this budget are mainly based upon the guidelines from National Treasury and other external bodies such as NERSA, SALGA, Government Departments and the major service providers. A number of assumptions that guide growth parameters have been built around the projected increase in the inflation (CPI), being 4.8% for the 2023/24 financial year.

### OPERATIONAL BUDGET

The municipal fiscal environment is influenced by a variety of macroeconomic control measures. National Treasury determine the ceiling of year-on-year increases in the total operating budget, whilst NERSA regulates electricity tariff increases. Various government departments also effect municipal service delivery through the level of grants and subsidies.

The following key assumptions underpinned the preparation of the medium term budget. Revenue are projected to increase by the following percentages:

Revenue source	2023/2024	2024/2025	2026/2027
Property rates	6%	6%	6%
Electricity	15.10%	12.7%	12.7%
Water	6%	6%	6%
Sanitation	6%	6%	6%
Waste/Refuse	6%	6%	6%
General Sources of Revenue	6%	6%	6%

Over the years, the municipality has been increasing tariffs for rates, service charges and sundry services for not more than 7%. Guided by the National Treasury and South African Reserve Bank inflation range, the tariffs for 2023/24 will be 6% for rates, water, sewer, refuse and sundry services. A tariff increase of 15.10% will be applied for electricity based on the NERSA's bulk tariff increase guideline.

The projected increases in the expenditure items are as follows:

Expenditure source	2023/2024	2024/2025	2026/2027
Employee related cost	7.2%	7.2%	7.2%
Electricity budget purchases	18.49%	12.7%	12.7%

The increase in employee related costs is based on the South African Local Government Bargaining Council multi-year wage agreement. The projected increases in the upper limits of councillors is based on the upper limits for the remuneration of councillors for the current financial year, and the 2% estimated increase during the 2023/24 financial year. The tariff increase of 18.49% is based on the NERSA's guideline on municipal tariffs increase for ESKOM bulk electricity purchases.

Expenditure in respect of repairs and maintenance has been increased by 4%. While it is acknowledged that the costs of providing such goods and services may be more or less than what is projected, the municipality will however employ stringent budget monitoring and control measures to ensure that the municipality operates with the approved budget on these items. Also, the municipality has been very effective in ensuring that expenditure is prioritised and reallocated on service delivery functions, such as the repairs and maintenance.

### CAPITAL EXPENDITURE

The municipality's capital expenditure has been funded from a mix of government grants and internally generated funds. About R158.0 million is expected to be received from government grants and the balance of R12.9 million from internally funds. Based on DORA and the provincial gazette, it is expected that all grants appropriated in the medium term budget will made available by the National and Provincial governments. Where grants are withheld or additional grants made available during the budget year, such will be addressed by way of an adjustment budget. Internally generated funds is expected to be realised from refunds which will be claimed from the SARS capital VAT input as well as from the disposal of the municipal land or properties.

### 2.6 OVERVIEW OF FUNDING THE BUDGET

### FISCAL OVERVIEW

Although the financial profile of the municipality is not healthy and liquid due to commitments from the previous financial years, the municipality has ensured that realistic revenues and affordable expenditure are projected in the medium term budget. This has been achieved through the following measures:

- Adequate revenue and collection rates to ensure that normal operations are funded (Funded Table A7).
- Measures will be put in place to ensure that the municipality operates within the budget as approved by Council. There is no intention to incur unauthorised expenditure.
- The municipality will ensure that it strives to develop and maintain a positive cash and investment position (cash and cash equivalents).
- Budget Funding Plan will approved with the budget to ensure that the municipality moves towards a funded position over time.

### FUNDING OF CAPITAL BUDGET

The capital budget is funded mainly from allocations to be made to the municipality by National and Provincial governments in the form of grants, as well a minor portion to be generated internally. No external loans will be taken by the municipality to fund its capital programme. Furthermore, no reserves are available or earmarked for the purpose of funding the capital budget.

The municipality has appropriated R229.6 million from grant receipts to fund the capital budget, both from National and Provincial Governments. This amount is made up of MIG, WSIG, NDPG as well as provincial allocations from the Departments of Sports and Recreation. R12.9 million worth of projects will be funded from internal funds to be generated through Vat refunded on conditional grants as per Circular 58 of the MFMA, and the sale of municipal properties.

### FUNDING OF OPERATING BUDGET

Funding of operational budget is achieved through various sources of revenue, the major ones being service charges of electricity, water, sanitation, refuse, property rates as well as grants and subsidies from National and Provincial governments. The municipality is expecting to collect R299.5 million from property rates, R1.1 billion from services charges, R8.8 million from rental of facilities, R5.3 million from interest income, R5.8 million from interest on outstanding debtors, R546.8 million from operating grants, R8.5 million from other revenue. These receipts will assist with the payment of expenditure which is expected to be incurred during 2023/24. This amount is also expected to assist with the payment of the outstanding Eskom debt and capital loan repayment of R10 million and R34 million respectively

### COLLECTION RATES FOR EACH REVENUE SOURCE

In accordance with the relevant legislation and national directives, the municipality's projected revenue collection rates as based on realistic and sustainable trends. The rate of revenue collection is the cash collected from consumers expressed as the percentage of the amount billed.

The average collection rates for 2023/24 have been projected as follows:

Revenue Source	Average 2023/2024
Property rates	75.50%
Electricity	96.80%
Water	62.0%
Sewer	57.0%
Refuse	71.0%

The total average collection rate is projected at an average of at least 82% and is based on the combination of actual collection rates achieved to date, and is the estimated outcome for the current financial period. The intervention of council through the intensive scheme and the consumer outreach programmes which are aimed at encouraging and building the culture of payment of services is expected to improve the payment factor by even a larger margin than currently projected.

The credit control measure of service disconnection is being applied on consumers whose electricity is supplied by the municipality. A programme of water meter testing is currently underway in order

to identify unmetered water supply and encourage the payment of services. By and large, these are areas from which a substantial and long overdue debtors of the municipality is being owed. The water meter testing programme is expected to improve the collection of outstanding debtors, and to build a culture of payment. It will also assist the municipality to clean-up its indigent register by identifying those consumers who can and those who cannot afford to pay.

### 2.7 GRANT ALLOCATIONS AND PROGRAMMES

Municipalities play a critical role in furthering government's objective of providing services to all, while facilitating local economic development. Local government conditional grants are being reformed to provide targeted support to different types of municipalities. The following are the projected grants allocations to the municipality in terms of the 2023/24 Division of Revenue Act have been included in the medium term budget.

### National allocations

Grant Description	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
Equitable Share	506 803	546 257	570 897
Finance Management Grant	1 850	1 850	1 950
Neighbourhood Development Partnership	24 514	20 000	20 000
Water Services Infrastructure Grant	50 000	50 700	52 987
Municipal Infrastructure Grant	143 068	141 375	147 949
Integrated National Electrification Energy Efficiency and Demand side	21 550	20 000	20 896
Management	0	0	
Expanded Public Works Programme Incentive	3 106	3 106	3 106
Total National Allocations	750 891	783 288	817 785

### **Provincial allocations**

**Total Provincial Allocations** 

Grant Description	2023/24 R'000	2024/25 R'000	2025/26 R'000
Accredited Municipalities	15 501	15 501	15 501
Museum	476	497	519
Provincialisation of libraries Community Library Services Grant Sport, Recreation Grant	6 992 2 595 11 938	2 709	7 627 3 108 10 000

Grant Description	2023/24	2024/25	2025/26
	R'000	R'000	R'000
Total Grant Allocations	778 393	829 295	854 540

36 755

46 007

37 502

### 2.8 ALLOCATIONS AND GRANTS MADE BY NEWCASTLE MUNICIPALITY

No grants will be paid by the municipality to other organs during the medium-term budget.

Please refer to tables SA 21 of Schedule A.

# 2.9 COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS Please refer to tables SA22 and SA24 of Schedule A

Please refer to table SA25 to SA30 of Schedule A

# 2.11 ANNUAL BUDGET AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN – INTERNAL DEPARTMENTS

The SDBIP will be submitted separately.

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# 2.12 ANNUAL BUDGET AND SERVICE DELIVERY AGREEMENTS – MUNICIPAL ENTITIES AND OTHER EXTERNAL MECHANISMS

### **Municipal Entities**

The agreement in currently in force in the following brief details:

(a) Name of Entity : Uthukela Water (Pty) Ltd

(b) Period of agreement : 30 years

(c) Service provided : Water and sanitation

(d) Expiry date : 24 May 2034

The Entity is currently under Provincial Administration and being investigated in terms of section 78 of the Municipal Systems Management Act, 32 of 2000.

### 2.13 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework unless section 33 of the MFMA has been complied with.

In ensuring adherence to this time frame limitations, all reports submitted to either Bid Evaluation or Bid Adjudication Committees must obtain financial comments from the Budget and Treasury Office.

# 2.14 CAPITAL EXPENDITURE DETAILS Please refer to Annexure A5 of Schedule A

### 2.15 LEGISLATION COMPLIANCE STATUS

### DISCLOSURE ON IMPLEMENTATION OF MFMA AND OTHER LEGISLATION

Compliance with the MFMA implementation requirements has been substantially adhered to through the following activities:

### **BUDGET AND TREASURY OFFICE**

The Budget and Treasury Office has been established in accordance with the MFMA.

### **BUDGET**

This final annual budget has been crafted taking into account MFMA, Municipal Budget and Reporting Regulations, and National Treasury circulars into account. Budgets are being tabled, adopted and submitted to National and Provincial Treasuries within the required legislative frameworks.

### IN-YEAR MONITORING

100% compliance with regards to monthly, quarterly, mid-year and annual reports to Council, Provincial and National Treasuries.

### IDP

The 2023/24 to 2025/26 Budget Process has been prepared to align with the Budget in accordance with the MFMA and the Municipal Systems Act requirements.

### ANNUAL REPORT

The 2021/2 Annual Report has been developed taking into account the MFMA and National Treasury requirements. The report was be tabled to Council at the meeting held on 31 January 2023 and enter the public participation phase for comments immediately thereafter.

### **AUDIT COMMITTEE**

The audit Committee, an independent external committee, provides an oversight function over the financial management and performance of the municipality.

### MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

The committee ensures that the administration and municipal entity are held accountable for their management of municipal funds and assets, and to ensure the efficient and effective utilisation of council resources.

### MUNICIPAL STANDARD CHART OF ACCOUNTS

As all municipalities are required by National Treasury to be fully mSCOA compliant as of 01 July 2021, the municipality was 95% ready to comply with this requirement. The following is the progress on the implementation of mSCOA thus far:

- The mSCOA champion has been appointed
- Steering committee has been established
- Implementation Plan developed
- Proof of concept has been presented to NT
- Data clean-up issues has been identified and resolved
- Changes to chart are attended to on an on-going basis
- System are currently in the process of being integrated
- The municipality went live on 01 July 2017, but still cleaning up as per developments
- Projects has been identified and linked in terms of the IDP and the budget.
- The municipality is addressing issues integration of systems
- The municipality is addressing challenges on alignment between budget schedules and data strings.

# 2.16. ANNUAL BUDGET OF MUNICIPAL ENTITY ATTACHED TO THE MUNICIPALITY'S ANNUAL BUDGET

The budget of the Entity Uthukela Water has not yet been received for Council consideration. A provision of R155.5 million has however been made in the annual budget.

## Annexure D A Schedule Budget Tables

KZN252 Newcastle - Table A1 Budget Summary

KZN252 Newcastle - Table A1 Budget Sun  Description	2019/20	2020/21	2021/22		Current Ye	ar 2022/23		2023/24 Mediun	n Term Revenue Framework	& Expenditure
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Financial Performance										
Property rales	320,486	342,534	362,426	363,413	376,103	376,103	376,103	396,741	420,545	445,778
Service charges	951,787	1,013,999	1,132,522	1,176,842	1,211,762	1,211,762	1,211,762	1,345,737	1,492,846	1,649,294
Investment revenue	2,763	2,373	2,294	3,131	5,330	5,330	5,330	5,330	5,650	5,989
Transfer and subsidies - Operational	560,539	639,932	842,932	1,112,707	626,424	626,424	626,424	577,623	633,815	672,889
Other own revenue	64,689	35,335	38,170	37,169	28,782	28,782	28,782	30,037	29,719	31,502
Other own revenue	1,900,265	2,034,174	2,378,344	2,693,263	2,248,402	2,248,402	2,248,402	2,355,468	2,582,576	2,805,452
Total Revenue (excluding capital transfers and contributions)										
Employee costs	547,200	546,878	572,674	601,653	636,414	636,414	636,414	724,604	776,222	831,852
Remuneration of councillors	25,754	26,612	28,882	29,060	27,163	27,163	27,163	28,443	29,580	31,710
Depreciation and amortisation	345,299	351,084	365,084	363,160	363,160	363,160	363,160	379,139	397,716	416,409
Interest	74,117	64,980	39,754	35,846	35,846	35,846	35,846	32,205	30,525	28,549
Inventory consumed and bulk purchases	515,427	564,562	696,716	758,296	717,179	717,179	717,179	820,786	917,095	1,022,283
Transfer and subsidies		-	-	- 1	-	-	-	-	-	-
Other expenditure	745,803	623,105	951,142	1,222,862	667,298	667,298	667,298	739,412	726,158	780,399
Total Expenditure	2,253,600	2,177,220	2,654,252	3,010,876	2,447,060	2,447,060	2,447,060	2,724,589	2,877,296	3,111,202
Surplus/(Deficit)	(353,335)	(143,047)	(275,908)	(317,613)	(198,658)	(198,658)	(198,658)	(369,121)	(294,721)	(305,750
Transfers and subsidies - capital (monetary allocations)	76,576	108,904	156,106	191,032	189,605	189,605	189,605	240,770	274,013	212,234
Transfers and subsidies - capital (in-kind - all)	·			_	_	- 1	_		-	_
Halisters and sousdies - capital (in-vitto - as)	(276,759)	(34,142)	(119,803)	(126,581)	(9,053)	(9,053)	(9,053)	(128,351)	(20,708)	(93,517
Surplus/(Deficit) after capital transfers & contributions										
Share of Surplus/Deficit attributable to Associate				-	- 2			-		-
Surplus/(Deficit) for the year	(276,759)	(34,142)	(119,803)	(126,581)	(9,053)	(9,053)	(9,053)	(128,351)	(20,708)	(93,517
Capital expenditure & funds sources					214.000	014.000	044.000	255,338	284,413	222,634
Capital expenditure	105,605	150,390	185,393	209,033	214,299	214,299	214,299		274,013	212,234
Transfers recognised - capital	76,576	108,904	156,105	191,032	189,605	189,605	189,605	240,770	2/4,013	212,204
Borrowing			-	-		24,694	24,694	14,568	10,400	10,400
Internally generated funds	29,029	41,486	29,289	18,001	24,694 214,299	214,299	214,299	255,338	284,413	222,634
Total sources of capital funds	105,605	150,390	185,393	209,033	214,233	214,200	214,200	200,000	201,110	ccc,su.
Financial position  Total current assets	724,739	822,388	990,078	590,304	610,222	610,222	610,222	1,067,493	1,080,026	1,307,881
Total non current assets	7,291,287	6,995,357	6,701,054	7,238,673	7,238,673	7,238,673	7,238,673	5,915,689	6,021,039	5,844,729
Total current liabilities	942,598	929,921	1,079,201	692,762	873,249	873,249	873,249	766,659	589,258	495,027
Total non current liabilities	595,756	576,688	544,830	351,099	351,099	351,099	351,099	614,410	469,248	443,006
Community wealth/Equity	6,477,672	6,311,137	6,067,139	6,785,116	6,624,547	6,624,547	6,624,547	5,602,113	6,042,559	6,214,577
Cash flows		100.000	202,958	164,505	176,433	198,033	198,033	261,626	441,193	384,926
Net cash from (used) operating	152,459	123,839 (132,390)	(174,393)	(209,033)	(199,459)	(199,459)	(199,459)	(235,338)	(274,413)	(222,634
Net cash from (used) investing	(101,042) (25,871)	(26,757)	(31,884)	(32,106)	(47,260)	(47,260)	(47,260)	(34,082)	(35,156)	(38,526
Net cash from (used) financing Cash/cash equivalents at the year end	35,546	936	6,181	(14,037)	5,881	27,482	27,482	19,688	151,313	275,080
Cash backing/surplus reconciliation	00,040			(1.7,1.7						
Cash and investments available	35,546	936	6,181	(14,037)	5,881	27,482	27,482	19,688	151,313	275,080
Application of cash and investments	32,365	12,302	148,646	132,753	299,011	236,192	236,192	175,990	147,238	108,348
Balance - surplus (shortfall)	3,181	(11,366)	(142,465)	(146,790)	(293,130)	(208,710)	(208,710)	(156,302)	4,075	166,732
Asset management							7.004.550	7640 404	8,021,096	8,398,087
Asset register summary (WDV)	22,228,652	6,638,512	6,982,268	7,261,558	7,261,558	7,261,558	7,261,558	7,646,421 379,139	397,716	416,409
Depreciation	345,299	351,084	365,084	363,160	363,160	363,160 126,193	363,160 126,193	92,255	121,700	95,987
Renewal and Upgrading of Existing Assets Repairs and Maintenance	46,966 73,296	51,140 30,685	115,314 78,829	102,648 76,707	126,193 47,470	47,470	47,470	44,492	29,609	40,821
Free services	70,200	35,553								
Cost of Free Basic Services provided	37,450	44,703	45,157	54,699	54,699	54,699	54,699	57,598	57,598	57,598
Revenue cost of free services provided	71,861	76,194	80,527	84,859	89,192	93,524	93,524	97,857	102,189	106,522
Households below minimum service level			. 1		0/5		905	200	346	362
Water:	290	307	307	313	313	314	305 35	330 38	345 40	42
Sanitation/sewerage:	29	35	35	35	35	35	30	30	40	74
Energy:	-   71	31	31	31	31	31	31	34	35	37
Refuse:	(1)	31	21	31	01		-			(27)

K7N252 Newcastle - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Cu	irrent Year 2022/2	3	2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year + 2025/26
Revenue - Functional										204.054
Governance and administration		435,104	535,705	484,385	514,453	534,732	534,732	565,717	600,551	634,254
Executive and council		8,859	7,149	13,647	12,367	14,566	14,566	15,251	16,251	17,150
Finance and administration		426,246	528,556	470,738	502,086	520,166	520,166	550,466	584,300	617,104
Internal audit		-	-	-	-			-	-	
Community and public safety		106,328	204,643	390,530	640,739	146,058	146,058	77,025	85,572	76,894
Community and social services		12,704	12,903	14,475	13,877	12,360	12,360	11,656	12,195	13,044
Sport and recreation		410	697	11,132	11,139	11,139	11,139	12,086	20,157	10,166
Public safety		10,596	9,676	3,903	4,138	4,488	4,488	4,757	5,043	5,345
Housing		82,579	181,306	361,016	611,581	118,066	118,066	48,522	48,173	48,333
Health		39	61	4	4	4	4	4	4	5
Economic and environmental services		180,902	136,126	142,356	168,208	159,079	159,079	171,944	213,763	172,466
Planning and development		18,647	100,860	134,316	39,067	29,938	29,938	28,876	24,438	24,517
Road transport		162,256	35,266	8,040	129,141	129,141	129,141	143,068	189,325	147,949
Environmental protection		-	-	-	-		-	-	-	
Trading services		1,254,353	1,266,437	1,517,005	1,560,710	1,597,954	1,597,954	1,781,356	1,956,496	2,133,852
Energy sources		655,124	653,852	822,980	835,626	851,014	851,014	994,494	1,116,162	1,248,245
Water management	- 11 - 11	270,595	220,675	311,775	337,581	350,483	350,483	366,795	392,729	413,976
Waste water management		209,851	259,788	241,210	243,101	249,498	249,498	263,058	281,152	295,943
Waste management		118,782	132,122	141,040	144,402	146,958	146,958	157,009	166,453	175,689
Other	4	154	167	174	184	184	184	195	207	220
Total Revenue - Functional	2	1,976,841	2,143,078	2,534,450	2,884,295	2,438,007	2,438,007	2,596,238	2,856,588	3,017,686
Expenditure - Functional										
Governance and administration		392,249	464,026	463,170	469,276	516,248	516,248	526,515	540,328	569,438
Executive and council		65,659	80,202	95,154	101,198	101,254	101,254	87,849	88,080	94,121
Finance and administration		325.857	377,080	367,278	367,328	414,251	414,251	431,359	444,394	466,920
Internal audit		733	6,744	737	750	744	744	7,308	7,854	8,397
Community and public safety		266,880	314,205	517,110	827,731	333,565	333,565	305,267	281,381	299,334
Community and social services		27,069	33,738	42,032	43,629	42,205	42,205	46,305	49,150	52,336
Sport and recreation		67,072	75,287	71,745	73,339	72,935	72,935	81,375	86,258	91,195
Public safety		68,334	54,430	67,611	70,215	78,507	78,507	94,712	100,991	108,088
Housing		98,365	141,786	326,119	630,591	129,716	129,716	72,572	35,270	37,315
Health		6.040	8,963	9,603	9,956	10,202	10,202	10,303	9,712	10,400
Economic and environmental services		304,847	294,890	271,605	266,056	266,069	266,069	276,739	292,606	319,050
Planning and development		86,389	83,736	80,996	85,041	85,664	85,664	86,004	95,063	101,039
Road transport		218,450	211,144	190,601	181,008	180,398	180,398	190,732	197,540	218,008
Environmental protection		8	10	8	7	7	7	3	4	4
Trading services		1,287,931	1,103,073	1,399,012	1,444,445	1,328,036	1,328,036	1,613,058	1,759,738	1,919,985
Energy sources		654,422	638,592	705,018	742,466	712,622	712,622	811,505	901,982	1,007,973
Water management		510,377	546,519	595,992	597,907	402,925	402,925	612,122	619,995	657,752
Waste water management		56,658	99,798	55,661	60,542	110,304	110,304	62,470	103,479	110,474
Waste management		66,474	36,652	42,342	43,530	102,185	102,185	126,961	134,283	143,787
Other	4	1,694	1,026	3,356	3,369	3,142	3,142	3,010	3,243	3,395
Total Expenditure - Functional	3	2,253,600	2,177,220	2,654,252	3,010,876	2,447,060	2,447,060	2,724,589	2,877,296	3,111,202
Surplus/(Deficit) for the year		(276,759)	(34,142)	(119,803)	(126,581)	(9,053)	(9,053)	(128,351)	(20,708)	(93,517

KZN252 Newcastle - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

KZN252 Newcastle - Table A3 Budgeted Financial Perform Vote Description	Ref	2019/20	2020/21	2021/22		rent Year 2022/2	3	2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +: 2025/26
Revenue by Vote	1								105.070	444.040
Vote 1 - CORPORATE SERVICES		73,749	145,940	85,078	113,447	117,159	117,159	124,961	135,078	141,316
Vote 2 - COMMUNITY SERVICES		142,531	155,449	170,596	173,608	174,969	174,969	185,534	203,874	204,272
Vote 3 - BUDGET AND TREASURY	10.01	361,355	388,294	399,306	401,006	417,572	417,572	440,756	465,472	492,938
Vote 4 - MUNICIPAL MANAGER		-	1,500	-		-	-			
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		101,380	202,900	381,375	647,031	144,416	144,416	74,467	69,690	69,941
Vote 6 - TECHNICAL SERVICES		642,702	595,144	675,115	713,576	732,876	732,876	776,027	866,313	860,974
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		655,124	653,852	822,980	835,626	851,014	851,014	994,494	1,116,161	1,248,245
Vote 8 - GOVERNANCE UNIT	- 10 (1	-	-	- 1	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	- 1	-	-	-	-	-	-	-
Vole 10 - [NAME OF VOTE 10]		-	-	-	-	-	- 1	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	- [1]	-	- 1	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	11 11	-	- (1	-	- ()	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	- 1	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-		-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]				-	-	_		_	-	_
Total Revenue by Vote	2	1,976,841	2,143,078	2,534,450	2,884,295	2,438,007	2,438,007	2,596,238	2,856,588	3,017,686
Expenditure by Vote to be appropriated	1				A.					
Vole 1 - CORPORATE SERVICES		121,205	148,052	102,856	106,832	107,805	107,805	110,707	117,342	124,958
Vote 2 - COMMUNITY SERVICES		287,455	254,095	298,538	306,664	370,022	370,022	425,983	450,494	479,851
Vote 3 - BUDGET AND TREASURY		139,996	171,711	192,008	192,074	243,196	243,196	238,236	248,712	260,116
Vote 4 - MUNICIPAL MANAGER		52,281	62,253	60,150	95,570	91,426	91,426	100,353	93,431	99,073
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	11.0	152,199	200,646	385,824	656,613	158,627	158,627	98,555	66,863	70,949
Vote 6 - TECHNICAL SERVICES		846,042	802,239	894,952	895,287	746,972	746,972	920,360	978,968	1,048,141
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		654,422	538,224	719,925	757,837	729,012	729,012	830,394	921,485	1,028,115
Vole 9 - [NAME OF VOTE 8]			- 1	-	- 1	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	- 1	- [	- 1	-	-	-
Vole 10 - [NAME OF VOTE 10]		-	-	-	-	-	- 1	_	-	-
Vole 11 - [NAME OF VOTE 11]		- 1	-	240	3 <del>4</del> 6	=	-	25.5	-	-
Vole 12 - [NAME OF VOTE 12]		190	-	100	0.00			20	20	
Vote 13 - {NAME OF VOTE 13}		-	-	-	721	- 2	16			
Vote 14 - [NAME OF VOTE 14]		-	- 1	- 1	-	-	- 1	-	-	1=
Vote 15 - [NAME OF VOTE 15]		_	-	-	-	-	100	-	-	_
Total Expenditure by Vote	2	2,253,600	2,177,220	2,654,252	3,010,876	2,447,060	2,447,060	2,724,589	2,877,296	3,111,202
Surplus/(Deficit) for the year	2	(276,759)	(34,142)	(119,803)	(126,581)	(9,053)	(9,053)	(128,351)	(20,708)	(93,517

KZN252 Newcastle - Table A4 Budgeted Fin Description	Ref	2019/20	2020/21	2021/22		Current Ye	ar 2022/23		2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +: 2025/26
Revenue											
Exchange Revenue											
Service charges - Electricity	2	578,986	621,375	726,407	751,862	767,251	767,251	767,251	882,022	998,162	1,124,928
Service charges - Water	2	180,514	188,454	187,084	199,933	212,835	212,835	212,835	219,986	237,144	251,373
Service charges - Waste Water Management	2	109,101	112,146	120,014	123,818	127,901	127,901	127,901	133,580	141,595	150,091
Service charges - Waste Management	2	83,186	92,024	99,017	101,229	103,774	103,774	103,774	110,148	115,945	122,902
Sale of Goods and Rendering of Services	1	00,100	2				- 6				
										100	
Agency services			2		- 6	11					
Interest				22.538	4.004	c/ann	5,877	5,877	5,877	6,230	5,603
Interest earned from Receivables		5,754	5,107	4,247	4,001	5,677			5,330	5.850	5,989
Interest earned from Current and Non Current Assets		2,763	2,373	2,294	3,131	5,330	5,330	5,330	5,330	2,000	0,958
Dívidends		- 51	-	-		-			-		
Rent on Land									-	100	
Rental from Fixed Assets		7,795	7,442	H,917	9,452	8,306	8,306	8,306	8,804	9,333	9,893
Licence and permits	1	1.5				-		185		-	7.
Operational Revenue		31,034	19,560	18,384	19,487	8,010	8,010	8,010	8,490	9,000	9,840
Non-Exchange Revenue											
	2	320,486	342,534	362,426	363,413	376,103	376,103	376,103	396,741	420,545	445,778
Property rates	4	320,400	342,334	302,420	000,410	010,100	0.0,.00	,			
Surcharges and Taxes	ı				Araba	34,567	4,557	4,557	4,831	5,121	5,428
Fines, penalties and forfeits		10,507	3,212	3,944	4,180				3.4	36	39
Licences or permits	Ų I	8	15	41	48	32	32	32			
Transfer and subsidies - Operational		560,539	839,832	842,932	1,112,707	525,424	525,424	625,424	577,623	833,815	572,559
Interest	1			100				-	-	100	19
Fuel Levy		- 0	-	-		5	-	126	-		
Operational Revenue		- 81		100		5		- 2	-	100	7.
Gains on disposal of Assets	1	9.592	9.1	2.638	1	2,000	2,000	2,000	2,000	100	
Other Gains							-		¥.	120	1
Discontinued Operations Total Revenue (excluding capital transfers and contrib		1,900,265	2,034,174	2,378,344	2,693,263	2,248,402	2,248,402	2,248,402	2,355,468	2,582,576	2,805,452
Expenditure		1,000,200	2,000,000	2,47.2,41.1							
Employee related costs	2	547,200	546,878	572,674	601,653	636,414	636,414	636,414	724,604	776,222	831,852
Remuneration of councillors		25,754	20,612	28 882	29,060	77,163	27.163	97, 183	28,443	29,580	31,710
Bulk purchases - electricity	2	401,753	436,881	557,138	605,107	563,502	563,502	563,502 153,677	660,933 159,854	749,379 167,716	844,550 177,733
Inventory consumed	8	113,674	127,681	139,578 274,982	153,188 286,041	153,677	153,677 269,957	299,957	308,145	334,337	357,171
Debt impairment Depreciation and amortisation	3	312,233 345,299	351,084	365,084	363,160	363,160	363,160	363,160	379,139	397,716	416,409
Interest		74.11?	64,980	39,754	30.840	Je 84;	17, 846	30,840	37,285	30,525	28,549
Contracted services		183,514	264,109	564,999	818,629	248,981	248,981	248,981	207,361	162,106	180,483
Transfers and subsidies					- 2	-		-	89.312	94 571	100,351
Irrecoverable debts written off		249,956	156,564	110,501	118,192	118,360	118,360	118,360	134,594	135,044	142,394
Operational costs Losses on disposal of Assets		249,930	130,004	110,2001	110,102	110,000	110,000	,,			
Other Lasses		100	1	559	- 2	- 5		E .			
Total Expenditure		2,253,600	2,177,220	2,654,252	3,010,876	2,447,060	2,447,060	2,447,060	2,724,589	2,877,296	3,111,202
Surplus/(Deficit)		(353,335)	(143,047)	(275,908)	(317,613)	(198,658)	(198,658)	(198,658)	(369,121)		(305,750)
Transfers and subsidies - capital (monetary	6	70,575	106,908	156,106	191,032	189,605	189,800	189,605	240,770	274,013	212,234
Transfers and subsidies - capital (in-kind)	6	-	-	440.000	(400 FC4)	(0.050)	(0.053)	/0 0E3/	/428 254)	(20,708)	(93,517)
Surplus/(Deficit) after capital transfers & contributions		(276,759)	(34,142)	(119,803)	(126,581)	(9,053)	(9,053)	(9,053)	(128,351)	(20,700)	(33,317)
Income Tax Surplus/(Deficit) after income tax		(276,759)	(34,142)	(119,803)	(126,581)	(9,053)	(9,053)	(9,053)	(128,351)	(20,708)	(93,517)
Share of Surplus/Deficit attributable to Joint Venture		(=.0,100)	(2-9-1-2)	(,)	, .,,	11.7	1111				
Share of Surplus/Deficit attributable to Minorities											
Surplus!(Deficit) attributable to municipality		(276,759)	(34,142)	(119,803)	(126,581)	(9,053)	(9,053)	(9,053)	(128,351)	(20,708)	(93,517)
Share of Surplus/Deficit attributable to Associate	7										
Intercompany/Parent subsidiary transactions						(A. A.M.)	(0.050)	(0.850)	1490 0F41	(20,708)	(93,517)
Surplus/(Deficit) for the year	1	(276,759)	(34,142)	(119,803)	(126,581)	(9,053)	(9,053)	(9,053)	(128,351)	(20,708)	(30,517)

Vote Description	Ref	2019/20	2020/21	2021/22		Current Ye	ar 2022/23		2023/24 Mediu	m Term Revenu Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year + 2025/26
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2		_	_	_	_	- 1	_	-	_	-
Vote 1 - CORPORATE SERVICES Vote 2 - COMMUNITY SERVICES			_	_	_	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		_	_	_	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		- 1	-	_	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN S	ETTL	- 1	-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES	]	- 1	-	-	-	-	- 1	-	_		_
Vote 7 - ELECTRICAL AND MECHANICAL SERVICE	S	- 1	-	-	-	-	-	_	_	_	_
Vote 8 - GOVERNANCE UNIT	i	- 1	_	_	-			_	-	_	_
Vote 9 - [NAME OF VOTE 9]		-	-	_	[	_	_	_	_	_	_
Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11]		_	_	_	_	-	-1	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		- 1	_	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		- 1	-	-	-	-	- 1	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	- 1	-	-	-	_
Vote 15 - [NAME OF VOTE 15]		-			-	-	-		-		
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expanditure to be appropriated	2										
Vote 1 - CORPORATE SERVICES		-	-	_	-	582	582	582		I	
Vote 2 - COMMUNITY SERVICES		1,964	5,970	13,812	11,345	12,197	12,197	12,197	13,326	20,283	10,27
Vote 3 - BUDGET AND TREASURY		360	2,904	2,066	2,900	3,330	3,330	3,330	3,900 800	2,400	2,40
Vote 4 - MUNICIPAL MANAGER	L,	-		239			20.266	29,366	500		_
Vote 5 - DEVELOPMENT PLANNING AND HUMAN S	ETTL		30,107	26,405 139,971	25,001	29,366 168,824	29,366 168,824	168,824	215,262	241,730	189,06
Vote 6 - TECHNICAL SERVICES	Ĭ	83,819	111,409	2,900	169,788	100,024	100,024	100,024	21,550	20,000	20,89
Vote 7 - ELECTRICAL AND MECHANICAL SERVICE	5	424	_	2,500		_	- 1	-	- '-	j '-	_
Vote 8 - GOVERNANCE UNIT Vote 9 - [NAME OF VOTE 9]			_	_	_	-	-	_	-	-	-
Vote 10 - [NAME OF VOTE 10]		_	_	_	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		- 1	-	-		-	-	-	-	-	-
Vate 12 - [NAME OF VOTE 12]		-		-	-	-	-	-	-	-	
Vate 13 - [NAME OF VOTE 13]		-	-	-	-	-		-	-	150	
Vote 14 - [NAME OF VOTE 14]		-	5	*	-	- 33	51	_	_		
Vote 15 - [NAME OF VOTE 15]	1	-	-				-			-	-
Capital single-year expenditure sub-total	-	-	-	407 707		214,299	214,299	214,299	255,338	284,413	222,633
Total Capital Expenditure - Vote		105,605	150,390	185,393	209,033	214,233	214,255	214,233	200,000		
Capital Expenditure - Functional								2 242	4.700	2.400	2,40
Governance and administration	١.	360	2,904	5,205	2,900	3,912	3,912	3,912	4,700	2,400	2,40
Executive and council	1	787	7.004	239	2,900	3,912	3,912	3,912	4,700	2,400	2,400
Finance and administration		360	2,904	4,966	2,800	0,312	0,012	-	-	_	-
Internal audit		1,719	7,554	13,637	11,345	13,186	13,186	13,186	37,334	50,283	45,27
Community and public safety  Community and social services		861	3,927	1,490	345	642	642	642	858	183	17
Sport and recreation		230	196	11,098	11,000	11,544	11,544	11,544	35,977	50,100	45,100
Public safety		448	1,709	=	:=:	-	-	-	3.	*	3
Housing		180	1,722	1,049	:=:(	1,000	1,000	1,000	500	(6)	-
Health		-	3.	-	70		-	70.000	54.005	76,030	78,080
Economic and environmental services		97,564	90,502	58,384	118,141	73,808	73,808	73,808 28,466	54,635	16,030	10,000
Planning and development		18,858	28,386	25,471	25,101 93,040	28,466 45,342	28,466 45,342	45,342	54,635	76,030	78,08
Road transport		78,706	62,116	32,913	93,040	40,042	40,042	40,042		100	_
Environmental protection		5,962	49,431	108,167	76,648	123,393	123,393	123,393	158,669	155,700	96,88
Trading services		424	45,461	100,101	-	100		-	21,550	20,000	20,898
Energy sources Water management		5,113	21,988	64,577	49,648	97,361	97,361	97,361	108,185	82,700	57,98
Waste water management		425	27,305	42,366	27,000	26,021	26,021	26,021	28,484	53,000	18,00
Waste management		1=:	138	1,224	- 1	11	11	11	450	-	-
Other		151	_	-	7.	-	-	-	055 004	204 442	222,63
Total Capital Expenditure - Functional	3	105,605	150,390	185,393	209,033	214,299	214,299	214,299	255,338	284,413	222,63
Funded by:										000	004.00
National Government		76,576	108,538	132,942	174,588	171,638	171,638	171,638	228,012	253,730	201,96 10,27
Provincial Government		100	367	23,163	16,345	17,967	17,967	17,967	12,758	20,283	10,27
District Municipality						1					
Transfers and subsidies - capital (monetary											
allocations) (Nat / Prov Departm											
Agencies, Households, Non-profit Institutions,											
Private Enterprises, Higher Educ Institutions)											
Transfers recognised - capital	4	76,576	108,904	156,105	191,032	189,605	189,605	189,605	240,770	274,013	212,23
Borrowing	6										
Internally generated funds		29,029	41,486	29,289	18,001	24,694	24,694	24,694	14,558	10,400	10,40
	7	105,605	150,390	185,393	209,033	214,299	214,299	214,299	255,338	284,413	222,63

K7N252 Newcastle - Table A6 Rudgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22		Current Ye	ear 2022/23		2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ASSETS											
Current assets						2 204	5 804	E 004	10.000	454 242	275,080
Cash and cash equivalents		36,268	9,500	76,167	(14,037)	5,881	5 881	5,881	19,688 951,655	151,313 848,032	953,920
Trade and other receivables from exchange transactions	1	582,505	645,126	787,448	507,995	507,995	507,995	507,995 81,351	83,155	69,686	69,886
Receivables from non-exchange transactions	1	92,451	112,860	101,920	81,351	81,351	81,351	61,331	63,133	09,000	03,000
Current portion of non-current receivables						11.005	41.005	14,995	12,995	10,995	8,995
Inventory	2	13,514	18,806	24,543	14,995	14,995	14,995	14,550	12,555	10,333	0,000
VAT	1		36,095	-					2		1
Other current assets		.0	000 000	990,078	590,304	610,222	610,222	610,222	1,067,493	1,080,026	1,307,881
Total current assets	_	724,739	822,388	990,074	390,304	010,222	OTO,ZZZ	OTO,EZZ	1,001,100	·,inne,ene	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Non current assets		0.17.000	470.000	142,171	217.333	217,333	217,333	217,333	110,954	99,859	89,873
Investments		217,333	173,928 327,735	372,224	341.874	341,874	341,874	341,874	352,224	332,224	365,446
Investment property		342,105			6,666,531	6,666,531	6,666,531	6,666,531	5,440,429	5,576,473	5,376,527
Property, plant and equipment	3	6,717,954	6,480,679	6,174,454	0,000,001	0,000,001	0,000,001	0,000,001	0,110,125	0,010,110	.,,
Biological assets											
Living and non-living resources			r. 750	44.000	11,711	11,711	11,711	11,711	11,883	11,983	12,083
Heritage assets		11,670	11,758	11,823						500	800
Intangible assets		2,225	1,258	382	1,224	1,224	1,224	1,224	200	500	900
Trade and other receivables from exchange transactions											
Non-current receivables from non-exchange transactions											
Other non-current assets		33			-	98		(*)	-	(5)	
Total non current assets		7,291,287	6,995,357	6,701,054	7,238,673	7,238,673	7,238,673	7,238,673	5,915,689	6,021,039	5,844,729
TOTAL ASSETS		8,016,026	7,817,745	7,691,132	7,828,976	7,848,895	7,848,895	7,848,895	6,983,183	7,101,065	7,152,610
LIABILITIES											
Current liabilities											
Bank overdraft						00.400	20.400	20.406	34,082	35,156	38 528
		29,149	31,182	47,260	32,106	32,106	32,106	32,106	35,649	37,149	38.649
Consumer deposits		24,939	27,502	33,418	27,095	27,095	27,095	27,095 804,297	571,301	430,506	370,522
Trade and other payables from exchange transactions	4	821,232	821,701	778,082	623,810	804,297	804,297	804,297	57 1,301	430,500	370,322
Trade and other payables from non-exchange transactions	5				0.750	0.750	9.752	9,752	10,513	11,333	12,217
Provision		9,752	11,406	11,105	9,752	9,752	-	8,702	10,515	11,555	12,211
VAT		11,776		3,038			5		115,115	75,115	35,115
Unspent Grants		45,749	38,130	206,298	692,762	873,249	873,249	873,249	766,659	589,258	495,027
Total current (labilities	-	942,598	929,921	1,079,201	092,702	013,243	015,245	070,240	100,000	555,255	100,021
Non current liabilities										000 501	405.050
Financial liabilities	6	393,292	362,080	315,490	260,654	260,654	260,654	260,654	321,905	223,584	185,059
Provision	7	202,464	214,608	229,340	90,445	90,445	90,445	90,445	229,340	245,664	257,947
Long term portion of trade payables		-	*		351,099	351,099	351,099	351,099	63,165		-
Other non-current liabilities									011110	400 040	112 000
Total non current liabilities		595,756	576,688	544,830	351,099	351,099	351,099	351,099	614,410	469,248 1,058,506	443,006 938,033
TOTAL LIABILITIES		1,538,354	1,506,609	1,624,031	1,043,861	1,224,348	1,224,348	1,224,348	1,381,069 5,602,113	6,042,559	6,214,577
NET ASSETS		6,477,672	6,311,136	6,067,101	6,785,116	6,624,547	6,624,547	6,624,547	5,002,113	0,042,009	0,214,317
COMMUNITY WEALTH/EQUITY					0.754.074	0.500.000	@ 500 ccn	6 503 560	5,567,259	6,005,230	6,174,598
Accumulated surplus/(deficit)	8	6,448,331	6,280,895	6,036,252	6,754,874	6,593,660	6,593,660	6,593,660 30,887	34,854	37,329	39,979
Reserves and funds	9	29,341	30,242	30,887	30,242	30,887	30,887	30,667	34,004	31,329	33,313
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	6,477,672	6,311,137	6,067,139	6,785,116	6,624,547	6,624,547	6,624,547	5,602,113	6,042,559	6,214,577

K7N252 Nawcaetle - Table A7 Rudneted Cash Flows

Description	Ref	2019/20	2020/21	2021/22		Current Yes	ar 2022/23		2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts									000 500	328,685	348,406
Property rates	1 1	247,108	262,868	271,820	272,560	282,077	282,077	282,077	299,539		1,400,441
Service charges		1.096,265	842,958	955,548	989 000	1,015,802	1,015,802	1,015,802	1,144,535	1,260,696	
Other revenue		84,390	27,611	257,709	315,172	294,327	294,327	294,327	231,189	264,208	277,178
Transfers and Subsidies - Operational	1	535,551	701,384	828,432	1,112,707	510,460	510,460	510,460	547,623	603,815	642,889
Transfers and Subsidies - Capital	1	119,740	108,904	152 677	191 032	186,286	186,286	186,286	240,770	274,013	212,234
Interest		8,444	2,373	2,294	3,131	5,330	5,330	5,330	5,330	5,650	5,989
Dividends		2	_	-	:=	-	90	-	-	-1	=27
Payments											
Suppliers and employees		(1,887,448)	(1 779,378)	(2,225,766)	(2,583,251)	(2,082,004)	(2.060,403)	(2,060,403)	(2,175,156)	(2,265,349)	(2,473,661
Finance charges		(51,592)	(42,882)	(39,754)	(35,846)	(35,846)	(35,846)	(35,846)	(32,205)	(30,525)	(28,549
Transfers and Subsidies	1				_	-	-	_	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		152,459	123,839	202,958	164,505	176,433	198,033	198,033	261,626	441,193	384,926
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	1 1		18,000	11,000	19.	14,841	14,841	14,841	20,000	10,000	-
Decrease (increase) in non-current receivables		4,563	E-27	-	-	- 1		-	-	-	-
Decrease (increase) in non-current investments		4,000	-	-	-	-	-		-	- 2	-
Payments											
· ·		(105,605)	(150,390)	(185,393)	(209,033)	(214,299)	(214,299)	(214,299)	(255,338)	(284,413)	(222,634
Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES		(101,042)	(132,390)	(174,393)	(209,033)	(199,459)	(199,459)	(199,459)	(235,338)	(274,413)	(222,634)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts Short term loans			20		12.1	- 1	-		-	-	-
		-	-	_	-		(#1)	_	_	_	-
Borrowing long term/refinancing			2 000	_	_	_	-	- 2	_	_	-
Increase (decrease) in consumer deposits			2 000	-12		= 1					
Payments		(25,871)	(28,757)	(31,884)	(32,106)	(47,260)	(47,260)	(47,260)	(34,082)	(35,156)	(38,526
Repayment of borrowing	+-1	(25,871)	(26,757)	(31,884)	(32,106)	(47,260)	(47,260)	(47,260)	(34,082)	(35,156)	(38,526
NET CASH FROM/(USED) FINANCING ACTIVITIES	-									131,625	123,767
NET INCREASE/ (DECREASE) IN CASH HELD		25,547	(35,308)	(3,319)	(76,633)	(70,286)	(48,685)	(48,685)	(7,794)		151,313
Cash/cash equivalents at the year begin:	2	9,999	36,244	9,500	62,596	76,167	76,167	76,167	27,482	19,688	
Cash/cash equivelents at the year end:	2	35,546	936	6,181	(14,037)	5,881	27,482	27,482	19,688	151,313	275,080

KZN252 Newcastle - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2019/20	2020/21	2021/22		Current Year 2022/23	ar 2022/23		2023/24 Mediu	2023/24 Medium Term Revenue & Expenditure Framework	& Expenditure
Rthousand		Audited	Audited	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +1 Budget Year +2 2024/25 2025/26
Cash and investments available Cashicash equivalents at the year end	-	35.546	926	6 181	(14 037)	5.884	27 482	27 482	19 688	151 343	275,080
Other current investments > 90 days		2 1	1	5		)			2	1	1
Investments - Property, plant and equipment	-	1	1	1	1	1	1	1	ı	ı	1
Cash and investments available:		35,546	936	6,181	(14,037)	5,881	27,482	27,482	19,688	151,313	275,080
Application of cash and investments Trade payables from Non-exchange transactions: Other						1	1	•		1	
Unspent borrowing		27,155	15,402	26,776	26,732	206,298	143,479	143.479	113.4	83.479	53.479
Statutory requirements	2		(3,947)			22,674	22,674	22,674			
Other working capital requirements	m	(20,256)	(36,744)	41,075	48,119	16,843	16,843	16,843	(6,459)	(12,410)	(26,907)
Other provisions		9,711	8,150	9,723	10,112	22,308	22,308	22,308	11,105	11,660	
Long term investments committed	4	1	1	1	١	1	1	1		١	1
Reserves to be backed by cash/investments	2	15,754	29,441	25,842	30,242	30,887	30,887	30,887	30,887	32,431	34,053
Total Application of cash and investments:		32,365	12,302	148,646	132,753	299,011	236,192	236,192	175,990	147,238	108,348
Surplus(shortfall)		3,181	(11,366)	(142,465)	(146,790)	(293.130)	(208,710)	(208.710)	(156,302)	4.075	166.732

Description	Ref	2019/20	2020/21	2021/22	Cui	rrent Year 2022/2	3		n Term Revenue Framework	
housand		Audiled	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year 2023/24	Budget Year +1 2024/25	Budget Yea 2025/26
PITAL EXPENDITURE		Outcome	Outcome	Outcome		Budget	Forecast	2023/24	2024/25	2023/20
Total New Assets	1	58,569	99,250 60,068	70,080 33,956	106,386 77,941	88,107 26,983	88,107 26,983	163,083 44,065	114,383 20,000	125, 70,
Roads Infrastructure Storm water infrastructure		52,695	- 00,000	33,930	- 11,841	-	-	-	-	
Electrical Infrestructure			17,000	27,000	20,000	50,313	- 50,313	21,550 58,185	20,000 32,000	20, 5,
Water Supply Infrastructure Sanitation Infrastructure		1,469	1,050	1,109	20,000	30,313	- 00,010	21,484	20,000	18,
Solid Waste Infrastructure		-	-	-	-		-	-	- 1	
Rail Infrastructure		-			1 1	-		_	_	
Coastal infrastructure Information and Communication Infrastructure						-	_		-	
Infrastructure		54,164	78,117	62,065	97,941	77,296	77,296	145,284	92,000	113
Community Facilities		861	11,704	3,038	345	1,718	1,718	11,938	20,000	10
Sport and Recreation Facilities Community Assets		861	11,704	3,038	345	1,718	1,718	11,938	20,000	16
Heritage Assets		-	-	50 50	-	150 150	150 150	270	283	
Revenue Generating Non-revenue Generating		- 55		- 50		- 130	-		_	
Investment properties		55	-	-	-	-	-	-	-	
Operational Buildings			-		-	-	-	_	_	
Housing Other Assets	1 1		-		-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
Servitudes		-	994	_		-	_	-	_	
Licences and Rights Intangible Assets			994				-		-	
Computer Equipment		-	-	-	-	-		991	-	
Furniture and Office Equipment		471	2,682	1,460 2,838	2,900 5,200	1,348 3,595	1,348 3,595	2,000 2,100	2,000 100	
Machinery and Equipment	1	1,716	2,263 2,990	2,838 628	5,200	4,000	4,000	500	-	
Transport Assets Land		1,302	500	-	- 1	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	3	-	-	
Mature	- 1 (	-	-	_	-		-		-	
Immature		-	-	_	72			- 4	- 2	
Living Resources	1.1		40.422	10,593	10,000	19,360	19,360	11,296	8,000	
ntal Renewal of Existing Assets Roads Infrestructure	2	14,023 14,023	10,123 9,871	10,593	10,000	19,360	19,360	9,879	В,000	
Storm water Infrastructure		-	-	-	-	-	-	-	-	
Electrical Infrastructure		-		_					-	
Water Supply Infrastructure Senitation Infrastructure		-		_	] [		_		-	
Solid Weste Infrastructure		-	-	-	- 1	-	-	-	-	
Rell Infrestructure		-	-	_	-		-		-	
Coastal Infrastructure Information and Communication Infrastructure				_				_	_	
Infrastructure		14,023	9,871	10,593	10,000	19,360	19,360	9,879	8,000	
Community Facilities		-	-	_			_	1,418	_	
Sport and Recreation Facilities Community Assets	1 1		-	-				1,418	-	
Heritage Assets	- 1	-	-	-	1 - 1	-	- 1	-	-	
Revenue Generating		-	-	-		-	-	_	_	
Non-revenue Generating				- :			-		-	
Investment properties Operational Buildings		-	-	-	-	-	-	-	-	
Housing		69								
Other Assets Biological or Cultivated Assets		-	_	_	_ [			-	-	
Servitudes		-	-	-	-	-	-	-	-	
Licences and Rights					-					
Intangible Assets		-	]	_		-	-	-	-	
Computer Equipment Furniture and Office Equipment		_	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	- 1	-	-	-		
Transport Assets		-	252	-		-	-		_	
Land Zoo's, Marine and Non-biological Animals				_	_ [	-	-	-	-	
Mature		-	-				-			
Immature		-							-	_
Living Resources				-	79			-	· ·	
tal Upgrading of Existing Assets	6	32,943	41,018	104,720	92,648	106,833	106,833	80,959	113,700	
Roads Infrastructure Storm water Infrastructure		25,357	3,546	2,999	20,000	21,661	21,661	-	-	l l
Electrical Infrastructure		-	-	1,348	-	-	**	E0 000	E0 700	
Water Supply Infrastructure		6,576	9,506 22,805	35,170 41,583	29,648 27,000	29,048 25,310	29,048 25,310	50,000 7,000	50,700 33,000	
Sanitalion Infrastructure Solid Waste Infrastructure		-	- 22,003	41,003	27,000	-	-	-	-	
Rail Infrastructure		-	-	-	-	-			_	
Coastal Infrastructure				= =	- 8	-	-	_	_	
Information and Communication Infrastructure Infrastructure	1 1	32,943	35,857	82,081	76,548	76,019	76,019	57,000	83,700	
Community Facilities		-		6,000	5,000	3,000	3,000	23,959	30,000	
Sport and Recreation Facilities	-	-	44	11,000 17,000	11,000 16,000	24,009 27,009	24,009 27,009	23,959	30,000	
Community Assets Heritage Assets		-		-	-	-	-	-	-	
Revenue Generating		-	-	-	- 1	-		-	-	
Non-revenue Generating					-	-			-	
Investment properties Operational Buildings		-	4,979	5,639	-	3,805	3,805	-	-	
Housing		-	-			2 225	3,805			
Other Assets		-	4,979	5,639		3,805	3,000		_	
Biological or Cultivated Assets Servitudes		-	-	-		-	-	-	-	
Licences and Rights		-	-	-	-	-	-			
Intangible Assets		_		-	-	-	-	_		
Computer Equipment Furniture and Office Equipment				_		-	-	-		
Machinery and Equipment		-	138	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-		-	
Land		-		-		[ ]	-	_		
Zoo's, Marine and Non-biological Animals  Mature			-							
Immature		-							2	
						1.0				

Total Capital Expenditure	4	105,605	150,390	185,393	209,033	214,300	214,300	255,338	236,083	222,254
Roads Infrastructure	1	93,085	73,485	47,549	107,941	68,005	68,005	44,065	20,000	70,000
Storm water Infrastructure		-	-		-		-	32 846	28,000	28,896
Electrical Infrastructure Water Supply Infrastructure	1.1	8,045	26,506	1,348 63,170	49,648	79,361	79,361	68,063	40,000	13,000
Sanitation Infrastructure		- 0,040	23,854	42,672	27,000	25,310	25,310	21,484	20,000	18,000
Solid Waste Infrastructure	- 1 1	-	-	-	(	-	*		113,700	87,987
Reit Infrastructure	- 1		- 5	- 1	150	-	- 1	2		_
Coastal Infrastructure Information and Communication Infrastructure		_	-	- 1	-	-	-	-	-	
Infrastructure	- 1	101,130	123,845	154,740	184,589	172,676	172,676	166,459	221,700	217,883
Community Facilities		861	11,704	9,038	5,345	4,718	4,718 24,009	1,418 35,897	50,000	171 45,000
Sport and Recreation Facilities		861	11,749	11,000 20,038	11,000 16,345	24,009 28,727	28,727	37,314	50,000	45,171
Community Assets Heritage Assets		-	- 1,743	-	-	150	150	270	283	100
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		55 55	-		-	-	1			_
Investment properties Operational Buildings		- 00	4,979	-		3,805	3,805	- 1	- 1	-
Housing		69	_		-	-		0	0	0
Other Assets		69	4,979	-	-	3,805	3,805	0	0	0
Biological or Cultivated Assets	- 1, 0						-		- 1	_
Servitudes Licences and Rights			994			-	-	-	-	_
Intangible Assets		-	994	-	-	-	-	1	- 1	-
Computer Equipment		-	- [	-				991		2 000
Furniture and Office Equipment		471	2,682 2,401	1,460 2,838	2,900 5,200	1,348 3,595	1,348 3,595	2,000 2,100	2,000	2,000 100
Machinery and Equipment		1,716	3,241	628	5,200	4,000	4,000	500	-	-
Transport Assets		1,302	500	-		-	-	-	- 1	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	- [	-
Mature		-	8.1	.	- 1	-	21	-	-	-
Immature				- 4		2	- 6	-	-	-
Living Resources			- 4	14		,=,		-	-	**
OTAL CAPITAL EXPENDITURE - Asset class	$\perp$	105,605	150,390	185,393	209,033	214,300	214,300	255,338	236,083	222,254
SSET REGISTER SUMMARY - PPE (WDV)	5	22,228,652	6,638,512	6,982,268	7,261,558	7,261,558	7,261,558	7,646,421	8,021,095	8,398,087
Roads Infrastructure		3,444,338	2,988,083	4,212,893 387,781	4,381,409 403,293	4,381,409 403,293	4,381,409 403,293	4,513,624 424,667	4,839,691 445,478	5,067,157 466,413
Storm water Infrastructure Electrical Infrastructure		365,832 983,122	387,781 1,042,110	270,485	281,304	281,304	281,304	295,214	310,728	325,332
Water Supply Infrastructure		610,826	647,476	647,476	673,375	673,375	673,375	709,064	743,808	778,767
Sanitation Infrastructure		652,837	692,008	692,008	719,688	719,688	719,688	757,831	794,965	832,328
Solid Waste Infrastructure		400.005	400.470	: 4:		- 5	u		31	100
Rail Infrastructure		103,235	109,429		-	<u> </u>	3	-	100	100
Coastal Infrastructure Information and Communication Infrastructure		) 60	(+)	*		=	-	-	15	
Infrastructure		6,160,190	5,866,887	6,210,643	6,459,069	6,459,069	6,459,069	6,801,399	7,134,668	7,469,997
Community Assets		100,805	106,853	106,853	111,127	111,127	111,127	117,017	122,751	128,520
Heritage Assels		11,488	12,177	12,177	12,664	12,664	12,664	13,335	13,988 427,148	14,646 447,223
Investment properties		350,780	371,827	371,827	386,700	386,700	386,700	407,195 249,494	261,719	2/4,020
Other Assels		214,928	227,823	227,823	236,936	236,936	236,936	249 494	201,718	-
Biological or Cultivated Assets		1,736	1,840	1,840	1,914	1,914	1,914	2,015	2,114	2,213
Intangible Assets Computer Equipment		1,730	1,040	1,040				_	-	
Furniture and Office Equipment		_	-	-	-	-	-	-	-	-
Machinery and Equipment		7,595,646		-	-		-	-	-	-
Transport Assets			-	-	- 52.440	F2 440	53,149	55,966	58,708	61,467
Land Zoo's, Marine and Non-biological Animals		48,212 7,744,868	51,104	51,104	53,149	53,149	33,149	35,844	50,700	01,40
Living Resources		1,144,000								
OTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	22,228,652	6,638,512	6,982,268	7,261,558	7,261,558	7,261,558	7,646,421	8,021,096	8,398,087
PENDITURE OTHER ITEMS		-	-	-	-	-	-	-	-	-
	111	***	390,035	365,084	363,160	363,160	363,160	379,139	397,716	416,409
Depreciation	7	338,886								
Repairs and Maintenance by Asset Class	3	73,296	30,685	78,829	76,707	47,470	47,470	44,492	29,609	40,821 17.365
Repairs and Maintenance by Asset Class Roads Infrastructure				78,829 5,042	76,707 4,697 16,786	47,470 4,197 13,726	47,470 4,197 13,726			40,821 17,365
Repairs and Maintenance by Asset Class		73,296	30,685	78,829	4,697 16,786 9,433	4,197 13,726 8,933	4,197 13,726 8,933	44,492 3,500 - 8,850	29,609 5,951 — 3,022	17,365 - 3,143
Repairs and Maintenance by Asset Class Roads Infrastructure Storm water Infrastructure Electrical Infrastructure Water Supply Infrastructure		73,296 822 - 8,807 10,966	30,685 948 - 5,788 10,877	78,829 5,042 18,266 7,231 12,022	4,697 16,786 9,433 4,750	4,197 13,726 8,933 3,296	4,197 13,726 8,933 3,296	44,492 3,500 - 8,850 3,200	29,609 5,951 - 3,022 1,522	17,365 - 3,143 1,582
Repairs and Maintenance by Asset Class Roads infrastructure Storm water infrastructure Electrical Infrastructure Water Supply Infrastructure Santátion Infrastructure		73,296 822 - 8,807 10,966 41,901	30,685 948 - 5,788 10,877 2,868	78,829 5,042 18,266 7,231 12,022 19,758	4,697 16,786 9,433	4,197 13,726 8,933	4,197 13,726 6,933 3,296 2,261	44,492 3,500 - 8,850	29,609 5,951 — 3,022	17,365 - 3,143
Repairs and Maintenance by Asset Class Roads infrastructure Storm water infrastructure Electrical Infrastructure Water Supply Infrastructure Sanketion Infrastructure Social Waste Infrastructure		73,296 822 - 8,807 10,966	30,685 948 - 5,788 10,877	78,829 5,042 18,266 7,231 12,022	4,697 16,786 9,433 4,750	4,197 13,726 8,933 3,296	4,197 13,726 8,933 3,296	44,492 3,500 - 8,850 3,200 9,615	29,609 5,951 - 3,022 1,522	17,365 - 3,143 1,582
Repairs and Maintenance by Asset Class Roads infrastructure Storn water infrastructure Electrical Infrastructure Water Supply Infrastructure Santétion Infrastructure		73,296 822 - 8,807 10,966 41,901	30,685 948 - 5,788 10,877 2,868	78,829 5,042 18,266 7,231 12,022 19,758	4,697 16,786 9,433 4,750	4,197 13,726 8,933 3,296 2,261	4,197 13,726 8,933 3,296 2,261	44,492 3,500 - 8,850 3,200 9,615 -	29,609 5,951 - 3,022 1,522 5,182 -	17,365 - 3,143 1,582
Repairs and Maintenance by Asset Class Roads infrastructure Storm water infrastructure Electrical Infrastructure Water Supply infrastructure Santation infrastructure Solid Waste Infrastructure Rail Infrastructure Rail Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure		73,296 822 - 8,607 10,966 41,901 - -	30,685 948 - 5,788 10,877 2,868 - - -	78,829 5,042 18,266 7,231 12,022 19,758 — — —	4,697 16,786 9,433 4,750 23,011	4,197 13,728 8,933 3,296 2,261 	4,197 13,726 6,933 3,296 2,261	44,492 3,500 - 8,850 3,200 9,615 - -	29,609 5,951 - 3,022 1,522 5,182 - - -	17,365 - 3,143 1,582 5,390
Repairs and Maintenance by Asset Class Roads infrastructure Storn water infrastructure Electrical Infrastructure Water Supply Infrastructure Sanitelion Infrastructure Sanitelion Infrastructure Salid Waste Infrastructure Rail Infrastructure Coastel Infrastructure Information and Communication Infrastructure Infrastructure		73,296 822 - 8,807 10,966 41,901 - - - - 62,496	30,685 948 - 5,788 10,877 2,868 - - - - 20,481	76,829 5,042 18,266 7,231 12,022 19,758 - - - - 62,320	4,697 16,786 9,433 4,750 23,011	4,197 13,728 8,933 3,296 2,261 - - - - 32,412	4,197 13,726 8,933 3,296 2,261 — — — — — 32,412	44,492 3,500 - 8,850 3,200 9,615 - -	29,609 5,951 - 3,022 1,522 5,182 - -	17,365 - 3,143 1,582 5,390
Repairs and Maintenance by Asset Class  Roads infrastructure Storn weder Infrastructure Electrical Infrastructure Water Supply Infrastructure Sanateison Infrastructure Sanateison Infrastructure Said Waste Infrastructure Rail Infrastructure Coastal Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Infrastructure Infrastructure Community Facilities		73,296 822 - 8,607 10,966 41,901 - -	30,685 948 - 5,788 10,877 2,868 - - -	78,829 5,042 18,266 7,231 12,022 19,758 — — —	4,697 16,786 9,433 4,750 23,011	4,197 13,728 8,933 3,296 2,261 	4,197 13,726 6,933 3,296 2,261 32,412 1,054 288	44,492 3,500 	29,609 5,951 — 3,022 1,522 5,182 — — — — — 15,677 1,635	17,365 - 3,143 1,582 5,390 - - - 27,480 792
Repairs and Maintenance by Asset Class Roads infrastructure Storn water infrastructure Electrical Infrastructure Water Supply Infrastructure Sanitelion Infrastructure Sanitelion Infrastructure Salid Waste Infrastructure Rail Infrastructure Coastel Infrastructure Information and Communication Infrastructure Infrastructure		73,296 822 	30,685 948 - 5,788 10,877 2,868 - - - - 20,481 1,002 298 1,300	76,829 5,042 18,266 7,231 12,022 19,758 62,320 1,387 295	4,697 16,786 9,433 4,750 23,011 — 58,677 1,485	4,197 13,726 8,933 3,296 2,261 32,412 1,054	4,197 13,726 8,933 3,296 2,261 32,412 1,054 268	44,492 3,500 - 8,850 3,200 9,615 - - - 25,165 743 134	29,609 5,951 	17,365 - 3,143 1,562 5,390 - - - 27,480 792 - 792
Repairs and Maintenance by Asset Class  Roads infrastructure Storm water infrastructure Electrical Infrastructure Water Supply Infrastructure Santation Infrastructure Santation Infrastructure Santation Infrastructure Rail Infrastructure Coastel Infrastructure Information and Communication Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Community Facilities Sport and Recreation Facilities Community Assetts Heritage Assets		73,296 822 8,807 10,966 41,901 - - - - - - - - - - - - - - - - - - -	30,685 948 - 5,788 10,877 2,968 - - - - - - 20,481 1,002 298 1,300	76,829 5,042 18,266 17,231 12,022 19,758 62,320 1,387 295 1,682	4,697 16,786 9,433 4,750 23,011 - - 58,677 1,465 268 1,733	4,197 13,726 8,933 3,296 2,261 32,412 1,054 268 1,322	4,197 13,726 8,933 3,298 2,261 32,412 1,054 288 1,322	44,492 3,500 	29,609 5,951 — 3,022 1,522 5,182 — — — — — 15,677 1,635	17,365 - 3,143 1,582 5,390 - - - 27,480 792
Repairs and Maintenance by Asset Class Roads infrastructure Storm water infrastructure Electrical Infrastructure Water Supply Infrastructure Sanitation Infrastructure Sanitation Infrastructure Rai Infrastructure Castal Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Community Faciliess Sport and Recreation Facilities Community Assets Heritage Assets Revenue Cenerating		73,296 822 	30,685 948 - 5,788 10,877 2,868 - - - - 20,481 1,002 298 1,300	76,829 5,042 18,266 7,231 12,022 19,758 62,320 1,387 295	4,697 16,786 9,433 4,750 23,011 — 58,677 1,465 268	4,197 13,728 8,933 3,296 2,261 32,412 1,064 268	4,197 13,726 8,933 3,296 2,261 32,412 1,054 268	44,492 3,500 8,850 3,200 9,615 - - - 25,165 743 134	29,609 5,951 - 3,022 1,522 5,182 - - - - - 15,677 1,635 - - 1,635	17,365 -3,143 1,582 5,390 -27,480 792 -792
Repairs and Maintenance by Asset Class  Roads infrastructure Storn water infrastructure Electrical Infrastructure Water Supply Infrastructure Sanatetion Intrastructure Sanatetion Intrastructure Rail Infrastructure Rail Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Haritage Assets Revenue Generating Non-revenue Generating		73,296 822 - 8,807 10,966 41,901 - - - - - - - - - - - - - - - - - - -	30,685 948 - 5,788 10,877 2,868 - - - - 20,481 1,002 298	76,829 5,042 18,266 7,231 12,022 19,758	4,697 16,785 9,433 4,750 23,011 - - - 1,485 268 1,733 - -	4,197 13,728 8,933 3,296 2,261 32,412 1,054 268 1,322	4,197 13,726 6,933 3,296 2,261 32,412 1,054 288 1,322	44,492 3,500 - 8,850 3,200 9,615 - - - 25,165 743 134 877 - -	29,609 5,951 - 3,022 1,522 5,182 - - - 75,677 1,635 - - 1,635	17,365 
Repairs and Maintenance by Asset Class Roads infrastructure Storm water infrastructure Electrical Infrastructure Water Supply Infrastructure Sanitation Infrastructure Sanitation Infrastructure Rai Infrastructure Castal Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Community Facilies Sport and Recreation Facilities Community Assets Heritage Assets Revenue Cenerating		73,296 822 - 8,807 10,966 41,901 - - - - - - - - - - - - - - - - - - -	30,685 948 - 5,788 10,877 2,868 - - - - - - - - - - - - - - - - - -	76,829 5,042 18,266 7,231 12,022 19,758 62,320 1,387 295 1,682 3,266	4,697 16,786 9,433 4,750 23,011 - 58,677 1,485 268 1,733 - - - 3,378	4,197 13,728 8,933 3,296 2,261 32,412 1,054 268 1,322 3,455	4,197 13,726 6,933 3,298 2,261	44,492 3,500 - 8,850 3,200 9,615 - - - - - - - - - - - - - - - - - - -	29,609 5,951 - 3,022 1,522 5,182	17,365 - 3,143 1,562 5,390 
Repairs and Maintenance by Asset Class  Roads infrastructure Storm water infrastructure Electrical Infrastructure Electrical Infrastructure Water Supply Infrastructure Santation Infrastructure Santation Infrastructure Costel Infrastructure Costel Infrastructure Infrastructure Costel Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Invastment properties Operational Buildings Housing		73,296 822 8,807 10,966 41,901 	30,685 948 5,786 10,877 2,868 - - - 20,481 1,002 298 1,300 - - - 20,241 1,002	78,829 18,266 7,231 12,022 19,758 62,320 1,387 295 1,682 3,266 806	4,697 16,786 9,433 4,750 23,011 	4,197 13,728 8,933 3,296 2,261 32,472 1,054 268 1,322 3,455 943	4,197 13,726 8,933 3,298 2,261	44,492 3,500 3,200 9,815 - - 25,165 743 134 877 - - - 1,515 564	29,609 5,951 3,022 1,522 5,182	17,385 -3,143 1,582 5,390 
Repairs and Maintenance by Asset Class Roads infrastructure Storm water infrastructure Electrical Infrastructure Electrical Infrastructure Sankation Infrastructure Sankation Infrastructure Sankation Infrastructure Rai Infrastructure Coastal Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Invastructure Operational Buildings Housing Operational Buildings Housing Other Assets		73,296 822 - 8,807 10,966 41,901 - - - - - - - - - - - - - - - - - - -	30,685 946 - 5,786 10,87 2,968 	76,829 5,042 18,266 7,231 12,022 19,758 62,320 1,387 295 1,682 3,266	4,697 16,786 9,433 4,750 23,011 - 58,677 1,485 268 1,733 - - - 3,378	4,197 13,728 8,933 3,296 2,261 32,412 1,054 268 1,322 3,455	4,197 13,726 8,933 3,298 2,261 - - - 52,412 1,054 288 1,922 - - - - - - - - - - - - - - - - - -	44,492 3,500 - 8,850 3,200 9,615 - - - - - - - - - - - - - - - - - - -	29,609 5,951 - 3,022 1,522 5,182	17,365 - 3,143 1,562 5,390 
Repairs and Maintenance by Asset Class  Roads infrastructure Storn water infrastructure Electrical Infrastructure Water Supply Infrastructure Sanitation Infrastructure Sanitation Infrastructure Sanitation Infrastructure Rail Infrastructure Coastel Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Community Featibles Sport and Recreation Facilities Community Assets Heritage Assets Revenue Cenerating Invastment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets		73,286 822 8,807 10,566 41,801 	30,685 948 5,786 10,877 2,868 - - - 20,481 1,002 298 1,300 - - - 20,241 1,002	76 829 5,042 18,266 7,231 12,022 19,758 62,320 1,387 295 1,882 2,266 806 4,072	4,697 16,785 9,433 4,750 23,011 	4,197 13,726 8,933 3,296 2,261 32,412 1,054 268 1,322 3,455 943 4,399	4,197 13,726 8,933 3,298 2,261 - - - 52,412 1,054 288 1,222 - - - - - - - - - - - - - - - - - -	44,492 3,500 8,850 3,200 9,615 	29,609 5,951 3,022 1,522 5,182 15,677 1,635 1,635 1,501 880 2,380	17,385 - 3,143 1,582 5,390 27,480 792 
Repairs and Maintenance by Asset Class  Roads infrastructure Storn water infrastructure Electrical Infrastructure Electrical Infrastructure Santétion Infrastructure Santétion Infrastructure Santétion Infrastructure Rail Infrastructure Coastal Infrastructure Infrastructure Infrastructure Community Fecilièes Sport and Reveration Facilities Community Assets Heritage Assets Heritage Assets Revereuce Generating Invastment properties Operational Buildings Housing Other Assets		73,296 822 8,27 10,965 41,901 	30,685 946 5,786 10,877 2,868 	76,829 5,042 18,266 7,231 12,022 19,758 62,320 1,387 295 1,682 3,266 806 4,072	4,697 10,768 9,433 4,750 23,011 	4,197 13,786 8,933 3,296 2,261 32,412 1,054 268 7,322 3,455 943 4,398 - 2,928	4,197 13,726 6,833 3,298 2,261	44,492 3,500 3,200 9,615 - - 25,165 743 134 877 - - 1,515 564 2,079	29,609 5,951 - 3,022 1,522 5,182 15,677 1,835 1,635 1,501 880 2,380	17,365 - 3,143 1,562 5,399 27,460 - 792 
Repairs and Maintenance by Asset Class  Roads infrastructure Storm water infrastructure Electrical Infrastructure Electrical Infrastructure Water Supply Infrastructure Santation Infrastructure Santation Infrastructure Costel Infrastructure Costel Infrastructure Infrastructure Costel Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Invastment properties Operational Buildings Housey Other Assets Biological or Cultivated Assets Sarvitudes Licences and Rights Inlangible Assets		73,296 822 8,807 10,665 41,901 - - - - - - - - - - - - - - - - - - -	30,685 946 5,786 10,877 2,866 2,867 1,002 298 1,300 	76,829 5,042 18,266 7,231 12,022 19,758 62,220 1,387 295 1,682 3,266 806 4,072 3,003 3,009	4,697 10,785 9,433 4,750 23,011 58,677 1,465 268 1,733 	4,197 13,786 8,933 3,296 2,261 32,412 1,054 268 1,322 3,455 943 4,399 2,228	4,197 13,726 8,833 3,298 2,261 	44,492 3,500 8,850 3,200 9,615 - - 25,665 743 134 877 - - - 1,515 584 2,079 - -	29,609 5,951 3,022 1,522 5,182	17,365 - 3,143 1,562 5,390
Repairs and Maintenance by Asset Class  Roads Intrastructure Storm water intrastructure Electrical Intrastructure Electrical Intrastructure Santation Intrastructure Santation Intrastructure Santation Intrastructure Santation Intrastructure Intrastructure Coastal Intrastructure Information and Communication Intrastructure Infrastructure Community Facilities Sport and Receration Facilities Community Assats Heritage Assats Revenue Generating Non-revenue Generating Invastment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Rights Inlangible Assets Computer Equipment		73,286 822 8,807 10,566 41,801 	30,685 946 5,788 10,877 2,668 - - - 20,481 1,002 298 6 1,300 - - - 233 233 233 - - - - - - - - - - -	76 829 5,042 18,266 7,231 12,022 19,758 62,320 1,387 295 1,882 3,266 806 4,072 5,009 3,009	4,697 16,766 9,433 4,750 23,011 58,677 1,465 268 673 3,378 679 4,057 ————————————————————————————————————	4,197 13,726 8,933 3,266 2,261 32,412 1,054 268 6,332 3,455 943 4,338 2,928 2,928	4,197 13,726 6,933 3,298 2,261 2,261 2,261 1,054 2,88 1,322 - - - 3,455 843 4,398 2,228 2,228	44,492 3,500 8,850 3,200 9,615 	29,609 5,951 - 3,022 1,522 5,182	17,365 3,143 1,562 5,390 
Repairs and Maintenance by Asset Class Roads infrastructure Storn water infrastructure Electrical Infrastructure Santation Infrastructure Santation Infrastructure Santation Infrastructure Santation Infrastructure Coastal Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Invastment proparties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licenoes and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Furniture and Office Equipment		73,296 822 8,807 10,965 41,901 	30,685 946 5,786 10,877 2,868 	76,829 5,042 18,266 7,231 12,022 19,758 62,320 1,387 295 1,682 3,266 806 4,072 - 3,009 1,639 3,309	4,697 10,768 9,433 4,750 23,011 58,677 1,465 208 1,733 5,794 4,067 	4,197 13,786 8,933 3,296 2,261 32,412 1,054 260 - 1,322 1,954 260 943 4,398 2,928 2,928 - 33	4,197 13,726 8,833 3,298 2,261	44,492 3,500 8,850 3,200 9,615 - - 25,665 743 134 877 - - - 1,515 584 2,079 - -	29,609 5,951 3,022 1,522 5,182	17,365 - 3,143 1,562 5,390
Repairs and Maintenance by Asset Class  Roads infrastructure Storm water infrastructure Electrical Infrastructure Water Supply infrastructure Santation Infrastructure Santation Infrastructure Solid Waste Infrastructure Rail Infrastructure Coastal Infrastructure Infrastructure Infrastructure Community Fecilities Sport and Recreation Facilities Community Assets Heiritage Assets Revenue Generating Invastructure Operational Buildings House Operational Buildings House Operational Buildings House Usences and Rights Licences and Rights Licences and Rights Inhalighte Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment		73,286 822 8,807 10,566 41,801 	30,685 946 5,788 10,877 2,668 - - - 20,481 1,002 298 6 1,300 - - - 233 233 233 - - - - - - - - - - -	76 829 5,042 18,266 7,231 12,022 19,758 62,320 1,387 295 1,882 3,266 806 4,072 5,009 3,009	4,697 16,766 9,433 4,750 23,011 58,677 1,465 268 673 3,378 679 4,057 ————————————————————————————————————	4,197 13,726 8,933 3,266 2,261 32,412 1,054 268 6,332 3,455 943 4,338 2,928 2,928	4,197 13,726 6,933 3,298 2,261 2,261 2,261 1,054 2,88 1,322 - - - 3,455 843 4,398 2,228 2,228	44,492 3,500 3,200 9,615 - - 25,165 743 134 877 - - 1,515 564 2,079 - - - - - - - - - - - - - - - - - - -	29,609 5,951 - 3,022 1,522 5,182 15,677 1,635 1,635 1,501 880 2,380 178 32 97	17,365 - 3,143 1,562 5,390
Repairs and Maintenance by Asset Class Roads infrastructure Storn water infrastructure Electrical Infrastructure Santation Infrastructure Santation Infrastructure Santation Infrastructure Santation Infrastructure Coastal Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Invastment proparties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licenoes and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Furniture and Office Equipment		73,286 822 8,807 10,666 41,801 	30,685 946 5,788 10,87 2,968 	76,829 5,042 18,266 7,231 12,022 19,758 62,320 1,387 5,692 3,266 806 4,072 3,009 1,693 37 5,070	4,697 10,768 9,433 4,750 23,011 58,677 1,465 208 1,733 5,794 4,067 	4,197 13,786 8,933 3,296 2,261 32,412 1,054 260 - 1,322 1,954 260 943 4,398 2,928 2,928 - 33	4,197 13,726 8,833 3,298 2,261 52,412 1,054 288 1,822	44,492 3,500 3,200 3,200 9,615 25,165 743 134 877 - 1,515 584 2,079 2,784 22 93 3,671 9,800	29,609 5,951 - 3,022 1,522 5,182 15,677 1,835 1,635 1,501 880 2,380 1,786 32 97 2,110 7,500	17,365 - 3,143 1,562 5,390
Repairs and Maintenance by Asset Class Roads infrastructure Storm water infrastructure Electrical Infrastructure Electrical Infrastructure Sanitetion Infrastructure Sanitetion Infrastructure Sanitetion Infrastructure Sanitetion Infrastructure Coastal Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Invastment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servinutes Licences and Rights Inlangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets		73,286 822 8,807 10,566 41,801 	30,685 946 - 5,788 10,87 2,968 	76,829 5,042 18,266 7,231 12,022 19,758 62,320 1,387 295 1,682 2,266 806 4,072 5,009 3,009 1,639 37 5,070	4,697 16,768 9,433 4,750 23,011 - - - 1,465 268 1,733 - - - 3,378 679 4,057 - - - - 3,784 3,784 2,290 3,33 6,122	4,197 13,726 8,933 3,266 2,261 32,412 1,054 268 81 4,338 4,338 4,338 4,338 4,338 4,338 4,338 4,338 4,338 4,338 4,338 4,338 4,338 4,338 4,338 4,338 4,338	4,197 13,726 6,833 3,298 2,261 2,261 52,412 1,054 288 4,392 3,455 843 4,398 4,598 4,592 3,455 843 4,596 2,928 2,978 33 6,377	44,492 3,500 9,615 - - 25,165 743 134 877 - - 1,515 584 2,079 - - - - - - - - - - - - - - - - - - -	29,609 5,951 - 3,022 1,522 5,182	17,365 3,143 1,562 5,390
Repairs and Maintenance by Asset Class  Roads infrastructure Storm water infrastructure Electrical Infrastructure Santation Infrastructure Santation Infrastructure Santation Infrastructure Santation Infrastructure Santation Infrastructure Coastal Infrastructure Coastal Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Invastment properties Operational Buildings Housey Housey Other Assets Sioniqual or Cultivated Assets Servitudes Licences and Rights Indangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land		73,296 822 8,207 10,665 41,901 	30,685 946 5,786 10,877 2,868 	76,829 5,042 18,266 7,231 12,022 19,758 62,320 1,387 295 1,682 3,266 806 4,072 - 3,009 1,633 337 6,070	4,697 10,768 9,433 4,750 23,011 58,677 1,465 268 1,733 5,724 2,300 33,784 2,764 2,300 33 5,122	4,197 13,786 8,933 3,296 2,261 32,412 1,054 269 1,322	4,197 13,726 8,833 3,298 2,261 52,412 1,054 288 1,822	44,492 3,500 3,200 3,200 9,615 25,165 743 134 877 - 1,515 584 2,079 2,784 22 93 3,671 9,800	29,609 5,951 - 3,022 1,522 5,182 15,677 1,835 1,635 1,501 880 2,380 1,786 32 97 2,110 7,500	17,365 - 3,143 1,562 5,390
Repairs and Maintenance by Asset Class Roads infrastructure Storm water infrastructure Electrical Infrastructure Electrical Infrastructure Santation Infrastructure Santation Infrastructure Santation Infrastructure Rail Infrastructure Coastal Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Invastment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Sarvitudes Sarvitudes Licences and Rights Inlangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zod's, Marine and Non-biological Animals Malure Immulate		73,286 822 8,807 10,965 41,901 	30,685 946 5,786 10,877 2,968 - - - 20,481 1,000 - - - 238 5,730 - - - - - - - - - - - - - - - - - - -	76,829 5,042 18,266 7,231 12,022 19,758 62,320 1,387 295 1,682 3,266 806 4,072 - 3,009 1,633 337 6,070	4,697 10,768 9,433 4,750 23,011 58,677 1,465 268 1,733 5,724 2,300 33,784 2,764 2,300 33 5,122	4,197 13,786 8,933 3,296 2,261 32,412 1,054 269 1,322	4,197 13,726 8,833 3,298 2,261 52,412 1,054 288 1,822	44,492 3,500 3,200 3,200 9,615 25,165 743 134 877 - 1,515 584 2,079 2,784 22 93 3,671 9,800	29,609 5,951 - 3,022 1,522 5,182	17,365 - 3,143 1,562 5,390
Repairs and Maintenance by Asset Class  Roads infrastructure Storm water infrastructure Electrical Infrastructure Solid Waste Infrastructure Solid Waste Infrastructure Solid Waste Infrastructure Costal Infrastructure Costal Infrastructure Infrastructure Costal Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Invastment proporties Operational Buildings Housey Other Assets Biological or Cultivated Assets Servitudes Licences and Rights Indnaighle Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land 200's, Marine and Non-biological Animats Hature Invasture Living Resources		73,286 822 8,807 10,666 41,801 	30,685 946 5,788 10,877 2,988 	76,829 5,042 18,266 7,231 12,022 19,758 62,320 1,387 5,692 3,266 806 4,072 3,009 1,639 3,009 1,639 3,009	4,697 10,786 9,433 4,750 23,011 	4,197 13,786 8,933 3,296 2,261 32,412 1,064 268 1,322	4,197 13,726 8,833 3,298 2,261	44,492 3,500 9,815	29,609 5,951 3,022 5,182	17,365 - 3,143 1,562 5,390
Repairs and Maintenance by Asset Class  Roads infrastructure Storm water infrastructure Electrical Infrastructure Santetion Infrastructure Santetion Infrastructure Santetion Infrastructure Santetion Infrastructure Santetion Infrastructure Costal Infrastructure Infrastructure Costal Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Invastment properties Operational Buildings Houser Other Assets Biological or Cuttivated Assets Sarvitudes Licences and Rights Infrasjink Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animats Hature Intrastructure Living Resources		73,286 822 8,807 10,965 41,901 	30,685 946 5,786 10,877 2,968 - - - 20,481 1,000 - - - 238 5,730 - - - - - - - - - - - - - - - - - - -	76,829 5,042 18,266 7,231 12,022 19,758 62,320 1,387 295 1,682 3,266 806 4,072 - 3,009 1,633 337 6,070	4,697 10,768 9,433 4,750 23,011 58,677 1,465 268 1,733 5,724 2,300 33,784 2,764 2,300 33 5,122	4,197 13,786 8,933 3,296 2,261 32,412 1,054 269 1,322	4,197 13,726 8,833 3,298 2,261 52,412 1,054 288 1,822	44,492 3,500 3,200 3,200 9,615 25,165 743 134 877 - 1,515 584 2,079 2,784 22 93 3,671 9,800	29,609 5,951 - 3,022 1,522 5,182	17,365 - 3,143 1,562 5,390 - 27,480 792 1,610 920 2,530 186 33 102 2,198 7,500
Repairs and Maintenance by Asset Class  Roads infrastructure Storm water infrastructure Electrical Infrastructure Water Supply Infrastructure Santation Infrastructure Santation Infrastructure Santation Infrastructure Costal Infrastructure Costal Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Invastment proparties Operational Buildings Houser Other Assets Biological or Outlivated Assets Sarvitudes Licences and Rights Infrastructure Infrastructure Community Assets Computer Equipment Funditure and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animats Hature Intrastructure Intrastructu		73,286 822 8,807 10,566 41,501 	30,685 948 5,788 10,877 2,668 	76 829 5,042 18,266 7,231 12,022 19,758 62,320 1,387 295 1,882 3,009 3,009 1,639 37 6,070	4,697 16,766 9,433 4,750 23,011 58,677 1,465 268 673 3,378 679 4,067 - - 3,784 3,784 2,390 33 6,122 - - - - - - - - - - - - - - - - - -	4,197 13,726 8,933 3,266 2,261 32,412 1,054 268 81 7,322 3,455 943 4,398 4,398 4,398 4,397 2,528 2,828 2,828 1,522 1,522 1,522	4,197 13,726 6,833 3,298 2,261 2,261 52,412 1,054 288 4,398 4,388	44,492 3,500 3,200 9,615 	29,609 5,951 3,022 1,522 5,182 15,677 1,935 1,635 1,501 880 2,380 1,501 7,500	17,365 -3,143 1,562 5,390 27,460 792 1,610 920 2,530 166 33 102 2,188 7,500
Repairs and Maintenance by Asset Class Roads infrastructure Storm water infrastructure Electrical Infrastructure Electrical Infrastructure Santiation Infrastructure Santiation Infrastructure Santiation Infrastructure Castal Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Non-revenue Generating Invastruet properties Operational Buildings Housing Other Assets Biological or Guitivated Assets Sarvitudes Sarvitudes Licences and Rights Infangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Malatre Immulatre		73,286 822 8,807 10,666 41,801 	30,685 948 5,788 10,877 2,968 	76,829 5,042 18,266 7,231 12,022 19,758 62,320 1,387 1,387 1,692 3,266 806 4,072 3,009 1,639 3,009 1,639 3,009 1,639 443,913	4,697 10,765 9,433 4,750 23,011 	4,197 13,786 8,933 3,296 2,261 32,412 1,064 268 1,322 3,455 943 4,398 2,928 2,929 333 6,377 1	4,197 13,726 8,833 3,298 2,261	44,492 3,500 8,850 3,200 9,615 	29,609 5,951 3,022 1,522 5,182 15,677 1,635 1,635 1,501 880 2,380 178 32 97 2,110 7,500 427,325	17,365 - 3,143 1,562 5,390 - 27,480 792 1,610 920 2,530 186 33 102 2,198 7,500

KZN252 Newcastle - Table A10 Basic service delivery measurement  Description	Ref	2019/20	2020/21	2021/22	Cu	rrent Year 2022/2	3	2023/24 Mediu	m Term Revenue Framework	& Expenditure
Description	P(e)	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year + 2025/26
Household service targets	1									
Nater:	11	440.500	151,090	151,639	154,672	154,672	154,672	162,869	170,850	178,88
Piped water inside dwelling		142,538 107,962	114,439	114,439	115,728	116,728	116,728	122,915	128,938	134,99
Piped water inside yard (but not in dwelling) Using public tap (at least min.service level)	2	28,902	30,636	30,636	31,249	31,249	31,249	32,905	34,518	35,14
Other water supply (at least min.service level)	4	1,945	2,062	2,062	2,104	2,104	2,104	2,215	2,324	2,43
Minimum Service Level and Above sub-total	1	281,347	298,228	298,777	304,753	304,753	304,753	320,904	336,629	352,45
Using public tap (< min.service level)	3	281,347	298,228	298,228	304,753	304,753	304,753	320,315	336,011	351,80
Other water supply (< min.service level)	4			0.744	8,744	8,744	B,919	9,392	9,852	10,31
No water supply	1 1	8,249 289,597	8,744 306,972	8,744 306,972	313,496	313,496	313,671	329,707	345,862	382,11
Below Minimum Service Level sub-total	5	570,944	605,201	605,749	618,249	618,249	618,424	650,611	682,491	714,56
otal number of households	"	5.5,5.11	,	,						
Sanitation/sewerage:		180,640	215,145	217,003	221,343	221,343	221,343	237,644	249,289	261,00
Flush toilet (connected to sewerage) Flush toilet (with septic tank)		5,766	6,867	1,300	1,326	1,326	1,326	1,424	1,493	1,564
Chemical toilet			-	-		· -	-		- 1	-
Pit toilet (ventilaled)	- 1	41,485	49,410	49,410	50,398	50,398	50,398	54,131	56,783	59,452
Other (oilet provisions (> min service level)	1 1	13,470	16,043	16,043	16,364	16,364	16,364	17,576		-
Minimum Service Level and Above sub-total	ΙĪ	241,351	287,465	283,756	289,431	289,431	289,431	310,774	307,555	322,02
Bucket toilet		-		04.754	25 445	25 446	25 440	38,071	39,936	41,813
Other toilet provisions (< min.service level)		29,177	34,751	34,751	35,446	35,446	35,446	30,071	00,830	41,01
No toilet provisions  Below Minimum Service Level sub-total		29,177	34,751	34,751	35,446	35,446	35,445	38,071	39,936	41,81
	5	270,538	322,215	318,506	324,876	324,876	324,876	348,845	347,502	363,834
otal number of households	"	210,000	-11,1.0	3.0,030						
nergy:		39,642	47.214	56,233	57,358	57,358	57,358	60,398	63,357	66,336
Electricity (at least min service level)		2,233	2,660	3,168	3,231	3,231	3,231	3,402	3,569	3,737
Electricity - prepaid (min service level)  Minimum Service Level and Above sub-total	l t	41,875	49,874	59,400	60,588	60,588	60,588	63,800	66,926	70,071
Electricity (< min. service level)			-			- 1	- 1	-	- 1	-
Electricity - prepaid (< min_service level)		-	-	-	-	-	-	-	-	-
Other energy sources	1	-	-		-		-		-	
Below Minimum Service Level sub-total		-		-			E0 600	63,800	66,926	70,071
otal number of households	5	41,875	49,874	59,400	60,588	60,588	60,588	65,800	00,520	10,011
Refuse;										nn 503
Removed at least once a week		70,910	59,199	59,199	60,383	60,383	60,383	63,583	56,445	69,567
Minimum Service Level and Above sub-total		70,910	59,199	59,199	60,383	60,383	50,383 2,107	2,263	2,373	2,485
Removed less frequently than once a week		70,910	2,066 1,451	2,068 1,451	2,107 1,480	2,107 1,480	1,480	1,589	1,667	1,745
Using communal refuse dump			23,805	23,805	24,281	24,281	24,281	26,069	27,347	28,632
Using own refuse dump Other rubbish disposal			2,334	2,334	2,381	2,381	2,381	2,556	2,681	2,807
No rubbish desposal		-	1,024	1,024	1,044	1,044	1,044	1,121	1,176	1,232
Below Minimum Service Level sub-total		70,910	30,680	30,680	31,294	31,294	31,294	33,598	35,245	36,901
otal number of households	5	141,820	89,879	89,879	91,677	91,677	91,677	33,598	35,245	36,901
The state of the s	7									
touseholds receiving Free Basic Service	'	9,000	9,139	9,139	9,322	9,322	9,322	9,322	9,322	9,322
Water (6 kilolitres per household per month) Sanitation (free minimum level service)		8,000	9,139	9,139	9,322	9,322	9,322	9,322	9,322	9,322
Electricity/other energy (50kwh per household per month)		9,000	9,417	9,417	9,605	9,605	9,605	9,605	9,605	9,605
Refuse (removed at least once a week)		9,000	9,139	9,139	9,322	9,322	9,322	9,322	9,322	9,322
Informal Settlements		-	-	-	-	-	-		_	_
Cost of Free Basic Services provided - Formal Settlements (R'000)		7,000	9,035	7,988	10,123	10,123	10,123	10,660	10,660	10,660
Water (6 kilolities per indigent household per month)	1 1	10,000	13,278	15,095	18,498	18,498	18,498	19,479	19,479	19,479
Sanitation (free sanitation service to indigent households)  Electricity/other energy (50kwh per indigent household per month)		7,000	8,136	8,655	9,881	9,881	9,881	10,405	10,405	10,405
Refuse (removed once a week for indigent households)		13,450	14,254	13,218	16,196	16,196	16,196	17,055	17,055	17,055
cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	· -	-	- 1	1	-		_	
otal cost of FBS provided	8	37,450	44,703	45,157	54,699	54,699	54,699	57,598	57,598	57,598
ighest level of free service provided per household										
Property rates (R value threshold)	1 1		The state of the s							
Water (kilotitres per household per month)										
Sanitation (kilolitres per household per month)	1 1									
Sanitation (Rand per household per month)	1 1									
Electricity (kwh per household per month)										
Refuse (average litres per week)										
evenue cost of subsidised services provided (R'000)	8									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissable values in excess			70.451	70.477	05 800	95,398	95,398	95,398	95,398	95,398
of section 17 of MPRA)		71,861	76,194	79,176	95,398	95,398	95,386	95,590	95,580	50,000
Water (in excess of 6 kilolitres per indigent household per month) Sanitation (in excess of free sanitation service to indigent households)		_ [	_ [	-	l [		2+1			_
Sanitation (in excess of free sanitation service to indigent households)  Electricity/other energy (in excess of 50 kwh per indigent household per month)				2		-		1	-	-
Refuse (in excess of one removal a week for indigent households)		_	_	-	5 +	-	(±1	1 51	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
otal revenue cost of subsidised services provided	1 1	71,861	76,194	80,527	84,859	89,192	93,524	97,857	102,189	106,522

KZN252 Newcastle - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22		Current Ye	-			Framework	
**************************************		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year - 2025/26
R thousand REVENUE ITEMS:	Н					_					
Non-exchange revenue by source	6										
Exchange Revenue Total Property Rates	0	392,348	425 018	441,602	458,811	471 502	471,502	471,502	481,451	510,338	540.95
Less Revenue Foregone (exemptions, reductions and											
rebates and impermissable values in excess of section 17 of MPRAJ		71,881	76 194	79 176	95 398	95,398	95,398	95,398	84,710	89 792	95,180
Nel Property Rates		320,486	342,534	362,426	363,413	376,103	376,103	376,103	396,741	420,545	445,77
Exchange revenue service charges	6										
Service charges - Electricity  Total Service charges - Electricity	١	585,986	627 237	735,263	761 743	777,132	777 132	777 132	892,356	1,009,809	1,138,05
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
nousenoia per monur) Less Cost of Free Basis Services (50 kwh per indigent	Н										
household per month)	-	7,000	8,138	8,855	9,881 751,862	9,881 767,251	9,881 767,251	767,251	10,334 882,022	11,647 95-3,162	13,12
Net Service charges - Electricity		578,986	621,375	726,407	151,002	167,231	107,231	101,231	002,012	00,102	1,121,02
Service charges - Water Total Service charges - Water	6	187,514	196,569	195,072	210,056	222,959	222,959	222,959	230,586	248,380	263,26
Less Revenue Foregone (in excess of 6 kilolitres per	Ш										
indigent household per month) Less Cost of Free Basis Services (6 kilolitres per indigent	Н										
household per month)	Н	7,000	9,035	7,988	10,123	10,123	10,123	10/123	10,600	11,236	11,91 251,37
Net Service charges - Water		180,514	188,454	187,084	199,933	212,835	212,835	212,835	219,986	237,144	الحرافة
Service charges - Waste Water Management Total Service charges - Waste Water Management		119,101	129 552	135,109	142,316	138,025	138 025	138,025	152,950	162,127	171,85
Less Revenue Foregone (in excess of free sanitation											
service to indigent households)  Less Cost of Free Basis Services (free sanitation service	Н										
to indigent households)		10,000	13,278	15,095	18,498	10,123	10,123	10 123	19,370	20,532	21,76
Net Service charges - Waste Water Management		109,101	112,146	120,014	123,818	127,901	127,901	127,901	133,580	141,595	150,09
Service charges - Waste Management Total refuse removal revenue	6	96,636	106,979	112 235	117,426	119 971	119,971	119,971	127,090	133,983	141,93
Total landfill revenue	Ш			- 1							
Less Revenue Foregona (in excess of one removal a week to indigent households)	Н										
Less Cost of Free Basis Services (removed once a week	П			40.040	40.400	46 406	40 400	16,196	16,941	17,958	19,03
to indigent households) Net Service charges - Waste Management	H	13,450 83,186	14,254 92,024	13,218 99,017	16,196 101,229	16,196 103,774	16,196 103,774	103,774	110,148	115,945	122,90
Hat deliver shallges vices management											
EXPENDITURE ITEMS:	П										
Employee related costs Basic Sataries and Wages	2	300,282	334 081	366,389	384,302	420,559	420 559	420,559	495,098	530,351	588.395
Pension and UIF Contributions	1	66,398 27,840	65 069 24 190	65,010 22,869	68,040 24,104	75,277 27.008	75 277 27.008	75,277 27,008	87,601 29,815	93,828 31,934	100,525 34,212
Medical Aid Contributions Overtime	Н	31,800	31,035	31.717	33 239	23,890	23,890	23,890	20,000	21 440	22.98
Performance Bonus Motor Vehicle Allowance		25,036	22 814	27.966 22,614	23 699	25,937	25,937	25,937	26,733	28 658	30,72
Cellphone Allowance		2,870 9,422	8 136	7 127	7,407	8 345	8,345	8,345	9.375	10.039	10,754
Housing Allowances Other benefits and allowances		49,501	29,244	24,175	26 623	18,618	18 618	18 618	10,210	10 945 43.866	11,733 46 995
Payments in fieu of leave Long service awards		29,499 4,552	27 485 4,826	4 808	29,291 5.039	31,965 4,814	31,965 4,814	31,965 4,814	40,958 4,814	5,161	5,530
Post-retirement benefit obligations	4	-	3	-	(=)	-	-	-			
Entertainment Scarcity											
Acting and post related allowance In kind benefits											
sub-total	5	547,200	546,878	572,674	601,653	636,414	636,414	636,414	724,604	776,222	831,852
Total Employee related costs	1	547,200	546,878	572,674	601,653	636,414	636,414	636,414	724,604	776,222	631,852
Depreciation and amortisation				005 004	905 405	202 402	363 160	363,160	379,139	397 716	418 401
Depreciation of Property, Plant & Equipment Lease amortisation		345,299	351,084	365,084	563,160	363 160	- 303 100	303,100	570,100	351710	0.50
Capital asset impairment		:=:	-	8		=	-	2	-	- 30	
Total Depreciation and amortisation	1	345,299	351,084	365,084	363,160	363,160	363,160	363,160	379,139	397,716	416,409
Bulk purchases - electricity	١,	401,753	436,881	557,138	605,107	563,502	563,502	563,502	660,933	749.379	844,550
Electricity bulk purchases Fotal bulk purchases	1	401,753	436,831	557,138	605,107	563,502	563,502	563,502	660,933	749,379	844,550
Transfers and grants											
Cash transfers and grants				<u> </u>		-		<u> </u>		-	_
Non-cash transfers and grants Fotal transfers and grants	1	-	-	-	-	-		-	•	-	-
rrecoverable debts written off		15,000	74 761	314,700	118,588	118,595	118.595	118,595	89 312 125 252	94,671 90,614	100,351
Outsourced Services Consultants and Professional Services		67 404	62 044	187,181	167.541	130,282	130,282	130 282	35 665	36,676 34,815	37,958 35,466
Contractors  Total contracted services	-	101.110 183,514	127,304 264,109	63,114 564,999	532,500 818,629	104 248,981	104 248,981	104 248,981	46,444 207,361	162,106	180,483
Operational Costs									5 400	C 000	5.021
Collection costs Contributions to 'other' provisions		1,000	567	5.201	-	Ĵ	-	- 0	5,400	5,665	5,931
Audit fees		5,232	150 000	5,400 99,901	5,305 112,887	118 360	118,360	118,360	6,000 123,194	6,294 123,085	6,590 129,873
total OpenisoHel Sotte	1	243,724 249,956	156,002 156,564	110,501	118,192	118,360	118,360	118,360	134,594	135,044	142,394
epairs and Maintenance by Expendeure Hem	8										
Employee related costs											
Inventory Consumed (Project Mainlenance) Contracted Services		73,290	30,685	78,829	76 707	47.470	47,470	47 470	44,492	29,749	40,958
Other Expenditure Fotal Repairs and Maintenance Expenditure	9	73,296	30,685	78,829	76,707	47,470	47,470	47,470	44,492	29,749	40,968
		,	,				1				
Inventory Consumed Inventory Consumed - Water		111,056	122,455	139,578	153,188	153,677	153,677	153,677	155,541	164,873	174,766
Inventory Consumed - Water Inventory Consumed - Other	-11	2,618	5,227	-	-		-	-	4,313	2,843	2,96
	- 11	113,674	127,681	139,578	153,188	153,677	153,677	153,677	159,854	167,716	177,733

KZN252 Newcastle - Supporting Table SA2 Matrix Financial Performance Budget (revenue sourcelexpenditure type and dept.)

Perception   Per	URY MANAGER TPLANNING SETTLEMENTS SETTLEMENTS 322 5,877 5,877 5,877	8 882,022 888,022	16 100 40 Res 100 40 R	VOTE 10	VOTE 111 VOO	NOTE 12] VOTE 13]	13] VOTE 14]	NAME OF VOTE 15]	
And success the following capital transfers and contribution of several colors where Mater Management Angels - Waste Management Angels - Angels - Waste Management Angels - Angels - Waste Management Angels - A									
# Pevenue									
Heart-richy   Heart-Remagnment   Heart-richy   Heart-Remagnment   Heart-richy   Heart-Remagnment   Heart-richy   Heart-Remagnment   Heart-richy   Heart-Remagnment   Heart-richy   Hea									
the Water Management of the Water Management of the Management of									882.022
See to Parent Annagement 110,148		133 580							219,986
110,148		· f							133,580
Sele Services									110,148
See for transfers and contribution 124,961 1138,399 664,508 24,512 11618 3.00    See for the first transfers and contribution 124,961 1138,399 664,508 24,512 1101by 3.65 1138,508 1118,508									1 1
Selection of Non Current Assets	y thing the						_		,
Secology									5,330
1   14,724   183   305 741									5,877
114,124   123,739   193,739   24,512   193,739   153,7									1
114,124   22,001   153,759   24,512   114,124   22,001   153,759   24,512   114,124   12,005   15,779   1,305   1,30									1
114,124   22,001   153,759   24,512   153,759   24,512   153,759   24,512   153,759   24,512   153,759   24,512   153,759   24,512   153,759   24,512   153,759   24,512   153,759   24,512   153,759   24,512   153,759   24,512   153,759   24,512   153,759   24,512   153,759   24,512   153,759   25,512   153,759   25,512   153,759   25,512   153,759   25,515   25,514   25,515	g didini								8,804
Fig. 17.23  1. Occasional 114,124 22,001 153,759 24,512  Seels 1. Occasional 124,961 138,399 564,506 24,512  Seels 2,004 31,134,124 13,114  Seels 2,004 31,134,134 13,114  Seels 2,004 31,134,134 13,114  Seels 2,004 31,134 13,114  Seels 3,004 31,134 14,134	<u>a</u> v v								'
114,124   22,001   153,759   24,512	<u>(i</u> 41 47 1								'
oresis as organizational 114,124 22,001 153,759 24,512  Ascels 1,305 5,779 - 1,305 1,300 1	al al al a								200
114,124 22,001 153,759 24,512  Assets  124,961 138,399 564,508 24,512  Assets  Assets  Assets  124,961 138,399 564,508 24,512  Assets	1 45 r								141'020
31- Operational 114,124 22,001 153,759 24,512 153,759 154,512 154,512 154,512 154,512 154,512 154,512 154,512 154,512 154,512 154,512 154,513	1								4 034
Accels Accels Accels 1,305 1,3	!								34
1,305 6,779		227,369 21,550							577.623
1,305 5,779									ī
Accels  Accels  Accels  Acceptal transfers and contribution  Acceptal  Acc	- 6								1
Assestic and contribution 124,961 (138,399 564,508 24,512 and contribution 124,961 (138,399 564,508 24,512 and contribution 124,961 (138,399 564,508 24,512 and contribution 124,961 (138,399 564,508 124,512 63,003 and contribution 124,961 (138,399 13,399							_		8,490
12,000 — 100 miles: 284,508 124,512 138,399 1564,508 24,512 1313,113 miles: 284,508 124,512 1313,113 miles: 284,308 124,512 1313,113 miles: 284,308 124,312 1313 miles: 284,308 124,313 1311 1311 1311 1311 1311 1311 1311									1
Sign capital transfers and contribution 124,961 138,399 564,306 24,512  Sign contribution 12,961 313,475 71,632 63,033  Conflicts  C									2,000
Control   Cont	T								1
Included codis		580,935 903,572	1	1	ı	ı.	•	1	2,355,468
or controllers 28443		150 500							101 001
an experiment	200,000		_						28 443
and anomination of 1955 1747 1700 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1	660 933							860,933
In the control of the		158,607	_						159,854
nd amortisation 16,724 19,982 15,444 1311  32,206 15,444 1311  32,206 15,306 15,307 19,972 15,307 19,972 15,307 1	Ü								308,145
riviose 4,215 46,415 13,411 8,556 6 autoidus 2,628 30,647 34,173 19,972 autoidus 11,615 15,932 33,335 2,373 posed of Assalis 11,615 15,932 33,335 2,373 autoidus 11,615 15,932 33,335 2,373 autoidus 11,615 15,932 33,335 2,337 autoidus 11,615 15,932 33,335 2,373 autoidus 11,615 15,932 33,335 autoidus 11,615 15,932 autoidus 11,615 15,932 autoidus 11,615 15,932 autoidus 11,615 15,932 15		261,750 61,203							379,139
A 215 48 415 41341 8 335	1								32,205
Subsidios 2,629 30,642 34,173 19,972 406b withen off 1,535 11,615 15,352 2,373 19,972 406b withen off 1,535 11,615 15,352 15,373 11,615 15,352 15,373		32,387							207,361
suls 11,615 15,352 33,335 2,373 posal of Assats 11,010 438,173 228,250 99,245 4.4 are 110,707 428,173 228,250 99,245									- R9.342
e 110,707 428,173 228,230 99,345 4.3 are 7.0 270,707 4.2 f. 700,720 7.0 270,720 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.0 7.		16.735 46.567							134,594
110,007 428,173 22.82.80 98,245 4.45E 7100.77A 712.82.80 770.77474	. '								(0
e 110,707 428,173 228,250 95,245									); 1
44.75E 1750.7741 23.5 25.0		931,590 815,036	•	1	,	•	1	1	2,724,589
(601,01) 000,000 (411,00)	336,258 (70,733) (97,008)	(350,655) 88,536	1	1	1	1	ı	1	(369,121)
rd subsidies - capital (monetary									
Billocations) Transfers and subsidies , nexital fin lind)	25,014	181 948 21 550							240,770
14.256 (277.546) 336.258 (70.723)	770 7231	1440 7071							1 20 00 77
(00,1,01) 000,000 (010,112)		990,011		1	•	•	•	1	(128,351)

Description	Ref	2019/20	2020/21	2021/22		Current Ye	u. ZVEZIZO			Framework	
Description	Ket	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budgel Year +1 2024/25	Budget Year 2025/26
Rihousand											
ASSETS Trade and other receivables from exchange threactions						l l					
Electricity											
Water											
Waste											
Waste Water					22.00	-0.0			4 000 007	a Yee oco	1,604,1
Other trade receivables from exchange transactions		7,890,521	1,294,540	1,552,635	1,360,949	1,360,949	1,360,948	1,360,949	1,692,827	1,730,050 1,730,050	1,804,1
Gross: Trade and other receivables from exchange transactions		1,690,521	1,294,540	1,552,635	1,360,949	1,360,949 (852,954)	1,360,949 (852,954)	(852,954)	(741,172)	(882,018)	(850,1
Less: Impairment for debt		(1,108,016)	(649,415)	(765,187)	(852,954)	(632,334)	(652,354)	(002,004)	(141,112)	(anziero)	(0.5).
Impairment for Electricity											
Impairment for Water Impairment for Waste											
Impairment for Waste Water											
Impairment for other trade receivables from exchange transactions		(1,108,016)	(649,415)	(765,187)	(852,964)	(952,954)	(852,954)	(852,954)	(741,172)	(882,018)	(850,
Total net Trade and other receivables from Exchange Transactions	4	582,505	645,126	787,448	507,995	507,995	507,995	507,995	951,655	848,032	953,9
Receivables from non-exchange trail sactions											
Property rales											
Less Impairment of Property rates											
Net Property rates			-	- 1	·		TAT HAVE	MI MAI	1 MM (4 MM)	1.000 1000	- 20.4
Other receivables from non-exchange transactions		92,451	113,960	101,920	81,361	81,351	61,361	81351	83,155	10,586	603
Impairment for other receivables from non-exchange transactions				404.70	04.004	04.254	81,351	81,351	83,155	69,686	69,1
Net other receivables from non-exchange transactions		92,451	112,860	101,920	81,351 81,351	81,351 81,351	81,351	81,351	83,155 83,155	69,686	69,
Total net Receivables from non-exchange transactions		92,451	112,660	101,920	61,351	01,351	01,331	11,001	33,133	33,000	J3,
nventory						1					
Nater											
Opening Balance			-	-	-	-	-	-	-	-	
System Input Volume		-	-	_	-	-	-	_	-	-	
Water Treatment Works											
Bulk Purchases											
Natural Sources									_	_	
Authorised Consumption	6		-		-	-					
Billed Authorised Consumption	11	-	-	-	-	-	-	-		_	
Billed Metered Consumption		-	-	-	-	-	-		_	-	
Free Basic Water											
Subsidised Water											
Revenue Waler											
Billed Unmetered Consumption		-	-	_	-	-	-		_		
Free Basic Water											
Subsidised Water											
Revenue Water										_	
UnBilled Authorised Consumption		-	-	-	-	-	-			_	
Unbilled Metered Consumption											
Unbilled Unmellered Consumption	11.1							-	-	_	
Water Losses		-	-	-	-	-	-		_	_	
Apparent losses			-	-	-	-	-				
Unauthorised Consumption											
Customer Meter Inaccuracies								_	-	_	
Real losses		-	-	-	-	-					
Leakage on Transmission and Distribution Mains											
Leakage and Overflows at Storage Tanks/Reservoirs											
Leakage on Service Connections up to the point of Customer Meter											
Data Transfer and Management Errors											
Unavoidable Annual Real Losses				_	_	-	_	_	-	_	
Non-revenue Water		-	-	_	_	-	-	-	_	_	
Closing Balance Water		-	-	_	-	-	-	-			
Agricultural			_	_	_	-	- 1	_	_	_	
Opening Balance					_						
Acquisitions	7										
Issues	8										
Adjustments											
Write-offs	9	_		-	_		_		-	_	
Closing balance - Agricultural		-	-	-	_	_					
Consumables											
Standard Rated				_	_		_	_	_	-	
Opening Balance Acquisitions											
	7										
issues Adjustments	8										
Adjustments Wate-offs	9										
Wnle-oits Closing balance - Consumables Standard Rated	"	_	_	-	-	-	-	-	-	-	
crosing balance - Consumables Standard Railed ero Rated			-								
				_	-	_	-	_	_	_	
Opening Balance											
Acquisitions	7										
Issues Adiustrantic	8										
Adjustments  Write affe	9										
Write-offs Clasing halance, Consumables Zaro Paled	9	-	-	_	_	-	-		-	-	
Closing balance - Consumables Zero Raled		-	-	_	_	-					
************											
inished Goods			13,514	18,806	24,543	24,543	24,543	24,543	14,995	12,995	10
Opening Balance Acquisitions		13,514	10,014	,0,000	5-1,040	= -	- ,,-,-	- de 18	-		
	111	10,014									

*11			VESC			m 5 am	10 540	(0,548)		i i	
Adjustments Write-offs	8		5,292	5,737	(9,548)	(9,548)	(9,548)	(8,548)			
Closing balance - Finished Goods	1	13,514	18,806	24,543	14,995	14,995	14,995	14,995	12,995	10,995	8,995
Materials and Supplies											
Opening Balance	1		_	-	-	_	-	-		-	-
Acquisitions											
Issues	7										
Adjustments	8										
Write-offs	9										
Closing balance - Materials and Supplies		-	-	-	-	-	-	-	-	-	-
Work-in-progress											
Opening Balance			-	-	-	-	-	-	-	-	-
Materials											
Transfers									_	_	-
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	_
Housing Slock											
Opening Balance			-	-	-	_	-	-	-	-	_
Acquisitions	1										
Transfers											
Sales			-	_				-	_	-	-
Closing Balance - Housing Stock		-	-	- 1	-	-	-	-			
Land					_		_		_	_	_
Opening Balance			-								
Acquisitions											
Sales											
Adjustments											
Correction of Prior period errors  Closing Balance - Land		_	-	-	-		-	-	-	-	-
Closing Balance - Land Closing Balance - Inventory & Consumables		13,514	18,806	24,543	14,995	14,995	14,995	14,995	12,995	10,995	8,995
Property, plant and equipment (PPE)  PPE at cost/valuation (excl. finance leases)		6,717,954	6,480,679	6,174,454	6,666,531	6,666,531	6,666,531	6,666,531	5 440,429	5,576,473	5,376,527
Leases recognised as PPE	3	0,711,007	.,,	.,							
Less: Accumulated depreciation						0.000.504	0.000 534	0 CCC 62A	5,440,429	5,576,473	5,376,527
Total Property, plant and equipment (PPE)	2	6,717,954	6,480,679	6,174,454	6,666,531	6,666,531	6,666,531	6,666,531	5,440,425	0,010,410	0,010,021
LIABILITIES											
Current liabilities - Financial liabilities  Short term loans (other than bank overdraft)											LLOW SAN
Current portion of long-term liabilities		29,149	31,182	47,260	32,106	32,106	32,108	32,106	34,082	35,156 35,156	38,526
Total Current liabilities - Financial liabilities		29,149	31,182	47,260	32,105	32,106	32,106	32,106	34,082	35,130	30,020
Trade and other payables from exchange transactions		deta man	821,701	778,082	623,810	604,297	804,297	804 297	571,301	430.506	370,522
Trade and other payables from exchange transactions Other trade payables from exchange transactions	5	821,732	621,701	110,002	023,010	004,207	004,201	004201	0,1,00.		
Trade payables from Non-exchange transactions Unspent conditional G	rants	45,749	38,130	206,298					115,115	75,115	35,115
Trade payables from Non-exchange transactions. Other	1			0.004							
VAT Total Trade and other payables from exchange transactions	2	11 776 878,758	859,831	3,038 987,418	623,810	804,297	804,297	804,297	686,416	505,621	405,637
Borrowing	4	393,156	362,080	315,490	260,654	250,654	280 854	260,654	258,741	223,584	185,059
Total Non current liabilities - Financial liabilities		136 393,292	362,080	315,490	260,654	260,654	260,654	260,654	83,165 321,905	223,584	185,059
Other non-current liabilities - non-current											
Retirement benefits		150,357	155,397	164,128	35,733	35,733	35,733	35,733 54,712	65,212 164,128	68,734 176,930	72,170 185,776
Refuse landfill site rehabilitation		52,107	59,211	65,212	54,712	54,712	54,712	54,712	104,120	- 170,500	-
Other Total Other non-current liabilities - non-current		202,464	214,608	229,340	90,445	90,445	90,445	90,445	229,340	245,664	257,947
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance GRAP adjustments											
GRAP adjustments Restated balance		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	-	-	-	-	-	-	-	_	-	_
Transfers to/from Reserves Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	-	-	-	-	-	-	-	-	-	-
Reserves		28,808	29,807	30,564	29,807	30,451	30,451	30,451	34,513	36,964	39,588
Housing Davidonment Fund		2000mm	-	-				-			
Housing Development Fund Capital replacement					435	435	435	435	341	365	391
Capital replacement Self-insurance		533	435	323	400	11121	2500				
Capital replacement Self-insurance Other reserves		633	435	- 223	400	2	220	-			
Capital replacement Self-insurance	2			41721	30,242	30,887	30,887 30,887	30,887 30,887	34,854 34,854	37,329 37,329	39,979 39,979

KZN252 Newcastle - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective Goal		Goal	2	2019/20	Goal 201920 2020/21 2021/22 Code	2021/22		Current Year 2022/23		2023/24 Medium T	2023/24 Medium Term Revenue & Expenditure Framework	diture Framework
Rthousand			<u> </u>	Audited Outcome	Audited	Audited	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
FINANCIAL VIABILITY				400,878	468,207	470,738	468,207	376,103	376,103	345,007	376,351	452,740
BASIC SERVICES: ELECTRICITY				602,900	625,700	822,000	751,862	767,251	767,251	837,639	831,712	1,017,028
BASIC SERVICES:PUBLIC SAFETY				12,122	12,729	12,729	70,215	70,215	70,215	34,587	37,458	38,894
GOOD GOVERNANCE & PUBLIC CONSTULTATION				18,103	48,788	48,788	93,357	93,357	93,357	9,512	18,103	18,103
BASIC SERVICES REFUSE				128,744	144,801	144,801	144,801	103,774	103,774	156,243	166,453	175,689
SPORT & RECREATION				1,772	2,089	2,089	46,658	060'86	060'86	148	157	166
BASIC SERVICES: SANITATION				237,542	232,529	232,529	124,022	127,901	127,901	263,058	281,152	295,943
BASIC SERVICES WATER				310,756	301,029	301,029	199,933	212.835	212.835	371.030	392.729	413.976
BASIC SERVICES: ROADS				40,104	197,630	287,458	418,806	143,293	143,293		161,375	108,080
INSTITUTIONAL DEVELOPMENT & TRANSFORMATION				19,629	13,845	13,845	39,493	73,016	73,016		165,813	132,597
BASIC SERVICES: OTHER COMMUNITY				133,540	11,154	11,154	13,877	80,934	80,934	11,656	12,081	13,044
SPATIAL & ENVIROMENTAL PLANNING				109,193	181,655	187,289	513,062	489,906	489,906	11,575	109,193	109,193
Allocations to other priorities			٠									
Allocations to other priorities			4									
Total Revenue (excluding capital transfers and contributions)	transfers and contributions)		-	2,015,283	2,240,157	2,534,450	2,884,295	2,636,676	2,636,576	2,355,468	2,552,576	2,775,452

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Strategic Objective	Goal	Code		2019/20	2020121	2021/22	ซื	Current Year 2022/23	33	2023/24 Medium To	2023/24 Medium Term Revenue & Expenditure Framework	diture Framework
R thousand			<u> </u>	Audited	Audited	Audited	Original	Adjusted	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
BASIC SERVICES: ELECTRICITY				631,469	005'299	763,252	757,837	783,134	789, 134	228,940	892,389	788,360
BASIC SERVICES: REFUSE				76,271	49,385	89,437	101,229	45,446	45,446	109,576	114,507	269,351
BASIC SERVICES:ROAD				134,419	140,962	239,693	249,717	189,017	189 017	255,345	244,584	202,627
BASIC SERVICES. SANITATION				247,223	230,256	277,362	123,818	54,266	54,266	129,694	171,664	265,697
BASIC SERVICES:OTHER COMMUNITY				163,386	170,285	232,034	241,315	45,487	45,487	260,967	251,282	220,807
BASIC SERVICES WATER				351,833	341,689	333,678	198,019	402,925	402,925	429,063	243,713	305,100
BASIC SERVICE - SPORTS AND RECREATION				35,916	39,416	40,954	42,592	1,382	1,382	44,295	46,067	13,000
FINANCIAL VIABILITY				171,432	165,876	165,010	401,506	414,251	414,251	343,378	349,590	388,387
GOOD GORVENANCE & PUBLIC				267,640	336,309	349,425	363,402	180,909	180,909	77,938	78,305	86,338
STRANSFORMATION  TRANSFORMATION				H	127,585	132,561	137,863	137,863	137.863	53,348	929'09	91,116
LOGAL ECONOMIC DEVELOPMENT				ŀ	1	X	321,399	95,664	86 664	248.244	246,500	297,504
SPATIAL AND ENVIRONMENTAL PLANNING				iř	27,482	**	28,000	28,000	28,000	507,853	30,266	109,151
BASIC SERVICES: PUBLIC SAFETY				T	98,960	10	44,179	78,507	78,507	45,946	47,784	74,765
Allocations to other priorities												
Total Evnenditum												

WZNOSO Newcootle Supporting Table SAS Reconciliation of IDD strategic objectives and budget (capital expenditure)

KZN252 Newcastle - Supporting Table SA6 Strategic Objective	Goal	Goal Code		2019/20	2020/21	2021/22	Gu	irrent Year 2022/	13	2023/24 Medium Te	rm Revenue & Ехре	
			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand		A		-	Cataonio	*:		*		21,550	20,000	20 000
		220						8	-			
SD32 2 SD33 2 SD33 3		В			- 5			-	1			
GPE 5		с		=	31	-	13	#1	-	1,191	80	811
IT1 1 IT3 1		D		Ξ	-7		=		=			
E038 f.		Ε			12	-	- 4	21	- 4			
										4 270	no oter	46.005
E006 1		*		· ·		-	14	*		1 379	20,000	10,895
BASIC SERVICES WATER(BS 2)		6		16 813	16.813	56,200	77.740	77,740	77 740	108,185	82,700	57,968
projet services water (50 2)												
BS3(SEWER)		H		3	3	-	1.5	-	-	28,484	33 000	
		St		4,185	4,185	465	486	465	465			
BS4				1,00								
BASIC SERVICES ROADS(BS 5)		4		37,751	82.037	31,763	31,763	31 763	31,763	52,065	95 950	96,000
OCCUPANT HARTY DEPLYMENT		ĸ		2,463	2 483	1.745	12,745	12,745	112:745	1.888	783	271
CC3(COMMUNITY SERVICES)		1.5%		1.50	5077	2000						
ccs		£				=	100	*	3	=		
		M		2,907	2,907	_	- 4	2	- 4			
007		.01			TITELE	1						
INFRASTRUCTURE DEVELOPMENT (ID 26)		N		39,187	39.187	84.720	:81:820	81,820	81,820	36,697	30,000	35,000
	-											
Change to the Principle Change of the Change		0		2,778	2,778	1,000	2,000	2,000	2,000	1,900	400	400
FINANCIAL VIABILITY (FV4)		(347)		2,110	2,170		2,300	-502			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
INSTITUTIONAL DEVELOPMENT &		P			3	2,500	2 500	2,500	2,500	2,000	2 000	2,000
TRANSFORMATION(IT8)												
			,									
Allocations to other priorities		_	3	105,605	150,390	185,393	209,033	209,033	209,033	255,338	284,413	222,634

K7N252 Newcastin	Supporting	Table SAR Pa	rformance in	dicators and	henchmarks

KZN252 Newcastle - Supporting Table SA		2019/20	2020/21	2021/22		Current Ye	ear 2022/23		2023/24 Exp	Medium Term R enditure Frame	evenue & work
Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Yea +2 2025/26
Sorrowing Management											
Credit Rating										0.001	0.001
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.4%	4.3%	2.7%	2.3%	3.4%	3.4%	3.4%	2.4%	2.3%	2.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5.3%	4.6%	3.0%	2.5%	3.7%	3.7%	3.7%	2 8%	2.5%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0 0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	1161.0%	1135.7%	1136.7%	1136.7%	181.2%	0.0%	0.0%
Liquidity		1 0									
Current Ratio Current Ratio adjusted for aged deblors	Current assets/current liabilities Current assets less debtors > 90 days/current	0.8 0.8	0.9 0.9	0.9 0.9	0.9	0.7 0.7	0.7	0.7 0.7	1.4 1.4	1.8 1.8	2.6 2.6
Liquidity Ratio	tiabilities  Monetary Assets/Current Liabilities	0.7	0.7	08	0.7	0.6	0.6	0.6	13	1.7	2.5
Revenue Management											
Annual Deblors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		141 6%	109 1%	108 4%	107 2%	107.1%	107.1%	107.1%	107 3%	106.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		141.1%	109.1%	108 4%	107 2%	107 1%	107.1%	107.1%	107 3%	106 5%	106.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	23.6%	24.4%	21.0%	16.3%	19.5%	19.5%	19.5%	19.0%	16.0%	15.8%
Longstanding Debtors Recovered	Debtors > 12 Mihs Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms										
Creditors to Cash and Investments	(within MFMA's 65(e))	2310.3%	87781.3%	12588.2%	-4443.9%	13675.5%	2926.6%	2926 6%	2901.7%	284.5%	134.7%
Other Indicators											
Olig Harakete	Literature Limits of Walterson										
	Transaction of the second										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
Figure Stranger Course (c)	% Volume (units purchased and generated										
	tess units sold)/units purchased and generated										
	Bulk Purchase										
Water Volumes System input	Water treatment works										
	Natural sources Total Volume Losses (kt)					_					
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	,										
Employee costs	Employee costs/(Total Revenue - capital	28.8%	26.9%	24.1%	22.3%	28.3%	28 3%	28.3%	30.8%	30 1%	29.7%
Remuneration	Total remuneration/(Total Revenue - capital	29.8%	28 2%	25.3%	23.4%	29.5%	29.5%	33.5%	34.2%	33 4%	0.0%
Repairs & Maintenance	revenue) R&W(Total Revenue excluding capital	3 9%	1.5%	3.3%	2.8%	2 1%	2.1%	2.0%	1.3%	1.6%	0.0%
	revenue)	22.1%	20 5%	17.0%	14.8%	17.7%	17.7%	17,7%	17.5%	16.6%	15.9%
Finance charges & Depreciation  IDP regulation financial viability indicators	FC&D/(Total Revenue - capital revenue)	22.170	20 370	11.070	11.570						
i Debl coverage	(Total Operating Revenue - Operating Grants/Debt service payments due within financial year)	60.7	59 5	67.4	51 2	42.7	42.7	57.0	57.7	58.0	-
ii O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	0 0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
й. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	-	-1	-	-	-	-	-	-	-

Description of economic indicator   Ref		Basis of calcutation	332 339 66 60 98	328 39 39 59 61	363 37 39	Outcome 399 39 39	Outcome 423 41	Outcome 448 44	Original Budget	Outcome 472	Outcome 497	Outcome
			39 66 60	39 39 59	37 39	39					497	
Formière aged 5 - 14 bibles aged 15 - 34 bibles age	2		39 66 60	39 39 59	37 39	39						
Makins agod 5 - 14 Finnish agod 15 - 34 Makins agod 15 - 34 Makins agod 15 - 34 Makins agod 15 - 34 Unanphymort  No roome RH - R1000 RB 201 - R5 200 RB 201 -	2		39 65 60	39 59	39				44	46	49	
Familiar agod 15 - 34 Makes agod 15 - 34 Unemplayment 3  Unemplayment 3  1, 17  No recome R1 691 - R3 200 R1 691 - R3 200 R3 201 - R8 400 R6 401 - R3 200 R6 401 - R3 200 R6 201 - R3 200 R6 2	2		65 60	59			41	44	44	46	49	
Makes agout 15 - 34 Unemployment Unemployment Unemployment No norme R1 - R1 600 - R5	2		60		70	81	86	91	91	96	101	
Unemplayment  1, 15  No come  R1 601 - R3 200  R1 601 - R3 200  R1 601 - R3 200  R3 201 - R6 400  R6 401 - R1 2 800  R2 301 - R6 400  R6 401 - R1 2 800  R2 301 - R5 400  R6 401 - R1 2 800  R2 301 - R1 2 800  R2 201 - R1 2 800  R2 401 - R1 2	2				69	77	81	#6	86	91	96	
1, 12	2			56	38	20	22	23	23	24	25	
No nome R1 - R1 600 R1 - R1 600 R1 - R1 600 R3 201 - R5 400 R3 201 - R2 800 R3 201 - R2 800 R52 201 - R102 400 R52 201 - R102 400 R50 401 - R304 800 R50 40	2											
R1 - R1 600 R1 501 - R3 200 R3 201 - R9 400 R3 201 - R9 400 R3 401 - R12 200 R3 201 - R9 400 R3 501 - R12 200 R3 501 - R12 200 R3 501 - R13 200 R40 501 - R40 900 R40 501 - R40 9								0.000	6: 00C	9514	10,019	10
Rt 501 - R5 200 R5 201 - R6 400 R5 401 - R12 800 R12 901 - R25 800 R12 901 - R25 800 R52 201 - R102 400 R52 201 - R102 400 R52 201 - R102 400 R52 401 - R102 400 R52 401 - R102 400 R52 401 - R409 800 R409 901 - R409 900 > R809 901 - R409 900   R809 901 - R409 900   R409 900 900 900 900 900 900 900 900 900			19,947	8,524	15 196	8,524	8.524	9 035	9,035 4,764	5,016	5 282	1
R8 201 - R9 400			6.946	4 022	4,258	4,494	4 494 7 474	7 922	7 922	8 342	8 784	
R6 401, R12 800 R12 801 - R12 810 R25 601 - R51 200 R25 601 - R51 200 R25 601 - R51 200 R25 601 - R52 400 R25 801 - R402 400 R204 801 - R402 800 R204 801 - R402 800 R204 801 - R402 800 R204 801 - R403 800 R204 801 - R403 800 R205 801 - R403 801 R			13 869	19 947	8,524	7 474 18 709	18.709	19 832	19.832	20,883	21,989	2
R12 80 - 7.25 800 R52 90 - R102 400 R52 90 - R102 400 R52 90 - R102 400 R50 90 - R102 400 R50 90 - R402 900 R50 90 1 - R409 900 R50 900 90 1 - R409 900 R50 900 900 900 900 900 900 900 900 900 9			9,925	6.946	4,022	17,534	17 534	18 586	18,586	19.57	20 608	2
PLG 561 - R51 200 R52 201 R51 200 R51 201 R51 20			8,288	13,689	7 161	9 675	9,675	10,256	10,256	1D 796	11 371	,
R52 201 - R102 400			6,299	9.925		7 648	7.648	8 107	B.107	8.537	8,989	
R102 401 - R204 800     R204 801 - R409 800     R409			4,239	8 288	13 740	7.861	7 861	8,333	8.333	8 774	9,239	
ROM 691 - RA06 800			1,769	6,299	9.051		4 742	5,027	5,027	5 293	5.573	
RAGE OIL - R619 200  > R819 200  verity proffles (no. of Inouseholds)  * R2 060 par household per month first description  2  Suit foll - Germany Julies (1932)  Number of people in municipal area Number of people in municipal area Number of people in municipal area			378	4,239 1,759	6,720 3,021	4,742 1,306	1,306	1,384	1,384	1 458	1,536	1
> Ratio 200 overty profiles (no. of households) < R2 (96) par household por month 13 recent description 2 outerfolk demographics (96) Number of people in municipal area Number of people in municipal area Number of people in municipal area			85		796	347	347	368	366	387	408	
overty profiles (no. of households)  - P2 050 per household per month Insert description  2  Outset to list demographics (1902)  Number of poople in municipal area  Number of poor people in municipal area			110	378 85	64	307	307	325	326	343	361	
< R2 080 per household per month 13 Insert description 2  outsethold identification in municipal area Number of people in municipal area Number of poor people in municipal area				80	04	307	,,,,,	UZ.				
< P.2 (99) per household par month 13 Insert description 2 us effortiermourraphics (990) Number of people in municipal area Number of poor people in municipal area												
Insert description 2  Duruscho Einfermorrauthus (DUI)  Number of people in municipal area  Number of poor people in municipal area												
Number of people in municipal area Number of poor people in municipal area												
Number of people in municipal area Number of poor people in municipal area	_											
Number of poor people in municipal area						300	390	413	413	435	457	
						24	24	26	26	27	28	
						89	89	94	94	99	104	
Number of households in municipal area  Number of poor households in municipal area						40	45	42	42	44	46	
Definition of poor household (R per month)										1		
using statistics 3												
A CONTRACTOR OF THE PROPERTY O												
Formal Informal												
Total number of households					-	7-2	-	-			-	
Dwellings provided by murvaipality 4												
Dwellings provided by province/s												
Dwellings provided by private sector 5												
Total new housing dwellings			-		-	•			_	-		
pnomic 6												
ionomic 6 Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - corrowing Interest rate - investment												
Remuneration increases			G 76 1									
Consumption growth (electricity)												
Consumption growth (water)										1		
Mertion rates 7												
A POLITICAL TRAINS												
Property tay/service charges	1											1
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors Revenue from agency services			13019									

on the provision of municipal servi				2019/20	2020/21	2021/22	CL	rrent Year 2022/7	3	2023/24 Mediu	m Term Revenue Framework	& Expenditure
Total municipal services	Ref			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year + 2025/26
	rusi.	Household service targets (000)										
		Water:							45 4 670	450.000	170,850	178,88
		Piped water inside dwelling	- 1	134,217	142,538	151,637	151,639	151,639	154,672	152,869	128,938	134,99
		Piped water inside yard (but not in dwelling)	-	101,659	107,962	114,439	114,439	114,439	116,728	122,915	34.518	36,14
	8	Using public tap (at least min service level)	-	27,215	28,902	30,636	30,636	30,636	31,249	32,905		2,430
	10	Other water supply (at least min service level)	-	1,832	1,946	2,062	2,052	2,062	2,104	2,215	2,324 336,629	352,450
		Minimum Service Level and Above sub-total	÷ -0	264,922	281,347	298,775	298,777	298,777	304,753	320,904	336,011	351,800
	9	Using public tap (< min service level)	-	281,347	298,228	298,228	298,228	298,228	304,193	320,315	330,011	301,000
	10	Other water supply (< min.service level)	-	-	-			-	-		9.862	10.315
		No water supply		B,249	8,744	8,744	8,744	8,744	6,919	9,392 329.707	345,862	362,118
		Below Minimum Service Level sub-folal	-	289,597	306,972	306,972	306,972	306,972	313,112		682,491	714,58
		Total number of households	-	554,519	588,320	805,747	605,749	605,749	817,864	650,611	062,491	/14,30
		Sanitation/sewerage:	9							007011	249,289	261,000
		Flush toilet (connected to sewerage)	i i	170,094	180,640	217,003	217,003	217,003	225,583	237,644		
		Flush toilet (with septic tank)		5,429	5,766	1,300	1,300	1,300	1,352	1,424	1,493	1,56
		Chemical toilet		-		-	- 1				56,783	59,45
		Pri (criet (ventilated)		39,064	41,485	49,410	49,410	49,410	51,406	54,131		19,30
		Other toilet provisions (> min.sarvice levell)		12,583	13,470	16,043	16,043	16,043	16,691	17,576	18,437	341,32
		Minimum Service Level and Above sub-total		227,270	241,361	283,756	283,756	283,756	295,132	310,774	326,002	341,32
		Buckel toilel		-	- 1	-	-	-				
		Other toilet provisions (< min.service level)		27,474	29,177	34,751	34,751	35,446	36,155	38,071	39,936	41,81
		No toilet provisions		-	-	-	-					-
		Below Minimum Service Level sub-total	_	27,474	29,177	34,751	34,751	35,446	36,156	38,071	39,936	41,81
		Total number of households		254,744	270,538	318,506	318,506	319,201	331,287	348,845	365,938	383,13
		Energy:			- 1							
		Electricity (at least min service level)		39,642	47,214	56,233	56,233	56,233	57,358	60,398	63,357	66,33
		Electricity - prepaid (min service level)		2,233	2,680	3,168	3,158	3,168	3,231	3,402	3,569	3,73
		Minimum Service Level and Above sub-total		41,875	49,874	59,400	59,400	59,400	60,588	63,800	66,926	70,07
	- 1	Electracty (< min service level)		- 1	- 1	*	-	-	-	-	-	-
		Electricity - prepaid (< min service level)		-	-	-	-	-	-	-	-	_
		Other energy sources			-	-		-		~		-
		Below Minimum Service Level sub-total		-	-	-	+	-	-	(-)	1-2	-
		Total number of households		41,875	49,874	59,400	59,400	59,400	60,588	63,800	66,926	70,07
	- 1	Refuse:										
		Removed at least once a week		59,199	70,910	59,199	59,199	59,199	60,383	63,563	66,445	69,66
		Minimum Service Level and Above sub-total		-	9.1	-	-	-	-	-	-	-
		Removed less frequently than once a week		70,910	2,066	2,066	2,149	2,149	2,149	2,263	2,373	2,48
		Using communal refuse dump		-	1,451	1,451	1,509	1,509	1,509	1,589	1,667	1,748
		Using own refuse dump		-	23,805	23,805	24,757	24,757	24,757	26,069	27,347	28,63
		Other rubbish disposal		-	2,334	2,334	2,427	2,427	2,427	2,556	2,681	2,80
		No rubbish disposal			1,024	1,024	1,065	1,065	1,065	1,121	1,176	1,233
		Robow Minimum Service Level sub-total		70,910	30,680	30,680	31,907	31,907	31,907	33,598	36,245	36,90
	- 1	Total number of households		70,910	30,680	30,680	31,907	31,907	31,907	33,598	35,245	36,90
				2019/20	2020/21	2021/22	Cu	rrent Year 2022/	13	2023/24 Mediu	m Term Revenue Framework	& Expenditure
Municipal in-house services				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Ful! Year Forecast	Budget Year 2923/24	Budget Year +1 2024/25	Budget Year + 2025/26
	Ref.	Household service tarriets (990)					padget	Duagu	13.000			
		Water:		40.40	440.500	4E4 007	151 539	161,639	154,672	162,869	170,860	178,88
	- 1	Piped water inside dwelling		134,217	142,538	151,637	114,439	114.439	116,728	122,915	126,938	134,99
		Priped water inside yard (but not in dwelling)		101,669	107 962	114.439			31,249	32,905	34.518	36,14
	8	Using public tap (at least min service level)		27,215	28,902	30,636	30.636	30,636	2.104	2215	2.324	2,43
	10	Other water supply (at least min service level)		1 832	1,946	2,062	2 062	2,062	2,104	320 904	336,629	352,45
		Minimum Service Level and Above sub-total		264,922	281,347	298,775	298,777	298,777	304 153		336,629	361.80
	9	Using public tap (< min service level)		281,347	298,228	298,228	298,228	298,228	306,193	320,315	330,011	301.80
	10	Other water supply (< min service level)			-	-	-	-		-		-

	1	I No unite espeki	8,349	8,744	8 744	8.744	5.744	8,919	9,392	9,852	
	1	No water supply  Below Minimum Service Level sub-total  Total number of households	289 557 554,519	306,972	306,972 805,747	306,972 605,749	306,972 605,749	313,112 617,864	329,707 850,611		
		Sentiation/sewerage: Flush loilet (connected to sewerage)	170,094	180,640	217,003	217 003	217,003	225,683	237,644	249.289	
		Flush loiet (with septic tank) Chemical tolet	5 429	5,766	1 300	1,300	1,300	1 352	1.424	1.493	-
		Prt (oliet (ventrilated) Other toillet provisions (> min service level)	39 064 12 683	41,485 13,470	49,410 16,043	49 410 16 043	49.410 16,043	51,406 16,691	54 131 17,576	56 783 18 437	19,303
		Minimum Service Level and Above sub-total  Bucket todat	227,279	241,361	283,756	283,756	283,756	295,132	310,774		-
	1	Other toilet provisions (< min service level) No tallet provisions	27 474	29,177	34,751	34 751	35,446 35,446	36,155 - 36,155	38,071 - 38,071	36 936 - 39,936	-
		Below Minimum Service Level sub-total Total number of households	27,474 254,744	29,177 270,538	34,751 318,506	34,751 318,506	319,201	331,287	348,845		
		Energy: Electricity (at least min service level)	39,642	47,214	56,233	56 233	56,233 3 168	57.358 3,231	60,396 3,402	63,357 3,586	
		Electricity - prepard (min service level)  Minimum Service Level and Above sub-Iotal	2,233 41,875	2,680 49,874	3 168 59,400	3,168 59,400	59,400	60,568	63,800		70,071
		Electricity (< min service level) Electricity - prepaid (< min service level)		ŧ		15		150			
		Other energy sources Below Minimum Service Level sub-total	41,875	49,874	59,400	59,400	59,400	- 60,588	63,800	66,926	70,971
		Total number of households  Refuse: Removed at least once a week	50 190	70,910	59,199	59,199	男個	60.363	63,583	66,445	1
		Minimum Service Level and Above sub-total  Removed less frequently than once a week	70,910	2.066	2.065	2,149	2.149	2,149	2.263	2373	-
		Using communal refuse dump Using own refuse dump	1 - 501/2	1,451 23,805	1.451 23.805	1 609 24,757	1,509 24,757	1,509 24,757	1,589 26,069	1 667 27 347	28,632
		Other nubbish disposal No rubbsh disposal		2 334 1.024	2.334 1.024	2,427 1,065	2,427 1,065	2 427 1,065	2,566	2,681 1,176	2,807 1,232
		Below Minimum Service Level sub-total Total number of households	-	= :	= =	-	7.		-	-	-
	+		2019/20	2020/21	2021/22	C	urrent Year 2022	23	2023/24 Mediu	m Term Revenue Framework	: & Expenditure
Municipal entity services			Outcome	Outcome	Outcome	Original	Adjusted	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	Ref	Household service targets (000)				Budget	Budgel	Loidcast	2020/24	COMPOS	AVAINEV
Name of municipal entity		Water:  Piped water inside dwelling									
	8										
	10	Other water supply (all least min service level)  Minimum Service Level and Above sub-total  Using public tap (< min service level)	-	-	-	-	-	-	-	-	-
	10										
		Below Minimum Service Level sub-total  Total number of households	-	-	-		-	-	= :	-	-
Name of municipal entity		Sanitation/sewer.age: Flush toilet (connected to sewerage)									
		Flush todet (with septic tank) Chemical todet									
		Prt toilet (ventilated) Other toilet provisions (> min service level)									
		Munimum Service Level and Above sub-total Bucket totlet	_	-	_	-	_	_	-		
		Other to let provisions (< min service level) No fallet provisions									_
		Below Minimum Service Level sub-lotal Total number of households	-	-	-	-	- :	-		-	-
Name of municipal entity	1	Electricity (at least min service level)									
		Electricity - prepaid (min service level)  Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	
		Electricity (< min service level) Electricity - prepaid (< min service level)									
		Other energy sources  Below Minimum Service Level sub-total  Total number of households			-	-	- :	_	-		-
Name of municipal entity	1	Refuse:  Removed at least once a week									
		Minimum Service Level and Above sub-total Ramoved less frequently than once a week	-	-	_	-	_	-	-	_	-
		Using communal refuse dump Using own refuse dump									
		Other rubbish disposal No rubbish disposal									
		Below Minimum Service Level sub-total Total number of households	-		-	-	-	-	-	-	-
			2019/20	2020/21	2021/22	C	urrent Year 2022	23		m Term Revenue Framework	
Services provided by 'external mechanisms'	Ref		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/28
Names of service providers	1101	Household service targets (900) Water:									
		Piped water inside dwelling Piped water inside yard (but not in dwelling)									
	8 10	Using public tap (at least min service level) Other water supply (at least min service level)									
	9	Minimum Service Level and Above sub-total Using public tap (< min service leveli)	_					_	_		
	10	No water supply				_					
		Below Minimum Service Level sub-total Total number of households	=		-	-	===			=	-
Names of service providers	7	Sanitation/sewerage: Flush toilet (connected to sewerage)									
		Flush tollet (with septic tank) Chemical tollet Bit tollet (septicialer)									
		Prit tailet (ventrialed)  Other toilet provisions (> min service level)  Minimum Service Level and Above sub-total	_	-	_	_		-	_	- 12	-
		Bucket tollet Other toilet provisions (< min service level)									
		No toilet provisions Below Minimum Service Level sub-total	_	-		-	-	-	-	-	-
Names of service providers		Total number of households Energy:	-	-	-	-	-	-	-	-	-
		Electricity (at least min service level) Electricity - prepaid (min service level)								_	
		Minimum Service Level and Above sub-total Electricity (< min service level)	-	-	1	-					
		Electricity - prepaid (< min. service level) Other energy sources				_		_	_		_
		Below Minimum Service Level sub-total Total number of households		-	-	-	-	-	-	-	-
Names of service providers		Removed at least once a week  Menimum Service Level and Above sub-total				_		-	_	-	-
		Removed less frequently than once a week Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									

		7	Sq						K		
		No rubbish disposal  Below Minimum Service Level sub-tota!	_	-	-	-	-	0.00	-	-	-
		Total number of households	-	-	-	-	-	-		-	
Detail of Free Basic Services (FBS) provided			2019/20	2020/21	2021/22	Ct	urrent Year 2022/	23	2023/24 Mediu	m Term Revenue Framework	& Expenditure
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +: 2025/26
Electricity	Ref	Location of households for each type of FBS									
List type of FBS service		Formal settlements - (50 lowh per indigent household per month Rands)  Number of HH tocaving this type of FBS Informal settlements (Rands)  Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands)  Number of HH receiving this type of FBS Living in informal backyrad renatia gereement (Rands)	7,000,000 9,000	8 136 264 9 417	8.855,368 9.417	9 880,830 9 417	9.860,830 9.417	9.880.830 9.417	10:334,360 9:417	11,646,824 9.417	13 125,970 9 417
		Number of HH receiving this type of FBS  Other (Rends)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Electricity for informal settlements	-			-				-	_
Water List type of FBS service	Ref	Location of households for each num of FBS Formal settlements - (6 kilolitre per indigent household per month Rands) Number of HH recentre Uris type of FBS	7,000,000	9,034.526 9 139	7 966 496 9,139	10 123,362 9,139	10,123,362 9,139	10 123 362 9 139	10,599,828 9.139	11 235,818	11,909,967
		Informal settlements (Rands) Number of HH receiving this type of FBS	300	3100	3,100	2,43					
		Informal settlements targeted for upgrading (Rands) Numbor of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Numbor of HH receiving this type of FBS									
		Other (Rands)									
	_	Number of HH receiving this type of FBS  Total cost of FBS - Water for informal settlements	_	-	-			-	_	-	-
Sanitation	Ref	Location of households for each type of FBS	1								
List type of FBS service	Nei	Formal settlements - (free sanitation service to indigent households)  Number of Firl receiving this type of FBS	10,000,000 8:000	13.278.467 9.139	15,095,311 9:139	18 498 312 5, 130	IC 123,362 9,139	10.123,362 9.130	19.369,500 	20 531 670	21.763.570 0.100
		Informal settlements (Rands) Number of Hi-I receiving this type of FBS Informal settlements targeted for upgrading (Rands)									
		Number of Hit receiving this type of FBS Living in Informal backyard rental agreement (Rands) Number of Hit receiving this type of FBS									
		Other (Rands)  Number of Hi-I receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements	-	_	-	-		-	-	-	
Refuse Removal	Ref										
List type of FBS service		Formal settlements - (namoved once a week to indigent households)  Number of HH receiving this type of FBS	13,450,000 9,000	14,254,134 9,139	13,218,163 9,139	16,196 477 9 139	16,196,477 9,139	16,196,477 9,139	16.941.400 9,139	17,967,884 9 139	19,035,357 9,139
		Informal settlements (Rands) Number of Hill receiving this type of FBS Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS									
		Other (Rands) Number of Hith receiving this type of FBS			_						
		Total cost of FBS - Refuse Removal for informal settlements		-	-	-		_			

U. O. T. H. CAIO Funding macousement

(ZN252 Newcastle Supporting Table SA10 Funding	MEMA		2019/20	2020/21	2021/22		Current Yea	ar 2022/23		2023/24 Mediur	n Term Revenue Framework	& Expenditure
Description	section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
unding measures												075.004
Cash/cash equivalents at the year end - R'000	18(1)b	1	35,546	936	6,181	(14,037)	5,881	27,482	27,482	19,688	151,313	275,080
Cash + investments at the yr end less applications - R'000	18(1)b	2	32,365	12,302	148,646	132,753	299,011	236,192	236,192	175,990	147,238	108,348
Cash year end/monthly employee/supplier payments	18(1)b	3	0.3	0.0	0.0	- [	-	- [	- 1			
Surplus/(Deficit) excluding depreciation offsets R'000	18(1)	4	(276,759)	(34,142)	(119,803)	(126,581)	(9,053)	(9,053)	(9,053)		(20,708)	
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(7.6%)	1.4%	(6.0%)	(6.0%)	(6 000	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	107.8%	80.7%	97.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0 0%	0 0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	10.9%	18.5%	18 4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c,19	8	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0 0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0 0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0 0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10			- 1					0.0%	0 0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	10.1%	(31.7%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1 1%	0.5%	1.2%	D 0%	0.0%	0.0%	0.0%	0.0%	0 0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	13.3%	6.7%	5 7%	0.0%	0 0%	0.0%	0.0%	0.0%	0.0%	0.0%

- References
  1. Positive cash behances indicative of minimum compliance subject to 2
  2. Deduct cash and investment applications (defined) from cash ballances
  3. Indicative of sufficient liquidity to meet average monthly operating peyments
  4. Indicative of funded operational requirements
  5. Indicative of funded operational requirements
  6. Realistic average cash collection forecasts as % of annual billed revenue not available for high capacity municipalities and later for other capacity classifications)
  6. Realistic average cash collection forecasts as % of annual billed revenue
  7. Realistic average increase in debt impairment (doubtful debt) provision
  8. Indicative of planned capital expenditure level & cash payment timing
  9. Indicative of planned capital expenditure level & cash payment timing
  10. Substantiation of National/Province allocations included in budget should not exceed 100% unless refinancing
  10. Substantiation of National/Province allocations included in budget

10. Substantiation of National/Province allocations included in budget											
11. Indicative of realistic current arrear debtor collection targets (prior to	2003/04 revenue i	not available for high	capacity municipa	lities and later for	other capacity cl	assifications)					
12. Indicative of realistic long term arrear debtor collection targets (prior	o 2003/04 revenu	e not available for hid	h capacity munic	ipalities and later	for other capacity	classifications)					
13. Indicative of a credible allowance for repairs & maintenance of asset	- functioning ass	ets revenue protectio	n								
14. Indicative of a credible allowance for asset renewal (requires analysis	of asset renewal	projects as % of total	capital projects	detailed capital p	lan) - functioning	assets revenue p	rotection				
Supporting indicators	T										
% incr total service charges (incl prop rates)	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Property Tax	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	D.0%
% incr Service charges - Electricity	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	D.0%
% incr Service charges - Water % incr Service charges - Waste Water Management	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Waste Management % incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1	18(1)a		-	_	_	_	_	-	_	-	_
Total billable revenue	10(1)4		_	_	_	_	_	- 1	-0	-	-
Service charges	1 1	_	_	_		_	_	-	_	_	-
Property rates	1 1		_	_	_	_	_	_	- 1	_	_
Service charges - electricity revenue			_	_ [	_	_	_	_	_	_	_
Service charges - water revenue	1 1	_	_		_	_	_	_		_	_
Service charges - sanitation revenue	1 1	_	_	- [		_	_			_	_
Service charges - refuse removal	1 1	_	_	-	_	_	_	- 1	() U		
		1		_	_	_	_		_	_	_
Agency services		-	-				_ [	_ [			
Capital expenditure excluding capital grant funding	1 1	-	-	-	- 1	-			_		_
Cash receipts from ratepayers	18(1)a	- 1	-	-	-	_	-	1 1			_
Ralepayer & Other revenue	18(1)a	- 1	-	-	- 1	-	-			- 1	
Change in consumer debtors (current and non-current)		N/A	-	-	-	-	-	-	_		_
Operating and Capital Grant Revenue	18(1)a	-	-	-	-	-	-	-			
Capital expenditure - total	20(1)(vi)	-	-	-	-	-	-	-	-	-	-
Capital expenditure - renewal	20(1)(vi)	-	-	-	-	-	-		-	-	-
O add-a banaharada											
Supporting benchmarks		6.0%	6.0%	6 0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Growth guideline maximum	1 1			4.6%	5.0%	5.0%	5 0%	5.0%	5.4%	5 6%	5 4%
The state of the s											
CPI guideline		4.3%	3.9%	4.070							
DoRA operating grants total MFY		4.3%	3.9%	4.0%							
DoRA operating grants total MFY DoRA capital grants total MFY		4.3%	3.9%	4.070							
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants		4.3%	3.9%	4.07							
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial explital grants		4.3%	3.9%	4.0%							
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial expital grants District Municipality grants		4.3%	3.9%	4.0%							
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial capital grants District Municipality grants Total gazetted/advised national, provincial and district grants		4.3%	3.9%	4.0%					_	-	-
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial expital grants District Municipality grants		4.3%	3.9%	4.0%					-	-	
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial capital grants District Municipality grants Total gazetted/advised national, provincial and district grants		4.3%	3.9%	40%					-	-	_
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial capital grants District Municipality grants Total gazetted/advised national, provincial and district grants		4.3%	3.9%	400					-		-
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial expital grants District Municipality grants Total gazated/badvised national, provincial and district grants Average annual collection rate (arrears inclusive)  DoRA operating		4.3%	3.976	400					-		-
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial capital grants District Municipality grants Total gezeted/badvised national, provincial and district grants Average annual collection rate (arrears inclusive)		4.3%	3.9%	400					-		-
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial expital grants District Municipality grants Total gazated/badvised national, provincial and district grants Average annual collection rate (arrears inclusive)  DoRA operating		4.3%	3.976	400							
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial expital grants District Municipality grants Total gazated/badvised national, provincial and district grants Average annual collection rate (arrears inclusive)  DoRA operating		4.3%	3.976	400							
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial expital grants District Municipality grants Total gazated/badvised national, provincial and district grants Average annual collection rate (arrears inclusive)  DoRA operating		4.3%	3.976	400							-
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial explital grants District Municipality grants Total gazetted/hadvised national, provincial and district grants Average annual collection rate (erream inclusive)  DoRA operating List operating grants		4.3%	3.976	400							-
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial expital grants Distinct Municipality grants Total gazettedradvised rational, provincial and district grants Average annuel collection rate (arrears inclusive)  DoRA operating List operating grants		4.3%	3.376	400							-
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial explital grants District Municipality grants Total gazetted/hadvised national, provincial and district grants Average annual collection rate (erream inclusive)  DoRA operating List operating grants		4.3%	3.370								
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial expital grants Distinct Municipality grants Total gazettedradvised rational, provincial and district grants Average annuel collection rate (arrears inclusive)  DoRA operating List operating grants		4.3%	3.3%								
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial expital grants Distinct Municipality grants Total gazettedradvised rational, provincial and district grants Average annuel collection rate (arrears inclusive)  DoRA operating List operating grants		4.3%	3.376								
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial expital grants Distinct Municipality grants Total gazettedradvised rational, provincial and district grants Average annuel collection rate (arrears inclusive)  DoRA operating List operating grants		4.3%	3.376								
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial capital grants District Municipality grants Total gazeted/badvised national, provincial and district grants Average annual collection rate (arreans inclusive)  DoRA operating List operating List operating List capital grants		4.3%	3.370								
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial capital grants District Municipality grants Total gazetted/badvised national, provincial and district grants Average annual collection rate (arrears inclusive)  DoRA operating List operating List operating grants  List capital grants			3.3%								
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial capital grants District Municipality grants Total gazeted/badvised national, provincial and district grants Average annual collection rate (arreans inclusive)  DoRA operating List operating List operating List capital grants		4.3% N/A	3.3%	-						-	-
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial operating grants Provincial operating grants Total gazeted/badvised malional, provincial and district grants Average annual collection rate (arreans inclusive)  DoRA operating List operating List operating List capital List capital List capital grants  Trend Change in consumer debtors (current and non-current)		N/A								-	-
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial operating grants District Municipality grants Total gazetted/badvised national, provincial and district grants Average annual collection rate (arrears inclusive)  DoRA operating List operating List operating List capital List capital Change in consumer debtors (current and non-current)  Total Operating Revenue		N/A	-				-			-	-
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial operating grants Total gazetled/advised national, provincial and district grants Average annual collection rate (arrears inclusive)  DoRA operating List operating List operating List capital grants  Trend Change in consumer debtors (current and non-current)  Total Operating Revenue Total Operating Revenue Total Operating Revenue		N/A				-	-				-
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial operating grants District Municipality grants Total grantsdavivsed rational, provincial and district grants Average annual collection rate (arrears inclusive)  DoRA operating List operating List operating Uist capital grants  Trend Change in consumer declors (current and non-current)  Total Operating Revenue Operating Performance Surplus/(Deficit)		N/A	-				-				-
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial operating grants District Municipality grants Total gazetted/badvised national, provincial and district grants Average annual collection rate (arrears inclusive)  DoRA operating List operating List operating List capital grants  Trend Change in consumer debtors (current and non-current)  Total Operating Expenditure Operating Performance Surplus/(Deficit) Cash and Cash Equivalents @0 June 2012)		N/A	-			-	-				-
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial operating grants Total gazette/davised national, provincial and district grants Total gazette/davised national, provincial and district grants Average annual collection rate (arrears inclusive)  DoRA capital  List operating List operating Usit capital grants  Trend Change in consumer declors (current and non-current)  Total Operating Expenditure Operating Expenditure Operating Expenditure Cash and Cash Equivalents 10 June 2012  Revenue		N/A				-	-	-		-	-
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial operating grants Distinct Municipality grants Total grants depicts grants Total grants devised national, provincial and district grants Average annual collection rate (arrears inclusive)  DoRA operating List operating grants  List capital grants  List capital grants  Trend Change in consumer debtors (current and non-current)  Total Operating Revenue Operating Performance Surphus/(Deficit) Cash and Cash Equivalents © June 2012)  Revenue % Increase in Total Operating Revenue		N/A	0.0%			0 0%	0.0%	0.0%			
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial operating grants District Municipality grants Total gazeted/badvised national, provincial and district grants Average annual collection rate (arrears inclusive)  DoRA operating List operating List operating grants  Trend Change in consumer declors (current and non-current)  Total Operating Revenue Operating Performance Surnlus/(Deficit) Cash and Cash Equivalents 19 June 2012  Revenue % Increase in Total Operating Revenue % Increase in Total Operating Revenue		N/A			- - - - 0.0%	0 0%	0.0%	0.0% 0.0%	00%		- - - - 0.0% 0.0%
DoRA operating grants total MFY DoRA capital grants total MFY Provincial operating grants Provincial operating grants Distinct Municipality grants Total grants depicts grants Total grants devised national, provincial and district grants Average annual collection rate (arrears inclusive)  DoRA operating List operating grants  List capital grants  List capital grants  Trend Change in consumer debtors (current and non-current)  Total Operating Revenue Operating Performance Surphus/(Deficit) Cash and Cash Equivalents © June 2012)  Revenue % Increase in Total Operating Revenue		N/A	0.0%			0 0%	0.0%	0.0%			

% Increase in Property Rates & Services Charges	1 1			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Expenditure												
% Increase in Total Operating Expenditure	1 1			0.0%	0.0%	0.0%	0 0%	0 0%	0.0%	0.0%	0.0%	0.0%
% Increase in Employee Costs	1 1			0.0%	0.0%	0.0%	0.0%	0.0%	0 0%	0.0%	0.0%	0.0%
% Increase in Electricity Bulk Purchases				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)					0	0				0		
Average Cost Per Councillor (Remuneration)					0	0				0		
R&M % of PPE			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Asset Renewal and R&M as a % of PPE			0.0%	0.0%	0.0%	D.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Debt Impairment % of Total Biliable Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Revenue												
Internally Funded & Other (R'000)			-	-	-	-	-	-	-	-	- 1	-
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)		- 1	-	-	-		-	-	-	-	-	-
Internally Generated funds % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0 0%	0.0%	0.0%
Grant Funding % of Total Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Expenditure												
Total Capital Programme (R'000)		- 1	-	-	-	-	-	-	-1	-	-	-
Asset Renewal	1 1		-	-	-	-	-	-	-	-	-	-
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0 0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			0 0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash Coverage Ratio			_							-		-
Borrowing												
Most recent Credit Rating	1 1									0		
Capital Charges to Operating	1 1		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Uncommitted reserves after application of cash and investments			_	_	_	_			-	_		
Free Services												
Free Basic Services as a % of Equitable Share		1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue												
(excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue			_	_	-	_	-	_	-	- 1	-	-
Total Operating Expenditure			_	_	_	_	_	_	_	-	_	-
			_	_	_	_	_	_	_	_	_	_
Surplus/(Deficit) Budgeted Operating Statement			_	_	_	_	_	_	_	_	_	_
Surplus/(Deficit) Considering Reserves and Cash Backing		46				1	1	1	1	1	1	1
MTREF Funded (1) / Unfunded (0)	1 1	15	1	1	1							, ·
MTREF Funded ✓ / Unfunded #		15	1	✓	<b>√</b>	<b>√</b>	/	1	/	✓	✓	

References
15. Subject to figures provided in Schedule.

KZN252 Newcastle - Supporting Table SA		2019/20	2020/21	2021/22	С	urrent Year 2022	23	2023/24 Mediu	m Term Revenue Framework	& Expenditure
Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
/aluation:	1									
Date of valuation:		7/1/2019	7/2/2019	7/3/2019	7/4/2019	7/1/2022	7/1/2022	7/1/2023	7/1/2024	7/1/2025
Financial year valuation used		2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Municipal partnership s38 used? (Y/N)		No	No	No	No	No	No	No	No	No
No. of assistant valuers (FTE)	3	3	3	3	3	3	3	3	3	3
	3	7	7	7	7	7	7	7	T.	7
No. of data collectors (FTE)	3							100		
No. of internal valuers (FTE)			8	-	Ä.	4	4	4	.4	4
No. of external valuers (FTE)	3	6	- G		91.	3	1	8		
No. of additional valuers (FTE)	4				722	V	V	Yes	Yes	Yes
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	36	36	36
Implementation time of new valuation roll (mths)		1 July 2019	1 July 2020	36	36		50.000			58,629
No. of properties	5	58,251	58,251	58,629	58,629	58,629	58,629	58,629	58,629	
No. of sectional title values	5	2,946	2,946	2,954	2,954	2,954	2,954	2,954	2,954	2,954
No. of unreasonably difficult properties s7(2)				-	-		-	-	*	2.70
No. of supplementary valuations		1	1	.11	1	1	1	1	1	1
No. of valuation roll amendments		524	524	320	320	320	320	320	320	320
No. of objections by rate payers		2	2	Not available - S	Not available - S	V02 open for inspe	ction from 25 April	- 30 May 2022		
No. of appeals by rate payers		1	1	Not available · S			etion from 25 April			
	8	40	1	Not available - S			ction from 25 April			
No. of successful objections	8	1	1	Not available - S			ction from 25 April			
No. of successful objections > 10%	0		024 272 002	372,465,002	372,465,002	372,465,002	372,465,002	372,465,002	372,465,002	372,465,002
Supplementary valuation		834,273,003	834,273,003	4 444 933 000	4 444 933 000	4 444 933 000	4 444 933 000	4 444 933 000	4 444 933 000	4 444 933 000
Public service infrastructure value (Rm)	5	2113204008	2113204010		648 517 500	648 517 500	648 517 500	648 517 500	648 517 500	648 517 500
Municipality owned property value (Rm)		-		648 517 500	048 517 300	040 517 500	040 317 300	040 317 300	040 517 000	040 017 000
/aluation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
otal valuation reductions:		_	-		-	_	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5							1		
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other										
categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - margerit (R 000)  Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)						_	-		-	_
otal rebates, exemptns, reductns, discs (R'000)		-	_	-	_					

KZN252 Newcastle - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Garages (Drakenstein only)
rrent Year 2022/23 Lation:	1											
No. of properties No. of contional title property values		1,095	297		49,357	808		100 100 100 100 100 100 100 100 100 100				
No. of unreasonably difficult properties \$7(2)		2 1	2 11		10,12	1		1				
No. of supplementary valuations		1.50			i e	F		-				
Supplementary valuation (Rm)		137,430,000	69,953,000		141 072,000	18,080,000		120,000				
No. of valuation roll amendments		PA	60		238	7		9				
No. of objections by fate-payers					Not available - SV02	Not available - SVUZ open for inspection from 19 April - 21 May 2022	19 April - 21 May 202	N C				
No. of appeals by rate-payers No. of appeals by rate-bavers finalised					Not available - SV02	Not available - 5 voz open to hispecifor non 19 April - 21 way 2022 Not available - SVID onen for inspection from 19 April - 21 May 2022	19 April - 21 May 202	2				
No. of successful objections	ιΩ				Not available - SV02	Not available - SV02 open for inspection from 19 April - 21 May 2022	19 April - 21 May 202					
No. of successful objections > 10%	ις				Not available - SV02	Not available - SV02 open for inspection from 19 April - 21 May 2022	19 April - 21 May 202.	2				
Estimated no, of properties not valued												
Years since last valuation (select)		2	2	2	2	2	2	2	2	2	2	2
Frequency of valuation (select)		വ		9	2	വ	2	9	2		5	9
Method of valuation used (select)		Markel		Markel	Market	Market	Marke	Market	Market		Market	Market
Base of Valuation (select)		Land & impr		Land & Impr.	Land & impr	Land & impr	Land & impr	Land & Impr	Land & impr		Land & impr.	Land & impr
Phasing-in properties s21 (number)		0			0	0	0		0		0	0
Combination of rating types used? (Y/N)		2 5	S .		o <sub>N</sub>	S,	No.		0 ·	ON S	<u>8</u>	o <sub>N</sub>
rial rate useo? (T/N)		res			<u>8</u>	res Si	ller.		res		Yes	Yes
Is balance lated by uniform tale/vertable rate?												
Valuation reductions - amblio infrastandura (Dm)								2 444 022 000				
Valuation reductions-nature reserves/park (Rm)								7 111 200 000				
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm) Valuation reductions-other (Rm)	0											
tal valuation reductions:												
Total value used for rating (Rm)	9				)lo							
Total land value (Rm)	9											
Total value of improvements (Rm)	<b>6</b>											
Total market value (Km)	٥											
<u>aung:</u> Average rate	60		179,562,089 377800			2,828,586,670620		3,448,293.337320				
Rate revenue budget (R '000)					17,042							
Rate revenue expected to collect (R'000) Expected cash collection rate (%)	4				85000000							
Special rating areas (R000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)						(20						
Rebates, exemptions - bona fide ratm. (K.cod.) Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R000)								724				
otal rebates, exemptins, reductins, discs (R'000)												

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Description	Ref	Business and commercial properties	Industrial	Mining properties	Residential	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service Infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2023/24 Valuation:												
No. of properties No. of sectional little property values		1,095	297		49,357	100		131	Ā			
No. of unreasonably difficult proparties s /(2)  No. of supplementary valuations		1.*	-	6	. *	4	5		·-			
Suppiementary valuation (Km)  No of valuation roll emendments												
No. of objections by rate-payers												
No. of appeals by rate-payers No. of appeals by rate-payers finalised												
No of successful objections No of successful objections > 1004	ر د د											
No. of successful objections 7 to 26 Estimated no. of properties not valued	2											
Years since last valuation (select)		ю	m	ě.	n	(eni)	e	e	H	(F)	က	in:
Frequency of valuation (select)		ູ	ر د د	ر د د	ro.	22	5	9	4	Z.	ro ;	rs.
method of valuation used (select) Base of valuation (select)		Market Land & impr	Markel lend & unor	Market land & impr	Market and & impr	Market l end & impr	Market	Market 1 and 2 impr	Market Land & impo	Market Land & Impr	Market fond & mor	Market Land & mor
Phasing in properties s21 (number)			0	0	0	0			0	0	0	0
Combination of rating types used? (Y/N)		No	S.	No	S.	No	No	Ne	S.	No	S S	- S
Flat rate used? (Y/N)		Yes	Yes	Yes	Tak.	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Is balance rated by unitorm rate/variable rate? Valuation reductions:												
Valuation reductions-public infrastructure (Rm)					Ī				2 444 933 000			
Valuation reductions-nature reserves/park (Rm) Valuation reductions-mineral rights (Rm) Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions public worship (Rm) Valuation reductions other (Rm)	0											
Total valuation reductions:												
Total value used for rating (Rm)	9				29384920287							
Total land value (Rm)	60 6											
Total market value (Rm)												
Rating:												
Average rate	က											
Rate revenue expected to collect (R'000)		179.562	4,634	to	219 288							
Expected cash collection rate (%)	4											
Debates assembline indicat (D000)												
Rebates, exemptions - margem (N.000) Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000) Rebates, exemptions - other (R'000)												
Phase in reductions/discounts (R000)												
lotal repates, exemptns, reductns, discs (K 000)												

Description	Ref	Provide description of tariff	2019/20	2020/21	2021/22	Current Year		m Term Revenue Framework	
Description	IXEI	structure where appropriate	2.1412.5			2022/23	Budget Year 2023/24	Budget Year +1 2024/25	2025/26
Property rates (rate in the Rand)	1				1 2450	1.2458	1 2458	1 2458	1 245
Residential properties						4 0362	4.0362	4 0362	4 036
Residential properties - vecant land					3 7360	4 0302	4.0302	4 0502	4,000
Forma/informal settlements						0.0000	0.0000	0 0300	0 030
Small holdings					0.0277	0.0300	0.0300		
Farm properties - used					0.0277	0.0300	0.0300	0.0300	0.030
Farm properties - not used					9				
Industrial properties					3 1130	3.3630	3,3630	3 3630	3 363
Business and commercial properties					3.1130	3 3630	3.3630	3 3630	3 363
Communal land - residential					1 2450	1 2458	1.2458	1 2458	1 245
Communal land - small holdings					0 0277	0.0300	0.0300	0 0300	0.030
Communal land - farm property					0.0277	0 0300	0 0300	0.0300	0.030
Communal land - business and commercial					3.1130	3 3630	3.3630	3.3630	3.363
Communal land - other					¥				
					0 3110	0 3359	0 3359	0.3359	0 335
State-owned properties					03110	0 0000	0 0000	0.0000	
Municipal properties					0.0770	0.0300	0 0300	0 0300	0 030
Public service infrastructure					0 2770	0.0300	0 0300	0 0300	0 000
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Property rates by usage									
Business and commercial properties									
Industrial properties									
Mining properties									
Residential properties									
Agricultural properties									
Public benefit organisations									
Public service purpose properties									
Public service infrastructure properties									
Vacant land									
Sport Clubs and Fields (Bitou only)									
Sectional Title Garages (Drakenstein only)									
3.31									
xemptions_reductions and rebates (Rands)									
Residential properties							45.000	45.000	45.00
R15 000 threshhold rebale			15,000	15,000	15,000	15,000	15,000	15,000	15,00
General residential rebate									
Indigent rebate or exemption							2		
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption	2								
Other rebates or exemptions	-								
Vater tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)			44	50	53	55	55	57	6
Service point - vacant land (Rands/month)			218	248	260	270	270	282	29
Water usage - flat rate tariff (c/ki)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)	10	11	12	12	12	13	1
		(fill in thresholds)	10	11	12	12	12	13	9
Water usage - Block 2 (c/kl)		(fill in thresholds)	11	13	13	14	14	14	1
Water usage - Block 3 (c/kl)						14	14	14	1
Water usage - Block 4 (c/kl)		(fill in thresholds)	11	13	13	15	15	16	1
Water usage Block 5 (c/kl)		(fill in thresholds)	12	14	15	15	(5	10	
Water usage - Block 6 (c/kl)		(fill in thresholds)							
Other	2								
Vaste water tariffs									
Domestic							A/-	000	0.0
Basic charge/fixed fee (Rands/month)			209	225	225	236	245	256	26
Service point - vacant land (Rands/month)			105	113	93	98	102	106	- 41
Waste water - flat rate tariff (c/ki)			87	93	4	:4	5	5	
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
solutions onario - ciacy o (cya)									
Volumetric charge - Block 4 (c/kl)		(fill in structure)							

Electricity tariffs		1	1						
Domestic									
Basic charge/fixed fee (Rands/month)			194	210	239	230	264	276	288
Service point - vacant land (Rends/month)			178	192	218	237	272	284	296
FBE		(how is this targeted?)	243	262	292	292	327	341	357
Life-line tariff - meter		(describe structure)	1		1	1	1	1	1
Life-line tariff - prepaid		(describe structure)	T.	1	1	2	2	2	2
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid(c/kwh)									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	1	1	1	1	70	- 1	. 5
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	1	1	1	1	20	2	2
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	1	3	1	2	2	2	2
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	1	3	7	2	2	2	2
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)					70.5		
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	1	1	1	7	- 1	1	1
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	1		1	it.	2	2	2
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	1	1	1	2	2	2	2
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	1	1	2	2	2	2	. 5
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									400
Basic charge/fixed fee			123	131	139	146	152	.158	. 166
801 bin - once a week									
250l bin - once a week									

KZN252 Newcastle - Supporting Table SA13b Service Tariffs by category - explanatory 2023/24 Medium Term Revenue & Expenditure Current Year Provide description of tariff 2021/22 2019/20 2020/21 Description 2022/23 structure where appropriate Budget Year+1 Budget Year+2 Budget Year 2025/26 2023/24 2024/25 Exemptions reductions and rebates (Rands) 77 to 50 % 77 to 50 % 77 to 50 % 77 to 50 % 75 to 50 % 76 to 50 % New business development 75 to 50 % [Insert lines as applicable] 50 percent 50 percent 50 percent Dwellings in flood area 50 percent 50 percent 50 percent 50 percent 10 percent 10 percent 10 percent 10 percent Bed and Breakfast 10 percent 10 percent 10 percent Water tariffs Commercial/Industrial 12 12 [Insert blocks as applicable] Special Arrangement 53 53 53 53 Basic charge/fixed fee 50 53 53 260 260 Service point - vacant land 248 260 260 260 260 (fill in thresholds) (fill in thresholds) (fill in thresholds) (fit in thresholds) (fill in thresholds) (fill in thresholds) Waste water tariffs Commercial per k! of water used [insert blocks as applicable] Industrial per kl of water used (fill in structure) (filt in structure) (fill in structure) Electricity tariffs E 035 [Insert blocks as applicable] 751 751 751 751 E 104 621 655 749 749 749 749 749 E 204 619 654 E 030 146 146 146 146 121 127 ENAC (High) 168 168 168 168 147 E 034 - NDC (Actual) 139 1,615 1,615 1,615 1,615 1,615 1,336 1,410 E 105 654 749 749 749 749 749 619 E 204 E 030 136 136 136 136 136 ENAC (High) 112 118 153 153 153 E 034 - NDC (Actual) 127 134 153 153 3,173 3,173 3,173 3,173 3,173 E 106 2,623 2.769 749 749 749 749 E 204 619 654

	2019/20	2020/21	2021/22	Cur	rrent Year 2022/2	!3	2023/24 Med	ium Term Reven	ue & Expenditure	Framework
Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year + 2025/26
							% Incr.			
1										
			222.55	070.04	070.04	676 24	604	716 92	752.05	787 40
										339 78
										2,095 99
										67 96
										468 87
										302.59
										187.58
	139.20	146 00	152.00	161 12	161 12	161 12	076	170.79	179.10	107.00
										10004
	3,084.35	3,282.62					3.7%	3,869.75	4,059.37	4,250,1
	366,29	400.28	427 99	458 10						
	3,450.64	3,682.90	3,919.33	4,188.63	4,188.63	4,188.63	(7.6%)	,		4,250.11
		6.7%	6.4%	6.9%	-	-		(7.6%)	4.9%	4.7%
2										
						450.00	0.004	402.70	E07.40	531 33
										339 78
ľ										1,091 53
										67 96
									367.32	384 58
							60%	275 51	289 01	302.59
						161 12	60%	170 79	179 16	187 58
	100 20	110,00								
Ì	2,076.23	2,157.72	2,377.04	2,537.05	2,537.05	2,537.05	4.3%	2,645.31	2,774.93	2,905.3
1										
	2,076.23	2,157.72			2,537.05	2,537.05	4.3%			2,905.3 4.7%
		3.9%	10.2%	6.7%		_		4.3%	4.976	4.17
3										
				-						
	507.95	414 40	430 56	456 39	456.39	456 39	6 0%	483.78	507 48	531 33
	220.53	236 99	271 57	291 86	291.86	291.86	60%	309 37	324.53	339.78
	635 07	771.44	911 00	979 05	979.05	979.05	15,1%	993.74	1,042 43	1,091.42
	50 12	53 00	55.07	58.37	58 37	58.37	60%	61 88	64.91	67 96
	285 33	299.89	311.64	330.34	330 34	330 34	60%	350 16	367 32	384 58
	238 04	236.00	245.20	259.91	259.91	259.91	6.0%	275.51	289.01	302.59
		146 00	152 00	161 12	161 12	161 12	60%	170 79	179.16	187 58
								06	-	
	2.076.23	2,157,72	2,377.04	2,537.05	2,537.05	2,537.05	4.3%	2,645.21	2,774.83	2,905.2
					312.10	312 10		330 83	350 68	371.72
					2,849.15	2,849.15	4.5%	2,976.04	3,125.50	3,276.91
	2,100.00	4.2%	10.0%	15,1%	-			4.5%	5.0%	4.8%
	2	Ref Audited Outcome  1	Ref Audited Outcome  1	Ref Audited Outcome Audited Outcome  1	Ref Audited Outcome Outcome Original Budget Outcome Ou	Ref Audited Outcome	Ref Audited Outcome Outcome Original Budget Redget Full Year Forecast  Audited Outcome Outcome Original Budget Redget Redget From Forecast  Audited Outcome Outcome Original Budget Redget From Forecast  Audited Outcome Outcome Original Budget Redget From Forecast  Audited Redget Full Year Forecast  Audited Outcome Outcome Redget Redget From Forecast  Audited Redget	Ref Audited Outcome Ou	Ref	Audited   Audited   Outcome   Outc

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Invactment funs		2019/20	2020/21	2021/22	Ü	Current Year 2022/23	E.	2023/24 Mediu	2023/24 Medium Term Revenue & Expenditure Framework	& Expenditure
	Ref	Audited Outcome	Audited Outcome	Audited	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +1 Budget Year +2 2024/25 2025/26
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners		35,545	1	5,791	9	*	46,232	1,091	42,947	44,923
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	_	35,545	1	5,791	1	1	46,232	1,091	42,947	44,923
Entities										
Counting Mational Community										
Listor Opposite Bonds										
Dancilla Book										
Cepusits - Dalin										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Description Agreements Books										
הפשעו כוומספ הפוספווס ב המוויס										
Entities sub-total		ı	1	1	i	ŧ	ŧ	ı	1	1
Consolidated total:	L	35,545		5,791	1	1	46,232	1,091	42,947	7 44,923

Closing Balance 193,500 193,500 Opening belance Interest to be realised Withdrawal (4) Investment Top Up 193.530 (195 145) (46,000) (580) (241,725) 1784 856 44,815 561 46,232 46,232 Expiry date of investment Cell account Cell account Commission Reciplent Commission Paid (Rands) Interest Rate Variable or Fixed interest rate Capital Guarantee (Yes/No) Type of investment KZN252 Newcastle - Supporting Table SA16 Investment particulars by maturity Ref Period of Investment Manne of institution & investment ID

| Particular | Particular |
| Particular | Entities sub-total
TOTAL INVESTMENTS AND INTEREST Municipality sub-total

1,091

Borrowing - Categorised by type	Ref	2019/20	2020/21	2021/22	Cu	irrent Year 2022/	23	2023/24 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year + 2025/26
Parent municipality										
Annuity and Bullet Loans					000.054	000.054	000.054	258,741	223,584	185,05
Long-Term Loans (non-annuity)		369,630	584,012	345,654	260,654	260,654	260,654	200,741	220,364	100,00
Local registered stock									l X	
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives	- 1 1									
Other Securities		200.620	E94.012	245 654	260,654	260,654	260,654	258,741	223,584	185,05
Municipality sub-total	1	389,630	584,012	345,654	200,634	200,034	200,004	230,741	220,004	100,00
		1					1			
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier	1 1									
Marketable Bonds										
Non-Merketable Bonds	- 1 1									
Bankers Acceptances							1			
Financial derivatives										
Other Securities			-		-		_	-	-	
Entities sub-total	1	-		_						
Total Borrowing	1	389,630	584,012	345,654	260,654	260,654	260,654	258,741	223,584	185,059
Unspent Borrowing - Categorised by type										
Parent municipality				- 1						
Long-Term Loans (annuity/reducing balance)	1 1					-				
Long-Term Loans (non-annuity)						1				
Local registered stock										
Instalment Credit										
Financial Leases										
PPP fiabilities										
Finance Granted By Cap Equipment Supplier Marketable Bonds										
Non-Marketable Bonds	1 1									
Bankers Acceptances										
Financial derivatives	- 1 1									
Other Securities	1				-		_		-	
Municipality sub-total	1	-	-	-	•	_	-	_	_	
<u>Entities</u>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	_
Liberts 345 tout			1							

KZN252 Newcastle - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2019/20	2020/21	2021/22	Cu	rrent Year 2022/2	3	2023/24 Medi	um Term Revenue & Framework	x expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year 1 2025/26
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		463,996	538,324	463,428	494,958	489,608	489,608	522,879	577,508	615,82
Local Government Equitable Share		373,648	471,963	417,790	466,902	457,760	457,760	506,803	546,257	570,89
Energy Efficiency and Demand Management	1 0	6,000	7,000	4,000	-	5				
Integrated National Electrification Programme Finance Management Grant		14,000	1,700	1,650	1,850	1.850	1,850	1,850	1,850	1,95
Municipal Systems Improvement		1,750	1,500	120	(=)	=	-			
Water Services Infrastructure Grant (WSIG)		20,800	18,000	29,000	-	-	-	=		
Municipal Infrastructure Grant (MIG)		23,000	35,266	8,040	22,453	26,245	26,245	11.120	26,295	39,86
Massification		20,000	=	-			- 700		0.400	3,10
EPWP Incentive		8,098	2,895	2,948	3,753	3,753	3,753	3,106	3,106	
Provincial Government:		105,944	189,160	328,348	617,749	21,012	21,012	24,744	25,725	26,48
Health subsidy		7-1	-	Tall 1	-		-		-	-
Sport and Recreation		7.000	E 420	5.894	5,439	8,129	8,129	15 001	15,501	15,50
Level 2 accreditation		7,620 386	5,439 40	429	105	111	111	156	215	24
Museums Services Community Library Services Grant		300	2,312	2,475	2,595	2,849	2,849	2,595	2,709	3,10
Sport and Recreation	1 1		=	- 1	-	-		2	_	-
Spatial Development Framework Support		255	1,500	- 1	3.7	-		=	-	=
Housing		91,392	170,140	312,793	123,885	-	3	=	2	
Title Deeds		100	3,000	= 1	-	-	=		=	
COGTA Support Scheme	1 1	6,546	6,729	6,757	6,992	6,992	6,992	6,992	7,300	7,62
Provincialisation of Libranes EDTEA Grant(Trade Stalis)		0,040	0,723	0,737	0,552	2,000	2,000	=	=	
LGSETA		7.0	-			931	931	5	5	-
ISU Partnership Grant		: +:	+	-	478,733	- 1		- 3	-	-
District Municipality:		-	_	-	-	-			-	-
[insert description]										
Other grant providers:	1	_	_	1,546	-	-	-	_		_
LGSETA				1,546						
Total Operating Transfers and Grants	5	569,940	727,484	793,322	1,112,707	510,620	510,620	547,623	603,233	642,30
Capital Transfers and Grants										
National Government:		139,039	108,538	138,342	174,688	171,056	171,056	228,012	253,730	201,96
Neighbourhood Development Partnership	ı	30,259	15,000	7,500	20,000	20,000	20,000	24,514	20,000 163,030	20,00
Municipal Infrastructure Grant (MIG)	1 1	89,580	76,538	111,142	106,688	102,896	102,896	131,948 21,550	20,000	20,89
Integrated National Electrification Programme		1.5	-		3	-		21,000	20,000	20,00
Emergy efficiency & demand side management Municipal water infrastructure			- 4	2:		-				
Water Intervension Project	1	- SE	100	8,700	~	-		=		3
Finance Management Grant	1					160	160			50.00
Water Services Infrastructure Grant (WSIG)		19,200	17,000	11,000	48,000	48,000	48,000	50,000	50,700	52,98
Other capital transfers/grants (insert desc)										
Provincial Government:		1,228	367	13,529	11,345	12,230	11,338	12,758	20,283	10,27
Housing Level 2 accreditation		-	+		-	310	-	500		
Community Library Service		1,228	-		-	-,	-	=		- 1
Sport and Recreation		- 100	72	11,000	11,000	11,000	11,000	11,938	20,000	10,00
Housing				1,005	-	-	-	=	五	-
Greenest Town				1,224				-	*	
Museum			367	300	345	338	338	320	283	27
LGSETA	-					582				
					_	_			_	
District Municipality:  [insert description]		-	_	_	_					
		-	-	3,000	5,000	3,000	3,000	_	-	_
Other grant providers:					0.000	0.000				
EDTEA Grant(Airport Upgrade)				2,000	3,000	3,000	3,000		=	
	5	140,267	108,905		3,000 2,000 191,032	3,000	185,394	240,770		212,23

KZN252 Newcastle - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2019/20	2020/21	2021/22	Cu	rrent Year 2022/2	3	ZOZOIZ4 MCUIU	m Term Revenue Framework	
Rthousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year 2025/26
XPENDITURE:	1									
perating expenditure of Transfers and Grants										
National Government:		463,996	538,324	488,728	463,428	463,428	463,428	522,879	577,508	615,82
Local Government Equitable Share		373,648	471,963	417,790	417,790	417,790	417,790	506,803	546,257	570,69
Energy Efficiency and Demand Management		6,000	-	4,000	4,000	4,000	4,000	-	-	-
Integrated National Electrification Programme		14,000	7,000	13,500	-	-	#	24:	-	
Finance Management Grant		1,700	1,700	1,650	1,650	1,650	1,650	1,850	1,850	1.9
Municipal Systems Improvement		1,750	1,500	-	-					
Water Services Infrastructure Grant (WSIG)		20,800	18,000	36,000	29,000	29,000	29,000	44 400	20 205	39,8
Municipal Infrastructure Grant (MIG)	1 1	23,000	35,266	12,840	8,040	8,040	8,040	11,120	26,295	33,0
Massification		20,000	2.005	2.040	2,948	2,948	2,948	3,106	3,106	3,1
EPWP Incentive	1	3,098	2,895	2,948	2,340	2,340	2,340			
Provincial Government:		105,944	189,160	329,894	617,749	21,012	21,012	24,744	25,725	26,4
Health subsidy		-	= 2	-			1 00	_		
Sport and Recreation		7 000	5,439	5,894	5,439	8,129	8,129	15,001	15,501	15,5
Level 2 accreditation		7,620 386	40	429	105	111	111	156	215	2
Museums Services Community Library Services Grant		000	2,312	2,475	2,595	2,849	2,849	2,595	2,709	3,1
Sport and Recreation		-			-	-	-	-	5±1	
Spatial Development Framework Support		-	1,500	E E	-	=	- 2			
Housing	1 11	91,392	170,140	312,793	123,885	=	=	1962		
Title Deeds		_	3,000		=	-	-	(6)		
COGTA Support Scheme		-	-	-			-		7 700	7.0
Provincialisation of Libraries		6,546	6,720	6,757	6,992	6,992	6,992	6,992	7,300	7,6
EDTEA Grant(Trade Stalls)					-	2,000	2,000			
LGSETA		-	9	1,546	470 772	931	931	7.4		
ISU Partnership Grant		-	<b>1</b>	~	478,733		- 1			
Other Iransfers/grants [insert description]	1									
District Municipality:		-	-		-					
[insert description]										
	1						_		_	
Other grant providers:	-	-	-		-	-	-	1.5	-	
otal operating expenditure of Transfers and Grants:		569,940	727,484	818,622	1,081,177	484,440	484,440	547,623	603,233	642,3
apital expenditure of Transfers and Grants										
National Government:		139,039	108,538	138,342	174,688	171,056	171,056	228,012	253,730	201,9
Neighbourhood Development Partnership		30,259	15,000	7,500	20,000	20,000	20,000	24,514	20,000	20,0
Municipal Infrastructure Grant (MIG)		89,580	76,538	111,142	106,688	102,896	102,896	131,948	163,030	108,0
Integrated National Electrification Programme		-	+	-	-	-	-	21,550	20,000	20,8
Emergy efficiency & demand side management		-	E#17	=	3.	12		5		
Municipal water infrastructure	1.4	-		=		<b>17</b>	- 5			
Water Intervension Project		-	560	8,700	(3)	400	-	- 5		
Finance Management Grant	1 1				40.000	160	160	50,000	50,700	52,9
Water Services Infrastructure Grant (WSIG)  Other capital transfers/grants [insert desc]		19,200	17,000	11,000	48,000	48,000	48,000	50,000	30,700	02,0
	1		207	42 520	44.245	12,230	11,338	12,758	20,283	10,2
Provincial Government: Housing Level 2 accreditation		1,228	367	13,529	11,345	310	-	500	10,200	,,,,
Community Library Service		1,228	-		-	-	-	-	-	
Sport and Recreation		-	-	11,000	11,000	11,000	11,000	11,938	20,000	10,0
Housing				1,005	- [	-	-	-	_	
Greenest Town			367	1,224 300	345	338	338	320	283	2
Museum ŁGSETA			307	300	040	582	000	_	127	
EGGETA										
Other and the sector of the se										
Other capital transfers/grants [insert description]										
District Municipality:  (insert description)		-			-	-		-	_	
luisest describitori)										-
Other great providers:		_	_	3,000	5,000	3,000	3,000	_	_	
Other grant providers:  EDTEA Grant(Airport Upgrade)				2,000	3,000	3,000	3,000		-	
EDTEA Grant(Trade Stalls)				1,000	2,000		-		593	
otal capital expenditure of Transfers and Grants		140,267	108,905	154,871	191,032	186,286	185,394	240,770	274,013	212,2
									877,245	854,5

KZN252 Newcastle - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2019/20	2020/21	2021/22	Cu	urrent Year 2022/	23	2023/24 Mediu	m Term Revenue Framework	o Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year + 2025/26
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year	1 1									
Current year receipts										
Conditions met - transferred to revenue		_	-	-	_	-	_	-		_
Conditions still to be met - transferred to liabilities	1									
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	_	-	-	-	-	-	-	
Conditions still to be met - transferred to liabilities										
District Municipality:	1 1									
Balance unspent at beginning of the year										
Current year receipts Conditions met - transferred to revenue		-				_		_	-	-
	1									
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts				_		-	_	_	_	_
Conditions met - transferred to revenue	-			-						
Conditions still to be met - transferred to liabilities							-	_	_	-
Total operating transfers and grants revenue			-	-				_		-
Total operating transfers and grants - CTBM	2			-					-	
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year								5,623		
Current year receipts										
Conditions met - transferred to revenue			_		-	-	-	5,623	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year								96,676		
Current year receipts	1 1									
Conditions met - transferred to revenue			_	-	-	_	-	96,676	-	-
Conditions still to be met - transferred to liabilities	1									
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue	1	_	-	-	_	_	-	-	-	
Conditions still to be met - transferred to liabilities	1									
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		_	_	_	_	_	_	-	-	-
Conditions met - transferred to revenue			_	_						
Conditions still to be met - transferred to liabilities	-		_	_	-		_	102,298	_	_
Total capital transfers and grants revenue	- 0					_	-		_	_
Total capital transfers and grants - CTBM	2	-	-							_
TOTAL TRANSFERS AND GRANTS REVENUE		_	_	-	-	-	-	102,298	-	
TOTAL TRANSFERS AND GRANTS - CTBM		_	_	-	-	-	-			

K7N252 Newcastle - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2019/20	2020/21	2021/22	Cu	rrent Year 2022/2	3	ZVZJIZ4 NIEGIU	m Term Revenue Framework	~ Experience
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year 2025/26
	1	Α	В	С	D	E	F	G	Н	
Councillors (Political Office Bearers plus Other)								10.050	40.704	47.00
Basic Salaries and Wages		13,563	15,064	16,107	16,029	14,779	14,779	16,059	16,701	17,90
Pension and UIF Contributions	1 1	1,839	1,949	1,979	2,018	1,964	1,964	1,964	2,043	2,1
Medical Aid Contributions		103	109	111	113	128	128	128	133	_1
Motor Vehicle Allowance		5,525	6,137	6,423	6,552	6,218	6,218	6,218	6,467	6,9
Cellphone Allowance		2,870	3,042	3,088	3.150	2,893	2,893	2,893	3,009	3,2
Housing Allowances		1,092	1,158	1,175	1,199	1,180	1,180	1,180	1,227	1,3
Other benefits and allowances	1 1	114								
Sub Total - Councillors		25,106	27,460	28,882	29,060	27,163	27,163	28,443	29,580	31,7
	4	20,140	9.4%	5.2%	0.6%	(6.5%)	-	4.7%	4.0%	7.3
% increase			0.170			` ′				
Senior Managers of the Municipality	2							0.047	B 000	0.0
Basic Salaries and Wages		7,349	7,985	1,985	8.748	8,748	8,748	8,947	8,985	8,9
Pension and UIF Contributions		1,673	1,817	8	911	911	911	911	1,817	1,8
Medical Aid Contributions		150	163	-	114	114	114	114	153	1
Overtime		-	=	_	-	-	-	-	-	
Performance Bonus		-	<u> </u>	(0)	471	471	471	516	-	
Motor Vehicle Allowance	3	840	912	72	1,121	1,121	1,121	1,121	914	3
Cellphone Allowance	3	-	_	7.2	20		=	_	-	
	3	1	=	74	120	=	=	-	=	
Housing Allowances	3	241	262	72	120	#	=	-	262	
Other benefits and allowances	"	241	202	75	50	9	=	-	_	
Payments in lieu of leave		200	2	72	= 1			_	9	
Long service awards		570	5	72		<u>e</u>	_		_	
Post-retirement benefit obligations	6	10.050	44.400	4 000	44 205	11,365	11,365	11,609	12,131	12,3
Sub Total - Senior Managers of Municipality		10,253	11,139	1,993	11,365	11,303	17,303	2.1%	4.5%	0.
% increase	4		8.6%	(82.1%)	470.3%	-	-	2.176	4,5%	V
Other Municipal Staff										
Basic Salaries and Wages	1 4	288,160	319,670	362,048	374,905	391,721	391,721	484,203	529,972	555,8
Pension and UIF Contributions		64,726	63,251	65,720	67,129	75,276	75,276	86,690	85,784	85,7
		27,690	24,027	19,976	23,990	27,008	27,008	29,701	31,934	58,1
Medical Aid Contributions		31,791	31,035	32,107	33,239	33,239	33,239	20,000	21,440	22,9
Overtime		31,791	31,033	28,275	28,730	31,962	31,962	40,487	40,958	40,9
Performance Bonus		04.407	24 004	22,614	23,227	25,937	25,937	25,612	25,819	25,7
Motor Vehicle Allowance	3	24,197	21,901	22,014	20,221	25,501	20,007	20,012	_	
Cellphone Allowance	3	- 2		7.000	7 407	0.044	8,244	9,375	10,039	10,
Housing Allowances	3	9,422	8,136	7,208	7,407	8,244			12,985	13,
Other benefits and allowances	3	50,328	35,644	24,677	26,623	26,623	26,623	12,113	12,500	10,
Payments in lieu of leave		29,258	27,223	72				1044	5 404	
Long service awards		4,552	4,826	4,851	5,039	5,039	5,039	4,814	5,161	5,
Post-retirement benefit obligations	6	-	-	3,204					201000	0.10
Sub Total - Other Municipal Staff		530,123	535,714	570,681	590,287	625,049	625,049	712,995	764,092	819,
% increase	4		1.1%	6.5%	3.4%	5.9%	-	14.1%	7.2%	7.
	1	FCF 400	574,312	601,557	630,713	663,577	663,577	753,047	805,803	863,
otal Parent Municipality		565,482	1.6%	4.7%	4.8%	5.2%	-	13.5%	7.0%	7.
loard Members of Entities										
Basic Salaries and Wages	1 1									
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	
% increase	4		-	-	- 1	-	-	-	-	
	1 11				ne di					

% increase TOTAL MANAGERS AND STAFF	4 5,7	540,376	1.6% 546,853	4.7% 572,674	4.8% 601,653	5.2% 636,414	636,414	13.5% 724,604	776,222	831,852
TOTAL SALARY, ALLOWANCES & BENEFITS		565,482	574,312	601,557	630,713	663,577	663,577	753,047	805,803 7.0%	863,562
Total Municipal Entities				-				-		
% increase	4		-	-	-	_	-			
Sub Total - Other Staff of Entitles		-	-	-	-	-		-		
Post-retirement benefit obligations	6								-	
Long service awards										
Payments in lieu of leave										
Other benefits and allowances	3									
Housing Allowances	3									
Cellphone Allowance	3									
Motor Vehicle Allowance	3									
Performance Bonus										
Overtime										
Medical Aid Contributions										
Basic Salaries and Wages Pension and UIF Contributions								1		
Other Staff of Entities										
	"									
Sub Total - Senior Managers of Entities % increase	4	-	_	-	_	-	-	_	-	-
Post-retirement benefit obligations	6		_	_		_	-	-	-	
Long service awards	6									
Payments in lieu of leave										
Other benefits and allowances	3									
Housing Allowances	3									
Cellphone Allowance	3									
Motor Vehicle Allowance	3									
Performance Bonus										
Overtime										
Medical Aid Contributions										
Pension and UIF Contributions										
Basic Salaries and Wages										

KZN252 Newcastle - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref		Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	i otal Package
bibliodite of Galarice, Anomaliced & Date 1	11.0	No.				Donases		
Rand per annum				1.				2.
Councillors	3				0.45.004			4.050.50
Speaker	4		730,977	77,506	245,084			1,053,567
Chief Whip			695,031	87,801	232,592			1,015,424
Executive Mayor			904,199	-	292,618			1,196,817
Deputy Executive Mayor			730,977	77,506	245,084			1,053,567
Executive Committee	l'		5,399,810	289,559	1,002,418			6,691,787
Total for all other councillors			12,981,553	907,474	3,542,358			17,431,385
Total Councillors	8	-	21,442,547	1,439,846	5,560,154			28,442,547
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,380,000	2,249	323,675	-		1,705,924
Chief Finance Officer			1,053,588	169,449	114,211	77,799		1,415,047
			1,020,900	185,666	123,406	85,075		1,415,048
CHIEF AUDIT EXECUTIVE			1,104,000	132,403	178,644	_		1,415,047
SED: CORPORATE SERVICE			1,021,998	52,867	252,756	85,167		1,412,787
SED: COMMUNITY SERVICE				2,249	240,000	00,.07		1,415,047
SED: DP & HS			1,172,798		123,406	85,075		1,415,048
SED: GOVERNANCE UNIT			1,020,900	185,666	240,000	00,010		1,415,047
SED: TECHNICAL SERVICE			1,172,798	2,249	240,000			1,415,047
ist of each offical with packages >= senior manager								
district with publication of the manager								-
								_
								-
								-
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Total Senior Managers of the Municipality	8,10	_	8,946,983	732,798	1,596,097	333,116		11,608,994
otal Senior Managers of the Municipality	0,10		0,040,000		,,,			
A Heading for Each Entity	6,7							
List each member of board by designation								_
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Total for municipal entities	8,10	-	_	-	_	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE	10		30,389,530	2,172,644	7,156,251	333,116		40,051,541
		- 1						

KZN252 Newcastle - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref		2021/22		Cı	ırrent Year 2022	23	Ви	dget Year 2023/	24
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)										
Board Members of municipal entities	4									
Municipal employees	5			170					7	
Municipal Manager and Senior Managers	3	6		6	7	7		7		
Other Managers	7	37	37		54	54		54	54	
Professionals		246	246	-	159	159	-	159	159	-
Finance		19	19	- 1	29	29		29	29	
Spatial/town planning		9	9		18	18		18	18	
Information Technology		5	5	-	9	9		9	9	
Roads		10	10	-	6	6		6	6	
Electricity		13	13	-	8	8		8	8	
Water				4	14	14		14	14	
Sanitation		4	4	=						
Refuse		73	73	52	5	5		5	5	
Other		113	113	150	70	70		70	70	
Technicians		176	176	-	176	176	_	176	176	-
Finance		14	14	74	17	17		-17	17	
Spatial/town planning		15	15	140	12	12		12	12	
Information Technology					4	1		1	1	
Roads		49	49	-	11	11		11	11	
Electricity		16	16	· ·	19	19		19	19	
Water		18	18	1=1	25	25		25	25	
Sanitation				-						
Refuse		35	11	-	27	27		27	27	
Other		53	53	100	64	64		64	64	
Clerks (Clerical and administrative)		104	104	Sec	98	98		98	98	
Service and sales workers				1.00						
Skilled agricultural and fishery workers										
Craft and related trades		9	9	7.00	6	5		6	6	
Plant and Machine Operators		182	182	-	138	138		138	138	
Elementary Occupations		540	436	104	598	508	90	598	508	9
OTAL PERSONNEL NUMBERS	9	1,300	1,190	110	1,236	1,146	90	1,236	1,146	9
% increase		.,500	.,		(4.9%)	(3.7%)	(18.2%)	-		
	0.40				( /					
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

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Positional						Gudget Year 2023/24	2023/24					Σ	edium Term Reve	Medium Term Revenue and Expenditure Framework	ilure Framework
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue															
Service charges - Electricity	70.568	68 623	66 303	62 R99	64.389	58.077	60 046	65 363	80 699	87 547	925.58	94 987	882 022	S9R 162	1 124 928
Service charges - Water	17,280	18,996	18,858	17.357	18.422	17.367	15,186	14,959	14.875	13,689	12,453	44,746	219,986	237,144	251,373
Service charges - Waste Water Management	9,472	9.345	10 754	10 308	9,942	9,359	9,329	9,545	9,860	9,549	10,960	25,158	133,580	141,595	150,091
Service charges - Waste Management	8,051	8 155	8,554	8,034	8,567	9,740	600'6	9,325	9,854	10,363	8,813	11,275	110,148	115,945	122,902
Sale of Goods and Rendering of Services													•	,	1
Agency services												ı	1	1	r
Interest	963	E	200	242	100	400	6	000	900	940	13	1 80	- 100	1 000	1( 80 0
Inferest earned from Carrent and Non Current Assets	459	CDF	F	488	483	422	242	402	380	962	F	48A	5.330	5.850	5,889
Dividends													1	1	1
Rent on Land												1	1	1	,
Rental from Fixed Assets	1,071	1,919	551	1,505	166	1.012		308	1.031	1	302	980	8.804	9,333	9.6
Licence and permits												•	. '	. '	
Onerational Revenue	BASE	BNO	525	828	RAR	1435	244	70B	RUB	202	206	585	8 490	0000	ā
don-Exchange Revenue	Total Control		3	2	2	Pri.		3	200		3	3			
Description of the second	20 740	100 734	24 DE4	24 604	Ann ac	25 072	20 00	24 524	20.744	20 00	22 450	74 25.0	208 744	363.006	AAE 770
Company and Town	Str'oc	69'07	B()	reo't	100,02	010,00	200,000	100,10	141.00	100,00	97,400	200,	1000	250,024	
Survivings and rates	SCP	cre	676	246	300	704	Dak	907	227	940	204	9	160.4	y 5	5.436
riles, pendines and rollers	The state of the s	2/0	3	ŝ	8	404	n n r	204	3	8	Š	3 2	3	131.0	35.0
riceures or permiss		1		1	į	į	į			1,50	į	8	5	8	96
Iransier and subsidies - Operational	105,887	57,496	42,013	21,735	19,594	45.020	15,011	48,175	45,859	/56'82	35,013	92,065	577,623	633,815	672,889
Interest												1		1	1
Fuel Levy												,	ř	Ü.	
Operational Revenue		1				1						i:	1	Ü	'
Gains on disposal of Assets		192	124	304	1	200	1	398	150	500		283	2,000	Ü	'
Other Gains	9											1	T.	1	ı
Discontinued Operations												,	4	1	
Total Revenue (excluding capital transfers and confribt	252,963	195,057	178,912	158,849	149,944	189,477	209,666	182,561	194,973	182,950	194.268	265,847	2,355,468	2,582,576	2,805,452
Expenditure													7	000	
Employee related costs	292'09		26,068	29 020	60,327	58,341	60 035	59,252	60,455	59,788	999'09	/1,20/	724,504	176,222	831,852
Remuneration of councillors	2,115	2,095	2,112	2,165	2,082	2,159	2,246	2 467	2,265	2,100	2.100	4,551	28,443	29,580	31,710
Bulk purchases - electricity	67,058		45,623	54 408	52,577	54,611	44,602	64,887	67,890	38,879	53,586	64,966	650,933	749,379	844,550
Inventory consumed	10,151		12,574	13,834	13,370	14,838	14 416	14,310	12 907	13,763	14,763	13,828	159.854	167,716	177,733
Debt impairment	11,151		14,574	13,834	11,370	10,638	10,418	10,319	11,967	12,763	13,783	176,520	306,146	334,337	357,171
Depreciation and amortisation	33,794		32,149	30,705	29,631	30,418	30,448	34,003	31,084	30,144	30,144	35,464	376,138	397,716	416,409
Interest	2,139	3,805	2,711	2,341	3,794	2,275	2,461	2,461	2,461	3,461	1,461	2,838	32,206	30,525	28,549
Contracted services	14,181		14,535	15 538	14,063	15,586	15,268	14,520	14,520	14,520	14 520	44,892	207,361	162,106	180,483
Transfers and subsidies												'	(		'
Irrecoverable debts written off												89,312	89,312	94,671	100,351
Operational costs	9,809	14770	12,011	8,068	8,216	22,019	10,453	10,453	10,453	8,453	8,453	11,433	134,594	135,044	142,394
Losses on disposal of Assets												1	1	78	<u>'</u>
Other Losses												1	1	ŧ	_
Total Expenditure	211,165		192,359	199,944	195,430	210,684	190,343	212,649	203,942	183,871	199,435	515,012	2,724,589	L	
Surplus/Deficit)	41,798	(14.698)		(41,095)	(45,486)	(21.207)	19.323	(30,088)	(8.968)	(950)	(5.167)	(249,165)	(369.121)	(294,721)	(305,750)
Transfers and subsidies - capital (monetary											Ì			L	
allocations)	61 709	74	39 865			40 000			45 000			54.196	240,770	274.013	212.234
Transfers and subsidies - capital (in-kind)												1	1		
Surplus/(Deficit) after capital transfers & contributions	103,507	(14,698)	26,418	(41,095)	(45,486)	18,793	19,323	(30,088)	36,032	(920)	(5,167)	(194,969)	(128,351)	(20,708)	(93,517)
Income Tax												١	1		
Surplus/(Deficit) after income tax	103,507	(14,698)	26,418	(41,095)	(45,486)	18,793	19,323	(30,088)	36,032	(920)	(5,167)	(194,969)	(128,351)	(20,7	(63)
Share of Surplus/Deficit altributable to Joint Venture												'	1		
Share of Surplus/Deficit awroutable to Minorities	100			1000 000			***************************************	and and	100	10000	Sec. 17	1 000	1		
on broadcening ammonana to manuchand	/06,50T	(14,698)	20,416	(41,035)	(42,485)	26//SL	575,81	(30,088)	36,032	(076)	(/gL'c)	(194,969)	(128,351)	/'02)	(83)
Share of Surpus/Denorit att Ibutable to Associate												1	1	'	
intercompany/rearent subsidiary ganadations	200 000	100001	26 440	1100 111	Vall 200		000.07					1			,

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Description						Budget Year 2023/24	r 2023/24						mediam rem	remi kevenue and expenditore	thennume
	2	August	dia o	Cotobo	Morrombor	Doomhor	i de la companya de l	Coheman	March	Aneil	Max	4	Budget Year	Budget Year +1 Budget Year +2	3udget Year +2
K (nousand	Ann	August	sept.	October	November	Лесешрег	January	rebruary	Marcn	April	May	aunc	-1	2024/25	2025/26
Revenue by Vote															
Vote 1 - CORPORATE SERVICES	13,458	58 9,453		8,339	8,373	11,329	11,577	10,577	11,889	8,496	10,003	12,057	124,961	135,078	141,316
Vote 2 - COMMUNITY SERVICES	24,174		808'6	7,803	5,481	8,638	20,257	20,257	10,363	6,652	6,617	54,985	185,534	203,874	204,272
Vote 3 - BUDGET AND TREASURY	45,417	17 31,818	41,228	36,752	38,617	38,138	33,150	33,150	30,650	32,260	36,149	43,428	440,756	465,472	492,938
Vote 4 - MUNICIPAL MANAGER	'	1	1	1	1	10	(6)	1	(0)	()61	16	4	ı	ŧ	1
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLE	4,174	74 2,498	3,808	2,003	5,481	8,638	2,257	2,517	2,363	2,012	2,617	36,098	74,467	069'69	69,941
Vote 5 - TECHNICAL SERVICES	65,883	83 60,651	46,084	65,125	64,405	67,812	65,900	85,900	78,472	68,749	52,541	54,504	776,027	866,313	860,974
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES	101,129			86,909	74,604	84,064	74,375	75,389	76,011	83,555	98,692	81,522	994,494	1,116,161	1,248,245
Vate 8 - [NAME OF VOTE 8]									2			. 1		1	1
Vote 9 - INAME OF VOTE 9]													1	1	ı
Vote 10 - INAME OF VOTE 10)												1	1	1	1
Volo 11 MANG OF VOTE 11															
Vote 11 - [IVAINE OF VOTE 11]												1	ı	1	ı
Vote 12 - [NAME OF VOTE 12]												ŀ	F	E	ı
Vote 13 - [NAME OF VOTE 13]												ī	1	1	ı
Vote 14 - [NAME OF VOTE 14]												1	ı	ı	1
Vote 15 - [NAME OF VOTE 15]												'	1	+	I
Total Revenue by Vote	254,236	36 193,827	189,674	206,931	196,962	218,619	207,516	227,790	209,747	201,724	206,618	282,595	2,596,238	2,856,588	3,017,686
Even diture by Note to be ammorphisted															
CLOSICLO LIFECOCION NO.	6 67		_	002.0	0.470	000 0	077	7 440	070.07	0 000	0.100		100	070	020107
VOIG 1 - CORPORATE SERVICES	200,01			89C'8	0,470	807'0	014/	0147	10,510	/06'0	9,700	13,520	10,011	111,342	124,956
Vote 2 - COMMUNITY SERVICES	37,132			34,668	34,811	33,291	37,609	35,609	38,558	37,262	37,351	33,962	425,983	450,494	479,851
Vote 3 - BUDGET AND TREASURY	18,674		22,028	23,418	23,579	24,459	21,049	17,049	20,604	10,685	10,745	22,647	238,236	248,712	260,116
Vote 4 - MUNICIPAL MANAGER				8,819	7,370	8,325	8,311	7,311	8,232	8,776	8,559	9,175	100,353	93,431	99,073
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLE			9 8,462	4,688	5,891	6,238	6,438	6,962	6,915	1,178	1,262	39,525	98,555	66,863	70,949
Vote 6 - TECHNICAL SERVICES	65,883	183 75,651	1 66,084	65,125	64,405	67,812	78,900	81,900	68,472	68,749	62,541	154,837	920,360	896'826	1,048,141
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES	77,555	555 78,692	2 77,129	78,910	69,334	606'99	54,064	54,064	65,375	73,389	71,011	63,963	830,394	921,485	1,028,115
Vote 8 - [NAME OF VOTE 8]												1	1	1	1
Vote 9 - INAME OF VOTE 9]												1	1	t	1
Vote 10 - INAME OF VOTE 10]												1	1	Ē	1
Vote 11 - INAME OF VOTE 11]												1	1	1	1
Vote 12 - [NAME OF VOTE 12]												1	1	1	1
Vote 13 - [NAME OF VOTE 13]												ı	1	1	ı
Vote 14 - INAME OF VOTE 14]												1	'	1	1
Vote 15 - INAME OF VOTE 15]												1	1	1	1
Total Expenditure by Vote	222,347	347 233,983	3 225,531	225,167	213,868	215,323	213,785	210,310	218,466	206,946	201,232	337,630	2,724,589	2,877,296	3,111,202
		1					1		100000		400	The second		1	1874
Surplus/(Deficit) before assoc.	31,889	(40,156)	6) (35,857)	(18,237)	(16,906)	3,296	(6,270)	17,480	(8,719)	(5,222)	5,386	(55,035)	(128,351)	(20,708)	(93,517)
Income Tax												T		*	*
Share of Surplus/Deficit attributable to Minorities												938	76	ii.	7
lus/Deficit attributable to Associate												1		i.	
Surplus/(Deficit)	4	31,889 (40,156)	(35,857)	(18,237)	(16,906)	3,296	(6,270)	17,480	(8,719)	(5,222)	5,386	(52,035)	(128,351)	(20,708)	(93,517)

KZN252 Newcastle - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

	-												-			
Description Ref							Budget Year 2023/24	r 2023/24						Medium Ten	Medium Term Revenue and Expenditure Framework	xpenditure
R thousand	July		August	Sept.	October	November	December	January	February	March	April	Мау	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional			1	9	100					20.5			2	1		
Governance and administration	ಗ	c Joine	117110	41,740	167.14	181,14	44,461	4,400	676,44	44,039	45,740	40,043	00,030	11,000	1000	934,234
Executive and council	55	50 107	50.846	404	46.879	240	44 163	43.266	916	43 423	816	404	51844	550 466	584 300	617 104
Internal audit	3		2 1	9	200	1	1			2 (2	3		1	1	1	1
Community and public safety	2	2,988	2,685	2,530	3,101	3,529	2.974	2,664	3,115	2,303	2,773	2.994	45,370	77.025	85.572	76.894
Community and social services		1.062	1.075	972	915	936	776	966	776	913	296	920	946	11,656	12,195	13.044
Sport and recreation		17	14	13	Ξ	17	2	10	12	4	o o	=	11,948	12,086	20,157	10,166
Public safety		544	317	467	424	487	369	390	336	314	346	317	446	4,757	5,043	5,345
Housing		1.365	1.278	1.078	1,751	2.087	1.617	1.266	1 790	1.062	1.451	1.746	32.030	48,522	48,173	48,333
Health			.(8			2		2	18	1	)(8	),6	0	4	4	9
Economic and environmental services	14	15,454	13,783	13,655	12,135	12,769	13,718	13,369	15,145	14,824	16,273	14,791	16,027	171,944	213,763	172,466
Planning and development	2	2.755	2.694	2.129	2.110	2.334	2.909	2.064	2.375	2.471	2.316	2.474	2.246	28.876	24.438	24.517
Road transport	12	12,699	11,090	11,526	10,024	10,435	10,809	11,306	12,771	12,352	13,957	12,318	13,781	143,068	189,325	147,949
Environmental protection													1	1	1	1
Trading services	194	194,068	137,374	129,436	132,841	141,452	130,201	151,545	125,407	138,198	139,227	149,115	212,493	1,781,356	1,956,496	2,133,852
Energy sources	.8	87,555	83.694	80.129	82.910	85.334	83.909	82,064	82.375	81.471	82.316	83.474	79.263	994,494	1,116,162	1.248.245
Water management	34	31.699	35.090	30,526	26,024	36,435	30,809	31,306	29 771	28,252	23.957	36,318	26,609	366,795	392,729	413,976
Waste water management	22	51.089	10.090	10.147	18.919	10.984	8.931	20.286	2,192	17.268	27.991	18.342	66.839	263.058	281.152	295,943
Waste management	23	23.724	8.501	8.633	4.987	8,699	6.551	17.910	11.070	11.207	4.964	10,981	39.782	157,009	166,453	175.689
Other	'	14	4	Ξ	13	41	14	14	14	1	1	11	99	195	207	220
Total Revenue - Functional	26.	263,398	205.127	193,372	195.382	198,954	191.373	212.318	188.209	199,396	202.272	211.955	334,483	2.596.238	2.856.588	3.017.686
-																
Expenditure - Functional	_															
Governance and administration	4	46,795	43,160	43,527	42,881	41,626	38,600	43,226	38,325	41,404	43,589	52,733	50,649	526,515		569,438
Executive and council		7,444	7,350	6,594	7,408	7,848	7,872	7,724	6,517	7,532	6,424	7,038	8,098	87,849	88,080	94,121
Finance and administration	n	38,626	34,968	36,453	34,661	32,911	30,240	35,091	31,200	33,297	36,685	45,234	41,993	431,359	444,394	466,920
Internal audit		725	842	481	812	867	488	411	809	575	480	462	222	7,308	7,854	8,397
Community and public safety	7	26,181	25,608	23,220	22,314	23,784	23,802	21,275	21,245	19,576	21,162	21,634	55,465	305,267	281,381	299,334
Community and social services		3,958	4,710	4,025	3,138	5,080	3,631	3,507	3,252	3,329	3,986	3,936	3,753	46,305		52,336
Sport and recreation		8,192	7,908	6,215	6,118	6,370	6,894	209'9	6,520	6,277	6,982	6,856	6,436	81,375		91,195
Public safety		8,142	8,752	8,936	8,848	7,845	9,445	7,080	6,849	6,286	6,715	7,004	8,810	94,712	100,991	108,088
Housing		5,308	3,689	3,462	3,688	3,891	3,238	3,438	3,962	3,015	3,178	3,262	32,442	72,572		37,315
Health		281	549	285	522	288	595	644	662	699	300	575	4,024	10,303		
Economic and environmental services	Ψ-	16,495	33,171	18,026	24,329	21,468	19,667	25,906	20,952	27,738	25,281	26,555	17,150	276,739		
Planning and development		8,166	6,311	6,749	2,850	7,792	7,041	6,083	5,151	8,139	8,475	8,831	7,417	86,004		101,039
Road transport		8,329	26,860	11,277	18,478	13,676	12,626	19,822	15,801	19,599	16,806	17,724	9,732	190,732	197,540	
Environmental protection			-	1 00	2	1 10 000	1 60		1 000	-	1		100000	2	4 contract	4
Trading services	77	988,671	ECR'77L	502,821	129,300	123,550	118,126	124,637	016,221	130,979	168,121	113,222	240,823	1,613,038		
Energy sources	, '	694'0/	71,243	69,177	68'0'89	96,360	67,019	69,109	68,840	63,630	64,398	63,158	69,921	511,505		_
Water management	4	40,835	34,136	41,700	46,450	43,308	33,629	39,329	38,797	51,582	49,242	36,063	157,052	612,122		
Waste water management		6,824	6,782	5,439	4,043	4,366	5.366	5,473	5,209	5,207	5,723	3,610	4,429	62,470		
Waste management	_	11,659	10,699	11,889	10,729	9,517	12,711	10,725	10,064	096,01	cac's	10,391	9,423	126,961	_	_
Other		201	243	224	285	287	256	201	263	216	240	300	284			
Total Expenditure - Functional	2	219,558	225,041	213,203	219,111	210,725	201,052	215,245	203,696	219,913	218,229	214,444	364,373	2,724,589	2,877,296	3,111,202
Surplus/(Deficit) before assoc.	4	43,840	(19,914)	(19,831)	(23,729)	(11,771)	(9,679)	(2,928)	(15,487)	(20,517)	(15,957)	(2,489)	(29,889)	(128,351)	(20,708)	(93,517)
intercommentation of many many transportation		Ì	İ													
ratem subsidially lightsacroms	1	44 0	11.000	100	1000	1000	10000			1000		1000	1		1 6	
Surplus/(Deficit)	-	43,840	(19,914)	(13,631)	(52,729)	(177,117)	(8,0(8)	(2,326)	(15,487)	(715,02)	(/cs/cL)	(2,469)	(53,669)	(126,331)		(315,517)

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<b>CZN252 N</b>	
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R thousand Multi-vear expenditure to be appropriated																
Multi-Vear expenditure to be appropriated		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year E	Budget Year +1	Budget Year Budget Year +1 Budget Year +2
Multi-year expenditure to be appropriated														2023/24	CZ/\$Z0Z	97/0707
	-															
Vote 1 - CORPORATE SERVICES													ı	1	ı	I
Vote 2 - COMMUNITY SERVICES													1	1	1	1
Vote 3 - BUDGET AND TREASURY													1	1	1	1
Vote 4 - MUNICIPAL MANAGER													ı	1	1	1
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	TTLEN	MENTS											1	1	1	ı
Vote 6 - TECHNICAL SERVICES	_												ı	1	1	ı
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES													1	1	1	ı
Vote 8 - [NAME OF VOTE 8]													1	1	ı	I
Vote 9 - [NAME OF VOTE 9]													1	1	1	1
Vote 10 - [NAME OF VOTE 10]													1	1	1	1
Vote 11 - [NAME OF VOTE 11]													1	ı	ı	1
Vote 12 - [NAME OF VOTE 12]													1	1	1	ı
Vote 13 - [NAME OF VOTE 13]													1	1	ı	1
Vote 14 - [NAME OF VOTE 14]													1	1	1	1
Vote 15 - [NAME OF VOTE 15]													1	1	j	1
Capital multi-year expenditure sub-total	2	1	I	I	1	1	•	1	ι	ı	l	1	1	•	ı	1
Single-year expenditure to be appropriated																
Vote 1 - CORPORATE SERVICES		0		il.	r	1);	#6	3					1		I	1
Vote 2 - COMMUNITY SERVICES		26		988	1	363	43	282		267		1	12,336		20,283	10,271
Vote 3 - BUDGET AND TREASURY		1,320	2367	4	535	K	277			350		654	397	3,900	2,400	2,400
Vote 4 - MUNICIPAL MANAGER		ji		1	1	1	1						800	800	1	1
Vole 5 - DEVELOPMENT PLANNING AND HUMAN SETTI	EH	7	142	62	(3	49	1	i		152			2	200	ı	1
Vole 6 - TECHNICAL SERVICES		17,489	13,842	14,319	14,485	19,013	18,472	6 205	22,000	16,000	34,500	15,000	13,937		241,730	189,066
Vole 7 - ELECTRICAL AND MECHANICAL SERVICES	S	1,547	2,042	1,079	3,279	1,809	P	2,693	1,000	3,000	2,500	1,500	1,101	21,550	20,000	20,896
Vote 8 - [NAME OF VOTE 8]		1						1	ill.	10	ı	60	ı	1	I	1
Vote 9 - [NAME OF VOTE 9]													t	ı	1	ı
Vote 10 - [NAME OF VOTE 10]													1	1	ı	1
Vote 11 - [NAME OF VOTE 11]													ř	1	ı	I
Vote 12 - [NAME OF VOTE 12]													1	1	1	1
Vote 13 - [NAME OF VOTE 13]													1	1	ı	1
Vote 14 - [NAME OF VOTE 14]													1	1	1	ı
Vole 15 - [NAME OF VOTE 15]													1			
Capital single-year expenditure sub-total	2	20,381			18,299	20,841	18,793	19,196	23,000	19,875		17,154	28,573			
Total Capital Expenditure	2	20,381	16,393	15,834	18,299	20,841	18,793	19,196	23,000	19,875	37,000	17,154	28,573	255,338	284,413	222,633

KZN252 Newcastle - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref						Budget Year 2023/24	4r 2023/24						The second secon	MENTAL THE CHANGE HIM EXPERIMENT	The second second
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 Budget Year +2 2024/25 2025/26	Budget Year +5 2025/26
Ca jital Expenditure - Functional Governance and administration	-	1,000	1	200	-	'	200	1	1	400	1	ı	2,300	4,700	2,400	2,400
Executive and council Finance and administration		1,000		200			900			400			2,300	4,700	2,400	2,400
Community and public safety		3,476	1,589	t	1,159	'	2,301	•	ı	848	1	1	27,962	37,	20':	45,271
Community and social services		124			150								584			171
Sport and recreation		3,352	1,589		1,009		2,301			848			26,878	35,977	50,100	45,100
Public safety													1		1	!
Housing Mealth													200	200	1 1	1 1
Economic and environmental services		6,071	6,409	8,011	8,723	1,253	3,356	4,868	1	1,655	3,000	8,565	2,726	54,635	76,030	78,080
Planning and development		1	1	1	1	1	1	ı	Ť,	1	1	10	1	1	1)	1
Road transport		6,071	6,409	8,011	8,723	1,253	3,356	4,866		1,655	3,000	8,565	2,726	54,635	76,030	78,080
Environmental protection		1	1	1	1	S.	S.E.	ì					1	1	1	'
Trading services		11,494	9,832	6,506	7,581	17,436	13,577	8,676	12,708	9,450	15,104	9,715	36,591	158,669	155,700	96,883
Energy sources		1	QV.	1	200	.0	1	1					.,			20,896
Water management		11,494	8,905	968'9	7,184	14 301	10,429	8,208	5,954	2,000		006'9		_		57,987
Waste water management		1	928	809	397	3,135	3,149	469	6,754	2,450	5,301	2,815	2	78,	23,000	18,000
Waste management		ė.		ř	1	F	1	į).					450	450	0	_
Other		1	i	Ŧ	F	*	ı	Ü					1		ì	1
Total Capital Expenditure - Functional	2	22,041	17,830	15,017	17,462	18,689	19,735	13,543	12,708	12,352	18,101	18,279	69,579	255,338	284,413	222,634
Funded by:																
National Government		63,000		51,000			29,000			30,000			55,012	2		201,963
Provincial Government		124			150					251			12,233	12,758	20,283	10,271
District Municipality													1			1
Farsiers and subsidies - Capital (III-KIIIO)													1			
Transfers recognised - capital		63,124	ı	51,000	150	•	29,000	1	1	30,251	1	1	67,245	240,770	274,013	212,234
Borrowing													1			
Internally generated funds		2,656		1,520			4,067			3,126			3,201			
Total Capital Funding		65,778	'	52,520	150	ı	33,067	1	1	33,377	1	1	70,446	3 255,338	3 284,413	222,634

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KZN252	

MONTHLY CASH FLOWS						Budget Year 2023/24	2023/24						Medium Ten	Medium Term Revenue and Expenditure Framework	xpenditure
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 Budget Year +2 2024/25 2025/26	Budget Year +2 2025/26
Cash Receints By Source													-		
Property rates	26,781	26,389	25,637	30,142	25,612	26,030	20,083	24,083	24,083	19,083	24,083	30,533	299,539	328,685	348,406
Service charges - electricity revenue	45,718	176,16	59,195	56,610	47,584	65,790	50,204	50,204	56,204	60,204	62,204	217,911	853,797	956,760	1,078,268
Service charges - water revenue	12,401	13,635	15,098	18,434	15,419	15,320	6,896	4,895	3,396	6,895	5,895	17,112	136,391	132,825	140,794
Service charges - sanitation revenue	7,614	8,731	8,940	10,602	080'6	10,067	1,704	1,474	4,074	1,474	3,474	8,909	76,141	86,472	91,660
Service charges - refuse revenue	5,894	7,484	7,304	8 564	7,314	8,221	9000	2,090	2,090	5,090	5,090	7,972	78,205	84,640	89,718
Rental of facilities and equipment	629	089	672	723	202	733	902	902	908	906	902	781	8,804	9,333	9,893
Interest earned - external investments	235	553	853	242	283	292	86	208	108	108	208	2 332	5.330	5 650	5 989
Interest earned - outstanding debtors							1	1)	1			- Topo (*)	2001	abo's	ann's
Dividends received	ii	1	.0		7	1	1	0 1	i				ı		
Fines, penalties and forfeits	47	276	1	R	787		84	ì			D).	٤	380	, 000 k	4 000
Licences and permits	e e	4	-	*	4	6	-	-	)) T	1.0	*	7 4	8 8	420,1	as as
Agency services	,						!					2	5	3	3
Transfers and Subsidies - Operational	149 091	9 780	9.366		49 747	1 704	44 044	60 476	405 950	120.24	00000	1 60	1 20 141	LFG GGG	000
Other revenue	830	9 2	828	PA/7	2545	503	10,1	4 244	4 244	10.00	4 244	27,022	220,140	010,010	642,889
Cash Receipts by Source	242.281	153.350	121.692	126 165	121 793	119 839	96 186	157 146	025 220	141 D2R	137 984	572 822	2 228 247	2 463 054	2 674 902
			1		2		, i	2	000,117	070	100.	220,066	4,220,411	4,400,004 4,400,004	706'4'00'7
Other Cash Flows by Source															
Dravinosal and District)	6		100.00						į						
Trabefare and enheither - rangel (moneture allocations) (Mpt / Deve	607,10	¥!	24,800			40,000			45,000			54,196	240,770	274,013	212,234
Departm Agencies, Households, Non-profit Institutions, Private															
Enterprises, Public Corporatons, Higher Educ Institutions)															
Proceeds on Disposal of Fixed and Intangible Assets	9,000	5,000	9,000	5,000									20 000	10 000	29
Short term loans												1			
Borrowing long term/refinancing												1			
Increase (decrease) in consumer deposits												1			
Decrease (increase) in non-current receivables												ı			
Decrease (increase) in non-current investments												1			
Total Cash Receipts by Source	308,990	158,350	166,557	131,165	121,793	159,839	96,186	157,146	322,930	141,028	137,984	587,018	2,488,987	2,747,067	2,887,136
Cash Payments by Type															
Employee related costs	44.068	48 672	54 414	57.389	57 996	59 258	46.035	48.252	47 455	50 78R	50 666	157 810	ACT ROA	776 277	020 124
Remineration of minodlore	1 000	1 020	4.083	2 1 4 3	2010	2,113	3000	2,502	3000	2400	02,000	20,00	124,004	770,222	927.134
Finance character	2000		Cao't	2, 1900	2,12,1	2,12	0.42.5	70477	2,283	2,100	2,100	7,300	26,443	29,380	UL/IE
This is a second of the second	25.00		120	(202)	5 57	1 00	3 423	3,000	2,900	2007	3300	70,837	32,200		28,549
Dain pulculases - electricity	65,430	607 /08	37,747	38,644	8CL 25	35,087	44,602	44 88/	27 890	96,8/95	33,566	155,814	660,933		844,550
Acquisitoris - water & other inventory	13,283	13,182	UCC,ET	24,993	14,593	13,563	31,220	11,351	11,251	11,354	10,349	9,165	159,854	167,716	177,733
Contracted services	15,043	21,153	26 582	32,004	32 700	24,542	25,842	15,566	21,489	10,012	18,659	(36,231)	207,361	164,106	182,483
Tarestines, and subsidies - convertining properties												1			
Transfers and subsidies - other												1			
Other expenditure	5,615	1,288	8,622		5,805	3,656	10,489	11,509	10,358	7,997	10,950	231,024	316,332	321,267	321,544
Cash Payments by Type	150,432	153,434	145,655	163,984	152,392	139,218	143,862	137,684	153,695	125,008	132,188	532,177	2,129,731	2,238,795	2,418,704
Other Cash Flows/Payments by Tyne	,														
Cavital accate								Ī				000			
Copular accordio												200,338	. 4		222,634
Repayment of borrowing												34,082			38,526
Other Cash Flows/Payments	8,300											69,330		870,78	83,506
Total Cash Payments by Type	158,732	153,434	145,655	163,984	152,392	139,218	143,862	137,684	153,695	125,008	132,188	890,927	2,496,781	2,615,442	2,763,369
NET INCREASE/(DECREASE) IN CASH HELD	150,259						(47,676)		169,235	16,020	5,796	(303,908)			123.767
Cash/cash equivalents at the month/year begin:	27,482	177,741	182,656	203,557	170,739	140,139	160,760	113,084	132,546	301,781	317,801	323,597	27,482		
Cash/cash equivalents at the month/year end;	177,741						113,084		301,781	317,801	323,597	19,688		151,313	275,080

KZN252 Newcastle - Supporting Table SA34a Capital expenditure on new assets by asset class

Collection Collectio	Description	Ref	2019/20	2020/21	2021/22	Cu	ırrent Year 2022 <i>l</i>			m Term Revenue Framework	
March   Marc	R thousand	1									Budget Year + 2025/26
Pauls Househouse	apitul expenditure on new assets by Asset Class/Su	b-clas									
Section	nfrastructure		60,107								113,896
Section	Roads Infrastructure										70,000
Risport and Establishment			52,695	60,068	33,956	77,941	26,983	26,983	44 065	20,000	70,000
Compared Coloration			-	=		16	-	-			
December			-	-	-						
Selection Methodological Company of Company			*	-	-			-			_
Part											
Comment							200				
Packed Part Name Control   Packed	•						-				
Preser Plants			-			1-0-0-1	-	-	21,550	20,000	20,896
Wilsonstations			121	2	2						-
## MY Transmission Conduction ## Systematical Co			-	2	=						
### Transmission Controllation ### Will Section Controllation Internation ### Will Section Controllation Internation ### Will Section Controllation ### Will Section Controllation ### Will Section Controllation ### Will Section Controllation Internation ### Will Section Controllation Internation ### Will Will Will Will Will Will Will W			-	-	=				1,100	10,000	10,896
MV Scatteriors MV No Activides 1			-	-	-						
## AV Microson   1			-		-				12,500	10,000	10,000
Li Michaeles			-	*	-						
Capital Surgery Numbershories			-	*	-						
Capital Surgery Numbershories			140	#	8						
Dama and Works   Dama			120	2	=						
Florenth	Water Supply Infrastructure		1,469	17,000	27,000	20,000	50,313	50,313	58,185	32,000	5,000
According   Acco	Dams and Weirs			-	3.5	-		20			
Pump   Substance	Boreholes		-	=			573				
Water Transferred Works	Reservoirs		<b>*</b>	-			3.	- 1			
Subtraction	Pump Stations		== /		-		=				
Detablished Prints	Water Treatment Works		1,469	17,000		-	-				
Distriction   PRV Stations	Bulk Mains		1211	-		20,000			58,185	32,000	5,000
PRV Statement	Distribution		-	-	27,000	-	2,313	2,313			
Capital Systems   Capital Sy			-5.0	- 5	100		-				
Seatland Infrastructure			-		1000		-	-			
Pump Station			2.		02		(=)		24.404	20,000	10.000
Retrictation			5,943				_	-	21,484	20,000	18,000
Moster Walser Treatment Works			-						42.040	20,000	18,000
Cottal Sewers Total Facilities Capital Spares Soid Weals Intracturulur Lundiff SEAs Wester Transfer Stations Wester Dropositif Pathists Wester Sparentian Facilities Leutrining Contendant Facilities Leutrining Contendant Facilities Leutrining Contendant Facilities Real Intrastancture Real Intrastancture Real Intens Real Intens Real Stanctures Real Stanctures Real Stanctures Attenuation My Substations Li Vielenoids Contensia Spares Coapital Spares											18,000
Control sevents Capital Spares Capital Spares Capital Spares Sold Watel Interducture Lurafi Sites Watel Processing Facilities Watel Processing Facilities Watel Deposit Points Watel Processing Facilities Watel Deposit Points Watel Spares Rel Interducture Electricky Connection Facilities Electric Facilit		- 1	5,943						0,444	-	
Capital Spares			-								
Landit Sites				-			-				
Visit   Transfer Stations			=				5.00		_	_	_
Weste Tronsfor Salations											
Weste Processing Facilities				1	-			-			
Waste Once   Trivins								_			
Waste Separation Facilities						-	40	-			
Electricity Generation Facilities Capital Spares Rail Intersaturation Rail Lines Rail Structures Rail Structures Rail Structures Rail Structure Dininsage Collection Storm water Corresponce Attinuation MV Substations LV Networks Capital Spares Coested Infrastructure Primares Reventments Promenades Capital Spares Information and Communication Infrestructure Data Camines Core Layers Core Layers Core Layers Community Facilities 861 11,764 3,038 345 1,718 1,718 — — Halb Centeres Ciric-Care Centres First-Manutance Stations Testing Stations				-	791	520	= =	~ ~			
Capital Spares Rail Infrastructure Rail Lines Rail Structures Rail Structures Rail Structures Rail Furniture Dmininge Collection Storm water Conveyance Attenuation My Substitetions LV Networks Capital Spares Capital Spares Capital Spares  Capital Spares  Capital Spares  Information and Communication Infrastructure Data Cardinas Core Layers Data Cardinas Core Layers Capital Spares  Core Layers Core Layers Core Layers Community Facilities 11,704 3,038 345 1,718 1,71			=		-	===	20	-			
Rail Infrastructuro Rail Enes Rail Structuras Rail Furniture Dinininge Collection Storm water Conveyance Attenuation MV Substations LV Networks Gapital Spares Coastal Infrastructure Sand Pumps Piers Revetments Promenacies Capital Spares Information and Communication Infrastructure Outa Centries Distribution Layers Capital Spares Distribution Layers Capital Spares  Core Layers Distribution Layers Capital Spares  1					-	17	-	-			
Real Lines Ral Structures Ral Structure Drainage Collection Storm water Conveyance Attenuation MV Substations LV Networks Capital Spares Coastal Infrastructure  Sand Pumps Piers Revetments Promenades Coptial Spares Information and Communication Infrastructure Data Centres Core Layers Distribution Layers Coptial Spares Community Assets Community Facilities Halls Centres Chickes Cirics/Care Centres Fire/Ambutence Stations Testing Stations Museums		- 1	-	-	-	-	-	-	-	-	-
Rail Funture Dininge Collection Storm water Conveyance Attenuation MV Substations LV Networks Capital Spares Coestel Infrashructure Plans Piers Revertments Peromenades Capital Spares Core Layers Distribution Layers Core Layers Distribution Layers Capital Spares Sommunity Assets Semmunity Assets Set 11,704 3,038 345 1,718 1,718 1,718 —  Community Pacilities Halls Centres Cinical Care Centres Fire/Ambulance Stations Museums  Museums  Late Contres Capital Stations Museums  Applications  App			-	-	-						
Rail Furniture  Drainage Collection  Storm water Conveyance  Attenuation  MV Substations  LV Networks  Capital Spares  Coastid Infrastructure  Sand Pumps  Piers  Revetments  Promenades  Cognial Spares  Information and Communication Infrastructure  Data Centres  Core Layers  Distribution Layers  Cognial Spares  Distribution Layers  Corpical Spares  Sommunity Assets  861 11,704 3,038 345 1,718 1,718 1,718				-	-						
Drainage Collection   Storm water Conveyance   Attenuation   Attenuat			12	=	-						
Storm water Conveyance		- 1	4	=1	=						
MV Substations LV Networks Capital Spares Coastal Infrastructure Sand Pumps Piers Reveltments Promenades Capital Spares Information and Communication Infrastructure Data Centres Core Layers Distribution Leyers Capital Spares  Sommunity Assets 861 11,704 3,038 345 1,718 1,718 1,718 Halls Centres Cortices Cirices C			3	=	.~.						
LV Networks   LV Networks   Capital Spares   Castel Infrastructure   Castel Information and Communication Infrastructure   Castel Information and Communication Infrastructure   Castel Information Infrastructure   Castel Infrastructu			- 7	7.	-						
Casital Infrastructure  Casital Infrastructure  Sand Pumps Piers Revertments Promenades Capital Spares Informetion and Communication Infrastructure Data Centres Core Layers Distribution Layers Capital Spares  Community Assets  861 11,704 3,038 345 1,718 1,718 11,938 20,000 10,778 11,718  Centres Crâches Crâches Cincis/Care Centres Firs/Ambutence Stations Firs/Ambutence Stations Testing Stations Museums	MV Substations		=	*	-						
Cossila Infostructure  Cossila Infostructure  Sand Pumps  Piers  Revetments  Promenades  Capital Spares  Informetion and Communication Infrastructure  Data Cantres  Core Leyers  Distribution Layers  Capital Spares  Sommunity Assets  851 11,704 3,038 345 1,718 1,718 11,938 20,000 10,718 11,838 Contres  Community Facilities  Halls  Centres  Crâches  Ciráches  Clinics/Care Centres  Fire/Ambutence Stations  Testing Stations  Museums	LV Networks		=	=							
Sand Pumps  Piers  Revelments  Promenades  Capital Spares  Information and Communication Infrastructure  Deta Centres  Core Layers  Distribution Layers  Capital Spares  Sommunity Assets  Seminantiv Assets  Ecommunity Facilities  Halls  Centres  Crâches  Clinics/Care Centres  Fire/Ambulance Stations  Testing Stations  Museums	Capital Spares		-	=							
Piers   Revelments   Promenades   Capital Spares						-		-	-	-	_
Revetments Promenades Capital Spares Information and Communication Infrastructure Data Centres Core Leyers Distribution Layers Capital Spares Sommunit Assets 861 11,704 3,038 345 1,718 1,718 11,938 20,000 10, Community Facilities Halls Centres Crèches Crèches Crèches Clinics/Care Centres Fire/Ambulance Stations Fasting Stations Museums Museums	Sand Pumps										
Promenades   Capital Spares			-								
Capital Spares Information and Communication Intrastructure  Data Centres Core Leyers Distribution Leyers Capital Spares  Distribution Leyers Capital Spares  Community Assets  861 11,704 3,038 345 1,718 1,718 11,938 20,000 10,778 11,718 11,			*								
Information and Communication Infrastructure				7991	-						
Data Centres Core Layers Distribution Layers Capital Spares Community Assets 861 11,704 3,038 345 1,718 11,938 20,000 10, Community Facilities Halls Centres Crâches Crâches Clinics/Care Centres Fire/Ambulance Stations Fasting Stations Museums  Museums  A 250 - 25 25	1 1		25.1								
Core Layers   Capital Spares   Set   11,704   3,038   345   1,718   11,718   11,938   20,000   10,70						-	_	-	-	-	_
Distribution Layers   Capital Spares											
Capital Spares   Capital Spares   Set   11,704   3,038   345   1,718   1,718   11,938   20,000   10,700   10,				1 142							
Septial spares   Sept				-							
Community Facilities	Capital Spares		-		-						
Community Facilities 861 11,704 3,038 345 1,718 1,718	ommunity Assets										10,171
Centres Crèches CincesCare Centres CincesCare Centres Fire/Ambulance Stations Testing Stations Museums  5 250 - 25 25	1		861	11,704	3,038	345			-	-	171
Criches Criches Clinics/Care Centres Fire/Ambulance Stations Testing Stations Museums  Testing Stations				14	- 20	2					
Clinics/Care Centres	Centres		=	.5	-	-	5	=			
Clinics/Late Centres Fire/Ambulance Stations Fesking Stations Museums  - 250 - 25 25	Crèches		=	1.00	2	3	- 1	*			
Testing Stations Museums - 250 - 25 25	Clinics/Care Centres		==	3.5		=	=	- 3			
Museums - 250 - 25 25	Fire/Ambulance Stations		9	3.00		=		=			
Museums 250 - 25 25	Testing Stations		=	260	-	=	17.00	6.1			204
Galleries			=	78	250	=					71
Theorem	Galleries		=======================================	1.5		=					

KZN252 Newcastle - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Сп	rrent Year 2022/2	23	2023/24 Med(UI	n Term Revenue : Framework	* =vheimints
ł thousand	1	Audited	Audited	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year + 2025/26
apital e penditure on renewal of existing assets by As		Outcome ass/Sub-class	Outcome	Outcome		Budget	Porecast	2023/24	2024/25	2023/20
frastructure		14,023	9,871	10,593	10,000	19,360	19,360	9,879	8,000	8,000
Roads Infrastructure		14,023	9,871	10,593	10,000	19,360	19,360	9,879	8,000	8,000
Roads	]	14,023	9,871	10,593	10.000	19,360	19,360	9,879	8,000	8,000
Road Structures		(73)	8	7	-	-	-			
Road Furniture		30	=		2	5.				
Capital Spares		<b>:</b> ₩(,		125	- 7	*		_	_	_
Storm water Infrastructure		-	-	-	-	-	-	_		_
Drainage Collection						- 2				
Storm water Conveyance					2		-			
Attenuation Electrical Infrastructure		350	3	_	_	-	-	-	-	_
Power Plants		E#12	*	(**	-	-	191			
HV Substations			-	-	-	375	-			
HV Switching Station		-	=		9	-				
HV Transmission Conductors		40	€	94	3	3.24	90			
MV Substations		350		-	-	1=	-			
MV Switching Stations		= 1	8	17.	3	-	-			
MV Networks		(8)	-	250		1.7				
LV Networks		:01	=	-	-	575	30			
Capital Spares			-		=	141				
Water Supply Infrastructure		-	-	_	-		-	-	-	_
Dams and Weirs		-			-	125				
Boreholes		司	-	-	3	- 1	-			
Reservoirs		51.	*		3		- 30			
Pump Stations Water Treatment Works		(0)	*	-		7.5	~			
						-	-			
Bulk Mains Distribution		2:	9		=	7-2	=			
Distribution Points			_	-	2	725	(2)			
PRV Stations		=			_		9.1			
Capital Spares			+	-	-	-	-			
Sanitation Infrastructure		_	-	-	-	_	-	-	-	-
Pump Station		-	23	-	- 1	-	(m)			
Reticulation			2	-	=	-	(4)			
Weste Water Treatment Works		-		-	2	121	-			
Outfall Sewers		-	-	20	=		-			
Toilet Fecilities		€ 1		- 20	=		12.1			
Capital Spares		- 3	8		-	3/6	3.5			
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Siles			-	- 23	-	-	-			
Waste Transfer Stations				-	+	-				
Waste Processing Facilities		= =		7.5	3		-			
Waste Drop-off Points		7	=			1.5	17.0			
Waste Separation Facilities		-	-	**	=	100	12.5			
Electricity Generation Facilities		=	-		-					
Capital Spares							-	_	_	
Rail Infrastructure		-	-	-	2	72	- 27			
Rail Lines							31			
Reil Structures				-			21			
Rall Furniture Drainage Collection				(4)	-		30			
Storm water Conveyance		2		= 0	-	-	90			
Attenuation		2		1		-	*			
MV Substations		-	-	23	2	-	(41)			
LV Networks				-	= =	-	30			
Capital Spares			-	-	-	-	92.0			
Coestal Infrastructure		~	-	-	-	-	-	-	-	-
Sand Pumps		-	4	200	-	-	-			
Piers		- 2	12	1977		-	E-1			
Revetments		3	18	21	<b>=</b>	-	21			
Promenades		-		30	= =	-				
Capital Spares		in 1			-		- 1			
Information and Communication Infrastructure		-	-	-	-		-	-	-	
Data Centres			0#	38.0	*	-	18			
Core Layers		-			*	*	-			
Distribution Layers		-	-	58 X		= 1	=			
Capital Spares		=	-		-					
mmunity Assets		_	_ [	_	-	-	-	1,418	-	
Community Facilities		-	-	_		1	-	1,418	-	-
Halls		-	-	19.3	5	-	3			
Centres		-	-	3.1		-	-			
Crèches Clinics/Care Centres				-	-	-	=			
Fire/Ambulance Stations		9	-	-	*	-	=			
Testing Stations		*	-	8.	Ę.		3	and the		_
Museums		3	-		2			618	-	

T. Burton	15. 9	. 1			-				
Theatres Libraries			1 12		_	-			
Cemeteries/Crematoria			1=1	=	-				
Police Parks				7	_				
Public Open Space		-	-	20	2	-			
Nature Reserves		ā	-	540	8	-			
Public Ablution Facilities Markets		-	-	-	-				
Stalls			-	- 3	2	-			
Abattoirs		-	-	-	=	-	600		
Airports Taxi Ranks/Bus Terminals		-		-	-		(1000)		
Capital Spares			-	3	- 8	=			
Sport and Recreation Facilities			-	_	-	-	-	-	-
Indoor Facilities			196	35	*				
Outdoor Facilities			-	-	*	-			
Capital Spares			3.45	14	-	-			
Heritage assets			_	_	_	-	-	-	-
Monuments			- 5	-	-	17			
Historic Buildings Works of Art		-	-	15					
Conservation Areas			-	-	+	-			
Other Heritage			-	=	3	-			
Investment properties			_	_	_	-	_	_	_
Revenue Generating				-	-	-	-	-	_
Improved Property									
Unimproved Property									
Non-revenue Generating			-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets		69 –	-	-	_	-	-	_	
Operational Buildings			-	-		-	-	-	-
Municipal Offices		2	-	=	-	307			
Pay/Enquiry Points		= =		54	- 2	90			
Building Plan Offices		3	150	€ .	21	-			
Workshops		= =	===	3	-	- 1			
Yards				2	5	30			
Stores		=   =		2 2					
Laboratories						-			
Training Centres  Manufacturing Plant			-	2		150			
Depots			-	2	-	-			
Capital Spares		_		-	-	-3)			
Housing		69 -	-	-	-	-	-	-	-
Staff Housing		69: -:		*	=	(2)			
Social Housing				9		:=:(			
Capital Spares		-		2					
Biological or Cultivated Assets Biological or Cultivated Assets		-	-	-	-	-	-		_
			_	_		_	_	_	_
Intangible Assets Servitudes			_	_					
Licences and Rights			-	-	-	-	-	-	-
Water Rights		=	-	-	-	(4)			
Effluent Licenses			21	4	- 1	-			
Solid Waste Licenses			-	3		-			
Computer Software and Applications			-	==	17	-			
Load Settlement Software Applications Unspecified			-	8	-				
						-	_	_	_
Computer Equipment			:-:	-	- (E.	-			_
Computer Equipment				_	_	-	_	_	_
Furniture and Office Equipment Furniture and Office Equipment			-	_					
				_	_	_	_	_	
Machinery and Equipment  Machinery and Equipment			-		_	_		_	
		- 252	_	_	_	_	-	_	-
Transport Assets Transport Assets		- 252 - 257	=						
			_	_	_	_	_	_	_
<u>Land</u> <u>Land</u>									
			_	_	_	_	_	_	-
Zoo's Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals			3						
					100	9		190	90
Living resources								52.5	ū
Mature  Catains and Protesting	-	21 12							
Policing and Protection									
Zoological plants and animals					141				
Immature		x 1 2							
Policing and Protection  Zoological plants and animals									
	4 411	92 10,123	10,593	10,000	19,360	19,360	11,296	8,000	8,000
Total Capital Expenditure on renewal of existing assets	1 14,0							0.0%	0.0%
Renewal of Existing Assets as % of total capex	0.0% 0.0%	0.0%	0.0%	0.0% 0.0%	0.0% 0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"	0.076	0.070	0.070	0.074	3,070				

KZN252 Newcastle - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2019/20	2020/21	2021/22	Cu	rrent Year 2022/2	23		m Term Revenue Framework	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Repairs and maintenance expenditure by Asset Cla	ss/Sub-cl		Outcome	Outcome		Duuget	Totecast	2020/24	LOLVILO	2020.20
nfrastructure		62,496	20,481	62,320	58,677	32,412	32,412	25,165	15,677	27,480
Roads Infrastructure		822	948	5,042	4,697	4,197	4,197	3,500	5,951	17,365
Roads		822	948	5,042	4,697	4,197	4,197	3,500	5,951	17,365
Road Structures			=	-		-	_			
Road Furniture			~	-		-	-			
Capital Spares Storm water Infrastructure		= 1	-	18,266	16,786	13,726	13,726	_	_	-
Drainage Collection		3	2	10,200	16,786	13,726	13,726			
Storm water Conveyance		-	-	18,266	-	=	=			
Attenuation		141	-		·	*	-			
Electrical Infrastructure		8,807	5,788	7,231	9,433	8,933	8,933	8,850	3,022	3,143
Power Plants				7.004	0.400	4.750	4 200	1 700	541	666
HV Substations		8,807	5,788	7,231	9,433	1,750	1,750	1,750	(1995)/	000
HV Switching Station				~		-				
HV Transmission Conductors		#1. (2)	*	(4)	-	Ē		2,600	839	872
MV Substations			-	-	27	2	2	2,000	641	666
MV Switching Stations MV Networks					1401	2,368	2,368	8	8	=
LV Networks		= 1	=	(4)	æ(	4,815	4,815	2,500	902	938
Capital Spares		-	¥	=	20	-				
Water Supply Infrastructure		10,966	10,877	12,022	4,750	3,296	3,296	3,200	1,522	1,582
Dams and Weirs		2.1	2	4		-	-			
Boreholes		-	=	3		-	-			
Reservoirs		-	•	-	1993	=	=			
Pump Stations		2,714	2,877	3,534	3,675	2,371	2,371	2,000	1,177	1,224
Water Treatment Works		8,252	3,000	7,307	-	2	-			
Bulk Mains		340	5		4.025	705	925	1,200	344	358
Distribution		-	5,000	1,182	1,075	925	220	1,200	7,967,011	3449
Distribution Points			= =	· · ·		_				
PRV Stations		-	3	į.		2				
Capital Spares Sanitation Infrastructure		41,901	2,868	19,758	23,011	2,261	2,261	9,615	5,182	5,390
Pump Station		41,001	-	Toploo	.=.	-	-			
Reticulation		-	9	2,463	2,561	2,261	2,261	1,200	821	853
Waste Waler Trealment Works		2,977	2,868	5,800	10,000	2	4	8,415	4,362	4,537
Outfall Sewers		æ).	=	-	≥:					
Toilet Facilities		38,923	=	11,495	10,450	¥	=			
Capital Spares		-	-	.=	-	2	16			
Solid Waste Infrastructure		-	-	-	-	-	-	_	-	-
Landfill Sites			-		3	9	-			
Waste Transfer Stations		=	=	53	=	=	140			
Waste Processing Facilities		=			# # # # # # # # # # # # # # # # # # #	7	15			
Waste Drop-off Points						2	12			
Waste Separation Facilities Electricity Generation Facilities		5				-				
Capital Spares				*	=		196			
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		9	€	*	-		1.0			
Rail Structures		9.1	<b>E</b>	=	~	-	1946			
Rail Fumilure		-	=	-	3	=	742			
Drainage Collection		=	=	-	=	=	1.00			
Storm water Conveyance		~		=	9	*	)**			
Attenuation		=	=	=		-	-			
MV Substations		=	-		2 9	=	160			
LV Networks		-	-	_	-		14			
Capital Spares		-	=		-	_	-	-	-	-
Coastal Infrastructure		- 2		-		-	)# <u>:</u>	-	*	781
Sand Pumps Piers		_	_	-	-	2	727	120	· ·	(a)
Revetments		=	+	-	-	-	1,51			
Promenades		-	12	20	=	-	· -	100	*	25
Capital Spares		=	-		3	2	Tar	121	- 2	12
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		2	-	-	-		) <del>k</del> a			
Core Layers		=	=	=	7.9	8				
Distribution Layers		=	=	30	=		连			
Capital Spares		-	2	-	9	-	1941			
	- 1				4 700	1,322	1,322	877	1,775	939
Community Assets		996	1,300	1,682	1,733					
Community Assets  Community Facilities		996 830	1,300	1,682 1,387	1,733	1,054	1,054 213	743 324	1,635 256	792 278

Crèches	-	-	=	-	- 5	1.75			
Clinics/Care Centres	(4)	=	=	-	*	186			
Fire/Ambulance Stations				-	-	100			
Testing Stations	<b>10</b>	=	7.5		-	1.0			
Museums	541	율	(217)	7.	7	7	3	.4	
Galleries	-	-	-	=	=	12			
Theatres	= 1	=	7) <del>-</del>	-	=	-			
Libraries	4	~ ~	128	117	83:	83	-41	43	
Cerneteries/Crematoria		_		_		72.			
Police		2		100	-	-			
			_	-		_	93	976	1
Parks	_			45?	469	469	204	190	1
Public Open Space	=	105	502				204	150	· '
Nature Reserves	=	-	-		*				
Public Ablution Facilities	3	- =	72	141	-	-			
Markels	=		-	.=-	5.				
Stalis	12	-	79	72	77	72	26	52	
Abattoirs	9	2	14	-	=	22			
Airports	800	801	397	361	211	211	52	105	71
Taxi Ranks/Bus Terminals	_	-	100	_	=	(e			
	30	95	310	282	=	223			
Capital Spares				268	268	268	134	140	1
Sport and Recreation Facilities	166	298	295		C-1012	168	83	87	
Indoor Facilities	-	183	183	166	155				
Outdoor Facilities	163	115	112	102	102	102	51	53	
Capital Spares	2	=		32					
Haritage seeste	_	_	_	-	_	_	-	_	
Heritage assets	3		12	(2)	= ====	72			
Monuments									
Historic Buildings	=	5		T.	5				
Works of Art	-		100	<b>**</b>	=	(*)			
Conservation Areas	-	-	=	-	=	(=			
Other Heritage	=	-							
		_	-	_	-	_	_	_	
Investment properties	_					_	_	_	
Revenue Generating	_		_				_	_	
Improved Property	=	=	<del></del>	30	2	-			
Unimproved Property	9	-	1=	F1	7	170			
Non-revenue Generating	-	-	-	-	-	-	-	-	
Improved Property	=	-		91	2	-			
Unimproved Property	€ 1	-	-	1971	75	-			
anning to the transport			4.070	4.057	4.000	4200	2,079	2,380	2,5
Other assets	177	233	4,072	4,057	4,398	4,398			
Operational Buildings	-	-	3,266	3,378	3,455	3,455	1,515	1,501	1,6
Municipal Offices			3,159	3,281	3.	1.5			
Pay/Enquiry Points	=	=	-	(m)	-	-			
Building Plan Offices	-	=	- 1	20	3,352	3,352	1,453	1,436	1,5
Workshops	-	-	43	39	39	39	12	12	
Yards	· ·	=		(40)	+	-			
		_	64	59	49	49	50	52	
Stores				/82			N/S		
Laboratories				-	2	-			
Training Centres	-		-		_				
Manufacturing Plant	=	=	9	-	-	-			
Depots	=	I.E		2.0					
Capital Spares	=	¥		æ€	16	16			
Housing	177	233	806	679	943	943	564	880	93
Staff Housing	177	233	379	291	411	411	378	766	80
Social Housing	2	2	427	388	532	532	186	114	11
	-	-	421	_	=	=			
Capital Spares		7/2	25						
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	=		-	+:		-			
	0.000	9.700	2.000	3,784	2,928	2,928	2,784	178	18
ntangible Assets	3,899	3,739	3,009	3,704	2,928	2,920	2,104	170	10
Servitudes	- 5						0.70	170	
Licences and Rights	3,899	3,739	3,009	3,784	2,928	2,928	2,784	178	18
Water Rights	-	7.5	-	12		-			
Effluent Licenses		, E	53	-	2	-			
Solid Waste Licenses	_	-	-		-	-			
Computer Software and Applications	3,899	3,739	3,009	3,784	2,928	2,928	2,784	175	18
Load Settlement Software Applications	-	-	-		2				
	5 2	(E)		-	_	-			
Unspecified						W 1.51			
Computer Equipment	-	-	1,639	2,300	-	-	22	32	
Computer Equipment			1,639	2,300	2	·	22	32	
			27	33	33	33	93	97	10
Furniture and Office Equipment	-	-	37		5000		93	97	10
Furniture and Office Equipment	-		37	33	33	33	93	36	1
Machinery and Equipment	5,728	4,931	6,070	6,122	6,377	6,377	3,671	2,110	2,19
	5,728	4,931	6,070	6,122	6,377	6,377	3,671	2,110	2,19
	0,720	10,997							
Machinery and Equipment				_	_	_	9,800	7,500	7,50
	-	-	-	_	-				
Machinery and Equipment	-	-	-	_			9,800	7,500	7,50
Machinery and Equipment  Transport Assets				_	_				7,50

R&M as a % of PPE R&M as % Operating Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0% 0.0%	0.0%	0.0%	0.0% 0.0%
Total Repairs and Maintenance Expenditure	1	73,296	30,685	78,829	76,707	47,470	47,470	44,492	29,749	40,96
Zoological plants and animals										
Policing and Protection		2	-	-						
Immature		4	-			-		-	-	-
Zoological plants and animals			=							
Policing and Protection		12	-	-						
Malure		3.	-		8	-			2	_
Living resources							-		- 3	
Zoo's, Marine and Non-biological Animals		20	=	-						
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Land		31	5							

KZN252 Newcastle - Supporting Table SA34d Depreciation by asset class

Description	Ref	2019/20	2020/21	2021/22	Си	rrent Year 2022/2	3	2023/24 Mediu	m Term Revenue Framework	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year + 2025/26
Depreciation by Asset Class/Sub-class	1									
nfrastructure		310,953	362,102	303,082	305,403	305,403	305,403	379,139	397,716	416,409
Roads Infrastructure		158,294	246,090	170,947	158,307	158,307	158,307	379,139	397,716	416,409
Roads		158,294	246,090	170,947	25,953	25,953	25,953	379,139	397,716	416,409
Road Structures		-		25.	132,354	132,354	132,354			
Road Furniture		_	=		_	-	-			
Capital Spares			=	-	200	Value	-			
Storm water Infrastructure		17,956	19,951	_	_		-	_	_	_
		17,500	-	120	-	-	-			
Drainage Collection		17.056	19,951	-	2	16	-			
Storm water Conveyance		17,956								
Attenuation		40,400	40.400	53,855	57,403	57,403	57,403	_	-	_
Electrical Infrastructure		46,402	45,402		37,403	37,403	01,400			
Power Plants		=			-					
HV Substations		8	-	=		40.747	10.747			
HV Switching Station		-	-	-	48,747	48,747	48,747			
HV Transmission Conductors		3	-	-	=	-				
MV Substations		=	-		=	1.2	-			
MV Switching Stations		=	14	=	-	-	-			
MV Networks		46,402	46,402	53,855	1,311	1,311	1,311			
LV Networks		=	-	-	-	17.	-			
Capital Spares		2	- 4	- 2	7,345	7,345	7,345			
Water Supply Infrastructure		54,359	26,009	48,869	47,698	47,698	47,698	_	_	_
		34,338	20,003	40,000	41,000					
Dams and Weirs			12	-						
Boreholes		<u> </u>								
Reservoirs		8	4.5	- 5	- 3					
Pump Stations		*	) ==	-	4,909	4,909	4,909			
Water Treatment Works		54,359	26,009	48,869	-	Ī. I	-			
Bulk Mains			:=:	-	42,789	42,789	42,789			
Distribution		÷	75	-	=	-	-			
Distribution Points		2	100	=	=	241	:=:			
PRV Stations		=	2.00		=		=			
Capital Spares		=	(94)		-	100	-			
Sanitation Infrastructure		33,942	23,650	29,412	39,766	39,766	39,766	-	-	-
Pump Station		=	100		3,038	3,038	3,038			
Reticulation		33,942	23,650	29,412	15,333	15,333	15,333			
		00,041	20,000		_	194	-			
Waste Water Treatment Works			/		21,395	21,395	21,395			
Outfall Sewers		=				21,000	21,000			
Toile! Facilities		Ħ	\ <u>-</u>		=	1.5				
Capital Spares		=		-						_
Solid Waste Infrastructure		-	-	_	2,229	2,229	2,229	_	-	
Landfill Sites		-	2-2	-	2,229	2,229	2,229			
Waste Transfer Stations			-	-	~	5 <del>-</del>	-			
Waste Processing Facilities		=	355	12.	-	35	-			
Waste Drop-off Points		=	188	-	=	500	187			
Waste Separation Facilities		=	7=	-	2	-	543			
Electricity Generation Facilities		-	-	-	-		-			
Capital Spares		<u></u>		-	-	-	3			
		_	_	_	-	-	_	_	-	-
Rail Infrastructure		-	-	-	-	-	41			
Rail Lines		5	-				-			
Rail Structures										
Rail Fumiture							- 3			
Drainage Collection		-	200	===	=	S51	= 1			
Storm water Conveyance		=	(#.)	-	3	13-11				
Attenuation		3	2	-	~	-	-			
MV Substations		=	8.7	100	-	塘	-			
LV Networks		-	100	-	=	160	80			
Capital Spares		=	141		유	Sei				
Coastal Infrastructure		_	-	-	-	-	-	-	-	_
Sand Pumps		=	141	-	+	-	35.			
Piers		8	=		2	74	(40)			
Revetments		8			-	15	-			
				-	-	(e)				
Promenades			-		2		-			
Capital Spares				_	_	_	_	_	_	_
Information and Communication Infrastructure		-	-	_			_		_	
Dala Centres										
Core Layers										
Distribution Layers										
Capital Spares										
		5,580	5,580	6	15,998	15,998	15,998	_	_	_
community Assets		5,580	5,580	_	10,937	10,937	10,937	_		
		0,080	5,500	_	10,231		TO 11 TO 12			
Community Facilities  Halls	1	85	85	-	2,273	2,273	2,273			

Control Character Character										81
Control and Cont		170	=		-	-	-			
Trades places					706					
Memoria of Control		137		130						
Decision	I		74	-			-			
The circle			-	-			100			
Libering   100   153   - 977   977   977   977   977   977   977   978		_	_		3	2	-			
Policy Pairs		133	133		977					
March   Marc	Cemeteries/Crematoria	3,278	3,278	-	1,920	1,920				
American (approximate) Anticologo (approximate	Police	-	-	3.	3	2				
Comment   Comm	Parks									
March Posterior Saltone		546								
Mexican		=								
December   Comparison   Compa		-								
American										
August Lon Patrollock Terminols   2,202   2,202   2,202   2,202   2,202   2,202   2,202   2,203		-				Sall S				
Tour Name			1.5	4	2,922	2,922	2,922			
Centre   Searce   Segret   Searce   Segret   S		-	-		2	2	2			
Sport and Reversion Fooding		=	16	-	8	*	(%)			
Deliver Freedom		-	-	6					-	-
Capital Ogeneric	Indoor Facilities	-	le.							
Comparison System   Monuments		=			2,333	2,333				
Sectional searches	Capital Spares	-	-	-		*	-			
Monuments	Heritage assets	-	-	_	-	-	-	-	-	-
Notes of Art   Cooperation Press   Cheer Heritage										
Consensation Annea   Content Principa   Consensation   Content Principa   Consensation   Content Principa   Consensation   Content Principa   Co	Historic Buildings									
Consistent prosetties										
Transmittered accounting										
Concessor Properties	Other Heritage									
Networks cere and property	Investment properties	-	-							
Improved Property										
Chiengrouse Property		-								
Not-received Property	I '		3.03	177.7						
Chief seels							(%)			
Cheer assates					2	5	-	- 6	=	194
Department Buildings	1			64.000	46 724	16 724	16 724	_	_	
Manicipal Offices										
### Puplication Prior Offices ### Building Prior Offices ### Workshops **Yands **Stones **Laboratining Centres **Training Centres **Training Centres **Training Centres **Manufacturing Prior   **Depots **Capital Spares **Housing **Steff Housing **Capital Spares **Housing **Steff Housing **Capital Spares **Housing **Steff Housing **Capital Spares **Biblioistation Cultivated Assets **Eliment Assets **Intrainible Assets **										
Bulloding Plant Officials	I .	10,202	.0,2.02		=					
Workshops   Yants	l .	2	-	-	9	8	(*)			
Yards   Store		-	e	120	=	â	(2)			
Silones   Capital Control Co		=	/80		5		9			
Training Centres	Stores	=	150	-	-					
Manufacturing Plant	Laboratories	-		-	-	9				
Depots   Capital Spares		8	) to	==:	5	5.				
Depark   Capital Spares	1	=	-	383	-	8	7.5			
Housing   Staff Housing   Scoil Housing   Sc	I '	=	151	-						
Housing   Social Housing   Social Housing   Social Housing   Capital Spares   Capital Spa	I .							-		_
Social Housing Capital Spares   Siolastator Cultivated Assets										
Biological or Cultivated Assets							-			
Biological or Cultivated Assets										
Biological or Cuttivated Assets   Biological or Cuttivated Assets   Biological or Cuttivated Assets   Biological or Cuttivated Assets   Servitudes				_		_	_	_	_	_
Intansible Assets			_							
Internation   Assets   Servitudes   1,773	Pinnohina ni Amilianon Loopio									
Licences and Rights  Water Rights  Effluent Licenses  Solid Waste Licenses  Computer Software and Applications  Load Settlement Software Applications  Unspecified  Computer Equipment  Software Applications  Unspecified  Computer Equipment  Software Applications  2,008  2,008  2,422  2,422  2,422  2,422  4,627  Machinery and Equipment  2,720  2,720  15,095			4 770					_	_	
Water Rights		1,773	1,773			_				
Effluent Licenses	Servitudes	=	-	(20)	-			_	_	-
Solid Waste Licenses   Computer Software and Applications   1,773	Servitudes Licences and Rights	=	1,773	- (2)	-	-	-	-	-	-
Computer Software and Applications   1,773   1,773   -   -   -   -   -   -   -   -   -	Servitudes Licences and Rights Water Rights	1,773	1,773	(2) -	-	-	-	-	_	-
Load Settlement Software Applications	Servitudes Licences and Rights Water Rights Effluent Licenses	1,773	1,773	(a) (b) (c) (c)	10 10 10 10 10	- 35 -6	-	-	-	_
Computer Equipment	Servitudes Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses	1,773	1,773	9 6 8 9 (9)	0.000	5 6 +			-	-
Sompter Equipment   963   963   - 2,366   2,366   2,366	Serviludes Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications	1,773 = - - 1,773	1,773 - - - 1,773	9 · 6 9 9 9		- 45 - 50 - 41 - 05 - 54 - 1	- E & A E		-	
Computer Equipment	Serviludes Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settiement Software Applications	1,773 = - - 1,773	1,773 - - - 1,773	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)		- 45 - 50 - 41 - 05 - 54 - 1	- E & A E	_	-	-
Furniture and Office Equipment         2,008         2,008         -         2,422         2,422         2,422         - <t< td=""><td>Servitudes Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified</td><td>1,773</td><td>1,773 - - - 1,773 -</td><td>第一条条件 医医外</td><td></td><td>2,366</td><td>2,366</td><td></td><td></td><td></td></t<>	Servitudes Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified	1,773	1,773 - - - 1,773 -	第一条条件 医医外		2,366	2,366			
Number   Section   Column	Serviludes Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment	1,773 - - 1,773 - 963	1,773 - - 1,773 - 963		2,366	2,366	2,366			
Machinery and Equipment         2,720         2,720         -         15,095         15,095         -	Serviludes Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified  Computer Equipment Computer Equipment	1,773 1,773 1,773 963 963	1,773 - - 1,773 - - 963 963	8 - 6 - 8 - 8 - 6 - 6 - 6	2,366	2,366	2,366		_	-
Machinery and Equipment         2,720         15,095         15,095         15,095           TransPort Assets         4,657         4,657         -         5,111         5,111         5,111         -         -         -           Transport Assets         4,657         4,657         -         5,111         5,111         5,111         -         -         -         -	Servitudes Licences and Rights  Water Rights  Effluent Licenses  Solid Waste Licenses  Computer Software and Applications Load Settlement Software Applications  Unspecified  Computer Equipment  Computer Equipment  Furniture and Office Equipment	1,773 - 1,773 - 963 963 2,008	1,773 - 1,773 - 1,773 - 963 963 963	8 - 6 - 8 - 8 - 6 - 6 - 6	2,366 2,366 2,422	2,366 2,366 2,422	2,366 2,366 2,422		_	-
TransPort Assets     4,657     4,657     -     5,111     5,111     5,111     -     -     -       Transport Assets     4,657     4,657     -     5,111     5,111     5,111	Serviludes Licences and Rights  Water Rights  Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified  Computer Equipment Computer Equipment Furniture and Office Equipment	1,773 1,773 1,773 963 963 2,008 2,008	1,773 - 1,773 - 1,773 - 963 963 2,008 2,008		2,366 2,366 2,422 2,422	2,966 2,366 2,422 2,422	2,366 2,366 2,422 2,422		-	
Transport Assets 4,657 4,657 - 5,111 5,111 5,111	Servitudes Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment	1,773 1,773 1,773 1,773 963 963 2,008 2,008	1,773 - 1,773 - 1,773 - 963 963 2,008 2,008		2,366 2,366 2,422 2,422 15,095	2,366 2,366 2,422 2,422 15,095	2,366 2,366 2,422 2,422 15,095		-	-
Transport Assets	Serviludes Licences and Rights  Water Rights  Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settiement Software Applications Unspecified  Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment	1,773 1,773 1,773 1,773 963 963 2,008 2,008 2,720 2,720	1,773 		2,366 2,366 2,422 2,422 15,095 15,095	2,366 2,366 2,422 2,422 15,095	2,366 2,366 2,422 2,422 15,095	-	-	-
<u>Land</u>	Serviludes Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Iransport Assets	1,773 	1,773 - 1,773 - 1,773 - 963 963 2,008 2,008 2,720 2,720 4,657		2,366 2,366 2,422 2,422 15,095 15,095 5,111	2,366 2,366 2,422 2,422 15,095 15,095 5,111	2,366 2,366 2,422 2,422 15,095 15,095 5,111	-	-	-
	Serviludes Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Iransport Assets	1,773 1,773 1,773 963 963 2,008 2,008 2,720 2,720 4,657 4,657	1,773 1,773 1,773 - 963 963 2,008 2,720 2,720 4,657		2,366 2,366 2,422 2,422 15,095 15,095 5,111 5,111	2,366 2,366 2,422 2,422 15,095 15,095 5,111 5,111	2,366 2,366 2,422 2,422 15,095 15,095 5,111 5,111	-	-	-

Total Depreciation	1	338,886	390,035	365,084	363,160	363,160	363,160	379,139	397,716	416,409
Zoological plants and animals										
Policing and Protection										
Immature		±		157	- 2	-	-		- 2	-
Zoological plants and animals										
Policing and Protection										
Mature			-	12.0	-			-	- 12	_
Living resources			-	2.52	2.5		(8)		•	
Zoo's, Marine and Non-biological Animals		21	×.	-	:42	42	42.	100	-	- 5
Zoo's Marine and Non-biological Animals		-	-	-	42	42	42	-	-	-
Land		3			30	-		-	-	

K7N252 Newcastle - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Cu	rrent Year 2022/2	13	TATOLE MICGIN	m Term Revenue Framework	pendiule
R thousand	1	Audited	Audited	Audited	Original Budget	Adjusted	Full Year		Budget Year +1	Budget Year + 2025/26
apital expenditure on upgrading of existing assets by Asset (		Outcome Sub-class	Outcome	Outcome	ongmar anagar	Budget	Forecast	2023/24	2024/25	2025/26
nfrastructure	Jiaaaj	32,943	35,857	82,081	76,648	76,019	76,019	57,000	83,700	52,987
Roads Infrastructure		26,367	3,546	2,999	20,000	21,661	21,661	-	_	-
Roads		26,367	3,546	2,999	20,000	21,661	21,661			
Road Structures		-	-	7.5	100	2	15			
Road Furniture		(4)	*	-	38.0	~	5%			
Capital Spares			2	12	(=)		-	-	_	_
Storm water Infrastructure		-	-	2	- 520	-	141			
Drainage Collection			5				741			
Storm water Conveyance Attenuation			-		350	-	-			
Electrical Infrastructure		_	-	1,348	-	-	-	-	-	-
Power Plants		- 4	=	1						
HV Substations		127	- 5	1,348						
HV Switching Station			=	-						
HV Transmission Conductors			5	1.50						
MV Substations		(E)	+	>=						
MV Switching Stations		180	-	: =:						
MV Networks		-	=							
LV Networks		.20	-							
Capital Spares		- T-2	0.500	00.15	00.010	00.040	20.040	E0 000	E0 700	E3 00.
Water Supply Infrastructure		6,576	9,506	36,170	29,648	29,048	29,048	50,000	50,700	52,987
Dams and Weirs		27	*		=		F.			
Boreholes		E44 (	*		0.1	3				
Reservoirs		: = 1 :-27	*			-	-			
Pump Stations		4.033		_						
Water Treatment Works		1,039	E C00	11,071	13,000	8,400	8.400			
Bulk Mains		5 8 27	5,506 4,000	25,100	16,648	20,648	20,648	50,000	50,700	52,987
Distribution		5,537	4,000	23,100	10,040	20,040	20,010	45,555	**,	77
Distribution Points			2	-	50 54					
PRV Stations										
Capital Spares Sanitation Infrastructure		-	22,805	41,563	27,000	25,310	25,310	7,000	33,000	-
Pump Station		-	21,000	41,563	2	- 2				
Reticulation		500	-	-		-	-	7,000	33,000	-
Waste Water Treatment Works			22,805		27,000	25,310	25,310			
Outfall Sewers		340	-	-	=	-	- 3			
Toilet Facilities		=	=	-	=	-	-			
Capital Spares		2.1		120	- 2	÷.	-			
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		181		-	- 5		121			
Waste Transfer Stations		30	-		12	-				
Waste Processing Facilities		*	₩.	(*)		*	250			
Waste Drop-off Points		14	=		-	=				
Waste Separation Facilities		2	-	-	=	-	*			
Electricity Generation Facilities		- 3	=	-	-	=				
Capital Spares				- 3	-		-			
Rail Infrastructure		-	-		-	-	-	_	_	-
Rail Lines		-	=		=	5	100	- 5	5	
Reil Structures		-	-	-	=	=			(E)	
Rail Furniture				3		-		-	-	
Drainage Collection					3	-		3	-	-
Storm water Conveyance		=	7.	*			1		1	-
Attenuation		=	5	-		5	2	0	75	-
MV Substations		-	-	(5)		8		5		-
LV Networks						-	-			-
Capital Infrastructura			-	-	_	-	-	-	-	-
Coastal Infrastructure			- 3	/型(	-		- 2		*	
Sand Pumps		5		-		5	-	2	-	
Piers Pavalmente		2				_		€	~	14
Revelments Promenedes			9		S	-	-	_	-	-
Promenades Canital Spares		9	-	-	-	-	-	_	-	-
Capital Spares Information and Communication Infrastructure		_	-	-	_	-	-	-	-	-
Data Centres		2	- 25	-	2	-	(4)	=		-
Core Layers				- 5	2	=	===	=	(2)	=
Distribution Layers		77 1 <del>7</del>	-	-	_	2	€.		4	
Capital Spares		=		-	-	-	-		~	12
Sapital Optives		-	1-3/							
community Assets		_	44	17,000	16,000	27,009	27,009	23,959	30,000	35,000
Community Facilities		_	-	6,000	5,000	3,000	3,000	-	-	-
Hails				]	-		-	-		-
Centres Crèches		-		_	-	-	150	ũ	-	12
Clinics/Care Centres			3.5	- 1	2	-	=	-	-	=
Fire/Ambulance Stations		-	-	(4)	-	= =	-	-	-	-
Testing Stations			-		_	*		-		1
Museums Galleries			-	= 1			128	2	_	-
Theatres		3	2	27	3	-	-54	*	-	(÷.
Libraries		-		(4)	3	-	*			
Cemeteries/Crematoria	- 1	-	(4)	100		-	- 3	-		

l or	9 5				=			- 1	-	-
Police Perks		30		55		-	-		100	100
Public Open Space		-	- 5	15		-	-	3 4		-
Nature Reserves Public Ablution Facilities		- 1	<u></u>	1 =	=		-	-		-
Markets	1	-		_		-	-	-		
* Stalls			-	2,000	3,000	3,000	3,000	-	-	-
Abattoirs		- 2	-	72	2,000	-	-		~	/-
Airports Taxi Ranks/Bus Terminals		-	-	4,000	2,000		-			
Capital Spares		-	=	(=)	-		5.5			
Sport and Recreation Facilities		-	44	11,000	11,000	24,009	24,009	23,959	30,000	35,00
Indoor Facilities		14.1	44	~	-	-	*			
Outdoor Facilities		121	· ·	11,000	11,000	24,009	24,009	23,959	30,000	35,00
Capital Spares				~	- 3	=	-			
		_	_		_	_	_	_	_	
Heritage assets Monuments			_							
Historic Buildings										
Works of Art										
Conservation Areas Other Heritage										
Cale Heliage	1									
Investment properties			-	-		-	-			-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	_	-	_		-
Improved Property										
Unimproved Property										
Other assets		_	4,979	5,639	_	3,805	3,805		-	-
Operational Buildings		-	4.979	5,639	-	3,805	3,805	-	-	-
Municipal Offices		-	4,979	5,639	-	3,805	3,805	-	-	-
Pay/Enquiry Points		14	2	727	2	(43)	=	=	-	-
Building Plan Offices		=	-		3	745	121	=	-	-
Workshops		3	5.	35	5	17.	- 3		-	-
Yerds		-	-	:::	=	*	=	-	1.5	-
Stores		-	=	-	9	-	350	-	=	
Leboratories		-	-	-	-	1.00		8	3	
Training Centres		=			3	2 =	(4)			
Menufacturing Plant		7	5		-	12.	100	9		-
Depots	1	-	= =			(5)				
Capital Spares		=			5	[ JE	37.	3	-	
Housing		-	_	_	-	-		-		
Staff Housing			# F					2		-
Social Housing		-						=		
Capital Spares										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	_
Biological or Cultivated Assets	-									
Intangible Assets		-		-	-	-	-	-	_	_
Servitudes										
Licences and Rights		-	-	-				-	-	-
Water Rights									-	
Effluent Licenses								9		-
Solid Waste Licenses										
Computer Software and Applications									1	-
Load Settlement Software Applications								=		
Unspecified										
Computer Equipment		-	-	-	-	-	-	-	_	_
Computer Equipment										
Furniture and Office Equipment		-	-		-	-	_	-	-	
Furniture and Office Equipment										
Machinery and Equipment		-	138	-	-	-	-	-	-	-
Machinery and Equipment			139							
Transport Assets		-	-	-	-	-	-	-	_	_
Transport Assets										
Land		-	-	-	-	-	-	-	-	_
Land										
Zoo's Marine and Non-biological Animals		-	-	-	_	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Living resources						- 12-1			327	- 2
Mature			- 6	-		12			-	-
Policing and Protection										
Zoological plants and animals										
Immature			:			54		-	5.8	
Policing and Protection										
Zoological plants and animals			44.040	407 200	02.010	400 000	100 933	80.050	112 700	97 00
	1	32,943	41,018	104,720	92,648	106,833	106,833	80,959 0.0%	113,700	87,98

KZN252 Newcastle - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2023/24 Mediu	m Term Revenue Framework	& Expenditure		Forec	asts	
R thousand		Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
Capital expenditure	1							
Vote 1 - CORPORATE SERVICES		-	-	-				
Vote 2 - COMMUNITY SERVICES		13,326	-					
Vote 3 - BUDGET AND TREASURY		1,964	5,970	13,812				
Vote 4 - MUNICIPAL MANAGER		3,900	2,400	2,400				
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SE	TTLE		-					
Vote 6 - TECHNICAL SERVICES		215,262	241,730	189,066				
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		21,550	20,000	20,896				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		- 1	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
otal Capital Expenditure		256,501	270,100	226,174		-	-	
uture operational costs by vote	2							
Vote 1 - CORPORATE SERVICES								
Vote 2 - COMMUNITY SERVICES								1
Vote 3 - BUDGET AND TREASURY								
Vote 4 - MUNICIPAL MANAGER								
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SE	TTLEN	MENTS						
Vote 6 - TECHNICAL SERVICES	1 1							
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
otal future operational costs		-	_	-	-	-	-	
uture revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
List other revenues sources if applicable								
List entity summary if applicable								
otal future revenue		-	-	-	-	-	_	
et Financial Implications		256,501	270,100	226,174	-	-	_	

KZN252 Newcastle - Supporting Table SA36 Detailed capital budget

R thousand					Framework	
Function	Project Description	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality:						
List all capital projects grouped by Function						
HUMAN RESOURCES	IT EQUIPMENT	-	382			
HUMAN RESOURCES	FURNITURE & EQUIPMENT	-	200			
COMMUNITY SERVICES	INSTALLATION OF AIRCON MOBILE OFFICE	- 1	-			
COMMUNITY SERVICES	CONSTRUCTION OF ADMIN BUILDING AT FORT AMIEL	62	166			
CULTURE, RECREATION, AMENITIES	FURNITURE & EQUIPMENT FORT AMIEL	29	-			
CULTURE, RECREATION, AMENITIES	CONSTRUCTION OF ADMIN BUILDING & GUARD HOUSE	200	25			
CULTURE, RECREATION, AMENITIES	PURCHASES OF AIR CONDITIONER UNIT, ART GALLERY	-	-			
CULTURE, RECREATION, AMENITIES	INSTALLATION OF CCTV CAMERAS	-	8			
CULTURE, RECREATION, AMENITIES	REFURBISHMENT AND EXTENSION OF NEWCASTLE LIBRARY	43	=			
CULTURE, RECREATION, AMENITIES	FURNITURE JBC HALL	-	-			
CULTURE, RECREATION, AMENITIES	FURNITURE CHARLESTOWN HALL	1 2	-			
CULTURE, RECREATION, AMENITIES	PURCHASES OF RECYCLE BINS	100	-			
CULTURE, RECREATION, AMENITIES	INSTALLATION OF CCTV CAMERAS	=	=			
CULTURE, RECREATION, AMENITIES	IT EQUIPMENT	=	20			
	ART PURCHASES	65	60			
CULTURE, RECREATION, AMENITIES	PURCHASES OF AIR CONDITIONER UNIT LIBRARIES	49	-			
CULTURE, RECREATION, AMENITIES	ART PURCHASES	(40)	100	60	100	100
CULTURE, RECREATION, AMENITIES	PURCHASES  PURCHASE OF MACHINERY AND EQUIPMENT	100	11(52)	20	=	_
CULTURE, RECREATION, AMENITIES	FENCING MODULAR LIBRARY	354	-			
CULTURE, RECREATION, AMENITIES	ESTABLISHMENT OF PARKING AREA(CARPORT)	632	43			
CULTURE, RECREATION, AMENITIES		200	150	190	183	
CULTURE, RECREATION, AMENITIES	AMPHITHEATHRE FORT AMIEL	50	58	2011	,,,,,	
CULTURE, RECREATION, AMENITIES	CONSTRUCTION OF ZULU UMUZI	30	21	_		100
CULTURE, RECREATION, AMENITIES	CARPORT, FORT AMIEL	-	K10		100	71
CULTURE, RECREATION, AMENITIES	Jungle Gym	-		50		"
CULTURE, RECREATION, AMENITIES	Printing Press		-		18	
COMMUNITY SERVICES	REFUSÉ BULK CONTAINERS			450	_	_
CULTURE, RECREATION, AMENITIES	CONSTRUCTION OF CANTEEN BUILDING		-	618	15	_
CULTURE, RECREATION, AMENITIES	ALARM SYSTEM LIBRARIES	50	=			
CULTURE, RECREATION, AMENITIES	ACCESS CONTROL . NN LIBRARY	30	-			
CULTURE, RECREATION, AMENITIES	HORTICULTURAL MACHINERY & EQUIPMENT	130	9			
CULTURE, RECREATION, AMENITIES	BOOKS SECURITY SYSTEM		=			
CULTURE, RECREATION, AMENITIES	GRASSCUTTER	98	535			
CULTURE, RECREATION, AMENITIES	CONSTRACTION OF SPORT FACILITY- OLD CASINO	-	11,000			
COMMUNITY SERVICES	BULK CONTAINERS	824	11			
MUNICIPAL MANAGER	FIREWALL	141	=	800	( =	-
COMMUNITY SERVICES	GMC: PURCHASES	400				
BUDGET AND TREASURY	IT EQUIPMENT	1,445	2,611	2,000	2,000	2,000
BUDGET AND TREASURY	FURNITURE & OFFICE EQUIPMENT	296	358	300	300	300
BUDGET AND TREASURY	MACHINERY EQUIPMENT	169	100	100	100	100
BUDGET AND TREASURY	UNINTERRUPTED POWER SUPPLY	120	-	1,500	(6)	-
	PLANT & EQUIPMENT - VEHICLE	33		140	134	=
BUDGET AND TREASURY	LAND & BUILDING, CONSTRUCTION OF MADADENI OFFICE	123	101	520	14:	=
BUDGET AND TREASURY	IT EQUIPMENT (FMG)	,	160	-		=
BUDGET AND TREASURY	PURCHASE OF VEHICLE	239	-		-	-
MUNICIPAL MANAGER	CAMERAS			-	-	-
MUNICIPAL MANAGER		= 1	3	= 1	-	=
MUNICIPAL MANAGER	DRONE  CDEC(A) DECCEANAGE VEHICLE				=	5
GOVERNANCE UNIT	SPECIAL PROGRAMME VEHICLE		_			
HOUSING	REFURBISHMENTOF SURYAVILLE	4 006				
HOUSING	FURNITURE & EQUIPMENT	1,005	690	500		
HOUSING	FURNITURE & EQUIPMENT	35		10466		
HOUSING	FURNITURE & EQUIPMENT	10	-	800	)=:	
DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	REFURBISHMENT OF AIRPORT	0.000	1 550	800		
DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	Medical Precinct - Roads	3,554	1,660			
DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	Medical Precinct - Storm water	1,109	3			
DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	Medical Precinct - Street Lights	2,184				
DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	Medical Precinct - Water	758	=			
DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	Medical Precinct - Sewer	697	=			
DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	Medical Precinct - Substation	1,172	=			
DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	Professional fees	421	= =			
DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS						
DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	JBC TO OSIZWENI SECONDARY LINK ROAD PHASE 2	7,500	8			
TOWN PLANNING	UPGRADE OF HRD BUILDING(UNISA)	4,961	3,705			
DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	BLAAUBOSCH LIBRARY	20	-			
TOWN PLANNING	JB Road 3	127	20,000			
TOWN PLANNING	NEWCASTLE INFORMAL STALLS	1,000	5			
TOWN PLANNING	NEWCASTLE AIRPORT	2,000	3,000			
TOWN PLANNING	IT EQUIPMENT	(A)	310			
	BR 10 LINK ROAD	120	=			
TOWN PLANNING	CONSTRUCTION OF ROAD	2	2	24,514	20,000	20,000
TECHNICAL SERVICES	SIYAHLALA LA PHASE 3 ELECTRIFICATION	:	_	7,950	_	2
ELECTRICAL SERVICES				1,100	10,000	10,896
ELECTRICAL SERVICES	Construction of 11KV switching station - Capricona/Lennoxton			12,500	10,000	10,000
ELECTRICAL SERVICES	Construction of 132/11kv substation - Equarand	rokkor		7,000	33,000	
TECHNICAL SERVICES	Upgrade & Refurbishment of bulk sewer pipeline from Siyahlala to Voorts	CVVCI		7,000	00,000	

TEOLINICAL DEDITOER	PIPE REPLACEMENT AND UPGRADE PROJECT		- 6	32,770	32,000	5,0
TECHNICAL SERVICES	VILJOENPARK NOANDU SEWER RISING MAIN			10,000	20,000	18,0
TECHNICAL SERVICES	Construction of MC21 & MC22 roads			340	10,700	
TECHNICAL SERVICES TECHNICAL SERVICES	Construction of OA65, OA64 & OA66 roads				14,250	- 5
TECHNICAL SERVICES	Construction of Madadeni Urban Access Roads Phase 4			-	=	25,0
TECHNICAL SERVICES	Construction of Osizweni Urban Access Roads Phase 5					25,0
TECHNICAL SERVICES	PURCHASE OF VEHICLE			-	-	
TECHNICAL SERVICES	Upgrade of Masihambisane Sports Facility			8,000	=	
TECHNICAL SERVICES	Newcastle extension and upgrade of water pipelines in Manzana, Dickshalt F	Phase 2 and Jakka	alpan rural setti	50,000	50,700	52,9
TECHNICAL SERVICES	PURCHASE OF REFUSE TRUCK	2,900	=			
TECHNICAL SERVICES	SOUL CITY CONNECTION	-	=			
TECHNICAL SERVICES	CONSTRUCTION OF MF55 ROAD	-	+	111		
TECHNICAL SERVICES	CONSTRUCTION OF MD35 ROAD	-	=	11		
TECHNICAL SERVICES	UPGRADE & REFURBISHMENT OF BULK SEWER PIPELINE FROM SIV	4,800	1,246			
TECHNICAL SERVICES	CONSTRUCTION OF OA103 ROAD	-	5			
TECHNICAL SERVICES	MF18 & MF19 ROADS COMPLETION	3,664	5	1,727	3	
TECHNICAL SERVICES	CONSTRUCTION OF MF 69,7, 10	2,107	=			
TECHNICAL SERVICES	MA 23,25 & 26	2,219	6,615			
TECHNICAL SERVICES	CONSTRUCTION OF MAE26 & ME27 ROADS	•	13,269			
TECHNICAL SERVICES	MADADENI WASTEWATER TREATMENT WORKS EXTENSIONS CON	-	-			
TECHNICAL SERVICES	REPLACEMENT OF THE DN150 BULK OUTFALL SEWER CLAY PIPELI	7,366	-			
TECHNICAL SERVICES	CONSTRUCTION OF MC13	-	=			
TECHNICAL SERVICES	CONSTRUCTION OF MADADENI URBAN ACCESS ROADS PHASE 3	=	2			
TECHNICAL SERVICES	CONSTRUCTION OF OB 1 LINK ROAD	2,987	1,721			
TECHNICAL SERVICES	CONSTRUCTION OF OC 44, OC 22	6,600	6,118			
TECHNICAL SERVICES	CONSTRUCTION OF OA 27	-	- 1			
TECHNICAL SERVICES	MADADENI URBAN ACCESS ROAD & STORMWATER PHASE 3	1,026	=			
TECHNICAL SERVICES	CONSTRUCTION OF OSIZWENI URBAN ACCESS ROADS PHASE 4	1,727	-			
TECHNICAL SERVICES	CONSTRUCTION OF H39 BUS ROAD AND STREET LIGHTING	4,954	980			
TECHNICAL SERVICES	REPLACEMENT OF WATER PIPES	8,700	1,104			
TECHNICAL SERVICES	UPGRADE OF MADADENI WASTE WATER TREATMENT PLANT	20,000	20,000	8,797	-5	
TECHNICAL SERVICES	BLAAUWBOSCH BULK WATER SUPPLY	16,000	14,000	23,637		
TECHNICAL SERVICES	BLAAUWBOSCH BULK WATER SUPPLY(INTERNAL FUND )	-	3,200			
TECHNICAL SERVICES	Professional fees	-	1,240			
TECHNICAL SERVICES	REFURBISHMENT OF PUMP STATION		2,313			
TECHNICAL SERVICES	PIPE REPLACEMENT AND UPGRADE PROJECT	11,800	20,648			
TECHNICAL SERVICES	VILJOENPARK BULK WATER AND SANITATION	25,777	5,200			12
TECHNICAL SERVICES	FURNITURE AND EQUIPMENT	115	100	191	80	î
TECHNICAL SERVICES	MEWCASTLE EAST WATER MAINS EXTENSION	-	-			95.00
TECHNICAL SERVICES	CONSTRACTION OF SPORT FACILITY MIG - OLD CASINO	11,000	13,000	14,000	30,000	35,0
TECHNICAL SERVICES	CSIZWENI WATER PRESSURE SYSTEM MANAGEMENT	-	=			
TECHNICAL SERVICES	OSIZWENI WATER PRESSURE SYSTEM MANAGEMENT	-	8			
TECHNICAL SERVICES	PROVISION OF BASIC WATER SUPPLY (P46,WARD16,WARD12,WARL	-	_	0.000	0.000	2.00
TECHNICAL SERVICES	RESEALING OF ROADS NEWCASTLE RESIDENTIAL AREA	1,609	1,000	2,000	2,000	2,00
TECHNICAL SERVICES	RESEALING OF ROADS - NEWCASTLE WEST	2,587	2,000	2,000	2,000	
TECHNICAL SERVICES	RESEALING OF ROADS - NEWCASTLE INDUSTRIAAL & CBD			2,000	2,000	2,00
TECHNICAL SERVICES	RESEALING OF ROADS MADADENI	1,522	1,000	2,000	2,000 6,000	2,00
TECHNICAL SERVICES	CONSTRUCTION & REHABILITATION OF JR 2 ROAD			10,326		
TECHNICAL SERVICES	UPGRADE OF ME GRAVEL ROADS TO BLACK TOP TAR IN MADADENI			11,500	17,000	10,0
TECHNICAL SERVICES	CONSTRUCTION OF SPORTS FACILITY DSR	4.500	4.300	11,938	20,000	JU,UI
TECHNICAL SERVICES	RESEALING OF ROADS OSIZWENI	1,522	1,360			
TECHNICAL SERVICES	NEWCASTLE EAST WATER SUPPLY EXTENSION	11,000	48,000			
TECHNICAL SERVICES	CONSTRUCTION OF SPEEDHUMPS	4.500	711			
TECHNICAL SERVICES	CONSTRUCTION OF NEW ABLUTION FACILITIES	1,500	711			
TECHNICAL SERVICES	PURCHASE OF PLANT & MACHINERY	389	4,000			
TECHNICAL SERVICES	PURCHASES OF VEHICLE	185,393	214,299	255,338	284,413	222,63
Parent Capital expenditure  Entities:		100,000	114,200	230,300	20,110	
List all capital projects grouped by Entity						
Entity A						
Water project A						
Entity B						
Electricity project B						
Entity Capital expenditure		-	-	255 220	- 204 442	222,6
Fotal Capital expenditure		185,393	214,299	255,338	284,413	ZZZ, b.

R (housand												Previous target	Current Year 2022/23		2023/24 Medium Term Revenue & Expenditure. Framework	m Ravanua & ramework	Expanditura
Function	Project name	Project number	Type	MTSF Service Oulcome	NDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	complate G	Original	Full Year Forecast	Budget Year But 2023/24	gel Year +1 Bi	Budget Year +1 Budget Year +2 202425
Parent municipality: List all cepties projects grouped by Function														+			
CULTURE, RECREATION AMENTIES ECONOMIC DEVELOPMENT	CONSTRACTION OF SPORT FACULTY. OLD CHALZOCOCOCONIAGEOSOZONS) NEWCASTLE AIRPORT INFRASTRUCTURE UP CHARACH 2001020(2015/PC001)	P 2002002001(A&C	C002/2018) 15/PC001)												7,007	Т	
Entitles: Ust at capital projects grouped by Entity																	
Entry Manuel Poper name														Ī	Ť	Ī	
														Ī			

KZN252 Newcastle - Supporting Table SA38 Consc R thousand						Prior year	outcomes		Term Revenue & Framework	Expenditure
Function	Project Description	Asset Sub- Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year - 2025/26
0 List all operational projects grouped by Function										
PLANNING & DEVELOPMENT -CORPORATE WIDE STRATEGIC								334 780		
FINANCE & ADMINISTRATION BUDGET & TREASURY OFFICE FINANCE & ADMINISTRATION - BUDGET & TREASURY OFFICE	METER GEADINGS							2,406		
5300 HOUSING HOUSING	VALUATION EXPENSES		l I					8 600		
0500 FINANCE & ADMINISTRATION - BUDGET & TREASURY OF								(8)		
2100 COMMUNITY & SOCIAL SERVICES - CEMETARIES, FUNE	MACHINERY HIRE							300		
3100 COMMUNITY & SOCIAL SERVICES - LIBRARIES & ARCHIV								7 124		
1100101	V/P SECURITY SECURITY							34,562		
	PURCHASE BAGS PLASTIC							1,747		
	PURCHASE BAGS PLASTIC							1,003		
3100 COMMUNITY & SOCIAL SERVICES - LIBRARIES & ARCHIV								137		
0100 EXECUTIVE & COUNCIL - MAYOR AND COUNCIL	CONTRACTED CLEANING SERVICES							1 128		
	MAINTENANCE OF INFRASTRUCTURE							5,680		
	STAFFORDHILL WATERBORNE SEWERAGE REFURBISHMENT							2		
	SCADA TELEMETRIC COSTS MACHINERY HIRE							1,200		
	MACHINERY HIRE							1,200		
	VEHICLE HIRE							1,800		
8400 ENERGY SOURCES - ELECTRICITY	SERVICE CONNECTIONS							2,000 2,500		
	L T DISTRIBUTION							2000		
	DISTRIBUTION							1 750		
OHO: EHEROT OCOTIONS ELECTIONS	HT DISTRIBUTION PLAN PRINTING							-		
	RURAL SCHEMES VIP TOILETS							2,500		
	RURAL SCHEMES VIP TOILETS							2 500		
	ROADS SIDEWALKS STORMWATER							500		
7400: ROAD TRANSPORT - ROADS	ROADS SIDEWALKS STORMWATER							400		
DOO I DESTRUCTED MEET THE STATE OF THE STATE	PLAN PRINTING							40		
5300 HOUSING HOUSING	EXHUMATION AND RELOCATION VALUATION EXPENSES							20		
5300, HOUSING HOUSING 5800 PLANNING & CEVELOPMENT TOWN PLANNING BUILDIN								30		
9900 OTHER AIR TRANSPORT	MOWING OPEN SPACES/SIDEWALKS							21		
5900 HOUSING - HOUSING	TRANSFER SUBDIVISIONS									
5300, HOUSING - HOUSING	MACHINERY HIRE							50		
PLANNING & DEVELOPMENT CORPORATE WIDE STRATEGIC								1,000		
EXECUTIVE & COUNCIL - MUNICIPAL MANAGER, TOWN SECRE EXECUTIVE & COUNCIL - MAYOR AND COUNCIL	MAYORAL SOCIAL PROGRAMMES							1 000		
	MACHINERY HIRE							300		
SPORT & RECREATION RECREATIONAL FACILITIES	CHEMICALS							45		
	MOWING OPEN SPACES/SIDEWALKS							150 2,000		
	WPTOLETS							1 700		
SI OIT GIEOTESTIO TO COMMISSION TO THE STATE	MACHINERY HIRE							10		
	MEDICAL EXAMINATIONS SIGNS							227		
WASTE MANAGEMENT - SOLID WASTE REMOVAL	MACHINERY HIRE		1					1,000		
	MOWING OF PRIVATE STANDS							33		
HEALTH HEALTH SERVICES	PAUPER BURIALS							33		
	SAMPLES TESTING							1		
	EUTHENNISATION POUND KEEPER SERVICES							1.162		
	JOB EVALUATION							15		
	LEGAL EXPENSES							51		
FINANCE & ADMINISTRATION - HUMAN RESOURCES	TRAINING							1 300		
	CRANT TRAINING PROGRAMME							1000		
	OCCUPATIONAL HEALTH AND SAFETY							100		
	SECURITY CLEARANCES EMPLOYEE ASSISTANCE PROGRAMME	- 0						6		
	MEDICAL EXAMINATIONS							150		
	CONSULTANTS FEES							23		
								95,252,293		
Perent Operational expenditure								90,202,293		
Entitles:										
List all Operational projects grouped by Entity  Entity A.										
Water project A										
Entity B										
Electricity project B										
Entity Operational expenditure							_	-	_	

# Annexure F Budget Funding Plan

# **NEWCASTLE MUNICIPALITY**

**BUDGET FUNDING PLAN** 2023/24 – 2026/27

#### **BUDGET FUNDING PLAN**

### 1. Purpose

This Revised Budget Funding Plan 2023/24 (BFP) has been developed in in order to take into account the impact of the recent developments due to the reinstatement of the previously dismissed and balance of the unspent conditional grants that we reported in the audited annual financial statements. This plan has also considered the financial performance of the revenue based on the first eight months of the financial year as well as the implementation of the cost containment measures in order to cut expenditure. The previous plan reflected approved by Council had reflected a surplus of R5.8 million in table A7/B7, which means the 2022/23 was funded and no longer required council to take an overdraft. The 2023/24 budget funding plan is submitted to ensure a positive position in the A7/B7 table.

#### 2. Introduction

The 2023/24 medium term budget framework indicates that the municipality will be operating with an unfunded budget for at least the next two financial years. It is therefore imperative that a credible a plan that will respond to the current situation be crafted and monitored by the Council. The importance of tabling funded budgets was indicated to council before through the various National Treasury circulars, however the situation in Newcastle Municipality warrants a budget funding plan be put in place and implemented since the budget is current unfunded. The purpose of the BFP is to ensure that the municipality implements strategies over time to move from an unfunded to a funded budget position. The plan must also ensure that the funding position is maintained even beyond the period in which the budget is projected to be funded in order to maintain a financial stability as required by MFMA Circular No.93.

The table below reflects a high level operating results of the municipality's budget over the next three years. Evidently, the municipality is projecting a deficit of R240.7 million, R206.1 million and R202.2 million for the 2023/24, 2024/25 and 2025/26 financial years respectively:

Table 1: Budget summary	(financial and	d capital	performance)
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Description	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
2000		Budget	
	R'000	R'000	
Total Revenue Budget	2 355 468	2 582 576	2 805 452
Total Expenditure Budget	2 724 589	2 877 296	3 111 202
Surplus/(Deficit)	(369 121)	(294 721)	(305 750)
Capital expenditure	240 770	274 013	212 234

From Table 1 the above, it is evident that the municipality is not financially viable and not having sufficient revenue and it will not be able to continue to provide services to the community is the situation is not addressed. The municipality is currently experiencing cash flow challenges resulting in insufficient cash to support its current service delivery mandate.

A high level assessment that performed by the municipality and KZN Provincial Treasury on a continuous basis has revealed that the following factors as the main contributors to the financial crisis that the Newcastle Municipality is faced with:

- The municipality is operating at an operating deficit;
- Escalation of outstanding debtors, especially the domestic consumers;
- Huge operating expenditure base from employee costs, contracted services and other expenditure;
- Over-commitment on external borrowing;
- Huge Eskom and Uthukela Water debts;
- Tariffs not cost-reflective, especially for water and sanitation;
- Limitation in other revenue generation streams;
- Reserves, conditional grants and reserves not cash-backed;
- Reduction in the equitable share allocation due to the unspent grants at each year-end;
- The high increase in the electricity bulk purchases tariffs compared to the revenue tariff increase;
- High water and electricity losses;
- Indigent consumers consuming more that what they can afford;
- Actions and spending that give rise to unplanned cash outflows.

# 3. Strategic objectives of the Budget Funding Plan (BFP) 2023/24

The principle objective of the BFP is to ensure financial viability and sustainability of the municipality, a funded budget and to subsequently ensure the ability of the municipality to meet its obligations in terms of the Service Delivery and Budget Implementation Plan (SDBIP) and Integrated Development Plan (IDP). In order to achieve these objectives, the municipality has developed strategies which are aimed at improving its financial status. These strategies have been developed by senior management of the municipality, in consultation will all other internal and external stakeholders. The plan indicates the key focus areas, the responsible officials, the time frames for implementation of activities, the revenue and costs projected to be generated or incurred over the duration of the plan.

The following table contain a list of the strategies that management has put together in order to ensure that the budget of the municipality will be funded within the next five years and beyond:

**Table 2: Budget Funding Strategies** 

STATUS & PERCENTAGE 100%	Task almost completed: 51% - 99%	Task commenced: 1%-50%	Task not yet started:
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No	Strategy	Focus Area	Key Activities	Responsible Person	Start Date	End Date
1	Inflation linked tariff increase and inproved collection rate	Property rates	Steadily increase increase revenue based on CPI target	MM & CFO	01/07/2018	30/06/202
2	Inflation linked tariff increase and inproved collection rate	Service charges	Steadily increase increase revenue based on CPI target	MM & CFO	01/07/2018	30/06/202
3	Inflation linked tariff increase and inproved collection rate	Other revenue	Steadily increase increase revenue based on CPI target	MM & CFO	01/07/2018	30/06/202
4	Ensure full access to all government grants	Transfers recognised - capital	Submit business plans and ensure conditional grants are fully spent	MM & CFO	01/07/2015	30/06/203
5	Dispose unused land and other assets	Proceeds on disposal of PPE	Idenfify unused land for residential and business use	MM & CFO	01/07/2015	30/06/203
6	Curb recruitment on new personnel	Employee related costs	Do not fill any non-critical positions being vacated	MM & CFO	01/07/2018	30/06/202
7	No commitment on new loans - interest	Finance charges	No new capital expenditure will be financed through external loans	MM & CFO	01/07/2018	30/06/202
8	No commitment on new loans - capital	Repayment of borrowing	No new capital expenditure will be financed through external loans	MM & CFO	01/07/2020	30/06/202
9	Limit exhobotant increase in non-core expenditure	Contracted services	Reduction and very minimal increase on contracted services	MM & CFO	01/07/2020	Confinous
10	Limit exhobotant increase in non-core expenditure	Other expenditure	Reduction and very minimal increase on other expenditure	MM & CFO	01/07/2020	Continous
11	Reduce internally funded capital excenduture	Internally generated funds	fasttrack early appointment of service providers	MM & CFO	01/07/2018	Continous
12	Reduce unspent conditional grants	Unspent conditional transfers	Prioritise payment of grant related payments and clean up the grant register	MM & CFO	01/07/2018	Continous
13	Improve payment of creditors	Other working capital requirement	Keep up with the Eskom agreement and ensure timely payment of other creditors	MM & CFO	01/07/2020	Continous
14	Ensure cash-backing of provisions	Other provisions	Builde up reserves up ensuring increased cash and cash equivalents	MM & CFO	01/07/2020	Continous
15	Ensure cash-backing of reserves	Reserves to be cash-backed	Builde up reserves up ensuring increased cash and cash equivalents	MM & CFO	01/07/2019	Continous
16	Claim all vat receivable from SARS	Statutory requirements	Ensure timely payment of invoices and submission of Vat returns	MM & CFO	01/07/2020	Continous

# 3.1 Increase on the collections rates for service charges and property rates

The Newcastle Municipality is planning to apply a steady tariff increase of at most 6% in line with the consumer price index (CPIX) target, and in line with National Treasury budget guidelines. Electricity is projected to increase by about 15.10% in the next financial year, the tariffs increases is in line with NERSA guidelines. This will be done in order to bridge the gap between the achieve cost reflective tariffs and affordability over the same period. Furthermore, through an aggressive awareness campaign, incentive schemes aimed at instilling a culture of payment within our communities and arresting water losses, the collection rate is projected to steadily improve from 82% to 87% over the next five financial years. The incentive schemes that have been approved by council and being rolled-out to communities will ensure that the collection rate improves, which will assist to deal with the cost of the reinstatement employees and unspent conditional grants.

#### 3.2 Full access to conditional grants.

The municipality will drive an aggressive strategy to submit business plans to ensure that its capital programme is gradually and eventually fully funded from government grants only. The departments are being encouraged to

investigate and access all grant opportunities available with other external stakeholders in order lessen the impact of rates and service charges to deliver services. Equally, the municipality will be putting measures in place to ensure that all grants are fully spent through budgeting for the portion of the unspent grant each year. This will also assist to ensure that no funds are reverted to the National Revenue Fund.

# 3.3 Disposal and rental of unused land and other properties.

The municipality has already identified and put a plan to service unused land for disposal for private and commercial purposes. For some of the properties, the municipality has already received bids from the public and some have since been awarded through the supply chain management system, with the transfer processes still underway. The municipality is also in a process of advertising a number of properties in order to generate more revenue. Strides are being made to rent out office space and to review rental agreements in other properties so that the municipality will generate more revenue. The strategies also plans include, but not limited, the upgrading of the Human Resources Development unit's building for use by University of South Africa (Unisa), servicing and disposal of land next to the Medical Precinct Centre next to Mediclinic, renting out of the office space to KZN CoGTA and review of the golf course rental. These processes are already at advanced stages.

## 3.4 Delay recruitment in new positions

This revised plan has been significantly impacted by the reinstatement of the 223 employees who were previously dismissed by the municipality in 2019. A settlement has been reached between the parties that employees will be reinstated with effect from 01 October 2022. The impact of such reinstatement as estimated to be R79 million being the twelve months backpay. In line with the GRAP 14 accounting standard, this amount has been accounted for in the 2021/22 employee costs and payables, however the its payments will be over the 2022/23 and 2023/24 financial years. Over and above the back pay settlement, the municipality will incur an additional R57million in the 2022/23 for the employee related cost with effect from October 2022. The impact of this was previously not incorporated into the plan as the outcome thereof was not known at the budget preparation stage.

While the above has been taken into account, the municipality is planning to delay recruitment on some of the positions, which are not considered to be critical. These include positions that will be exited during the six months of the financial year. The municipality will also reallocate the excess staff that has come as a result of the reinstatement in order to fill critical positions in other units in order to avoid new unnecessary recruitments as much as possible. The plan also projects a sharp reduction on overtime since the reinstated employees will be allocated to avoid more overtime. The budget for the employee related costs is however expected to increase steadily of the next four years in order to accommodate the expected annual increase on staff salaries and the impact of the backpay in 2023/2024. The municipality will also use the reinstated employees to limit the expenditure on overtime and to limit the rate of those above the threshold.

#### 3.5 No commitment to new loans

One of the challenges of the Newcastle Municipality is faced with is its over-commitment on external loans. In order to deal with the funding position, the municipality is not planning to take any loans until a favourable funding position has been achieved. No loans are planned to be taken over the next five years in order to deal with the impact of finance charges in the budget.

#### 3.6 Limit increase on non-core expenditure

The municipality will enforce its cost containment policy to ensure that non-core expenditure is reduced or eliminated to bear minimum over the next five years. In this case, focus shall be given to other expenditure and contracted services. The municipality will utilise monthly reports to this plan, as well as the quarterly reporting to

trace and monitor expenditure in order to track and monitor expenditure. The municipality has also established the Finance Committee which deals with scrutinising of all purchase requisitions in line with the budget and the cost containment policy.

# 3.7 Reduce internally funded capital expenditure

The municipality is planning to reduce the internally-funded capital expenditure over the next five years. While it is acknowledged that this cannot be done at one go due to current commitments, internal funding is expected to be reduced gradually over the next five years. To supplement this, the municipality is planning to improve the submission business plans to donor institutions to ensure that those projects that were funded internally are in future funded from grants instead. It is evidence from the 2022/23 budget and beyond, that the internally funded capital budget has been reduced drastically in line with this strategy.

### 3.8 Improve payment of creditors

The municipality will make use of the Finance Committee to ensure that the payment of key creditors is prioritised. These include the payment of current account and arrear debt to Eskom, Uthukela Water, SARS, 3<sup>rd</sup> party payments and loans. A strategy will also be put in place to ensure that all invoices are paid with 30 days as required by section 65 of the MFMA. This will assist to ensure the outstanding debt does not continue to escalate. It will also help to ensure that interest and penalties on late payment are not incurred and thereby curtailing incidences of fruitless and wasteful expenditure. The municipality will continue to ensure that the payment agreement entered with Eskom is monitored and executed successfully until the debt if fully paid in August 2023. The municipality is also in a process of concluding a payment agreement with Uthukela Water, which is placed to be finalised by not later than 28 February 2023.

# 3.9 Cash-backing of provisions and reserves

One of the key challenges to the funding position of the budget is that provisions and reserves of the municipality are not fully cash-backed. These include unspent grants, leave provision, Housing Development Grant and Insurance Reserve which need to be cash-backed in line with the Funding and Reserves Policy of Council. The municipality shall use the opportunity of each budget process to ensure all excess funds are invested to ensure funding of all provisions and reserves is achieved over the period of the plan. The revised plan has however been significantly affected by the balance of unspent conditional grants that were reported in the 2022/2023 annual financial statements. At the time where the plan was approved by Council, the municipality had anticipated a balance of R26.7m unspent conditional grants. This amount has been revised to R206 million as reported in the financial statements.

As a strategy, the municipality is planning to engage with the Department of Human Settlement to gradually reduce this balance over the next three financial years. Portfolio committees will also be engaged to scrutinise the grant expenditure of departments to ensure expenditure on conditional grants is fast-tracked to avoid unspent conditional grants at each year-end.

# 3.10 Claiming VAT Refunds from SARS

The municipality is already utilising the services of a specialist to ensure that VAT refunds due to the Municipality are claimed from SARS. While staff members of the municipality focus on the reconciliation and submission of VAT returns, the specialist is focusing on the VAT review covering the period of the past five years. The financial system has also been configured to ensure that VAT is accounted for correctly. This will assist in ensuring that accurate VAT returns are filed timeously and refunds received on time.

## 4. Financial Impact of the Budget Funding Plan

It is expected that the strategies and activities put in the plan will have a positive financial impact to the municipality over a long-term period, which will ensure that the municipality's budget is fully funded in the 2023/2024 financial year. Although some of the strategies reflect negative impact on the plan, it is however critical to reflect how these are likely to improve over a period, and eventually yield a positive long-term impact in funding the budget. The table below depicts the impact of each identified strategy on the budget:

Table 3: Financial Impact

#### Financial Impact of the Budget Funding Plan

No	Strategy	Focus Area	Key Activities		Key Act	ivities	
				Draft Budget	Year 2	Year 3	Year 4
_	<del>                                     </del>			2023/24	2024/25	2025/26	2026/27
1	Inflation linked tariff increase and inproved collection rate	Property rates	Steadily increase increase revenue based on CPI target	17 462 000	29 146 000	19 721 000	20 904 36
2	Inflation linked tariff increase and inproved collection rate	Service charges	Steadily increase increase revenue based on CPI target	134 045 961	110 848 000	139 745 000	84 026 46
3	Inflation linked tariff increase and inproved collection rate	Other revenue	Steadily increase increase revenue based on CPI target	-276 031 628	1 098 000	1 163 000	
4	Ensure full access to all government grants	Transfers recognised - operational	Submit business plans and ensure conditional grants are fully spent	36 362 532	58 878 000	-40 550 000	
5	Ensure full access to all government grants	Transfers recognised - capital	Submit business plans and ensure conditional grants are fully spent	43 345 958	-23 569 000	-3 829 000	
6	Dispose unused land and other assets	Proceeds on disposal of PPE	Identify unused land for residential and business use	20 000 000	10 000 000	10 000 000	10 000 00
7	Curb recruitment of new personnel	Employee related costs	Do not fill any non-critical positions being vacated	88 121 465	51 686 637	55 629 697	41 592 60
8	No commitment on new loans - interest	Finance charges	No new capital expenditure will be financed through external loans	-32 205 000	-30 525 000	-28 549 000	-26 300 00
9	No commitment on new loans - capital	Repayment of borrowing	No new capital expenditure will be financed through external loans	-34 082 441	-35 156 170	-38 526 000	-40 797 84
10	Limit exhobotant increase in non-core expenditure	Contracted services	Reduction and very minimal increase on contracted services	-69 620 409	-15 255 296	18 377 710	-1 806 76
11	Limit exhobotant increase in non-core expenditure	Other expenditure	Reduction and very minimal increase on other expenditure	17 102 075	-417 946	7 349 723	-48 544 35
12	Reduce internally funded capital excenduture	Internally generated funds	Separately invest conditional grants and fastrack early appointment of service providers	-11 726 234	0	0	-5 400 00
13	Reduce unspent conditional grants	Unspent conditional transfers	Prioritise payment of grant related payments and clean up the grant register	-50 000 000	-54 000 387	-54 000 000	-26 999 63
14	Improve payment of creditors	Other working capital requirement	Keep up with the Eskom agreement and ensure timely payment of other creditors	-155 947 000	-91 800 000	-126 330 000	
15	Ensure cash-backing of provisions	Other provisions	Builde up reserves up ensuring increased cash and cash equivalents	1 115 400	629 600	1 442 987	254 96
16	Ensure cash-backing of reserves	Reserves to be cash-backed	Builde up reserves up ensuring increased cash and cash equivalents	3 967 578	2 474 510	2 650 000	799 58
17	Claim all vat receivable from SARS	Statutory requirements	Ensure timely payment of invoices and submission of Vat returns	22 360 028	25 686 280	5 000 000	5 000 000

The following sections seek to highlight the impact of each of the strategies in achieving a budgeted budget position.

# 4.1 Increase on the collections rates for service charges and property rates

The impact of an increase of a 2% per year basis points and above the consumer price index (CPIX) on the collection rate and the increase in tariffs within the CPIX on rate and services is expected to generate additional a cash-inflow over the next five years. The incentive schemes that have been approved by council and being rolled-out to communities will ensure that the collection rate improves, which will assist to deal with the payment of reinstatement employees and unspent conditional grants.

### 4.2 Full access to conditional grants.

Over the next five years, the municipality will implement measures to ensure full access to conditional and unconditional grants. This is expected to generate an additional R68 million over the five financial years.

### 4.3 Disposal of unused land and other properties.

As part of its revenue enhancement strategy, the municipality has already started rolling our programme to service and dispose all unused land to generate more revenue. This is expected to generate about R42 million over the five financial years.

### 4.4 Limit increase on non-core expenditure

Through the containment and curtailment of other expenditure and contracted services, the municipality is expecting to save substantially over the five financial years. This will be done by steadily by reducing expenditure on non-essential items by monitoring expenditure using the Finance Committee in line with the approved budget and the cost containment policy.

#### 4.5 No commitment to new loans

The municipality will not save any costs by maintaining this position. However, through this commitment, it will ensure that additional costs on borrowing through finance charges is not incurred until the funding position has improved. The municipality will start realising saving as more loans are being paid up.

# 4.6 Reduce Internally Funded Capital Expenditure

The municipality is projecting to save about R17 million through the strategy of cutting its internally funded capital budget over the next three financial five years. Currently the municipality is spending in excess of R20 million on internally funded capital expenditure, and this expected to reduce to R14.5 million in 2023/24 and then reduce to R5 million per year over the next five years. This will be supplemented by re-aligning capital grant funding.

#### 4.7 Improve the working capital position

The municipality has put together an aggressive strategy to improve its collection of outstanding debtors over the next four years. Equally so, the municipality has also improved payment of its bulk and other key creditors in order avoid interest and penalties and to improve the working capital position in which the municipality will be remaining with the balance of R10 million in 2022/23 and the R10 million will be paid in 2023/24 financial year. This is in line with the payment agreement signed between the municipality and Eskom. The municipality is further planning to start the payment of Uthukela Water debt with effect from 2023/24 financial year at R36 million in the first year, and settle the debt over the period of three years. The payment agreement with Uthukela Water is planned to be concluded by not later than 30 June 2023.

#### 4.8 Claiming of Vat Refunds

The municipality is projecting to receive in excess of over R46 million over the next five financial years through statutory requirements. The use of a VAT specialist, internal capacity and financial system configuration will ensure this strategy is attained.

## 5. Operating Financial Performance

The municipality will continue its strides to accelerate revenue as part of its long-term plan. Property rates, water, sewer, refuse and sundry tariffs will be increase by at least 6% while the electricity tariffs will be increased in line with the NERSA guide over the medium-term framework and over the next five years. This will ensure that the municipality is able to provide minimum level of basic services within the CPIX increases but also not putting pressure to consumers, who are already strained due to the dire economic circumstance. The municipality is also planning to ensure that non-essential expenditure is eliminated in order to ensure the operating deficit is recued on the period of the plan. While the increase will be noted on some of expenditure items like employee costs, councillor remuneration and bulk purchases however these increases be maintained at a bare minimum in order to continue to provide services within the projected increases. Expenditure items like contracted services and other expenditure have however been identified as those which need to be limited to bear minimum, except where the cost items are grant-funded.

The table below depicts the projected financial outcome of the plan.

Table 4: Financial Performance

Financial Impact of the Budget Funding Plan on the Financial Performance (Table A4/B4)

Description	Original Budget	Adjusted Budget	Increase / (Decrease)	Final Budget	Year 2	Year 3	Year 4
		0000100	9999199	2022/24	2024/25	2025/26	2026/27
R thousand	2022/23	2022/23	2022/23	2023/24	2024123	2023/20	ZUZUZI
Revenue By Source				200 710 000	420 5 45 305	44F 770 110	472 524 806
Property rates	363 412 847	376 103 456	12 690 609	396 740 939	420 545 395	445 778 119	
Service charges - electricity revenue	751 862 363	767 251 186	15 388 823	882 022 129	998 161 769	1 124 928 314	1 192 424 013
Service charges - water revenue	199 932 763		12 902 569	219 985 933	237 144 334	251 372 994	266 455 374
Service charges - sanitation revenue	123 817 928	127 901 324	4 083 396	133 580 398	141 595 222	150 090 935	159 096 39
Service charges - refuse revenue	101 229 446	103 774 285	2 544 839	110 148 409	115 944 825	122 901 514	130 275 60
Rental of facilities and equipment	9 451 748	8 306 087	-1 145 661	8 804 450	9 332 717	9 892 680	10 486 24
Interest earned - external investments	3 131 415	5 330 350	2 198 935	5 330 350	5 650 171	5 989 181	6 348 53
Interest earned - outstanding debtors	4 001 328	5 877 010	1 875 682	5 877 010	6 229 631	6 603 408	6 999 613
Fines, penalties and forfeits	4 180 383	4 557 441	377 058	4 830 888	5 120 741	5 427 986	5 753 66
Licences and permits	47 919	32 286	-15 633	34 224	36 277	38 454	40 76
Transfers and subsidies	1 112 706 986	626 423 786	-486 283 200	577 623 010	633 814 967	672 888 967	713 262 30
Other revenue	19 487 488	8 009 602	-11 477 886	8 490 177	8 999 588	9 539 563	10 111 93
Gains on disposal of PPE		2 000 000	-2 000 000	2 000 000			
Total Revenue (excluding capital transfers and							
contributions)	2 693 262 614	2 248 402 145	-448 860 469	2 355 467 917	2 582 575 637	2 805 452 116	2 973 779 243
Expenditure By Type							
Employee related costs	601 652 651	636 414 267	34 761 616	724 604 105	776 222 369	831 852 066	873 444 669
Remuneration of councillors	29 060 117	27 162 611	-1 897 506	28 442 547	29 580 249	31 710 027	32 978 428
Debt impairment	286 041 087	299 957 140	13 916 053	308 145 223	334 337 058	357 171 226	367 886 363
Depreciation & asset impairment	363 159 586	363 159 586	0	379 138 608	397 716 400	416 409 071	424 737 252
Finance charges	35 845 953	35 845 953	0	32 205 273	30 524 500	28 549 152	19 843 103
Bulk purchases	605 107 462	563 502 121	-41 605 341	660 932 502	749 378 930	844 550 054	912 114 058
Other materials	153 188 322	153 677 108	488 786	159 853 634	167 716 043	177 732 682	181 287 33
Contracted services	818 628 833	248 981 282	-569 647 551	207 360 872	162 105 577	180 483 286	178 696 323
Transfers and subsidies	0	÷	o	0	0		
Other expenditure	118 191 994	118 359 891	167 898	134 593 594	135 044 021	142 393 744	93 849 385
Irrecovarable debts written off	0		o	89 312 265	94 671 000	100 351 000	106 372 060
Total Expenditure	3 010 876 005	2 447 059 959	-563 816 046	2 724 588 623	2 877 296 147	3 111 202 308	3 191 208 978
Surplus/(Deficit)	-317 613 391	-198 657 814	114 955 577	-369 120 706	-294 720 510	-305 750 192	-217 429 73
Fransfers and subsidies - capital							
(monetary allocations) (National /							
Provincial and District)	191 032 032	189 605 227	-1 426 805	240 769 990	274 012 500	212 233 500	145 230 143
Surplus/(Deficit) after capital transfers and							
subsidies	-126 581 359	-9 052 587	113 528 772	-128 350 716	-20 708 010	-93 516 692	-72 199 591

Table 4 above indicate that the strategies that are in place will assist to improve the deficit of the municipality of the next 4 years from the deficit of R283.9 million in 2023/24 to deficit of R183.7 million in 2026/27 financial years. When taking into account the capital transfers, the municipality will be sitting at the operating deficit of R54.3 million in the 2023/2024 financial year and at a deficit of R38.5 million in 2026/27. It therefore becomes critical that the municipality closely monitors this plan in order to achieve such favourable outcome. The plan has taken into account the revenue and expenditure performance of the eight months in 2022/23 financial year, however most importantly it has also focused on reducing the expenditure. In order improve the financial viability and to achieve a positive A7/B7 positions, the following has been budgeted for in 2023/24 budget.

Revenue is projected to increase in the current year and beyond due to the following reasons:

- Property rates is projected to increase from R376.1 million to R396.7, representing an increase of R20.6 million. The increase is based on the year-to-date performance due to the supplementary valuation from additional and improvements in properties. Property rates will then increase over the duration at an estimated 6% tariff increase.
- Electricity service charges is projected to increase from R767.2 million to R882 million, representing an increase of R114.8 million. The increase attributable to the increase in estimated consumption from the current financial year. This increase is in line with current year year-to-date performance. Electricity service charges will then increase due to a tariff increase 15.10%.
- Water service charges is projected to increase from R212.8 million to R220, representing an increase of R7.2 million. The increase attributable to the increase in estimated water consumption due to new developments. This increase is in line with the current year-to-date performance. Water service charges will then increase over the duration at an estimated 6% tariff increase.
- Sanitation service charges is projected to increase from R127.9 million to R133.6, representing an increase of R5.7 million. The increase attributable to the increase in estimated consumption as well as new developments in the jurisdiction of Newcastle. This increase is in line with the current year-to-date performance. Sanitation service charges will then increase over the duration at an estimated 6% tariff increase.
- Refuse service charges is projected to increase from R103.8 million to R110.1 million, representing an increase of R6.4 million. The increase attributable to the increase in estimated consumption as the covid-19 restrictions have been completely relaxed. Refuse service charges will then increase over the duration at an estimated 6% tariff increase.
- Rental of facilities is projected to increase from R8.3 million to R8.8 million, representing an increase of R498 thousand. The decrease is due to the properties which were disposed by the municipality in the previous financial year, the impact of which was still in the budget during the approval of the original budget. Rental of facilities will then increase over the duration at an estimated 6% tariff increase.
- Interest on investments is projected with no increase to remain at R5.3 million, representing a R0 increase The municipality been very aggressive in investing the conditional grants and excess cash, which has seen huge increase from interest on investments in the first eight months of the financial year. This pattern is expected to continue for the remainder of the financial year. Interest on investments is not expected to increase in the next financial year.
- Interest on outstanding debtors is projected with no increase to remain at R5.9 million, representing a R0 increase. This is linked to the additional performance on billable revenue on businesses. Interest on outstanding debtors is expected to not increase in the 2023/24, even though the tariffs are estimated by 6%.

- Fines, penalties and forfeiters is projected to increase from R4.6 million to R4.8 million, representing an increase of R273 thousand. The increase attributable to the reinstatement of employees in the traffic department, which has resulted in more law enforcement in the area. Fines will then increase in 2023/24 at an estimated 6% tariff increase.
- Licences and permits is projected to increase from R32 thousand to R34 thousand, representing an increase of R1 937. Licences and permits will then increase over the duration at an estimated 6% tariff increase.
- Transfers and subsidies operational is projected to decrease from R626.4 million to R546.8 million, representing a decrease of R79.6 million. The decrease is attributable to the decrease of R79.6 million due to decreased allocations from national government. This provision in the current and outer years is in line with Division of Revenue (DORA).
- Other revenue is projected to increase from R8 million to R8.5 million, representing a increase of R480 thousand. While the year-to-date performance appears lower, however the budget includes an amount of the disposal of land and other properties, which are in the process of being finalised. It is expected that cash will be generated during the financial year. Other revenue will then increase over the duration at an estimated 6% tariff increase.

Expenditure is projected to increase by R281 million in the 2023/24 financial year due to the following reasons:

- Employee costs is projected to increase from R636.4 million to R724.6 million, representing an increase of R88.2 million. The increase is due to the reinstated employees with effect from 1<sup>st</sup> October 2022, which have now been budgeted for full 12 months in 2023/24 as compared to 9 months in 2023/24, as well as salary increases of 7.8% (2.4% notch increases & 5.4% normal salary increases as per the Bargaining Council agreement.) However, overtime, group life scheme have been further reduced by R4 million, R3.3 million as part of the cost containment measures to ensure a positive cash and cash equivalents during the year. The outer years have also been revised accordingly.
- Remuneration of councillors is projected to increase from R27.1 million to R28.4 million representing a increase of R1.3 million, representing an increase of 4.8%.
- Debt impairment is projected to increase from R299.9 million to R308.1 million, representing an increase
  of R8.1 million. The increase is due to the difference between the addition billable revenue appropriation
  and the collections on such revenue due to the collections rates currently achievable.
- Bulk electricity purchases is projected to increase from R563.5.1 million to R660.9 million, representing
  an increase of R97.4 million. During the preparation of the 2023/24 budget, the municipality has applied
  NERSA approved tariff based on the 2023/24 budget. Subsequent to the audited annual financial
  statements, the municipality has revised the 2023/24 based on the actual consumption and the approved
  NERSA tariff. The impact of load shedding is also expected to reduce the consumption of bulk purchases
  in the 2023/24 year.
- Contracted services is projected to decrease from R248.9 million to R207.4 million representing a decrease of R41.6 million. The decrease is attributable to proposed reduction in a number of expenditure items in order to achieve a more financially viable position. Some of the budget cuts include R2 million of security, R3.9 million on machinery hire, R2.6 million on desludging of VIP toilets, R1 million on service connections and R1 million on SALGA games. A number of other line items considered to be non-essential were also targeted for reduction. Strategies have been put in place to ensure that expenditure on these items if kept within the budget.
- Other expenditure is projected to increase from R118.3 million to R134.6 million representing an increase
  of R16.2 million. The increase is attributable to a number of budget items, which include R4.3 million for
  licences, R816 thousand on ward committees stipend, software licences R650 thousand, workmen's
  compensation and R5.5 million for departmental services. A number of other line items considered to be

non-essential were reduced. Strategies have been put in place to ensure that expenditure on these items if kept within the budget.

Although expenditure appear to increase steadily over the next five years, the increase is mainly due to the unavoidable increase particularly in the employee costs, bulk electricity purchases and other materials, which include the purchase of bulk waster. It however noted that, due to the improvement in revenue of the same period, the deficit is expected to reduce steadily.

## 6. Capital Financial Performance

The municipality will continue its drive to, by and large, the financing of its capital programme through the government grants. The municipality is also not planning to take any new loans over the next five financial years. This is necessary in order not to exert additional financial pressure to the Municipality. The Municipality is further planning to cut on funding the capital expenditure from internal reserves gradually over the next five years. The table below depicts the projected capital performance over the next five years.

Table 5: Capital Financial Performance

Financial Impact of the Budget Funding Plan on the Capital Financial Performance (Table A5/B5)

Description	Original Budget	Adjusted Budget	Increase / (Decrease)	Final Budget	Year 2	Year 3	Year 4
R thousand	2022/23	2022/23	2022/23	2023/24	2024/25	2025/26	2026/27
Capital Expenditure - Functional							
Governance and administration	2 900 000	3 912 481	-1 012 481	4 700 000	2 400 000	2 400 000	1 000 000
Executive and council	0	4	0	0	0		
Finance and administration	2 900 000	3 912 481	-1 012 481	4 700 000	2 400 000	2 400 000	1 000 000
Internal audit	0	3-	0	0	0		
Community and public safety	11 344 500	13 185 933	-1 841 433	37 334 313	50 283 000	45 271 000	Ó
Community and social services	344 500	642 115	-297 615	857 705	183 000	171 000	0
Sport and recreation	11 000 000	11 543 818	-543 818	35 976 608	50 100 000	45 100 000	0
Public safety	0	-	o	0	0	0	ō
Housing	0	1 000 000	-1 000 000	500 000	0	0	0
Health	Ö		0	0	0		
Economic and environmental services	118 141 000	73 807 704	44 333 296	54 634 667	76 030 000	78 080 000	50 309 735
Planning and development	25 101 000	28 465 529	-3 364 529	0	0	0	0
Road transport	93 040 000	45 342 175	47 697 825	54 634 667	76 030 000	78 080 000	50 309 735
Environmental protection	. 0		0	0	0		
Trading services	76 647 532	123 393 048	-46 745 516	158 668 715	155 700 000	96 883 000	99 789 490
Energy sources	0	- 1	0	21 550 000	20 000 000	20 896 000	21 522 880
Water management	49 647 532	97 360 852	-47 713 320	108 184 715	82 700 000	57 987 000	59 726 610
Waste water management	27 000 000	26 020 861	979 139	28 484 000	53 000 000	18 000 000	18 540 000
Waste management	0	11 335	-11 335	450 000	0		
Other	0	_	Ö	0	0	0	0
Total Capital Expenditure - Functional	209 033 032	214 299 166	-5 266 134	255 337 695	284 413 000	222 634 000	151 099 225
Total daptal Expenditure Tanosonia			0				
Funded by:			О				
National Government	174 687 532	171 638 457	3 049 075	228 011 990	253 730 500	201 963 500	209 792 551
Provincial Government	16 344 500	17 966 769	-1 622 269	12 758 000	20 282 500	10 270 500	0
District Municipality		-	o			0	0
Other transfers and grants		_	ő			0	0
Transfers recognised - capital	191 032 032	189 605 226	1 426 806	240 769 990	274 013 000	212 234 000	209 792 551
Transiers recogniseu - capitai	15-05-		0				
Borrowing	0		o	О	o		
Internally generated funds	18 001 000	24 693 939	-6 692 939	14 567 705	10 400 000	10 400 000	5 000 000
Total Capital Funding	209 033 032	214 299 165	-5 266 133	255 337 695	284 413 000	222 634 000	214 792 551

Capital expenditure is planned to be R255.4 million in the budget for 2023/24 In the 2023/24 financial year, only R14.6 million (6%) is funded internally, while R240.7 million (95%) is funded from government grants. When

comparing 2022/23 financial year and the 2023/24 budget year, internal funding of the capital expenditure has decreased from R24.7 million to R14.6 million, representing a reduction of R10.1 million (41%), which a clear indication that the municipality is moving to the right trajectory. Internal funding is planned to reduce by at least R4.2 million in 2025/26, representing a reduction of almost R5 million.

#### 7. Financial Position Plan

The municipality is projecting to remain within a favourable equity position, with the total assets exceeding total liabilities by a large margin. The net current position of the municipal is also projected to improve over the next three years, which is a good indicator of the ability of the municipality to meet its short-term obligations over the next three years.

The table below depicts the Financial Position Plan of the municipality for the next four years:

Table 6: Financial Position

Financial Impact of the Budget Funding Plan on the Financial Position (Table A6/B6)

Description	Original Budget	Adjusted Budget	Increase / (Decrease)	Final Budget	Year 2	Year 3	Year 4
R thousand	2022/23	2022/23	2022/23	2023/24	2024/25	2025/26	2026/27
ASSETS							
Current assets							
Cash	-14 037 349	5 881 277	19 918 626	19 688 377	82 238 493	57 400 215	251 151 234
Call inv estment deposits		-	-				
Consumer debtors	594 134 391	507 995 391	-86 139 000	951 655 000	848 032 000	953 920 000	992 076 800
Other debtors	81 351 346	81 351 346		83 155 000	69 686 000	69 886 000	72 681 440
Current portion of long-term receivables			+:				
Inventory	14 994 565	14 994 565		12 994 917	10 994 917	8 994 917	9 354 714
Total current assets	676 442 952	610 222 579	-66 220 373	1 067 493 294	1 010 951 410	1 090 201 132	1 325 264 187
Non current assets		_	_		F:		
Long-term receivables			_				
Investments	241.072.610	341 873 618		352 224 000	332 224 000	365 446 000	372 754 920
Investment property	341 873 618		-	110 954 000	99 858 600	89 872 740	86 416 096
Investment in Associate	217 333 222	217 333 222		5 440 428 695	5 576 473 227	5 376 527 000	5 430 292 270
Property, plant and equipment	6 666 531 114	6 666 531 114		3 440 428 055	3370473227	5570327000	
			_		_		
Biological		4 222 046	-	200 000	500 000	800 000	856 000
Intangible	1 223 846	1 223 846	-	11 883 000	11 983 000	12 083 000	12 928 810
Other non-current assets	11 710 932	11 710 932		5 915 689 695	6 021 038 827	5 844 728 740	5 903 248 096
Total non current assets	7 238 672 732	7 238 672 732		6 983 182 989	7 031 990 237	6 934 929 872	7 228 512 283
TOTAL ASSETS	7 915 115 684	7 848 895 311	-66 220 373	0 363 162 363	7 031 990 237	0 334 323 072	, 22.0 022 100
LIABILITIES							
Current liabilities							
Bank overdraft			-	2		-	
Borrowing	32 105 578	32 105 578	-	34 082 000	35 156 170	38 525 548	42 247 285
Consumer deposits	27 094 773	27 094 773	-	35 649 000	37 149 000	38 649 000	40 649 000
Trade and other payables	688 020 917	804 296 914	116 275 997	571 301 198	430 506 000	370 522 000	308 768 333
Provisions	9 752 000	9 752 000	- 1	10 513 000	11 333 000	12 217 000	12 950 020
Unspent Grants				115 114 672	75 114 672	35 114 672	29 847 471
Total current liabilities	756 973 268	873 249 265	116 275 997	766 659 870	589 258 842	495 028 220	434 462 110
Today da i alice (da i i alice )		-	-				
Non current liabilities			-				
Borrowing	260 653 584	260 653 584	-	321 905 348	223 584 000	185 059 000	154 215 833
Provisions	90 445 062	90 445 062	-	229 340 119	245 663 557	257 946 735	273 423 539
Long term portion of trade pay ables				63 164 802	-	(m)	-
Total non current liabilities	351 098 646	351 098 646		614 410 269	469 247 557	443 005 735	427 639 373
TOTAL LIABILITIES	1 108 071 915	1 224 347 911	116 275 997	1 381 070 139	1 058 506 399	938 033 955	862 101 483
			-				
NET ASSETS	6 807 043 769	6 624 547 400	-182 496 370	5 602 112 850	5 973 483 838	5 996 895 917	6 366 410 801
COMMUNITY WEALTH/EQUITY			-				
Accumulated Surplus/(Deficit)	6 776 801 688	6 593 660 487	-183 141 201	5 567 258 850	5 936 154 838	5 956 916 917	6 324 832 641
Reserves	30 242 081	30 886 912	644 831	34 854 000	37 329 000	39 979 000	41 578 160
TOTAL COMMUNITY WEALTH/EQUITY	6 807 043 769	6 624 547 399	-182 496 370	5 602 112 850	5 973 483 838	5 996 895 917	6 366 410 801

The following changes in table A6/B6 have been noted from the original budget and the projected adjustments budget:

- Cash is projected to be R19.7 million at the end of 2023/24 financial year as indicated in table A4/B4 above.
- Consumer debtors is projected to be R951.7 million at end of 2023/24 financial year, the consumer debtors are projected to increase to R992.1 million in the 2026/27 financial year even though the debtors are increasing steadily over a period of 4 years, the current strategies indicate that the municipality will be able to collect a portion thereof, which will assist with the payment of creditors as indicated the other working capital requirements in table A8/B8 below.
- Trade and payables is projected to be R634.5 million it includes settlement for backpays of reinstated employees as well the debt for Uthukela Water. It is also noted that trade and payments will decrease gradually of the duration of the plan from R634.5 million in the 2023/24 financial year to R370.5 million in the 2025/26 financial year.
- Accumulated surplus is projected to be R5.9 billion in the 2023/24, the recalculation is based on the calculation of all items of assets and liabilities based on the changes in the projected financial performance.
- Reserves are projected to be R34.8 million in the 2023/24, it includes the Housing Development Fund of R34.5 million and Self Insurance Reserve of R300 thousand.

Overall, the equity position of the municipality appears to improve gradually over the duration of the plan, with R5.6 billion projected in the 2023/24 financial year to R6.4 billion in 2026/27 due to the increase in total assets over the total liabilities.

#### 8. Cash Flow Plan

The municipality is also planning to improve its collection rate of the five financial years in order to ensure that adequate revenue is collected. The collection rate is projected to increase from 82% to 87% over the five years. The municipality will also put measures in place to ensure that all grant opportunities are being accessed fully. The municipality has already identified and put plans in place to ensure that unused land and other assets are disposed-off in order to enhance revenue. The repayment of borrowing is also expected to continue to decrease over the three financial years as no external borrowings will be taken.

The table below depicts Cash Flow Plan over the next five years.

Table 7: Cash Flow

Financial Impact of the Budget Funding Plan on the Cash Flow (Table A7/B7)

Description	Original Budget	Adjusted Budget	Increase / (Decrease)	Final Budget	Year 2	Year 3	Year 4
					2004/05	2025/26	2026/27
R thousand	2022/23	2022/23	2022/23	2023/24	2024/25	2023/20	2020/2/
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rales	272 559 636	282 077 000	9 517 364	299 539 000	328 685 000	348 406 000	369 310 360
Service charges	989 000 259	1 015 802 039	26 801 780	1 144 534 896	1 260 696 000	1 400 441 000	1 484 467 460
Other revienue	315 172 080	294 326 628	-20 845 452	231 189 336	264 208 178	277 177 575	291 036 454
Government - operating	1 112 706 896	510 460 468	-602 246 428	547 623 010	603 814 967	642 888 967	675 033 415
Government - capital	191 032 032	186 286 042	-4 745 990	240 769 990	274 012 500	212 233 500	222 845 175
Interest	3 131 415	5 330 350	2 198 935	5 330 350	5 650 171	5 989 181	6 288 640
Dividends	-	_	-	- 3	=		
Payments			- 1				
Suppliers and employees	-2 683 251 104	-2 082 004 061	601 247 043	-2 175 156 030	-2 265 348 677	-2 473 660 627	-2 560 238 749
Finance charges	-35 845 953	-35 845 953	- 1	-32 205 000	-30 525 000	-28 549 000	-19 843 103
Transfers and Grants			=: 1	:-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES	164 505 261	176 432 513	11 927 252	261 625 552	441 193 140	384 926 596	468 899 652
HET CASH PROMI(GSED) OF EIGHTHO ACTIVITES	201000 202		_				
CASH FLOWS FROM INVESTING ACTIVITIES							
	-						
Receipts		14 840 500	-14 840 500	20 000 000	10 000 000		262
Proceeds on disposal of PPE		14 040 300		20 000 002	72.272.777		
Decrease (Increase) in non-current debtors			_				
Decrease (increase) other non-current receivables	-						
Decrease (increase) in non-current investments		-	-				
Payments	200 022 022	214 200 166	5 266 134	-255 337 695	-284 412 500	-222 633 500	-222 633 500
Capital assets	-209 033 032	-214 299 166	-9 574 366	-235 337 695	-274 412 500	-222 633 500	-222 633 500
NET CASH FROM/(USED) INVESTING ACTIVITIES	-209 033 032	-199 458 666	-9 5/4 300	-235 357 093	-2/4412 300	-222 033 300	-222 033 300
			-				
CASH FLOWS FROM FINANCING ACTIVITIES			-				
Receipts			-				
Short term loans		-	-				
Borrowing long term/refinancing		-	- 1				
Increase (decrease) in consumer deposits		-	-			(3)	
Payments			- 1				44 252 202
Repayment of borrowing	-32 105 578	-47 259 876	15 154 298	-34 081 616	-35 156 170	-38 525 548	-41 253 082
NET CASH FROM/(USED) FINANCING ACTIVITIES	-32 105 578	-47 259 876	15 154 298	-34 081 616	-35 156 170	-38 525 548	-41 253 082
							ADE 212 4-2
NET INCREASE/ (DECREASE) IN CASH HELD	-76 633 349	-70 286 029	-6 347 320	-7 793 759	131 624 470	123 767 549	205 013 070
Cash/cash equivalents at the year begin:	62 596 000	76 167 306	-13 571 306	27 482 000	19 688 241	151 312 711	275 080 259
Cash/cash equivalents at the year end:	-14 037 349	5 881 277	-19 918 626	19 688 241	151 312 711	275 080 259	480 093 330

The table A7/B7 shows a positive cash surplus in the 2023/24 financial year to 2026/27 financial year.

- Receipts from property rates are projected to be R299.5 million based on the payment factor of 76% as planned in the 2023/24 budget. Receipts from property rates are expected to increase steadily of the duration of the plan from R299.5 million in the 2023/24 year to R369.3 million in the 2026/27 financial year.
- Receipts from service charges are projected to be R1.14 billion based on the collection rate of 97%, 62%, 56% and 70% for electricity service charges, water service charges, sanitation service charges and refuse service charges for the financial year 2023/24 budget. Receipts from service charges are expected to increase steadily of the duration of the plan from R1.1 billion in the current year to R1.48 billion in the 2026/27 financial year.
- Receipts from government operational is projected to be R547.6 million in the 2023/24 financial year.
   Receipts are based on the projections as per the latest DORA allocations. The receipts from grants are expected to increase from R547.6 million to R642.8 million in 2025/26 financial year.

- Receipts from government capital is projected to be R240.7 million in the 2023/24 financial year.
   Receipts are based on the projections as per the latest DORA allocations. The receipts for capital grant are showing a decrease from R240.7 million to R212.2 million in 2025/26 financial year which is not a good indication, but the DORA gets revised every year our allocations might increase in future.
- Receipts from other revenue are projected to be R231.2 million in the 2023/24 financial year. The
  collection rates of 100% have been for rental of facilities, licencing and permits, while 20% has been used
  for fines. Receipts from other revenue are projected to increase from R231.2 million in the 2023/24
  financial year to R20.5 million in the 2026/27 financial year.
- Receipts from other interest are projected to be R5.3 million. The collection rates of 100% have been used for the interest on investments and interest on outstanding debtors respectively. The receipts during the duration of the plan are based on the expected received from interest on investment as the municipality will be investing more funds as it receives grants The receipts from interest is expected to increase from R5.3 million to R6.3 million in the 2026/27 financial year.
- Supplies and employees have been projected to be R2.2 billion in the 2023/24 financial year. The operational expenditure is as per financial performance in table A4/B4. Although the projection of suppliers and employees appears to increase steady over the duration of the plan due to unavoidable increase in order expenditure items, the increase will be covered from the corresponding increase in the receipts for rates and service charges. Even though the municipality will have finished paying the Eskom debt in August 2023 it will not see a decrease in suppliers and employees as it will start paying the uThukela Water debt for a period of 3 years. The suppliers and employees is estimated to increase to R2.6 billion in the 2026/27 financial year.
- Capital assets are projected to be R255.3 million in the 2023/24 financial year with a projected decrease to R222.6 million in the 2026/27 financial year, 94% of the capital projects are to be funded by grants with only 6% being funded internally.
- Repayment of borrowing is projected to be R34.1 million in the 2023/24 financial year. The remainder of
  the projection in the plan are based on the amortisation schedule for the loan repayments. The loan
  repayment is projected to increase from R34.1 million to R41.2 million in 2026/27 financial year, the
  capital portion is increasing as the finances are decreasing, as the loan terms are about to come to an
  end, in the next few years.
- Cash and cash equivalents is projected to be R19.7 million in the 2023/24 financial year. The cash and cash equivalents is projected to increase from R19.7 million to R275 million in the 2025/26 financial year.

Table 7 above indicates that the municipality's cash at the end of the 2023/24 financial year the will be 19.7 million. This means that the municipality will be able to cover all its short-term cash requirements during the year. This position has been achieved mainly through the reduction of internally funded expenditure as well and identifying additional revenue during the year. The cash position of the municipality will then start to improve to positive R151 million in 2024/25 and even further beyond 2025/26 with the implementation of it's the funding plan strategies.

#### 9. Cash Backed Reserves Plan

Through its five-year plan, the municipality aims to ensure that adequate reserves are generated to cover for any unspent conditional grants, provisions and reserves that are required to be cash backed in terms of GRAP and the municipal policies. By far possible, the municipality will ensure that all provisions and reserves have been reliably and adequately provided for. The municipality will also ensure that its working capital position improves over the planning period.

Table 8: Cash-backed Reserves

Financial Impact of the Budget Funding Plan on the Cash backed reserves/accumulated surplus (Table A8/B8)

Description	Original Budget	Adjusted Budget	Increase / (Decrease)	Final Budget	Year 2	Year 3	Year 4
R thousand	2022/23	2022/23	2022/23	2023/24	2024/25	2025/26	2026/27
Cash and investments available Cash/cash equivalents at the year end Other current investments > 90 days	-14 037 349 -:	5 881 277 -	19 918 626	19 688 241	151 312 711	275 080 259	251 151 234 -
Non current assets - Investments  Cash and investments available:	-14 037 349	5 881 277	19 918 626	19 688 241	151 312 711	275 080 259	251 151 234
Casil and Investments available.	21007010		-				
Application of cash and investments Unspent conditional transfers	26 732 000	206 298 387	- 179 566 387	113 478 932	83 478 932	53 478 932	21 298 369
Unspent borrowing Statutory requirements	17 103 140	22 674 485	5 571 345	26 978 467	32 078 249	35 479 688	32 254 262
Other working capital requirements	25 055 307	16 843 248	-8 212 059	-6 459 117	-12 410 325	-26 907 000	-28 521 420
Other provisions	11 406 000	22 308 000	10 902 000	11 105 000	11 660 250	12 243 263	12 365 695
Long term investments committed			-	-	-		
Reserves to be backed by cash/investmen	30 241 901	30 886 912	645 011	30 886 912	32 431 258	34 052 820	34 733 877
Total Application of cash and investment	110 538 348	299 011 032	188 472 684	175 990 194	147 238 364	108 347 703	72 130 783
Surplus(shortfall)	-124 575 698	-293 129 755	-168 554 057	-156 301 953	4 074 347	166 732 556	179 020 451

Table 8 above indicates that the budget is currently unfunded by R156.3 million. With the implementation of strategies mentioned above, as well as the monitoring of this plan, the municipality is planning to have a funded budget by the year 2024/25, where it is projecting to generate a surplus of R4.1 million.

The following changes in table A8/B8 have been noted from the original budget and the projected adjustments budget:

- Cash is projected to be R19.7 million in the 2023/24 financial year as indicated in table A4/B4 above. As
  the municipality commits to make payments to finish paying of Eskom in August 2023 and reinstated
  employees in September 2023 then start to pay Uthukela Water from July 2023 for three (3) years while
  at the same time it implements other strategies, cash and cash equivalents is projected to increase from
  R19.7 million in the 2023/24 financial year to R275.1 million in 2026/27 financial year.
- Unspent conditional grants are projected to decrease from R143.5 million to R21.3 million, the
  municipality has budgeted to spend R30 million, R30 million and R30 million to be spent towards unspent
  conditional grants in 2023/24, 2024/25, 2025/26 and 2026/27 respectively. This will ensure that the
  balance of the unspent grants reduces as reflected in table A8/B8 above.
- Statutory requirements are projected to be R26.9 million in the 2023/24 financial year, expected to decrease to R21.3 million in the 2026/27 financial year. The decrease is attributable to the adjustments made in the revenue and expenditure items as indicated in table A4/B4 above.
- Other working capital requirements is projected to be negative R6.5 million in the 2023/24 financial year, it is projected to increase to negative R28.5 million in the 2026/27 financial year.
- Other provisions are projected to be R11.1 million in the 2023/24 financial year to R12.3 million in 2026/27 financial year. The calculation of the provision is based on the defined benefit based on the 2021/22 audited financial statements.
- Reserves to be cash backed is projected to be R30.8 million in the 2023/24 financial predicted to be to R34.7 million in the 2026/27 financial year. The reserves increases are based on the current reserves plus interest to be earned on the money invested.

The municipality therefore appears to be currently unfunded until the end of 2023/24 financial year. With effect from 2024/25 and after the Eskom debt and the backpays of reinstated employees are paid, the table reflects that the municipality will be fully funded and will be able to provide some provisions and reserves. A positive and improving trend is anticipated to continue as the municipality will continue to implement the strategies even beyond the period of the plan.

### 10. Reporting timeframes

It is imperative that the progress and challenges be reported on quarterly basis to council, through the Finance Portfolio Committee. Other platforms of reporting will be the Management Committee and the Executive Committee of Council. Reporting on the implementation of the funding plan and revised alignment shall also take place during the tabling of each and every budget and the adjustment budget until the objectives of the plan are achieved.

#### 11. Conclusion

This plan has been crafted with a view to address specific challenges of the unfunded budget. Over-commitment to the Eskom debt, lower collection rate, loan repayments, and high operating expenditure base are but some of the causes of the situation the municipality finds itself in. The plan therefore aims at addressing most of the challenges and to change business processes and financial culture in the municipality. It is therefore critical that councillors, senior management buys into the plan and that its implementation filters through all the municipal levels. It is also recorded that the Chief Financial Officer will be responsible for driving its implementation.

Lastly, it is also important to mention that the municipality must not easily deviate from the plan. While the municipality might be challenged to amend the plan especially during the preparation of each budget, it is however very key that the strategies contained therein are not easily altered. This will ensure that the long term objectives of the plan are eventually attained. Council is also encouraged to make use of the quarterly progress reports to guide and monitor implementation of the plan.