Author

M.S Ndlovu

1st Level

: Finance Portfolio Committee

2nd Level

: Executive Committee

3rd Level

: Council

4th Level

: KZN Provincial Treasury

1. PURPOSE

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

2. LEGISLATIVE FRAMEWORK

The legislative framework which this report is prepared:

> Municipal Finance Management Act 56 of 2003 (MFMA)

3. BACKGROUND

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

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

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

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

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

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

4. DISCUSSION

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

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

Table C1: Monthly budget statements summary

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

KZN252 Newcastle - Table C1 Monthly B	2022/23				Budget Yea	r 2023/24			
Description	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
•	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands								%	
Financial Performance						100.070	5 550	20/	396,741
Property rates	376,279	396,741	-	32,513	203,969	198,370	5,599	3%	1,345,737
Service charges	1,150,840	1,345,737		102,331	657,222	672,868	(15,647)	-2%	
Investment revenue	6,529	5,330	-	17	635	2,665	(2,030)	-76%	5,877
	558,095	577,623	_	188,304	422,976	422,976			577,623
Other own revenue	40,795	30,037		3,165	31,887	14,132	17,755	126%	29,490
Total Revenue (excluding capital transfers	2,132,538	2,355,468	_	326,330	1,316,689	1,311,012	5,677	0%	2,355,468
and contributions)									
Employ ee costs	677,337	724,604	-	53,772	323,391	362,302	(38,911)	-11%	724,604
Remuneration of Councillors	26,983	28,443	-	2,124	12,765	14,221	(1,456)	-10%	28,443
by and amortisation	347,534	379,139	_	32,555	186,220	189,569	(3,349)	-2%	379,139
Interest	76,057	32,205	_	2,715	16,717	16,103	614	4%	32,205
Inventory consumed and bulk purchases	687,612	820,786	_	56,920	415,428	410,393	5,035	1%	820,786
Transfer and subsidies		-	-	-	-	5=	-		_
	800,652	739,412	_	38,956	201,871	369,706	(167,835)	-45%	739,412
Other ex penditure	2,616,175	2,724,589		187,042	1,156,391	1,362,294	(205,903)	-15%	2,724,589
Total Expenditure	(483,637)	(369,121)	_	139,288	160,298	(51,282)	211,580	-413%	(369,121
Surplus/(Deficit)	` , ,	240,770	_	18,619	86,994	120,385	(33,391)	-28%	240,770
Transfers and subsidies - capital (monetary	158,912	240,170		10,010	00,007		(-1,1-7)		_
Transfers and subsidies - capital (in-kind)	_			457.007	247,293	69,103	178,190	258%	(128,351
Surplus/(Deficit) after capital transfers &	(324,725)	(128,351)	_	157,907	241,293	69,103	170,150	25070	(120,001
contributions									
Share of surplus/ (deficit) of associate	(33,264)	~	-	= 2	_			0.5004	(400.254
Surplus/ (Deficit) for the year	(357,990)	(128,351)		157,907	247,293	69,103	178,190	258%	(128,351
Capital expenditure & funds sources									
Capital expenditure	173,869	255,338		30,631	110,234	127,669	(17,435)	-14%	255,338
Capital transfers recognised	158,912	240,770	_	18,619	86,994	120,385	(33,391)	-28%	240,770
Borrowing	_	-	_		-		-		-
Internally generated funds	14,958	14,568	_	12,013	23,240	7,284	15,956	219%	14,568
Total sources of capital funds	173,869	255,338	_	30,631	110,234	127,669	(17,435)	-14%	255,338
Financial position	848,769	1,067,493		1,162,068	1,067,493				1,067,493
Total current assets		5,915,689	_	6,410,932	5,915,689				5,915,689
Total non current assets	6,457,187		_	1,130,773	766,659			X 11 - 1	766,659
Total current liabilities	1,114,198	766,659		494,409	614,410				614,410
Total non current liabilities	520,818	614,410						2 174 -1	5,602,113
Community wealth/Equity	5,670,940	5,602,113	-	5,947,818	5,602,113			2,191.8	5,002,110
Cash flows									
Net cash from (used) operating	137,421	261,626	-	126,586	211,880	302,725	90,846	30%	261,626
Net cash from (used) investing	(167,823)	(235, 338)	_	(30,640)	(110,180)	(117,669)	(7,489)	6%	(235,338
Net cash from (used) financing	(33,538)	(34,082)	-	(28,500)	(48,363)	(17,041)	31,322	-184%	(34,082
Cash/cash equivalents at the month/year end	12,227	4,433	_	- 1	65,564	180,243	114,679	64%	4,433
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1	Over 1Yr	Total
				***************************************			Yr		
Debtors Age Analysis	93,835	40,613	37,384	35,269	38,438	41,335	190,114	1,270,790	1,747,778
Total By Income Source	93,635	40,013	37,304	35,205	00,700	,500	,		
Creditors Age Analysis		50.005	60.400	18,131	2,936	203,958	_	1	437,005
Total Creditors	90,613	52,905	68,463	10, 131	2,330	200,000		'	,000

Table C4: Monthly Budget Statement

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

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

		2022/23				Budget Year 2		VTD	VTD	Fall Vo
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousand									%	
Revenue	\top									
Exchange Revenue										
Service charges - Electricity		710,069	882,022		64,138	423,714	441,011	(17, 297)	-4%	882,02
Service charges - Water		209,841	219,986		17,948	111,518	109,993	1,525	1%	219,986
Service charges - Waste Water Management		127,581	133,580		11,202	67,568	66,790	777	1%	133,580
Service charges - Waste management		103,349	110,148		9,043	54,422	55,074	(652)	-1%	110,14
Sale of Goods and Rendering of Services					-	-	_	-	0%	
Agency services			-		-	-	12	-		-
Interest					_ %	- 1	=	-		
Interest earned from Receivables		5,406	5,877		627	3,952	2,939	1,014	35%	5,87
Interest from Current and Non Current Assets		6,529	5,330		17	635	2,665	(2,030)	-76%	5,33
Div idends			_		_	-	-	-		-
Rent on Land	ì		=				100	-		=
Rental from Fixed Assets		7,988	8,804		782	5,550	4,402	1,147	26%	8,80
Licence and permits			후		-	- 1	-	-		-
Operational Revenue		20,509	8,490		394	12,145	3,359	8,787	262%	8,49
Non-Exchange Revenue					-	- 1	_	=		
Property rates		376,279	396,741		32,513	203,969	198,370	5,599	3%	396,74
Surcharges and Tax es					-		-	-		
Fines, penalties and forfeits		5,729	4,831		1,360	4,464	2,415	2,048	85%	4,83
Licence and permits		62	34	1	1	18	17	1	6%	3
Transfers and subsidies - Operational		558,095	577,623		188,304	422,976	422,976	-		577,62
Interest			宣			-	24	-		-
Fuel Lev y			-		-	-	-	-		-
Operational Revenue	1 1	_	-		-	-	-	-		-
Gains on disposal of Assets		1,101	2,000		_	5,757	1,000	4,757	476%	2,000
Other Gains			=		-	- 1		-		=
Discontinued Operations					_	=	5	-		
Total Revenue (excluding capital transfers and contributions)		2,132,538	2,355,468	_	326,330	1,316,689	1,311,012	5,677	0%	2,355,46
Expenditure By Type	-	077 007	704 004		53,772	323,391	362,302	(38,911)	-11%	724,604
Employee related costs		677,337	724,604				-		-10%	28,440
Remuneration of councillors		26,983	28,443		2,124	12,765	14,221	(1,456)		
Bulk purchases - electricity		527,905	660,933		43,182	329,850	330,466	(617)	0%	660,933
Inventory consumed		159,707	159,854		13,738	85,578	79,927	5,651	7%	159,854
Debt impairment		252,510	308,145		. =	-	154,073	(154,073)	-100%	308,145
Depreciation and amortisation		347,534	379,139		32,555	186,220	189,569	(3, 349)	-2%	379,139
Interest	† I	76,057	32,205		2,715	16,717	16,103	614	4%	32,20
Contracted services		260,392	207,361		25,400	95,328	103,680	(8, 352)	-8%	207,36
_		200,002	207,001		- 1		_			-
Transfers and subsidies						40,606	44.050	(3.060)	-9%	89,31
Irrecoverable debts written off		102,301	89,312		5,600	40,696	44,656	(3,960)		
Operational costs		185,449	134,594		7,955	65,846	67,297	(1,451)	-2%	134,59
Losses on Disposal of Assets					- 1	=		-		
Other Losses	l I					-	-			
Total Expenditure		2,616,175	2,724,589	-	187,042	1,156,391	1,362,294	(205,903)	-15%	2,724,589
Surplus/(Deficit)		(483,637)	(369,121)		139,288	160,298	(51,282)	211,580	(0)	(369,121
Transfers and subsidies - capital (monetary allocations)		158,912	240,770		18,619	86,994	120,385	(33, 391)	(0)	240,770
		100,012	20,170		,		ř	`	ì ì	
Transfers and subsidies - capital (in-kind)		(004 785)	(400.354)		157 007	247,293	69,103			(128,35
Surplus/(Deficit) after capital transfers &		(324,725)	(128,351)	-	157,907	241,293	05,105			(120,00
contributions									- 10 +	
Income Tax										
Surplus/(Deficit) after income tax		(324,725)	(128,351)	-	157,907	247,293	69,103			(128,35
Share of Surplus/Deficit attributable to Joint Venture									35" /	
Share of Surplus/Deficit attributable to Minorities	1 4	di						7-2	Ula J	
	1	(324,725)	(128,351)		157,907	247,293	69,103			(128,35
Surplus/(Deficit) attributable to municipality		(33,264)	(120,001)		.51,501	,	,			
Share of Surplus/Deficit attributable to Associate		(55,204)								
Intercompany/Parent subsidiary transactions					485.00	0.47.000	00 100			/120 25
Surplus/ (Deficit) for the year		(357,990)	(128,351)	-	157,907	247,293	69,103			(128,35

4.1. Operating budget performance -revenue

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

4.2. Operating performance – expenditure

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

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

4.2.1 Operational expenditure by function

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

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

			023/24	Budget Year 2	E			2022/23		
Full Year	YTD	YTD	YearTD	YearTD	Monthly	Adjusted	Original	Audited	Ref	Description
nce Forecast	variance	variance	budget	actual	actual	Budget	Budget	Outcome		·
	%								1	R thousands
										Expenditure - Functional
	-6%	(16,899)	263,258	246,359	43,667	-	526,515	653,078		Governance and administration
	43%	18,811	43,924	62,736	9,794	-	87,849	122,855	1 1	Executive and council
% 431,359	-16%	(35, 361)	215,679	180,318	33,306	-	431,359	528,385		Finance and administration
% 7,308	-10%	(349)	3,654	3,305	567	-	7,308	1,838	1 1	Internal audit
% 305,267	-14%	(20,978)	152,633	131,655	29,344	-	305,267	253,589		Community and public safety
% 46,305	-12%	(2,823)	23,153	20,330	3,364	- 1	46,305	42,542		Community and social services
% 81,375	-23%	(9, 335)	40,688	31,353	5,182	-	81,375	74,021		Sport and recreation
% 94,712	-16%	(7,678)	47,356	39,677	6,579	-	94,712	97,424		Public safety
6 72,572	-1%	(216)	36,286	36,070	13,482	_	72,572	29,985		Housing
% 10,303	-18%	(926)	5,151	4,225	737	_	10,303	9,616	1 1	Health
276,739	3%	4,230	138,370	142,600	24,573	_	276,739	286,897	1 1	Economic and environmental services
% 86,004	-10%	(4,497)	43,002	38,505	6,325	_	86,004	86,124	1 1	Planning and development
190,732	9%	8,728	95,366	104,094	18,248	_	190,732	200,765	1 1	Road transport
% 3	-63%	(1)	2	1	-		3	7		Environmental protection
% 1,613,058	-21%	(172,172)	806,529	634,357	89,210	_	1,613,058	1,452,921		Trading services
6 811,505	-9%	(34,725)	405,752	371,027	54,325	_	811,505	557,690		Energy sources
% 612,122	-34%	(104,924)	306,061	201,137	28,513	_	612,122	707,439	1 1	Water management
% 62,470	-32%	(10,027)	31,235	21,207	829	_	62,470	104,648	1 1	Waste water management
% 126,961	-35%	(22, 495)	63,481	40,986	5,543	_	126,961	83,145		
6 3,010	-6%	(84)	1,505	1,420	248	_	3,010	2,955		Waste management Other
	-15%	(205,903)							3	
% (128,351)	258%	178,190	69,103			_			+ 3 1	
_			1,362,294 69,103	1,156,391 247,293	187,042 157,907		2,724,589 (128,351)	2,649,439 (357,990)	3	Total Expenditure - Functional Surplus/ (Deficit) for the year

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

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

4.3. Capital expenditure.

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

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capit		2022/23				Budget Year	2023/24			
Vote Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
,		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		120	- 1	-	-	- 1		-		_
Vote 2 - COMMUNITY SERVICES		4,448	13,326	-	3,363	17,610	6,663	10,947	164%	13,32
Vote 3 - BUDGET AND TREASURY		2,999	3,900	-	203	893	1,950	(1,057)	-54%	3,90
Vote 4 - MUNICIPAL MANAGER	1 1		800	-	9,858	19,226	400	18,826	4706%	80
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	-	24,472	500	_	(2,705)	12,165	250	11,915	4766%	50
Vote 6 - TECHNICAL SERVICES		141,832	215,262	_	19,913	60,341	107,631	(47,290)	-44%	215,26
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			21,550	-		-	10,775	(10,775)	-100%	21,55
Vote 8 - GOVERNANCE UNIT		1		_		-	_	-		_
Vote 9 - [NAME OF VOTE 9]		_	_	_	-	-	_	-		-
		_		_	_	-	_			-
Vote 10 - [NAME OF VOTE 10]			_	-		-	_	_		-
Vote 11 - [NAME OF VOTE 11]	1 1	_	-	_	_	_	-			_
Vote 12 - [NAME OF VOTE 12]		_		_	_		_	- T	1	_
Vote 13 - [NAME OF VOTE 13]		-		_	_	_	_	-		_
Vote 14 - [NAME OF VOTE 14]		1				_				_
Vote 15 - [NAME OF VOTE 15]	4	173,869	255,338		30,631	110,234	127,669	(17,435)	-14%	255,33
Total Capital single-year expenditure	4	173,869	255,338		30,631	110,234	127,669	(17,435)	-14%	255,33
Total Capital Expenditure	1	170,000	200,000		4.,122					
Capital Expenditure - Functional Classification			. 700	_	10,061	20,118	2.350	17,768	756%	4,70
Governance and administration		3,119	4,700	_	9,858	19,226	2,000	19,226	#DIV/0!	1111
Executive and council						10.00	2,350	(1,457)	-62%	4,70
Finance and administration		3,119	4,700		203	893	2,000	(1,457)	10270	.,
Internal audit					-	47.040	18,667	(1,057)	-6%	37,33
Community and public safety		5,125	37,334		3,363	17,610	429	(71)	-16%	85
Community and social services		557	858			358	_		-4%	35,97
Sport and recreation		3,891	35,977		3,363	17,252	17,988	(736)	-476	35,97
Public safety		-	-		-		-	(050)	inner	50
Housing		678	500		-	-	250	(250)	-100%	au
Health		=			-	-	=			
Economic and environmental services		56,127	54,635	-	1,410	24,755	27,317	(2,562)	-9%	54,63
Planning and development		23,887			64	64	_	64	0%	12.2.
Road transport		32,240	54,635		1,345	24,691	27,317	(2,626)	-10%	54,63
Environmental protection		8				-	=	- 1		
Trading services		109,499	158,669	-	15,798	47,750	79,334	(31,584)	-40%	158,66
Energy sources			21,550		2,756	6,168	10,775	(4,607)	-43%	21,55
Water management	1	83,284	108,185		12,605	40,266	54,092	(13,827)	-26%	108,18
Waste water management		26,214	28,484		437	1,317	14,242	(12,925)	-91%	28,48
Waste management		-	450		-		225	(225)	-100%	45
Other					(#)	-	-	-		
Total Capital Expenditure - Functional Classification	3	173,869	255,338	_	30,631	110,234	127,669	(17,435)	-14%	255,33
Funded by:										
National Government		149,800	228,012		18,619	86,108	114,006	(27,898)	-24%	228,01
Provincial Government		9,112	12.758		E .	886	6,379	(5,493)	-86%	12,75
District Municipality		-			-	-	-	- 1		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm	1									
Agencies, Households, Non-profit Institutions, Private Enterprises, Public										
Corporations, Higher Educ Institutions)								-		
Transfers recognised - capital		158,912	240,770	-	18,619	86,994	120,385	(33,391)	-28%	240,77
Borrowing	6			1	-	- 1	2 =			
Internally generated funds		14,95B	14,568		12,013	23,240	7,284	15,956	219%	14,56
Total Capital Funding		173,869	255,338	-	30,631	110,234	127,669	(17,435)	-14%	255,33

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

4.3.1 Capital and Operational Grant Reporting

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

GRANTS ANALYSIS FOR DECEMBER 2023

GRANT NAME	DORA OR PROVINCIAL GAZZETE ALLOCATION	ALLOCATIONS RECEIVED	ROLL-OVER	YEAR TO DATE EXPENDITURE (Incl VAT)	% SPENT ON ALLOCAT IONS RECEIVE D	% SPENT ON GRANT BUDGET
NATIONAL GRANTS						
Expanded Public Works Programme Integrated Grant	3 106 000,00	2 174 000,00		1 556 289,65	72%	50%
Financial Management Grant	1 850 000,00	1 850 000,00		644 233,03	35%	35%
Water Service Infrastruture Grant	50 000 000,00	40 000 000,00	S=2	19 204 364,45	48%	38%
Neighbourhood Development Partnership Grant	24 514 000,00	18 514 000,00	-	12 303 964,63	66%	50%
INEP GRANT	21 550 000,00	14 500 000,00	120	7 092 744,55	49%	33%
Municipal Infrastructure Grant	143 068 000,00	113 068 000,00		63 888 827,16	57%	45%
PROVINCIAL GRANTS						
Community Library Grant	2 595 000,00	2 595 000,00	634,00	1 388 330,91	54%	54%
Housing Accreditation Grant	15 501 000,00	4 420 036,80		6 256 408,65	142%	40%
Housing Grant	131 615 000,00				#DIV/0!	0%
ISU Patrneship Grant	478 733 300,00	-	-	-	0%	0%
Museum Art Gallery Grant	476 000,00	476 000,00	400 213,37	9 707,97	2%	2%
Provincialisation Grant	6 992 000,00	6 992 000,00	59 926,09	3 242 041,64	46%	46%
Title Deeds		1 799 040,88	229	-	0%	
LGSETA	-	217 146,04	994 137,02	289 099,54	133%	#DIV/0!
EDTEA : Airport Grant	- 1	3 063 635,75		-	0%	#DIV/0!
EDTEA: MUNICIPAL EMPLOYEMENT INITIATIVE		1 815 281,36	(*)	-	0%	#DIV/0!
Sport, Recreation Grant	11 938 000,00	5 201 203,13	3.55	1 019 464,65	0%	#DIV/0!
Greenest Town		-	833 576,00	-	0	#DIV/0!
EDTEA: HAWKER STALLS		2 352 068,31		-	0%	#DIV/0!

4.4. Financial position

Table C6: Monthly budget statements – Financial Position

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

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

		2022/23			Year 2023/24	F. U.V.	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
<u>ASSETS</u>							
Current assets		12 227	19 688		65 564	19 688	
Cash and cash equivalents					829 270	951 655	
Trade and other receivables from exchange transactions		689 996	951 655		154 327	83 155	
Receivables from non-exchange transactions		121 850	83 155		104 327	03 133	
Current portion of non-current receivables					05.704	40.000	
Inventory		24 696	12 995		25 724	12 995	
VAT			=		87 183	_	
Other current assets						-	
Total current assets		848 769	1 067 493		1 162 068	1 067 493	
Non current assets							
Investments		72 154	110 954		101 739	110 954	
Investment property		373 698	352 224		373 568	352 224	
Property, plant and equipment		5 999 100	5 440 429		5 923 439	5 440 429	
Biological assets					=		
Living and non-living resources			720			44.000	
Heritage assets		11 982	11 883		11 982	11 883	
Intangible assets		254	200		205	200	
Trade and other receivables from exchange transactions					2		
Non-current receivables from non-exchange transactions							
Other non-current assets			27.1			-	
Total non current assets		6 457 187	5 915 689		6 410 932	5 915 689	
TOTAL ASSETS		7 305 956	6 983 183		7 573 000	6 983 183	
LIABILITIES							
Current liabilities							
Bank overdraft					==		
Firewall latter		65 978	34 082		44 024	34 082	
Consumer deposits		35 599	35 649		36 831	35 649	
Trade and other payables from exchange transactions		857 235	571 301		862 341	571 301	
Trade and other payables from non-exchange transactions		134 074			174 545		
Provision		14 261	10 513		13 031	10 513	
VAT		7 052	_			=	
Other current liabilities			115 115		=	115 115	
Total current liabilities		1 114 198	766 659	-	1 130 773	766 659	
Non current liabilities							
Financial liabilities		263 234	321 905		236 825	321 905	
Provision		257 584	229 340		257 584	229 340	
			63 165		2	63 165	
Long term portion of trade payables			25			-	
Other non-current liabilities		520 818	614 410	_	494 409	614 410	
Total non current liabilities		1 635 016	1 381 069	_	1 625 182	1 381 069	
TOTAL LIABILITIES	2	5 670 940	5 602 113	_	5 947 818	5 602 113	
NET ASSETS		3 010 340	0 002 110				
COMMUNITY WEALTH/EQUITY		6 620 640	5 567 259		5 915 515	5 567 259	
Accumulated surplus/(deficit)		5 638 648			32 303	34 854	
Reserves and funds		32 292	34 854		\$Z 505	J- 0J-	
Other							

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

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

4.5 Cash flow position

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

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

KZN252 Newcastle - Table C7 Monthly Bud		2022/23				Budget Year 2	023/24			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts								(00.000)	400/	299 539
Property rates		260 934	299 539		26 986	121 689	149 770	(28 080)	-19%	
Service charges		1 010 023	1 144 535		55 792	428 610	572 267	(143 657)	-25%	1 144 535
Other revenue		= 1	231 189		2 538	120 980	115 595	5 385	5%	231 189
Transfers and Subsidies - Operational		466 712	547 623		162 111	389 053	398 289	(9 236)	-2%	547 623
Transfers and Subsidies - Capital		178 070	240 770		20 000	167 820	167 820	-		240 770
Interest		11 936	5 330		602	4 588	2 665	1 923	72%	5 330
Dividends			72		=	-	*	-		
Payments					_					
Suppliers and employees		(1 741 681)	(2 175 156)		(138 728)	DF	(1 087 578)	(83 434)	8%	(2 175 156
Interest		(48 574)	(32 205)		(2 715)	(16 717)	(16 103)	614	-4%	(32 205
Transfers and Subsidies			(A)							
NET CASH FROM/(USED) OPERATING ACTIVITIES		137 421	261 626		126 586	211 880	302 725	90 846	30%	261 626
CASH FLOWS FROM INVESTING ACTIVITIES										
	- 1									
Receipts		6 046	20 000			330	10 000	(9 670)	-97%	20 000
Proceeds on disposal of PPE		0 040	20 000				-	, _		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments			556							
Payments		(173 869)	(255 338)		(30 640)	(110 510)	(127 669)	(17 159)	13%	(255 338
Capital assets		(167 823)	(235 338)	_	(30 640)	(110 180)	(117 669)	(7 489)	6%	(235 338
NET CASH FROM/(USED) INVESTING ACTIVITIES		(107 023)	(233 330)		(00 010)	(1.0.104)				
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-					-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits			100					-		
Payments			*******		-	,				
Repayment of borrowing		(33 538)	(34 082)		(28 500)	(48 363)	(17 041)	31 322	-184%	(34 082
NET CASH FROM/(USED) FINANCING ACTIVITIES		(33 538)	(34 082)		(28 500)	(48 363)	(17 041)	31 322	-184%	(34 08
NET INCREASE/ (DECREASE) IN CASH HELD		(63 940)	(7 794)	_	67 446	53 337	168 016		. 15	(7 79
		76 167	12 227		-	12 227	12 227		23	12 22
Cash/cash equivalents at beginning: Cash/cash equivalents at month/year end:		12 227	4 433	_		65 564	180 243			4 43

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

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

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

5. CONCLUSION

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

6.1 LEGAL IMPLICATIONS

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

6.2 SOCIAL-ECONOMIC IMPLICATIONS

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

6.3 FINANCIAL IMPLICATIONS

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

7 RECOMMENDATIONS

- 7.1That the Council notes the submission of S71 for the month ended 31 December 2023
- 7.2 That the management prioritize spending of grant funded projects in order to ensure that the municipality does not revert funds to National Treasury;
- 7.3 That the municipality continue to implement the incentive schemes in order improve its collection rate.
- 7.4 That municipality prioritises the payment of Eskom and uThukela Water.

Report seen by:

DX DURF

PORTFOLIO COUNCILLOR

BUDGET AND TREASURY OFFICE

P.H.Z KUBHEKA

STRATEGIC EXECUTIVE DIRECTOR: BUDGET AND TREASURY OFFICE

K7N252 Newcastle - Table C1 Monthly Budget Statement Summary - M06 December

KZN252 Newcastle - Table C1 Monthly Budg	2022/23				Budget Year	2023/24			
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								,,	
Financial Performance	376,279	396,741	_	32,513	203,969	198,370	5,599	3%	396,741
Property rates		1,345,737	_	102,331	657,222	672,868	(15,647)	-2%	1,345,737
Service charges	1,150,840		_	17	635	2,665	(2,030)	-76%	5,877
Investment revenue	6,529	5,330		188,304	422,976	422,976	(=1000)		577,623
Transfers and subsidies - Operational	558,095	577,623	_	3,165	31,887	14,132	17,755	126%	29,490
Other own revenue Total Revenue (excluding capital transfers and contributions)	40,795 2,132,538	30,037 2,355,468	-	326,330	1,316,689	1,311,012	5,677	0%	2,355,468
'	677,337	724,604	_	53,772	323,391	362,302	(38,911)	-11%	724,604
Employee costs	26,983	28,443	_	2,124	12,765	14,221	(1,456)	-10%	28,443
Remuneration of Councillors		379,139	_	32,555	186,220	189,569	(3,349)	-2%	379,139
Depreciation and amortisation	347,534		_		16,717	16,103	614	4%	32,205
Interest	76,057	32,205		2,715		410,393	5,035	1%	820,786
Inventory consumed and bulk purchases	687,612	820,786	-	56,920	415,428	410,393	0,000	1 70	-
Transfers and subsidies		-	-	20.050	204 974		(167 825)	-45%	739,412
Other expenditure	800,652	739,412	-	38,956	201,871	369,706	(167,835)		
Total Expenditure	2,616,175	2,724,589		187,042	1,156,391	1,362,294	(205,903)	-15%	2,724,589
Surplus/(Deficit)	(483,637)	(369,121)	-	139,288	160,298	(51,282)	211,580	-413%	(369,121
Transfers and subsidies - capital (monetary allocations)	158,912	240,770	-	18,619	86,994	120,385	(33,391)	-28%	240,770
Transfers and subsidies - capital (in-kind)	- 1	-	-	-	-				
	(324,725)	(128,351)	-	157,907	247,293	69,103	178,190	258%	(128,351
Surplus/(Deficit) after capital transfers & contributions									
Share of surplus/ (deficit) of associate	(33,264)	- 1	_	8	E73		100		-
Surplus/ (Deficit) for the year	(357,990)	(128,351)	-	157,907	247,293	69,103	178,190	258%	(128,351
Capital expenditure & funds sources									
Capital expenditure	173,869	255,338	_	30,631	110,234	127,669	(17,435)	-14%	255,338
Capital transfers recognised	158,912	240,770	_	18,619	86,994	120,385	(33,391)	-28%	240,770
· ·			_	- 1	_	_	_		_
Вопомінд	14,958	14,568	_	12,013	23,240	7,284	15,956	219%	14,568
Internally generated funds Total sources of capital funds	173,869	255,338		30,631	110,234	127,669	(17,435)	-14%	255,338
	110,002	200,000							
Financial position	040.700	1,067,493	_	1,162,068	1,067,493				1,067,493
Total current assets	848,769	5,915,689	_	6,410,932	5,915,689		1		5,915,689
Total non current assets	6,457,187			1,130,773	766,659			1 - 11	766,659
Total current liabilities	1,114,198	766,659	_	494,409	614,410			The contract of	614,410
Total non current liabilities	520,818	614,410	-	5,947,818	5,602,113			11.5	5,602,113
Community wealth/Equity	5,670,940	5,602,113	-	5,947,010	3,002,113				0,002,110
Cash flows		7.				200 707	00.040	2004	204 020
Net cash from (used) operating	137,421	261,626	-	126,586	211,880	302,725	90,846	30%	261,626
Net cash from (used) investing	(167,823)	(235,338)	-	(30,640)	(110,180)	(117,669)		6%	(235,338
Net cash from (used) financing	(33,538)	(34,082)	-	(28,500)	(48,363)	(17,041)		-184%	(34,082
Cash/cash equivalents at the month/year end	12,227	4,433	-	-	65,564	180,243	114,679	64%	4,433
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								4.0=2.=27	4
Total By Income Source	93,835	40,613	37,384	35,269	38,438	41,335	190,114	1,270,790	1,747,778
Creditors Age Analysis	1				2,936	203,958		1	437,005

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

		2022/23				Budget Year 20				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									~	
Revenue - Functional		521,000	565,717	_	81,170	326,049	282,858	43,190	15%	565,71
Governance and administration		20,452	15,251	_	2,134	6,880	7,626	(746)	-10%	15,25
Executive and council		500,548	550,466	_	79,036	319,169	275,233	43,936	16%	550,46
Finance and administration		500,546	330,400	_	73,030	-	-	-	1070	_
Internal audit		46,287	77,025	_	20,302	37,929	38,513	(583)	-2%	77,02
Community and public safety		14,994	11,656	_	919	5,863	5,828	34	1%	11,65
Community and social services		4,683	12,086	_	72	1,169	6,043	(4,874)	-81%	12,08
Sport and recreation			4,757	_	866	3,298	2,379	919	39%	4,75
Public safety		6,059	48,522	_	18,428	27,576	24,261	3,316	14%	48,52
Housing		20,539	40,322	_	16,426	24	2	22	1021%	10,02
Health		12	474.044	_	18,431	77,522	85,972	(8,450)	-10%	171,94
Economic and environmental services		157,172	171,944	_	(4,090)	13,634	14,438	(805)	-6%	28,87
Planning and development		28,031	28,876	_	22,520	63,889	71,534	(7,645)	-11%	143,06
Road transport		129,141	143,068		22,320	03,003	71,554	(7,040)	1170	-
Environmental protection		4 500 004	4 704 050	_	225,032	962,102	1,023,956	(61,854)	-6%	1,781,35
Trading services		1,566,831	1,781,356	_	86,398	503,015	525,665	(22,649)	-4%	994,49
Energy sources		804,988	994,494		59,545	204,359	254,867	(50,508)	-20%	366,79
Water management		359,037	366,795	_		164,835	164,919	(84)	0%	263,05
Waste water management		254,821	263,058		54,388	89,892	78,505	11,387	15%	157,00
Waste management		147,985	157,009	-	24,701	81	98	(16)	-17%	19:
Other	4	160	195		13 344,949	1,403,684	1,431,397	(27,713)	-2%	2,596,23
Total Revenue - Functional	2	2,291,449	2,596,238		344,343	1,403,004	1,401,001	(27,710)	274	_,,,,,_,
Expenditure - Functional										-00 84
Governance and administration		653,078	526,515	-	43,667	246,359	263,258	(16,899)	-6%	526,51
Executive and council		122,855	87,849	-	9,794	62,736	43,924	18,811	43%	87,849
Finance and administration		528,385	431,359	-	33,306	180,318	215,679	(35,361)	-16%	431,35
Internal audit		1,838	7,308	-	567	3,305	3,654	(349)	-10%	7,30
Community and public safety		253,589	305,267	-	29,344	131,655	152,633	(20,978)	-14%	305,26
Community and social services		42,542	46,305	-	3,364	20,330	23,153	(2,823)	-12%	46,30
Sport and recreation		74,021	81,375	-	5,182	31,353	40,688	(9,335)	-23%	81,37
Public safety		97,424	94,712	-	6,579	39,677	47,356	(7,678)	-16%	94,71
Housing		29,985	72,572	-	13,482	36,070	36,286	(216)	-1%	72,57
Health		9,616	10,303	-	737	4,225	5,151	(926)	-18%	10,30
Economic and environmental services		286,897	276,739	-	24,573	142,600	138,370	4,230	3%	276,739
Planning and development		86,124	86,004	-	6,325	38,505	43,002	(4,497)	-10%	86,00
Road transport		200,765	190,732	-	18,248	104,094	95,366	8,728	9%	190,732
Environmental protection		7	3	-	_	1	2	(1)	-63%	
Trading services		1,452,921	1,613,058	-	89,210	634,357	806,529	(172,172)	-21%	1,613,058
Energy sources		557,690	811,505	-	54,325	371,027	405,752	(34,725)	-9%	811,505
Water management		707,439	612,122	-	28,513	201,137	306,061	(104,924)	-34%	612,12
Waste water management		104,648	62,470	-	829	21,207	31,235	(10,027)	-32%	62,470
Waste management		83,145	126,961	-	5,543	40,986	63,481	(22,495)	-35%	126,96
Other		2,955	3,010		248	1,420	1,505	(84)	-6%	3,010
otal Expenditure - Functional	3	2,649,439	2,724,589		187,042	1,156,391	1,362,294	(205,903)	-15%	2,724,589
Surplus/ (Deficit) for the year		(357,990)	(128,351)	-	157,907	247,293	69,103	178,190	258%	(128,351

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

KZN252 Newcastle- Table C3 Monthly Budget State Vote Description		2022/23				Budget Year 20	23/24			
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		110,294	124,961	-	38,692	90,435	62,481	27,954	44.7%	124,96
Vote 2 - COMMUNITY SERVICES		173,752	185,534	-	26,575	100,252	92,767	7,485	8.1%	185,53
Vote 3 - BUDGET AND TREASURY		410,706	440,756	-	42,478	235,614	220,378	15,236	6.9%	440,75
Vote 4 - MUNICIPAL MANAGER		-	-]	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEME	NTS	44,957	74,467	-	14,351	39,944	37,233	2,711	7.3%	74,46
Vote 6 - TECHNICAL SERVICES		746,752	776,027	_	136,454	434,424	492,874	(58,450)	-11.9%	776,027
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		804,988	994,494	-	86,398	503,015	525,665	(22,649)	-4.3%	994,49
Vote 8 - GOVERNANCE UNIT		-	- 1	-	-	- 1	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	- []	- [-		-
Vote 10 - [NAME OF VOTE 10]		- "	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]	- 1	-	-	-	-	-	-	-		_
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		_
Vote 14 - [NAME OF VOTE 14]		- (-	-	-	-	-	-		_
Vote 15 - [NAME OF VOTE 15]	-		-		-		4 404 007	(22.742)	-1.9%	2,596,238
Total Revenue by Vote	2	2,291,449	2,596,238	-	344,949	1,403,684	1,431,397	(27,713)	-1.3/0	2,350,230
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		121,912	110,707	-	13,339	72,729	55,353	17,376	31.4%	110,707
Vote 2 - COMMUNITY SERVICES		393,037	425,983	-	28,810	176,293	212,991	(36,698)	-17.2%	425,983
Vote 3 - BUDGET AND TREASURY		336,565	238,236	-	15,255	87,232	119,118	(31,886)	-26.8%	238,238
Vote 4 - MUNICIPAL MANAGER		97,601	100,353	_	7,360	45,341	50,177	(4,835)	-9.6%	100,35
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEME	NTS	57,125	98,555	-	15,246	46,995	49,278	(2,283)	-4.6%	98,55
Vote 6 - TECHNICAL SERVICES		1,068,373	920,360	_	51,745	351,683	460,180	(108,497)	-23.6%	920,36
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		574,826	830,394	-	55,286	376,117	415,197	(39,080)	-9.4%	830,39
Vote 8 - GOVERNANCE UNIT		- 1	- 1	-	1 - 1	- 1	-	- 1		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	_	-	-	-	-		_
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		_
Vote 15 - [NAME OF VOTE 15]			-			-		-	40.44	-
Total arthurs of the	2	2,649,439	2,724,589	-	187,042	1,156,391	1,362,294	(205,903)	-15.1%	2,724,589
Surplus/ (Deficit) for the year	2	(357,990)	(128,351)	_	157,907	247,293	69,103	178,190	257.9%	(128,351

K7N252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

		2022/23				Budget Year 20				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousand									%	
Revenue										
Exchange Revenue		740.000	882,022		64,138	423,714	441,011	(17,297)	-4%	882,02
Service charges - Electricity		710,069 209,841	219,986		17,948	111,518	109,993	1,525	1%	219,98
Service charges - Water Service charges - Waste Water Management		127,581	133,580		11,202	67,568	66,790	777	1%	133,58
Service charges - Waste water wanagement		103,349	110,148		9,043	54,422	55,074	(652)	-1%	110,14
Sale of Goods and Rendering of Services		100,010	,			-	_	_	0%	
Agency services			=		-	50	2	-		12
Interest					-	-		-		
Interest earned from Receivables		5,406	5,877		627	3,952	2,939	1,014	35%	5,87
Interest from Current and Non Current Assets		6,529	5,330		17	635	2,665	(2,030)	-76%	5,33
Dividends			-		-	-	*	-		
Rent on Land			0.004		700	E 550	4,402	- 1,147	26%	8,804
Rental from Fixed Assets		7,988	8,804		782	5,550	4,402	1,147	2076	0,00
Licence and permits		20,509	8,490		394	12,145	3,359	8,787	262%	8.490
Operational Revenue Non-Exchange Revenue		20,309	0,450		-	-	-	-		-1,74
Property rates		376,279	396,741		32,513	203,969	198,370	5,599	3%	396,741
Surcharges and Taxes		,	,		-	-	8	-		
Fines, penalties and forfeits		5,729	4,831		1,360	4,464	2,415	2,048	85%	4,831
Licence and permits		62	34		1	18	17	1	6%	34
Transfers and subsidies - Operational		558,095	577,623		188,304	422,976	422,976	-		577,623
Interest			=			-	-			-
Fuel Levy	1 1		-				-	_		- 5
Operational Revenue		1,101	2,000		- E	5,757	1,000	4,757	476%	2,000
Gains on disposal of Assets Other Gains		1,101	2,000		-	-	-	-		-,
Discontinued Operations					-	-		_		
Discontinued Operations		2,132,538	2,355,468	-	326,330	1,316,689	1,311,012	5,677	0%	2,355,468
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		677,337	724,604		53,772	323,391	362,302	(38,911)	-11%	724,604
Remuneration of councillors		26,983	28,443		2,124	12,765	14,221	(1,456)	-10%	28,443
Bulk purchases - electricity		527,905	660,933		43,182	329,850	330,466	(617)	0%	660,933
Inventory consumed		159,707	159,854		13,738	85,578	79,927	5,651	7%	159,854
Debt impairment		252,510	308,145		-	-	154,073	(154,073)	-100%	308,145
Depreciation and amortisation		347,534	379,139		32,555	186,220	189,569	(3,349)	-2%	379,139
Interest		76,057	32,205		2,715	16,717	16,103	614	4%	32,205
Contracted services		260,392	207,361		25,400	95,328	103,680	(8,352)	-8%	207,361
Transfers and subsidies		12,233	=		127	2	- 2	-		-
Irrecoverable debts written off		102,301	89,312		5,600	40,696	44,656	(3,960)	-9%	89,312
Operational costs		185,449	134,594		7,955	65,846	67,297	(1,451)	-2%	134,594
Losses on Disposal of Assets		. 50, 115	,		: ***	_	-	- 1		
Other Losses					-	8	-	_		
Total Expenditure		2,616,175	2,724,589	_	187,042	1,156,391	1,362,294	(205,903)	-15%	2,724,589
Surplus/(Deficit)		(483,637)	(369,121)		139,288	160,298	(51,282)	211,580	(0)	(369,121
Transfers and subsidies - capital (monetary allocations)		158,912	240,770		18,619	86,994	120,385	(33,391)	(0)	240,770
Transfers and subsidies - capital (in-kind)			:=				-	-		
Surplus/(Deficit) after capital transfers & contributions		(324,725)	(128,351)	-	157,907	247,293	69,103			(128,351
- merchanist and administration of a second and a second		` ' '								
Income Tax										
Surplus/(Deficit) after income tax		(324,725)	(128,351)	-	157,907	247,293	69,103			(128,351
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities	'									
Surplus/(Deficit) attributable to municipality	1	(324,725)	(128,351)	-	157,907	247,293	69,103			(128,351
Share of Surplus/Deficit attributable to Associate	1	(33,264)	,- ,							
	11	(00,204)								
Intercompany/Parent subsidiary transactions										

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

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital		2022/23		Budget Year 2023/24								
Vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast		
R thousands	1								%			
Single Year expenditure appropriation	2						_					
Vote 1 - CORPORATE SERVICES		120	-	-	-	47.040		10.947	164%	13,326		
Vote 2 - COMMUNITY SERVICES		4,448	13,326	-	3,363	17,610	6,663		-54%	3,900		
Vote 3 - BUDGET AND TREASURY		2,999	3,900	-	203	893	1,950	(1,057)		800		
Vote 4 - MUNICIPAL MANAGER		-	800	-	9,858	19,226	400	18,826	4706%	500		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		24,472	500	-	(2,705)	12,165	250	11,915	4766%			
Vote 6 - TECHNICAL SERVICES		141,832	215,262	-	19,913	60,341	107,631	(47,290)	-44%	215,262		
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	21,550	-	-	-	10,775	(10,775)	-100%	21,550		
Vote 8 - GOVERNANCE UNIT			1	988	-	-	-	-		_		
Vote 9 - [NAME OF VOTE 9]		- 1	-	-	-	_	- 1	-		-		
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	_	- 1	-		_		
Vote 11 - [NAME OF VOTE 11]		- 1	-	-	-	-	- 1	-		-		
Vote 12 - [NAME OF VOTE 12]		-11	- 1	-	-	-	- 1	-		-		
Vote 13 - [NAME OF VOTE 13]		-	-	-	_	-	-	-		-		
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-		
Vote 15 - [NAME OF VOTE 15]		-	-		_	-						
Total Capital single-year expenditure	4	173,869	255,338	-	30,631	110,234	127,669	(17,435)	-14%	255,338		
Total Capital Expenditure		173,869	255,338	-	30,631	110,234	127,669	(17,435)	-14%	255,338		
Capital Expenditure - Functional Classification		3,119	4,700	_	10,061	20,118	2,350	17,768	756%	4,700		
Governance and administration		3,712	4,100		9,858	19,226	=	19,226	#DIV/0!			
Executive and council		3,119	4,700		203	893	2,350	(1,457)	-62%	4,700		
Finance and administration		5,115	4,700		240	_						
Internal audit		5,125	37,334	_	3,363	17,610	18,667	(1,057)	-6%	37,334		
Community and public safety		_	858		3,000	358	429	(71)	-16%	858		
Community and social services		557			3,383	17,252	17,988	(736)	-4%	35,977		
Sport and recreation		3,891	35,977		3,000	17,202	,,,,,,,,	-		-		
Public safety		- 070	500				250	(250)	-100%	500		
Housing		678	500		_		_	(200)	10070	000		
Health		50.407	E4.005		1,410	24,755	27,317	(2,562)	-9%	54,635		
Economic and environmental services		56,127	54,635	-		24,133	21,511	(2,562)	0%	54,500		
Planning and development		23,887			64		27,317	(2,626)	-10%	54,635		
Road transport		32,240	54,635		1,345	24,691	21,317	(2,020)	-1076	04,000		
Environmental protection		8			-	17.750	79,334	(24 504)	-40%	158,669		
Trading services		109,499	158,669	-	15,798	47,750		(31,584)	-40%	21,550		
Energy sources		=	21,550		2,756	6,168	10,775	(4,607)		108,185		
Water management		83,284	108,185		12,605	40,266	54,092	(13,827)	-26% -91%	28,484		
Waste water management		26,214	28,484		437	1,317	14,242	(12,925)		450		
Waste management		~	450		-	-	225	(225)	-100%	450		
Other							- 407.500	(17,435)	-14%	255,338		
Total Capital Expenditure - Functional Classification	3	173,869	255,338		30,631	110,234	127,669	(11,433)	-1476	255,550		
Funded by:												
National Government		149,800	228,012		18,619	86,108	114,006	(27,898)	-24%	228,012		
Provincial Government		9,112	12,758		-	886	6,379	(5,493)	-86%	12,758		
District Municipality		=			=	-	-	-				
Transfers and subsidies - capital (monetary allocations) (Nal / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)							400.005	-	0001	240 77/		
Transfers recognised - capital		158,912	240,770	-	18,619	86,994	120,385	(33,391)	-28%	240,77		
Borrowing	6				- 5	-		-		20298		
Internally generated funds		14,958	14,568		12,013	23,240	7,284	15,956	219%	14,588		
Total Capital Funding		173,869	255,338		30,631	110,234	127,669	(17,435)	-14%	255,338		

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

KZN252 Newcastle - Table C6 Monthly Budget St		2022/23		Budget '	Year 2023/24	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets		40.007	10.000		65,564	19,688
Cash and cash equivalents		12,227	19,688			951,655
Trade and other receivables from exchange transactions		689,996	951,655		829,270	
Receivables from non-exchange transactions		121,850	83,155		154,327	83,155
Current portion of non-current receivables					05.704	40.00
Inventory		24,696	12,995		25,724	12,995
VAT			1=3		87,183	
Other current assets					=	-
Fotal current assets		848,769	1,067,493	_	1,162,068	1,067,493
Non current assets						
Investments		72,154	110,954		101,739	110,954
Investment property		373,698	352,224		373,568	352,224
Property, plant and equipment		5,999,100	5,440,429		5,923,439	5,440,429
Biological assets					+	
Living and non-living resources					=	
Heritage assets		11,982	11,883		11,982	11,883
Intangible assets		254	200		205	200
Trade and other receivables from exchange transactions					-	
Non-current receivables from non-exchange transactions						
Other non-current assets			· ·			-
Total non current assets		6,457,187	5,915,689	_	6,410,932	5,915,689
TOTAL ASSETS		7,305,956	6,983,183	_	7,573,000	6,983,183
LIABILITIES	1 1					
Current liabilities						
Bank overdraft					8	
Enancial liabilities		65,978	34,082		44,024	34,082
	1 1	35,599	35,649		36,831	35,649
Consumer deposits Trade and other payables from exchange transactions		857,235	571,301		862,341	571,301
Trade and other payables from non-exchange transactions Trade and other payables from non-exchange transactions	1 1	134,074	0. 1,001		174,545	
		14,261	10,513		13,031	10,513
Provision		7,052			-	
VA		1,002	115,115			115,115
Other current liabilities		1,114,198	766,659	_	1,130,773	766,659
Fotal current liabilities	-	1,114,130	100,000		,,,,,,,,,	
Non current liabilities		263,234	321,905		236,825	321,905
Financial liabilities		257,584	229,340		257,584	229,340
Provision		237,304			201,004	63,165
Long term portion of trade payables			63,165			00,100
Other non-current liabilities		500.040	014 440		494,409	614,410
otal non current liabilities		520,818	614,410			1,381,069
TOTAL LIABILITIES		1,635,016	1,381,069		1,625,182	
NET ASSETS	2	5,670,940	5,602,113	-	5,947,818	5,602,113
COMMUNITY WEALTH/EQUITY			E 557 055		E 045 545	E E07 0E0
Accumulated surplus/(deficit)		5,638,648	5,567,259		5,915,515	5,567,259
Reserves and funds		32,292	34,854		32,303	34,854
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	5,670,940	5,602,113		5,947,818	5,602,113

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

KZN252 Newcastle - Table C7 Monthly Budget		2022/23				Budget Year 2	023/24			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1_								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts								(00.000)	-19%	299,539
Property rates		260,934	299,539		26,986	121,689	149,770	(28,080)		
Service charges		1,010,023	1,144,535		55,792	428,610	572,267	(143,657)	-25%	1,144,535
Other revenue		-	231,189		2,538	120,980	115,595	5,385	5%	231,189
Transfers and Subsidies - Operational		466,712	547,623		162,111	389,053	398,289	(9,236)	-2%	547,623
Transfers and Subsidies - Capital		178,070	240,770		20,000	167,820	167,820			240,770
Interest		11,936	5,330		602	4,588	2,665	1,923	72%	5,330
Dividends					a	8	-	-		-
Payments	1 1									
Suppliers and employees	- 1	(1,741,681)	(2,175,156)		(138,728)		(1,087,578)	(83,434)	8%	(2,175,156
Interest		(48,574)	(32,205)		(2,715)	(16,717)	(16, 103)	614	-4%	(32,205
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		137,421	261,626	-	126,586	211,880	302,725	90,846	30%	261,626
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		6,046	20,000		3	330	10,000	(9,670)	-97%	20,000
Decrease (increase) in non-current receivables			-				= =	-		
Decrease (increase) in non-current investments			-				-	-		
Payments										
Capital assets		(173,869)	(255,338)		(30,640)	(110,510)	(127,669)	(17,159)	13%	(255,338
NET CASH FROM/(USED) INVESTING ACTIVITIES		(167,823)	(235,338)	-	(30,640)	(110,180)	(117,669)	(7,489)	6%	(235,338
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			*					-		
Borrowing long term/refinancing			-					-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		(33,538)	(34,082)		(28,500)	(48,363)	(17,041)	31,322	-184%	(34,082
NET CASH FROM/(USED) FINANCING ACTIVITIES		(33,538)	(34,082)	-	(28,500)	(48,363)	(17,041)	31,322	-184%	(34,082
NET INCREASE/ (DECREASE) IN CASH HELD		(63,940)	(7,794)	_	67,446	53,337	168,016			(7,794
Cash/cash equivalents at beginning:		76,167	12,227		-	12,227	12,227			12,227
Cash/cash equivalents at month/year end:		12,227	4,433	_		65,564	180,243			4,433

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

Remedial or corrective steps/remarks																							
Reasons for material deviations			33% [bependent on the consumers reaction	88% Dependent on the consumers reaction	26% Increase in rentals as contributed to this positive variance	.34% [Dependent on the consumers reaction	.76% [Withdrawals of investments made has resulted in the variance of the interest earned		-11% This is due to exits not yet filled and 2,4% for notch increase not granted to employees	-100% Only debt impairement for indigents is calculated monthly all other debtors are Brannually, and will be incorporated in interim financial statement		283% Due to SCM processes being at initial stages	38% Due to SCM processes being at initial stages				39% [Main attributor is property rates due to increased number of new properties & conversion of household to business category	-12% (Slow capital expenditure -241% Based on armotisation schedules					
Variance			-33%	85%	%07	-34%	%9 <i>L</i> -		-11%	-100%		283%	38%				39%	-12% -241%					
	R thousands	Revenue	Operational Revenue	Fines, penalties and forfeits	Rental from Fixed Assets	Interest earned from Receivables	Interest from Current and Non Current Assets	Expenditure By Type	Employee related costs	Debt impairment		Internally funded projects	Repairs and maintenance	Financial Position			Net Cash from Operating Activities	Net Cash Used from Investing Activities Net Cash Used from Financial Activities		Measureable performance		7 Municipal Entities	
Ref		_		_	_	_	_	2			e	_		4		2	_		_	9	_	_	_

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

			2022/23		Budget Y	ear 2023/24	
Description of financial Indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.2%	15.1%	0.0%	18.9%	17.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		19.6%	13.7%	0.0%	19.0%	13.7%
Gearing	Long Term Borrowing/ Funds & Reserves		815.2%	923.6%	0.0%	733.1%	923.6%
Liquidity	Current assets/current liabilities	1	76.2%	139.2%	0.0%	102.8%	139.2%
Current Ratio		'	1.1%	2.6%	0.0%	5.8%	2.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.170	2.070	0.070	0.070	2.070
Revenue Management Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
	Unfunded Provisions/Total Provisions						
Percentage Of Provisions Not Funded Other Indicators	Official Constitutions						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		31.8%	30.8%	0.0%	16.5%	24.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.7%	1.9%	0.0%	0.6%	1.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.9%	17.5%	0.0%	10.8%	15.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

de Code o-30 Days ge Analysis By Income Source and Other Receivables from Exchange Transactions - Water and Other Receivables from Exchange Transactions - Becknicity ables from Con-exchange Transactions - Property Rales also Enter Exchange Transactions - Water Management 1500 also Transactions - Water Management 1500 ables from Exchange Transactions - Water Management 1500 ables from Exchange Transactions - Property Rental Debtors 1700 ables from Exchange Transactions - Water Management 1500 and Arrear Debtor Accounts 1700 arable unauthorised, irregular, fruitess and wasterful expenditure 1800 1465	31-60 Days 7,626 10,422 1,298 1,298 8,727 8,825 7,545 5,368 8,4380 5,388 1,758 1,758 1,758 1,758 1,758 1,758	61-90 Days 10,875 1,061 8,568 8,587 6,927 192 192	91-120 Days 10,162 783 8,062 6,742 5,022 147	9,080 7,180 7,180 7,190 7,190 7,7	9,696 697 8,445 12,020	181 Dys-1 Yr 57,488 2,893 40,993 38 185	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off	Actual Bad Debts Impairment - Bad Written Off Debts i.t.o against Debtors Council Policy
Analysis By Income Source Other Receivables from Exchange Transactions - Water Other Receivables from Exchange Transactions - Bedincity Other Receivables from Exchange Transactions - Electricity 1300 Selform Exchange Transactions - Cyclerty Rates 1500 1500 1500 1500 1600 1610 1610 1620 1620 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630 1630	10, 1, 88, 7, 7, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5,	Q, 1, 8, 8, R,	10,152 783 8,062 6,742 5,024	9,050 786 12,224 7,180 4,995	9,696 697 8,445 12,020 5,380	57,488 2,893 40,993 38,185				against Debtors	
nge Transactions - Water (1200 mg Transactions - Beoincily (1300 mg Transactions - Electricity (1300 mg - Vaste - Vapetry Rates (1500 mg - Vaste - Water Management (1500 mg - Property Renal Deblors (1700 mg - Property Renal Deblors (1810 mg - Management (1800 mg -	10, 1, 1, 2, 2, 3,	Q1 - L. S. R. R.	10,152 783 8,062 6,742 5,024	9,050 786 12,224 7,180 4,995	9,696 697 8,445 12,020	57,488 2,893 40,993 38,185				,	
1200 1300 1400 1500 1700 1810	9 7 8	ot င်္_ု ဆု ကွ ည	10,152 783 8,062 6,742 5,024	9,050 786 12,224 7,180 4,995	9,696 697 8,445 12,020	57,488 2,893 40,993 38,185					
(300 (500 (700 (810 (820	5,8,7,8,	– ဆြေတ်က်	783 8,062 6,742 5,024	786 12,224 7,180 4,995	697 8,445 12,020 5 360	2,893 40,993 38,185	378,593	513,903	464,980	1,433	
1400 (500 1700 1700 1810	7, 7,	ထွဲ တို့ ကိ	8,062 6,742 5,024	12,224 7,180 4,995	8,445 12,020 5 360	40,993	14,741	60,985	19,898	303	
(500 1600 1700 1810 1820	5,	φ' κ ³	6,742 5,024 147	7,180	12,020	38.185	130,042	255,420	199,765	1,315	
1600 1700 1810	ď,	ν.	5,024	4,995	5 360		375,618	471,255	439,744	1,601	
1700 1810 1820			147	473	1	27,361	167,493	234,194	210,234	765	
1810				21	140	804	3,269	5,555	4,532	ro.	
1820	1,455 680	714	929	602	611	2,932	15,285	22,906	20,056	63	
	i.	1	10	N	311	М	11)	1	(E)	. (6-2)	
Other (43,845)	(43,845) 6,808	3,860	3,733	3,428	4,366	19,459	185,751	183,560	216,736	770	
Total By Income Source 93,835	3,835 40,613	3 37,384	35,269	38,438	41,335	190,114	1,270,790	1,747,778	1,575,946	6,285	1
2022/23 - totals only								1	9		
Debtors Age Analysis By Customer Group											
Organs of State	4,350 445	5 352	308	4,636	230	944	6,779	17,043	11,896	18	
Commercial 45,954	5,954 4,562	3,415	2,883	2,930	2,893	13,327	63,167	139,130	85,200	863	
Households 2400 90,142	32,754	4 33,604	32,066	30,858	38,191	175,760	1,194,972	1,628,346	1,471,846	5,395	
Other (48,610)	16,610) 2,851	13	13	14	20	85	6,873	(36,741)	7,004	60	
Total By Customer Group	33,835 40,613	3 37,384	35,269	38,438	41,335	190,114	1,270,790	1,747,778	1,575,946	6,285	1

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

Description	į				В	Budget Year 2023/24	24				Prior year totals
R thousands	Code	0. 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	50,458	52,905	54,312	4,103	1	1	(ii	•	161,779	
Bulk Water	0200	ı	10	13,717	14,027	1,869	203,299	(4)	1	232,913	
PAYE deductions	0300	13,085	E	t/	47	il.	į.	0	i	13,085	
VAT (output less input)	0400	1	.0	d	A	9		4	1	1	
Pensions / Retirement deductions	0200	26,986	185	4	3).	į	Ţ	3	()	26,986	
Loan repayments	0090	E	40	31	T	í	1	¥	*	. 1	
Trade Creditors	0020	84	T.	433	0.00	1,066	629	I	-	2,242	
Auditor General	0800	î	7	d	- (1	1	1	ű	(<u>i</u>	1	
Other	0060	ì	ř	ж.	30	*	v	1	1	1	
Total By Customer Type	1000	90,613	52,905	68,463	18,131	2,936	203,958	1	-	437,005	1

53,635 20,617 32,405 614 ----53,635 Closing Balance Investment Top Up 90,000 253,100 253,100 Partial / In Premature Withdrawal (4) (70,000) (203,700) (203,700) Interest to be realised - 54 404 21 359 21 3,834 3,834 596 2,646 593 Opening balance Variable or Fixed Interest Rate Paid (Rands) Recipient Expiry date of rate Call account
Call account KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December Capital Guarantee (Yes/ No) Type of Investment Period of Investment Yrs/Months Ref Investments by maturity
Name of institution & investment ID TOTAL INVESTMENTS AND INTEREST Municipality sub-total Entities sub-total R thousands
Municipality
Nedbank
Standard Bank
ABSA Entities

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

Description	Ref	2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 20 YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1,2								%	
Operating Transfers and Grants										
National Government:		448,861	522,879	_	159,270	374,462	384,126	(9,664)	-2.5%	522,879
Local Government Equitable Share		417,173	506,803		159,270	370,438	380,102	(9,664)	-2.5%	506,803
Energy Efficiency and Demand Management							9			-
Integrated National Electrification Programme			=				- 3			-
Finance Management Grant		1,690	1,850			1,850	1,850			1,850
Municipal Systems Improvement							-			
Water Services Infrastructure Grant (WSIG)	3		ě				=	-		
Municipal Infrastructure Grant (MIG)		26,245	11,120					-		11,120
Massification			=					-		
EPWP Incentive		3,753	3,106		~	2,174	2,174	_		3,106
Other transfers and grants [insert description]							3	-		
Provincial Government:		17,851	24,744	-	2,842	14,163	14,163	_		24,744
Health subsidy			=				=	-		7.
Sport and Recreation			2				-			3
Level 2 accreditation		6,006	15,001		2,842	4,420	4,420			15,001
Museums Services		111	156			156	156			156
Community Library Services Grant		2,849	2,595		=	2,595	2,595			2,595
Sport and Recreation			=		-		-			
Spatial Development Framework Support			2		3		-			3.
Housing			7		7		-			121
Title Deeds			*		3		3			_
COGTA Support Scheme			0.000		-	0.000	6,992	_		6,992
Provincialisation of Libraries		6,992	6,992		-	6,992	0,992	_		0,552
EDTEA Grant(Trade Stalls)	4	1,000					-	_		
LGSETA		893	3		-					
ISU Partnership Grant			-	_	_		-			_
District Municipality:		-						_		
[insert description]								_		
Other grant providers:		-	-	-	-	-	-	-		
otal Operating Transfers and Grants	5	466,712	547,623	-	162,111	388,625	398,289	(9,664)	-2.4%	547,623
Capital Transfers and Grants										
National Government:		174,733	228,012		20,000	167,500	167,500	-		228,012
Neighbourhood Development Partnership		30,000	24,514		-	15,000	15,000			24,514
Municipal Infrastructure Grant (MIG)		96,573	131,948		-	98,000	98,000			131,948
Integrated National Electrification Programme			21,550		-	14,500	14,500			21,550
Ernergy efficiency & demand side management					=		8			
Municipal water infrastructure					=		-			
Water Intervension Project			=				-	-		=
Finance Management Grant		160	-		-		-	-		=
Water Services Infrastructure Grant (WSIG)		48,000	50,000		20,000	40,000	40,000	-		50,000
Other capital transfers/grants [insert desc]					-		3	_		
Provincial Government:		3,338	12,758	-		320	320	-		12,758
Housing Level 2 accreditation			500				=	-		500
Community Library Service			=				~			
Sport and Recreation			11,938				=			11,938
Housing		1	=				=			=
Greenest Town		0.000	=			· · · · · · · · · · · · · · · · · · ·	_			100
Museum		338	320		-	320	320			320
LGSETA			7:			= =	÷	_		-
DTEA Grant(AIRPORT UPGRADE)		3,000					2	_		-
District Municipality:		_	-			_		-		
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								_		
		420.070	240.770		20.000	167 820	167 820	_		240,770
Total Capital Transfers and Grants	5	178,070	240,770	-	20,000	167,820	167,820	-	-1.7%	240,77 788,39

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

Description	Ref	2022/23 Audited	Original	Adjusted	Monthly	Budget Year 20	YearTD	YTD	YTD	Full Year
Description		Outcome	Budget	Budget	actual	YearTD actual	budget	variance	variance	Forecast
thousands									%	
XPENDITURE										
Operating expenditure of Transfers and Grants		400.077	500.070	_	503	377,679	387,343	(9,664)	-2.5%	522,8
National Government:		486,977	522,879		203	370,438	380,102	(9,664)	-2.5%	506,8
Local Government Equitable Share		457,725	506,803			370,430	000,102	-		,-
Energy Efficiency and Demand Management						=	<u> </u>	- 1		
Integrated National Electrification Programme		841	1,850		80	818	818	-		1,8
Finance Management Grant		:589.1.1	1,000		-			_		
Municipal Systems Improvement Water Services Infrastructure Grant (WSIG)			=		÷		-	-		
		24,658	11,120		207	5,067	5,067			11,
Municipal Infrastructure Grant (MIG) Massification		21,000			200		_	-		
EPWP Incentive		3,753	3,106		216	1,556	1,556	-		3,
on a first transfer.								_		
Other transfers and grants [insert description] Provincial Government:		21,207	24,744	-	(664)	10,304	10,304	-		24,
Health subsidy			=				= 2	-		
Sport and Recreation			=				-	-		
·		11,680	15,001		(1,575)	5,383	5,383	_		15,
Level 2 accreditation							10	_		
Museums Services		29	156		(31)					
Community Library Services Grant		2,661	2,595		268	1,388	1,388	-		2
Sport and Recreation			=		8		-	-		
			-		=			-		
Spalial Development Framework Support										
Housing			8		2		-	-		
Title Deeds			-		=		ě	-		
OOCTA Support Schome					_		_	-		
COGTA Support Scheme		6,303	6,992		595	3,241	3,241	-		6
Provincialisation of Libraries EDTEA Grant(Trade Stalls)		533	-		٥		-	-		
LGSETA					79	281	281	-		
ISU Partnership Grant			-		-		-	-		
District Municipality:		-	-	-	-	-	-	-		
2.5								-		
[insert description]										
Other grant providers:		-		-		-	_	=		
[insert description]									D 40/	
otal operating expenditure of Transfers and Grants:		508,183	547,623		(161)	387,982	397,647	(9,664)	-2.4%	547,
pital expenditure of Transfers and Grants		440.047	000.040	_	18,619	86,108	86,108	_		228,
National Government:		143,347	228,012				12,165	_		24.
Neighbourhood Development Partnership		14,395	24,514		(2,705)	12,165		_		
Municipal Infrastructure Grant (MIG)		86,510	131,948		10,700	50,920	50,920			131,
Integrated National Electrification Programme			21,550		2,756	6,168	6,168			21,
Ernergy efficiency & demand side management					8	-				
Municipal water infrastructure					-		2			
Water Intervension Project			-			=	=			
Finance Management Grant		102	-		=	- 1	-	-		
Water Services Infrastructure Grant (WSIG)		42,340	50,000		7,867	16,856	16,856	-		50
					-	8	=	-		
Other capital transfers/grants [insert desc]					-	=	3.	-		
Other capital transfers [insert description]							*	~		40
Provincial Government:		2,687	12,758	-	-	886	886			12
Housing Level 2 accreditation		74	500			-	_	-		
Community Library Service						000	886			11,
Sport and Recreation		2,057	11,938			886	000			11
Housing			-			8				
Greenest Town		222	320			¥				
Museum		in	-		0		-			
LGSETA		334	=		9	=	ž.	_		
ITEA Grant(AIRPORT UPGRADE)					=		2	-		
					2		-	-		
District Municipality:		-	-	-	-	-	-	-		
•								-		
						_	_			
Other grant providers:		-		-	<u> </u>	-		_		
							****	-		0.40
tal capital expenditure of Transfers and Grants		146,033	240,770		18,619	86,994	86,994	(0.554)	2.00/	240,
OTAL EXPENDITURE OF TRANSFERS AND GRANTS		654,217	788,393	_	18,458	474,977	484,641	(9,664)	-2.0%	788

				Budget Year 2023/24		
Description	Ref	Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	_		_	
Raubilai Governineite.					-	
					-	
					-	
					-	
1					-	
					-	
Other transfers and grants [insert description]						A = 141
Provincial Government:		5,077	250	250	4,826	95.1%
Museums Services		400			400	100.0%
Community library		1	50	241	1	100.0%
Provincialisation of Libraries		60	33	33	27	44.4% 100.0%
EDTEA Grant(Trade Stalls)		4,616	047	047	4,616	#DIV/0!
LGSETA			217	217	(217)	#01010:
District Municipality:		-	-			
					_	
[insert description]		_	_	-		
Other grant providers:		_			-	
Grand description I					_	
[insert description] Total operating expenditure of Approved Roll-overs		5,077	250	250	4,826	95.1%
		-,,				
apital expenditure of Approved Roll-overs				_	_	
National Government:		_	_		_	
					_	
					_	
					_	
					_	
Other capital transfers [insert description]					-	
Provincial Government:		_	-	-	_	
					-	
					-	
District Municipality:		-	-	-	-	
					-	
					-	
Other grant providers:		-	-	-	-	
					-	
					-	
otal capital expenditure of Approved Roll-overs		_	-	-	-	
OTAL EXPENDITURE OF APPROVED ROLL-OVERS		5,077	250	250	4,826	95.1%

References

K7N252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits -M06 December

	2022/23				Budget Year 20				
Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
			0					%	D
1	Α	В	U						
	15 971	16.050		1 235	7.414	8.029	(616)	-8%	16,05
									1,96
	2,210			igi	7,000				12
	5 070			468	2.811				6,21
									2,89
									1,18
	207	1,180		10	90	330	(434)	-0470	1,10
	75				40.705	44 224	/4 AEG\	100/.	28,44
	26,983		-	2,124	12,705	14,221	(1,450)	-1070	5.4%
4		5.4%							3.470
3									
	8,878	8,947		551	3,328	4,473	(1,146)	-26%	8,94
	247	911		10	60	456	(396)	-87%	91
	60	114		2	11	57	(46)	-80%	11
		2		-	9	=	-		18
		518		=	14	258	(258)	-100%	51
	1.117			119	716	560	155	28%	1,12
	,,,,	-		-	-		-		1
		2		9	52	-	52	#DIV/0!	-
	164				0		0	#DIV/0!	1.7
	192	_		2		=	_		-
				_			_		14
						-	_		_
2		-							
						-			
				-		_			
				604	4.460	5 904	/4.637\	-28%	11,60
	10,466		-	091	4, 100	3,004	(1,007)	-2070	10.9%
4		10.9%							10.070
	436,393	484,203		35,954	210,702	242,101	(31,399)		484,20
	77,568	86,690		4,093	35,808	43,345	(7,537)	-17%	86,69
	27,808	29,701		2,494	15,364	14,850	514	3%	29,70
	35,047	20,000		2,743	14,191	10,000	4,191	42%	20,00
	-	40,487		2,560	17,421	20,243	(2,822)	-14%	40,48
	23,361	25,612		2,128	12,071	12,806	(735)	-6%	25,61
	-	-		-	-		-		9
	7 930	9.375		665	3,999	4,688	(688)	-15%	9,37
					6,238	6,057	182	3%	12,11
	30,002	-,		-	_	_	-		
	4 882	4 814		1,377	3,427	2,407	1,020	42%	4,81
1 2	4,002	4,014		-	-,		-		
'						- 14	_		
					i a		_		
						9	_		
							_		
	000.074	742.005		62 004	310 224	356 40R	(37 27A)	-10%	712,99
1.1	066,871	,	-	55,061	515,424	000,400	(01,217)		6.9%
4	704.000			EE 00.5	326 456	376 622	(40 367)	-11%	753,04
-	704,320	753,047 6.9%		55,695	330, 130	310,323	(40,501)	-1170	6.9%
	ı	0.970							,
- 1									
-									
	-	-	-	-	-	-	-		-
4	- 111							i i s	_
4	-	-	-	_		-		AAN	
4	- 111							-11%	753,04 6.9%
	Ref 1	Ref 2022/23 Audited Outcome 1	Ref Audited Outcome Budget 1 A B 15,871 16,059 2,210 1,964 1,964 2,723 2,893 207 1,180 26,983 28,443 5,4% 3 8,678 8,947 247 911 60 114 516 1,117 1,121	Ref Audited Original Budget 1	Ref Audited Outcome Budget Budget Budget Adjusted Budget Budget Budget Services Serv	Ref	Ref	Ref	Ref Audited Original Budget Budget Monthly YearTD actual YearT

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

Description	Ref					Budget Year 2023/24	- 2023/24						2023/24 m Expe	2023/24 Medium Term Revenue & Expenditure Framework	venue &
		August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
	1 Outcome	Outcome	Оптсоте	Оптсоше	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2023/24	+1 2024/25	+2 2025/26
Cash Receipts By Source	000		0000	740	007.00	000									
Fichally lates	011,82		13,270	50,054	66,139	006,02						140,100	866,882	328,685	348,406
Service charges - Electricity revenue	0st,27		49,881	54,084	777'69	53,235						495,874	853,797	956,760	1,078,268
Service charges - water revenue	aca'al		12,688	15,321	16,453	14,897						42,633	138,391	132,825	140,794
Service charges - Waste Water Management	11,348		7,214	9,256	9,884	9,297						19,147	76,141	86,472	91,660
Service charges - Waste Mangement	9,110	8,094	5,834	7,377	7,973	7,506						32,312	78,205	84,640	89,718
Rental of facilities and equipment	723	1.29	1,235	1,201	854	782						3,338	8,804	9,333	9,893
Interest earned - external investments	969	412	105	260	479	17						3.361	5.330	5.650	5.989
Interest earned - outstanding debtors				478		223						(1.105)		,	-
Dividends received				2		į						(control) (
Fines nenalities and forfails	4	2664	CSA	406	670	4 36N						0000	980	*CO *	4 000
constant of the control of the contr	3	3	000	200	0 0	one"						(2,040)	900	470'I	gen'i
Licences and permits	7	7	D	7	7							9	88	R	89
Agency services												1	th		
Transfers and Subsidies - Operational	211,168	3 2,572	1,796	6,355	1,068	162,111						162,554	547,623	603,815	642,889
Other revenue												221.384	221 384	253.815	266 161
Cach Bereinte hy Source	354 610	135 403	04 377	121 514	424 723	376 940						4 423 BAD	7 200 047	2 462 054	25.14.002
Other Cost Down by Surge	20,100		2010	10,14	77 (47	2000	ı	1	•	ı	ı	1,122,040	717,077,7	6,403,034	2,074,902
Transfers and subsidies position (monators allegations) (Malisael /				1000	000 00	000 00	Ì	Ì				1 00	014 010	CPO FEC	700 070
Transiers and substitutes - depitel (monetally allocations) (Nationally Description)				130,21	00000	20,000						890'90 90'90	240,170	2/4,013	462,212
Trontival and Distribuy Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private	86,500											ı			
Enterprises, Public Corporatons, Higher Educ Institutions)															
Proceeds on Disposal of Fixed and Intangible Assets					330							19,670	20,000	10,000	
Short term loans												1			
Borrowing long term/refinancing												1			
Increase (decrease) in consumer deposits												ı			
Decrease (increase) in non-current receivables												1			
Decrease (increase) in non-current investments												1			
Total Cash Receipts by Source	438,110	135,493	91,377	141,195	181,052	296,819	1	١	1	1	ſ	1,201,098	2,488,987	2,747,067	2,887,136
Cash Payments by Type												i i			
Employee related costs	50,317	7 54,325	ų,	54,593	56,238	53,523						402,874	724,604	776,222	832,134
Remuneration of councillors	2,111	1 2,111	2,124	2,145	2,150	2,124						15,678	28,443	29,580	31,710
interest	2,749				3,080	2,715						15,489	32,205	30,525	28,549
Bulk purchases - Electricity		-	7		18,000	54 237						453.438	660.933	749.379	844.550
Acquisitions - water & other inventory		4,500			12,500	22,172						96,968	159,854	167,716	
Contracted services	4.520				20.909	25 400						98.549	207.361	164.106	
Transfers and subsidies - other municipalities												1			
Transfers and subsidies - other												1			
Olher expenditure	6,584	4 30,876	9,226	9,661	8,266	7,955						243,764	316,332	321,267	321,544
Cash Payments by Type	66,281	-	144,902	109,688	121,143	168,126	1	•	1	'	1	1,326,761	2,129,731	~	~
Other Cash Flows/Payments by Type														-	
Capital assets	4,020	10,725	12,864	19,143	33,117	30,640						144,828	255,338	284,413	222,634
Repayment of borrowing	32,791					28,500						(25,584)			
Other Cash Flows/Payments	288,986		4			4,948						(179,954)			
Total Cash Payments by Type	392,078	196,440		138,305	7	232,215	1	1	'	18,032	t	1,266,071	2	2	2
NET INCREASE/(DECREASE) IN CASH HELD	46,031	(60,947)	(17,274)	2,890		64,604	1	1	3	(18,032)	1	(64,973)	L		
Cash/cash equivalents at the month/year beginning:	12,227			٠			65,564	65,564	65,564	65,564	47,532	47,532			
Cash/cash equivalents at the month/year end:	58,258					99	65,564	65,584	65.564	47,532	47.532	(17,441)		Ì	
Cash/cash equivalents at the month/year end:	07'00					+00°00	5 00'00	50,004	60,504	47,532	47,532	(17,441)		യി	

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

KZN252 Newcastle - NOT REQUIRED - municipality		2022/23				Budget Year 20	23/24			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue										
Exchange Revenue										
Service charges - Electricity		710,069	882,022		64,138	423,714	441,011	(17,297)	-4%	882,02
Service charges - Water		209,841	219,986		17,948	111,518	109,993	1,525	1%	219,98
Service charges - Waste Water Management		127,581	133,580		11,202	67,568	66,790	777	1%	133,58
Service charges - Waste management		103,349	110,148		9,043	54,422	55,074	(652)	-1%	110,14
Sale of Goods and Rendering of Services					2	-	-	-		
Agency services			12		=0	=	-	-		
Interest					-		-	-		
Interest earned from Receivables		5,406	5,877		627	3,952	2,939	1,014	35%	5,87
Interest earned from Current and Non Current Assets		6,529	5,330		17	635	2,665			5,33
Dividends			· ·			=		-		-
Rent on Land			-				=	-		
Rental from Fixed Assets		7,988	8,804		782	5,550	4,402	1,147	26%	8,80
Licence and permits	1 1		-			=	- 0.050	-	00001	0.40
Operational Revenue		20,509	8,490		394	12,145	3,359	8,787	262%	8,49
Non-Exchange Revenue					21	=		-		
Property rates		376,279	396,741		32,513	203,969	198,370			396,74
Surcharges and Taxes						=				4.00
Fines, penalties and forfeits		5,729	4,831		1,360	4,464	2,415	2,048	85%	4,83
Licences or permits		62	34		1	18	17			3
Transfer and subsidies - Operational		558,095	577,623		188,304	422,976	422,976			577,62
Interest			72		-	-	-			
Fuel Levy			250		20	-				-
Operational Revenue		2	-		=	=	-			0.000
Gains on disposal of Assets		1,101	2,000		,	5,757	1,000			2,000
Other Gains			(6)		-	=	=			-
Discontinued Operations					-	2	-		***	0.075.40
Total Revenue (excluding capital transfers and contributions)	1 3	2,132,538	2,355,468		326,330	1,316,689	1,311,012	5,677	0%	2,355,46
Expenditure By Type						000.004	000.000	(20.044)	4407	70460
Employee related costs		677,337	724,604		53,772	323,391	362,302	(38,911)	-11%	724,604
Remuneration of councillors		26,983	28,443		2,124	12,765	14,221	(1,456)	-10%	28,44
Bulk purchases - electricity		527,905	660,933		43,182	329,850	330,466	(617)	0%	660,93
Inventory consumed		159,707	159,854		13,738	85,578	79,927	5,651	7%	159,85
Debt impairment		252,510	308,145			400.000	154,073	(154,073)	-100%	308,14
Depreciation and amortisation		347,534	379,139		32,555	186,220	189,569	(3,349)	-2%	379.13
Interest		76,057	32,205		2,715	16,717	16,103	614	4%	32,20
Contracted services		260,392	207,361		25,400	95,328	103,680	(8,352)	-8%	207,36
Transfers and subsidies			26		. 000	40.000	AA 050	/3 060) -	-9%	89,31
Irrecoverable debts written off		102,301	89,312		5,600	40,696	44,656	(3,960)	-9% -2%	
Operational costs		218,713	134,594		7,955	65,846	67,297	(1,451)	-270	134,594
Losses on disposal of Assets					-	-	_			
Other Losses						4.450.004	4 900 004	/20E 0001	-15%	2,724,589
Total Expenditure		2,649,439	2,724,589		187,042	1,156,391	1,362,294	(205,903)	-15% -413%	(369,12
Surplus/(Deficit)		(516,901)	(369,121)	-	139,288	160,298	(51,282)	211,580	-41376	(309,12
Transfers and subsidies - capital (monetary allocations)		158,912	240,770		18,619	86,994	120,385	(33,391)	-28%	240,77
Transfers and subsidies - capital (in-kind)		130,312	210,770		.0,010	**,'	130	-		
Haisiers and subsidies - capital (Hirking)			87-1							
Surplus/(Deficit) after capital transfers & contributions		(357,990)	(128,351)	_	157,907	247,293	69,103	178,190	258%	(128,35
Income Tax		(001,000)	(120,001)		121,001					
Surplus/(Deficit) after income tax		(357,990)	(128,351)	_	157,907	247,293	69,103	178,190	258%	(128,35

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

KZN252 Newcastle - NOT REQUIRED - municipal		2022/23				Budget Year 20	23/24			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	\rightarrow								/6	
Revenue By Municipal Entity	_				40 000	053.30	77,770	7,807	10%	155,541
Service charges - water revenue		130,945	155,541		13,503	85,578	17,170	1,001	1070	100,041
Service charges - other								_		
Rental of facilities and equipment								_		
Interest earned - external investments					4 000	7 470		7,476	#DIV/0!	
Interest earned - outstanding debtors		3,886			1,280	7,476		7,470	#01970:	
Agency services								_		
Transfers recognised - operational								-		
Other revenue								-		
Gains on disposal of PPE								_		
		404.004	155,541	-	14,784	93,054	77,770	15,284	20%	155,541
Total Operating Revenue	1	134,831	100,041		14,704	33,004	77,110	TO LO	20.0	,
Expenditure By Municipal Entity										40 500
Employee related costs		15,937	13,583		1,722	7,095	6,791	303	4%	13,583
Remuneration of Directors					-			-		
Debt impairment					-			-	004	004
Depreciation and Amortisation	1 1	58,050	901		75	450	450	0	0%	901
Repairs and Maintenance		2,412	4,078		122	964	2,039	(1,075)	-53%	4,078
Inventory Consumed	1 1	35,395	6,713		3,517	8,684	3,357	5,327	159%	6,713
Contracted services	- 1	-	6,133		20	-	3,357	(3,357)	-100%	6,133
Transfers and grants					-	-		-	201	00.007
Operational Cost		55,000	62,395		4,306	30,397	31,197	(801)	-3%	62,395
Loss on disposal of PPE					30		47 400	-	407	02.00
Total Operating Expenditure	2	166,793	93,802	-	9,742	47,590	47,192	398	1%	93,802
Surplus/ (Deficit) for the yr/period		(31,962)	61,739	-	5,042	45,465	30,579	15,682	51%	61,739
Capital Expenditure By Municipal Entity										
Service charges - water revenue								-		
Service charges - other								-		
Rental of facilities and equipment								-		
Interest earned - external investments								-		
Interest earned - outstanding debtors								-		
Agency services								-		
Transfers recognised - operational								-		
Other revenue								-		
Gains on disposal of PPE								-		
Total Capital Expenditure	3	-	-	-	_	-	-			-

	2022/23				Budget Year 2023/24	23/24			
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Monthly actual YearTD actual	YearTD budget	YTD variance	YTD	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	11,445	21,278		4,020	4,020	21,278	17,258	81.1%	2%
August	13,050	21,278		10,725	14,745	42,556	27,811	65.4%	%9
September	13,612	21,278		12,800	27,545	63,834	36,289	26.8%	11%
October	15,299	21,278		22,098	49,643	85,113	35,469	41.7%	16%
November	11,422	21,278		29,959	79,603	89,695	10,093	11.3%	31%
December	8,522	21,278		30,631	110,234	94,278	(15,956)	-16.9%	43%
January	12,269	21,278				132,252	1		
February	13,879	21,278				170,225	1		
March	19,068	21,278				191,503	1		
April	9,016	21,278				212,781	1		
May	11,805	21,278				234,060	1		
June	34,481	21,278				255,338	f		
Total Capital expenditure	173,869	255,338	'	110,234					

Description	Ref	2022/23 Audited	Original	Adjusted	Monthly	Budget Year 20	YearTD	YTD	YTD	Full Yea
Description	LA	Audited Outcome	Original Budget	Adjusted Budget	monthly actual	YearTD actual	budget	variance	variance	Forecas
housands	1			_					%	
pital expenditure on new assets by Asset Class/Sub-class									7.00/	
rastructure		67,964	145,284	-	10,017	45,652	42,303	(3,349)	-7.9%	145,
Roads Infrastructure		22,521	44,065	-	(606)	22,628	6,863	(15,765)	-229.7%	44,0
Roads		22,521	44,065		(606)	22,628	6,853	(15,765)	-229.7%	44,0
Road Structures		'	· .		-	-	=	-		
						-		_		
Road Furniture					-					
Capital Spares					3.		-	-		
Storm water Infrastructure		-		-	-	-	-	-		
Drainage Collection					=	=	=	-		
Storm water Conveyance					2	=	÷.	-		
					9	- 0	= =	_		
Attenuation			04.550		0.700	6 160	10,775	4,607	42.8%	21,
Electrical Infrastructure		-	21,550	-	2,756	6,168			-55.2%	7,5
Power Plants			7,950		2,756	6,168	3,975	(2,193)	-33.270	1,
HV Substations					-	=				
HV Switching Station			1,100			≅	550	550	100.0%	1,
	- 1		.,		_	= =		_		
HV Transmission Conductors			40.500				6,250	6,250	100.0%	12,
MV Substations			12,500		=	3	0,230		100.070	12,
MV Switching Stations					=	=	-	-		
MV Networks					=	€ 1	-	-		
					=	2	~	_		
LV Networks										
Capital Spares					3			(0.000:	24 401	
Vater Supply Infrastructure		45,443	58,185	-	7,867	16,856	13,923	(2,933)	-21.1%	58
Dams and Weirs					-	=	*	-		
					=	=	¥	-		
Boreholes							8	_		
Reservoirs					- 5	=				
Pump Stations					=	×	=	8		
Water Treatment Works					÷	+	-	-		
			58,185			= .	13,923	13,923	100.0%	58
Bulk Mains			30,100		7.007				#DIV/0!	
Distribution		45,443			7,867	16,856	2	(16,856)	#11410	
Distribution Points	- 1				=	-		-		
PRV Stations					=	-		-		
					_	=	_	_		
Capital Spares	- 1							10.740	100.0%	21
Sanitation Infrastructure		-	21,484	-	_	-	10,742	10,742	100.078	21
Pump Station					-		-			
Reliculation			13,040		-	-	6,520	6,520	100.0%	13
	- 1						4,222	4,222	100.0%	8
Waste Water Treatment Works	- 1		8,444				7,222			
Outfall Sewers	- 1				_	-	-			
Toilet Facilities					=	2	3	-		
					-	-	=	-		
Capital Spares				_	_		_	_		
Solid Waste Infrastructure		-	-	-	_			_		
Landfill Sites					-	-				
Waste Transfer Stations					-	~	-	-		
Waste Processing Facilities					-	=	0	-		
	- 1				_		-	_		
Waste Drop-off Points										
Waste Separation Facilities					_	-				
Electricity Generation Facilities					-	-	~	-		
Capital Spares	- 1				=	-		-		
		-		_	_	-	-	_		
ail Infrastructure		_					-	_		
Rail Lines						=	9	_		
Rail Structures					-			-		
Rail Fumiture					22	=	-	-		
						2	-	-		
Drainage Collection								_		
Storm water Conveyance					8					
Attenuation					=	-	~			
MV Substations					=	÷	*	-		
LV Networks					2	≘	₩	-		
							- 2	_		
Capital Spares							_	_		
castal Infrastructure		-	-	-	-	-				
Sand Pumps						8	-	-		
Piers					=	-	=	-		
					2		₩.	-		
Revelments								_		
Promenades					3	3				
Capital Spares						=		-		
formation and Communication Infrastructure		-	-	-	-	-	-	-		
					5	8		-		
Data Centres					-	8		_		
Core Layers					=					
Distribution Layers					- 3	=	=	-		
					-	-		-		
Capital Spares									49	
munity Assets		752	11,938	-	3,363	17,068	2,985	(14,083)	-471.9%	11
		752	-	_	3,363	17,068	_	(17,068)	#DIV/0!	
ommunity Facilities		102	-	_	0,000	17,000	8	(11,000)		
Halls								_		
Centres							8	-		
					=	-	-	-		
Crèches							-	_		
Clinics/Care Centres								_		
					-	-	=	-		
Fire/Ambulance Stations					_	-				
Fire/Ambulance Stations										
Testing Stations						_	-	-		
		8			= ,	ā	5	-		
Testing Stations		8			= 8	ë. H		-		

Cemeteries/Crematoria Police Purts	= 1			2			-		
1	190								
Purts				=	=	5	-		
Public Open Space				Ţ.			_		
Nature Reserves	= 14						_		
Public Ablution Facilities						12	_		
Markets	242						_ "		
Stalls	644						_		
Abattoirs	6					100	_		
Airports						-	_		
Taxi Ranks/Bus Terminals						9	_		
Capital Spares		11,938	_	_	-	2,985	2,985	100.0%	11,938
Sport and Recreation Facilities	-	11,330				2,000	_		11,000
Indoor Facilities		11 039				5,969	5,969	100.0%	11,938
Outdoor Facilities		11,938				5,500	-		,
Capital Spares	_	270		-	_	68	68	100.0%	270
Heritage assets		2/0				_	-		
Monuments		190				95	95	100.0%	190
Historic Buildings	-	80				40	40	100.0%	80
Works of Art		00				-	_		
Conservation Areas							_		
Other Heritage									
Investment properties	-	-	-	-	-	-	-		
Revenue Generating	-	-	-	-	-	_	-		-
Improved Property				-	-	100	-		
Unimproved Property				#	-	0.6	-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property					21		-		
Unimproved Property					- 5	7.	-		
Other assets	-	-	-	-	-	-			-
Operational Buildings	-	-	-	-	-	-	-		-
Municipal Offices				1.5	=	-	-		
Pay/Enquiry Points				1.73	50	4	-		
Building Plan Offices				H	-		-		
Warkshops				0.6	-	16	-		
Yards				-	-	-	-		
Stores				=	21	100	-		
Laboratories					12	100	-		
Training Centres				1.00	10	254	-		
Manufacturing Plant				E	R)	-	-		
Depots				141	i =1)	-	- (
Capital Spares				7.5			-		
Housing	-	-	-	-	-	-	-		-
Staff Housing				146	-		-		
Social Housing				192	= 1	120	-		
Capital Spares				- 4	-	14	-		
	_	_	_	-	_				_
Biological or Cultivated Assets	_					-	_		
Biological or Cultivated Assets									
Intangible Assets	-	-	-				-		_
Servitudes				041	-		-		
Licences and Rights	-	-	-	-	_		-		_
Water Rights				15	=	-	-		
Effluent Licenses				100	=	7	-		
Solid Waste Licenses					-		-		
Computer Software and Applications				=	1 =		-		
Load Settlement Software Applications				-	-		- 1		
Unspecified				17	5		-		
Computer Equipment	-	2,000	_	-	-	1,000	1,000	100.0%	2,000
Computer Equipment		2,000		-	-	1,000	1,000	100.0%	2,000
	200		_	92	324	496	171	34.6%	991
Furniture and Office Equipment	823	991	-	92	324	496	171	34.6%	991
Furniture and Office Equipment	823	991							
Machinery and Equipment	3,251	2,100		175	633	1,050	417	39.7%	2,100
Machinery and Equipment	3,251	2,100		175	633	1,050	417	39.7%	2,100
	1,734	500	_	9,858	19,226	250	(18,976)	-7590.2%	500
Transport Assets	1,734	500		9,858	19,226	250	(18,976)		500
Transport Assets									_
Land	-	-		_	_		-		_
Land				100		1-1	-		
Zoo's Marine and Non-biological Animals	-		_	-	-	_	-		-
Zoo's, Marine and Non-biological Animals				10	=	- 6	-		
	-	_	-	_	_	-	- 1		-
Living resources Mature		_	- 1	-	-	-	-		-
Policing and Protection					100	- 5	-		
Zoological plants and animals				35	-	12	-		_
Immalure	-	-	-	-			_		
Policing and Protection Zoological plants and animals					-		-		

Constitution	Ref	2022/23 Audited	Orlainel	Adinotad	I.	Budget Yea	YearTD	YTD	YTD	- u.v
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	budget	variance	variance %	Full Year Forecast
thousands apital expenditure on renewal of existing assets by Asset Cla	1 ass/Su	ib-class							76	
nfrastructure		13,106	9,879	_	3,088	4,279	4,939	660	13.4%	9,87
Roads Infrastructure		13,106	9,879	_	3,088	4,279	4,939	660	13.4%	9,87
Roads		13,106	9,879		3,088	4,279	4,939	660	13.4%	9,87
Road Structures								-		
Road Furniture								-		
Capital Spares								_		
		_	-		_	_	_	_		_
Storm water Infrastructure								_		
Drainage Collection								_		
Storm water Conveyance										
Attenuation										_
Electrical Infrastructure			-	-	-	-		-		_
Power Plants								-		
HV Substations								- 1		
HV Switching Station								-		
HV Transmission Conductors								- 1		
MV Substations								-		
MV Switching Stations								-		
MV Networks								_		
LV Networks								Ú		
Capital Spares								_		
Water Supply Infrastructure		-	-	-	-	-	_	-		
Dams and Weirs								-		
Boreholes								-		
Reservoirs								-		
								- 1		
Pump Stations								_		
Water Treatment Works								_		
Bulk Mains								1		
Distribution								_		
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		-	1	_	-	-	_	-		
								_		
Pump Station								_		
Reliculation								_		
Waste Water Treatment Works										
Outfall Sewers								_		
Toilet Facilities										
Capital Spares								-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		_
Landfill Sites								-		
								- 1		
Waste Transfer Stations								_		
Waste Processing Facilities								l l		
Waste Drop-off Points								-		
Waste Separation Facilities								-		
Electricity Generation Facilities								-		
Capital Spares										
Rail Infrastructure		-	-	_	- 1	-	-	-		
Rail Lines								_		
								-		
Rail Structures					1			-		
Rail Furniture								_		
Drainage Collection					l I					
Storm water Conveyance										
Attenuation								-		
MV Substations								- "		
LV Networks								-		
Capital Speres								- 1		
Coastal Infrastructure		-	-	-	-	-	-	-		
Sand Pumps								-		
								-		
Piers								_		
Revetments								_		
Promenades								_		
Capital Spares								- 1		
Information and Communication infrastructure		-	-	-	_	-	-	-		
Data Centres										
Core Layers								-		
Distribution Layers								-		
								- 1		
Capital Spares								700	100.0%	
mmunity Assets		-	1,418			-	709	709		1,41
Community Facilities		-	1,418	-	-	-	709	709	100.0%	1,41
Halls					30			-		
Centres					:=:	=	100	-		
					-	=		-		
Crèches						-	-	-		
Clinics/Cere Centres								_		
Fire/Ambulance Stations								-		
Testing Stations					-	-		-	400.000	6
Museums			518		-	=	308	309	100.0%	15
Galleries					-	≥		-		
Theatres					.07		50	-		
					- 3	2	50	- 0		
Libraries					9		5	_		
Cemeteries/Crematoria						9	-	_		
Police										
Purls						3.		-		
Public Open Space					(8)	3	7	-		
						-	-	-		
Nature Reserves										

	V-1	· ·								
Markets	1						15	-		
Stells					-	- 1		-		
Abattoirs						=	400	400	100.0%	800
Airports			800			3	900	400	100.076	000
Taxi Renks/Bus Terminals					-			_		
Capital Spares					_	-	-	_		
Sport and Recreation Facilities		_	_		- 5		15	_		
Indoor Facilities					3		-	_		
Outdoor Facilities					-	-	143	_		
Capital Spares			_	_	_	_	_			-
Heritage assets Monuments					-	- 4	22	-		
Historic Buildings							-	_		
Works of Art					9	-		-		
Conservation Areas					-			-		
Other Heritage					=	-		-		
		_	_	_	_	_	_	_		_
Investment properties		_						_		_
Revenue Generating		_	_				-	_		
Improved Property								_		
Unimproved Property		_	_	_	-	-	_	_		-
Non-revenue Generaling Improved Property								-		
Unimproved Property								-		
Other assets		_	-		-	-	-			_
Operational Buildings		_	-	_	_	-	-	-		_
Municipal Offices								-		
Pay/Enquiry Points								-		
Building Plan Offices								-		
Workshops								-		
Yards								-		
Stores								-		
Laboratories								-		
Training Centres								-		
Manufacturing Plant								-		
Depois								-		
Capital Spares								-		
Housing		-	_	-	-	-		-		_
Staff Housing								-		
Social Housing								-		
Capital Spares								-		
Biological or Cultivated Assets		_		_	-	-	-	-		-
Biological or Cultivated Assets										
		_	_	_	_	_	-	_		_
Intangible Assets								-		
Servitudes Licences and Rights		_	_	_	-	-	-	_		-
Water Rights								_		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications								-		
Load Settlement Software Applications								-		
Unspecified								-		
		_	-		_	_		_		_
Computer Equipment		_						-		
Computer Equipment										
Furniture and Office Equipment		_		-		_		-		
Furniture and Office Equipment								-		
Machinery and Equipment			-	_	-	-	-	-		-
Machinery and Equipment								-		
		_	_	_	-	_	_	_		-
Transport Assets Transport Assets								-		
· ·					_	` _	_	_		_
Land						_	_			
Land										
Zoo's Marine and Non-biological Animals		-		_	-	-		-		-
Zoo's, Marine and Non-biological Animals								-		
										_
Living resources		- 1	-		-	-	-	_		_
Mature		-	-	***			_	_		
Policing and Profection								_		
Zoological plants and animals						_		_		_
Immature		_	-	-	-			_		
Policing and Protection										
Zoological plants and animals	-					1.070	5.040	1,369	24.2%	11,296
Total Capital Expenditure on renewal of existing assets	1	13,106	11,296	-	3,088	4,279	5,648	1.309	24.270	11,290

K7N252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	2022/23 Audited	Original	Adjusted	Monthly	Budget Year 20	YearTD	YTD	YTD	Full Year
Description		Outcome	Budget	Budget	actual	YearTD actual	budget	variance	variance	Forecast
thousands	1								%	
epairs and maintenance expenditure by Asset Class/Sub-c	lass		05.405		4.442	0.222	12,583	3,261	25.9%	25,16
nfrastructure		53,655	25,165	-	1,112	9,322	1,750	1,750	100.0%	3,50
Roads Infrastructure		4,399	3,500	-	=	-	1,750	1,750	100.0%	3,50
Roads		4,399	3,500				1,730	- 1,750		0,00
Road Structures					-	_	- 5	_		
Road Furniture						8	i i	_		
Capital Spares		31,104	_	_	25	1,458	-	(1,458)	#DIV/0!	
Storm water Infrastructure		31,104			2	-	¥	- '		
Drainage Collection Storm water Conveyance		31,104			25	1,458		(1,458)	#DIV/0!	
Attenuation	1 1	0.,101			=	_		-		
Electrical Infrastructure		8,584	8,850	-	789	4,410	4,425	15	0.3%	8,8
Power Plants		2	-,		-	-	-	-		
HV Substations		774	1,750		30	596	875	279	31.9%	1,7
HV Switching Station		- 1			_	-	=	-		
HV Trensmission Conductors	1 1	-			-	=	-	-		
MV Substations		1,811	2,600		167	882	1,300	418	32.1%	2,6
MV Switching Stations		-	2,000		320	1,191	1,000	(191)	-19.1%	2,0
MV Nelworks		2,057	-		-	- 1	-	-		
LV Networks	1 1	3,942	2,500		273	1,742	1,250	(492)	-39.3%	2,5
Capital Spares		=			- 2	8	_	-		
Water Supply Infrastructure		3,399	3,200	-	297	2,408	1,600	(808)	-50.5%	3,2
Dams and Weirs	1	-,000	-,=		- 2	9	2	-		
Boreholes					-	-	-	-		
Reservoirs					-	_	9	-		
Pump Stations		2,713	2,000		-	1,702	1,000	(702)	-70.2%	2,
Water Treatment Works					-	2	Ĕ	-		
Bulk Mains	1 1				-	-	- 2	-		
Distribution	1 1	686	1,200		297	707	600	(107)	-17.8%	1,2
Distribution Points		-	1,200		=	_	_	· - []		
		5			-	_	=	-		
PRV Stations					2	3	2	-		
Capital Spares		6,168	9,615	-	_	1,045	4,808	3,762	78.3%	9,6
Sanitation Infrastructure	1 1	0,100	5,010			- =	-	_		
Pump Station		6,168	1,200			1,045	600	(445)	-74.2%	1,2
Reticulation	1 1	0,100	8,415			1,010	4,208	4,208	100.0%	8,4
Waste Water Treatment Works			0,410				4,200	-		-,
Outfall Sewers							_	_		
Toilet Facilities	1 1							-		
Capital Spares		_	-	_	_	-	_	_		
Solid Waste Infrastructure		-	_					_		
Landfill Sites								_		
Waste Transfer Stations								_		
Waste Processing Facilities										
Waste Drop-off Points								_		
Waste Separation Facilities								_		
Electricity Generation Facilities			1					_		
Capital Spares			_		_	_	_	_		
Rail Infrastructure		-	-							
Rail Lines										
Rail Structures								_		
Rail Furniture										
Drainage Collection										
Storm water Conveyance								_ [
Attenuation										
MV Substations										
LV Networks					E .			_		
Capital Spares			_	_	_	_	_			
Coastal Infrastructure		-	_			_		_ []		
Sand Pumps										
Piers										
Revelments										
Promenades								-		
Capital Spares							_	-		
Information and Communication Infrastructure				-	-	-		_ <u>-</u> []		
Data Centres										
Core Layers								<u> </u>		
Distribution Layers										
Capital Spares								-		
mmunity Assets		1,153	877	-	115	386	439	53	12.1%	
Community Facilities		1,068	743	-	40	284	372	87	23,5%	
Halls		258	324			68	162	94	58.0%	
Centres		Gg/			3=	=	-	-		
Centres Crèches		72			15	=	=	-		
Creches Clinics/Care Centres					12	-	=	-		
						_	=	-		
Fire/Ambulance Stations		-				-		-		
Testing Stations			13				2	2	100.0%	
Museums		45	9				21	_	2.0 /0	
Galleries		12								
Theatres										

Cemeteries/Crematoria		-			-	=	=	-		
Police		9	20		-	=	47	- 47	100.0%	9
Purls		-	93		30	159	102	(57)	-55.9%	20
Public Open Space		377	204		30	-	102	- (57)	00.070	20
Nature Reserves Public Ablution Facilities		=			8		8	_		
Markets		2			=	9	-	-		
Stalls		26	26		0.	25	13	(13)	-99.6%	2
Abattoirs		ā				3.	2	-	77.004	100
Airports		173	52		*	5	26	20	77.8%	5
Taxi Ranks/Bus Terminals		=			=	3		-		
Capital Spares		- 05	404		75	101	67	(34)	-51.0%	134
Sport and Recreation Facilities		85	134 83	_	49	75	42	(34)	-79.5%	8
Indoor Facilities		59	51		27	27	25	(1)	-4.4%	5
Outdoor Facilities Capital Spares		20	31		2,		=	- '		
Heritage assets		-	_	_	-	-				-
Monuments								-		
Historic Buildings								-		
Works of Art								-		
Conservation Areas								-		
Other Heritage								-		
Investment properties		-	_	-	-	-	-	-		-
Revenue Generaling		_	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Non-revenue Generaling		-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property					670	4 202	4 000	(324)	-31.2%	2,07
Other assets		3,689	2,079	-	279 211	1,363 818	1,039 757	(324)	-8.0%	1,51
Operational Buildings		2,659	1,515		211	010	131	(01)	-0.070	1,010
Municipal Offices						8		_		
Pay/Enquiry Points		2,547	1,453		209	790	727	(64)	-8.8%	1,45
Building Plan Offices Workshops		39	12		2	5	6	1	16.0%	1:
Yards		_			/AE3	≘	_	-		
Stores		57	50		-	23	25	2	7.7%	5
Laboratories		9				-	-	-		
Training Centres		3			¥	-	÷	-		
Manufacturing Plant		=			2	-	=	-		
Depots		-			-	<u> </u>	- 3	-		
Capital Spares		16						-	00.00	50
Housing		1,030	564	-	69	545	282	(263)	-93.3% -96.4%	56- 371
Staff Housing		808	378		39	371	189	(182)	-87,1%	18
Social Housing		222	186		29	174	93	(81)	-07,170	10
Capital Spares					3	-	- 2	_		
Biological or Cultivated Assets		-	-	-	-		_	-	_	_
Biological or Cultivated Assets								-		
Intangible Assets		4,585	2,784	-	187	1,124	1,392	268	19.2%	2,784
Servitudes								-		
Licences and Rights		4,585	2,784	-	187	1,124	1,392	268	19.2%	2,784
Water Rights		2					=	-		
Effluent Licenses		-					-	-		
Solid Waste Licenses			0.70		187	1,124	1,392	268	19.2%	2,78
Computer Software and Applications		4,585	2,784		16/	1,124	1,032	200	15.270	2,10
Load Settlement Software Applications		-				9	2	_		
Unspecified									100.0%	01
Computer Equipment			22		-	_	11	11	100.0%	2:
Computer Equipment			22							
Furniture and Office Equipment		14	93	-	15	29	46	18	38.4%	93
Furniture and Office Equipment		14	93		15	29	46	18	38.4%	90
Machinery and Equipment		6,147	3,671	-	144	1,399	1,836	437	23.8%	3,67
Machinery and Equipment		6,147	3,671		144	1,399	1,836	437	23.8%	3,67
		10,492	9,800	_	54	96	4,900	4,804	98.0%	9,800
Transport Assets Transport Assets		10,492	9,800		54:	96	4,900	4,804	98.0%	9,800
					_	-	_	· _		_
Land				-			-	-		
Land										_
Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals		-	_	-	-	-	- -	-		
					=		=			
Living resources		-	-	-	-	-	_	-		_
Mature		-	-	-	-	_	_	-		
Policing and Protection								_		
	1 1					_		_		_
Zoological plants and animals										
Zoological plants and animals		-	-	-	-	_		-		
Zoological plants and animals		-	-	-				-		

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

Description	Ref	2022/23	0-1-11	Adioste	Monthly	Budget Year 20	YearTD	YTD	YTD	Full Year
Description	Ket	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	budget	variance	variance	Forecast
thousands	_ 1	Outcome	Duager	Daugut	artuu,				%	
repreciation by Asset Class/Sub-class										
nfrastructure	- 1 1	319,041	379,139	_	28,259	166,817	189,570	22,753	12.0%	379,139
Roads Infrastructure		174,018	379,139	-	18,085	101,494	189,570	88,075	46.5%	379,139
Roads		88,517	379,139		18,085	101,494	189,570	88,075	46.5%	379,139
Road Structures		85,501	144		-	=	-	-		-
Road Furniture					-	===		-		
Capital Spares								-		
Storm water Infrastructure		15,374	-	-	-	-	-	-		-
Drainage Collection	- 1 1	147						-		
Storm water Conveyance		15,374						-		
Attenuation		31						-		
Electrical Infrastructure		31,781	-	-	5,232	25,825	-	(25,825)	#DIV/0!	-
Power Plants		-			-	-		-		
HV Substations		201	4.1		5,232	25,825	(+)	(25,825)	#DIV/0!	
HV Switching Station		31,781			21	=	120	-		
HV Transmission Conductors		-					7	-		
MV Substations		-			- 20		= 1	-		
MV Switching Stations		-			-		:=1	-		
MV Networks		2.7			=	S	56.	-		
LV Networks		_			- 2		57	-		
Capital Spares			-		-			-		12
Water Supply Infrastructure		67,285	-	-	4,760	28,100	6.1	(28,100)	#DIV/0!	-
		01,200			4,700	20,100	-			
Dems and Weirs						3	5	-		
Boreholes		100					3.7	_		
Reservoirs		=			- 3			_		
Pump Stations			= 1					_		
Water Treatment Works		07.00#			-	-	(8)	_		
Bulk Mains		67,285							#DIV/0!	
Distribution		=	- 2		4,760	28,100		(28,100)	#111/0:	
Distribution Points					12.0	50	- 3	- 5		
PRV Stations		-			= 1	181	=	77		
Capital Spares		-				30)	140	-		
Sanitation Infrastructure		27,708	-	-	-	10,327	-	(10,327)	#DIV/0!	-
Pump Station			-		72.	-	- 4	-		
Reticulation		27,708	=		=5.0	10,327	=	(10,327)	#DIV/0!	-
Waste Water Treatment Works	1 1	9			900	(81)	=	-		
Outfall Sewers		2	=		141	120		-		-
Toilet Facilities		-						-		
Capital Spares		-						-		
Solid Waste Infrastructure		2,876	-	-	181	1,070	-	(1,070)	#DIV/0!	-
Landfill Sites		2,876	= =		181	1,070	-	(1,070)	#DIV/0!	-
Waste Transfer Stations		.,			91	· ·		- '		
Waste Processing Facilities								_		
Waste Processing Laurilles Waste Drop-off Points	1 1							_		
	- 11 - 1					l II		_		
Waste Separation Facilities			The state of the s					_		
Electricity Generation Facilities								_		
Capital Spares			_		_	_		_		-
Rail Infrastructure		-		-				_		
Rail Lines								_		
Rail Structures								_		
Rail Furniture								_		
Drainage Collection								_		
Storm water Conveyance										
Attenuation								-		
MV Substations								-		
LV Networks								-		
Capital Spares								-		
Coastal Infrastructure		-	-	-	-	-		-		-
Sand Pumps								-		
Piers								-		
Revelments								-		
Promenades								-		
Capital Spares								-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres								-		
Core Layers								-		
Distribution Layers								-		
Capital Spares								-		
					000	5017		/E 047)	#DIV/0!	
ommunity Assets	1 1	7,685		-	968	5,917	-	(5,917)	#DIV/0!	
Community Facilities		5,033	-	-	644	4,002	-	(4,002)		
Halls		794			99	587	-	(587)	#DIV/0!	
Centres		=			3.	=	3	-		
Crèches		Ψ.			in the	-	=	-		
Clinics/Care Centres		2			14	=	-	-		
Fire/Ambulance Stations		404			=	200	=	(200)	#DIV/0!	
Testing Stations		-			- 5	- 3	9	-		
Museums		2			-	=	-	-		
Galleries		=			9	=	-	-		
Theatres		2			=	-	9	-		
					187	1,101	=	(1,101)	#DIV/0!	

Pulse Pulse (pan Space 56		#DIV/0!	(437)	-	437	74			604	Cemeteries/Crematoria
Public Cyen Systex			-		- 21	=				
Make Recovers			-	= 1	18					
Packer Andrews										
Morted 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999 1999		#DIV/0!		150					534	
Salic			-	-	200				(8)	
## Advanced Properties		#DIV/0!	(239)	10.7	239	40			-	
Taur Placks Plant Terminate Taur Plant Termin			-	=		-			-	
1,881				2	1,404	238			=	Airports
Sport as Proceedings Facilities 2,552 - 3,324 1,514 - (1,514) 4,500 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,777 1,77		#DIV/0!		31	0	= 1				Taxi Ranks/Bus Terminals
Spice Spic		#DIMOI	1	=						Capital Spares
Cubicot Fazilities	-						-	-		
Heritage assets								37		
Heritage assets		#BIVIO:			1,737	294		3.	2,425	
Minute Buildings	_			_	_	_	_	_	-	
Historic Buildings			-							
Workson Art Conservation Areas			-							
Conservation Areas			-							
Investment stroierties			-							
Investments recipients			-							Other Heritage
Revenue Generating	-		-	_		-	-	_	_	Investment properties
Improved Property	-		-	-	-	-	-	-	-	
Chrimproved Property			-							
Montrovervior Centerating			-							
Diparameter Property Diparameter Property Diparameter Property Diparameter Property Diparameter Property Diparameter Diparameter Property Diparameter Diparamete	-		-	-	-	-	-	-	-	
10,152										1 1
Operational Buildings	_	#DIV/N			7.404	0.407				The state of the s
Computer Equipment Compute	= =									
### PayEngly Points Building Plan Offices	-						_	-		
Building Plan Offices Workshops Yards Stores Laboratorias Training Centres Manufacturing Plant Depots Capital Spares Housing Stell Housing Capital Spares Biological or Cultivated Assets Stores Assets Capital Spares Biological or Cultivated Assets Capital Spares Capital Spar					7,751	2,401		_	10,102	
Workshops Yards			-							The state of the s
Yards Stores St			-							
Sicres			-							
Training Centres Manufacturing Plant			-							
Manufacturing Plant Depots Capital Spares			-							
Depots Capital Spares			-							Training Centres
Capital Spares Housing			-							Manufacturing Plant
Housing			-							Depots
Housing Staff Housing Social Housi	_		-							Capital Spares
Social Housing			-	_		_	_	_	-	
Biological or Cultivated Assets			_							
Biological or Cultivated Assets						1				
Intansible Assets 625										Capital Spares
Intansible Assets 625	_			-	-	-	-	-	-	
Servitudes Ser			-							Biological or Cultivated Assets
Servitudes		#DIV/0!	(49)	-	49	8	-	-	625	Intangible Assets
Licences and Rights		4000 1100	-							
#DIV/O! ##DIV/O! ###################################	_	#DIV/0!	` '	-	49	8	-	-	625	
#DIV/0! #DI										-
Computer Software and Applications Load Settlement Software Applications Load Settlement Load Sett										
Computer Software Applications Load Settlement Software Applications		#D1\//N			40				(mail)	
Computer Equipment Compute	-	#UIVIU:		=	49	d		Ξ	625	
Computer Equipment 2,210										
Computer Equipment Compute		#D0 //8/								Unspecified
Eurniture and Office Equipment	-						-	-		
Furniture and Office Equipment 1,553 - 138 606 - (806) #DIV/0! Machinery and Equipment 2,202 32 953 - (953) #DIV/0!	-			- 5	1,762	224		-	2,210	Computer Equipment
Furniture and Office Equipment 1,553 - 138 806 - (806) #DIV/0! Machinery and Equipment 2,202 32 953 - (953) #DIV/0!	-			-				-	1,553	Furniture and Office Equipment
Machinery and Equipment 2,202 32 953 - (953) #DIV/0!	-	#DIV/0!	(806)	-	806	138		2		- Chillian
Wachinely and Equipment (OF3) 4DIV/OI	_	#DIV/0!	(953)	_	953	32	-	_	2.202	
	-	#DIV/0!	(953)	¥				-		
10 400 HDW/D	_	#DIV/0!	(2.426)	_	2 A26	430				
170 A 201 4DIV/O	9							_		
Transport Assets	_									
Land							-	-		
Land										Land
Zoo's, Marine and Non-biological Animals							-	-		
Zoo's, Marine and Non-biological Animals	-		-	-	~	-				Zoo's, Marine and Non-biological Animals
Living resources	-		-	-	-	-	-	-	-	Living resources
Malure	-			-	-	-	-	-	-	
Policing and Protection			-							Policing and Protection
Zoological plants and animals	_		-							
Immature			-	_	-	-	-	-	-	
Policing and Protection										
Zoological plants and animals 1 347,534 379,139 - 32,555 186,220 189,570 3,349 1.8%	379,139	1.8%		189 570	186 220	32 555		370 420	247 524	

Description	Ref	2022/23 Audited	Original	Adjusted	Manthh	Budget Yea	YearTD	YTD	YTD	Full Year Forecast
Securipaen.		Outcome	Budget	Budget	Monthly actual	reariD actual	budget	variance	variance	run real rorecast
thousands	1								%	
apital expenditure on new assets by Asset Class/Sub-class						45.050	40.202	(3,349)	-7.9%	145,28
nfrastructure		67,964	145,284 44,065		10,017	45,652 22,628	42,303 6,863	(15,765)	-229.7%	44,065
Roads Infrastructure Roads		22,521 22,521	44,065		(606)	22,628	6.863	(15,765)	-229.7%	44,065
Road Structures		==,.=.			12	=	=	-		
Road Furniture					=	*	=	-		
Capital Spares					-		-	_		
Storm water Infrastructure		-	-	-	-	-	-	_		
Drainage Collection					9					
Storm water Conveyance Attenuation					-		-	- 1		
Electrical Infrastructure		-	21,550	_	2,756	6,168	10,775	4,607	42.8%	21,550
Power Plants			7,950		2,756	6,168	3,975	(2,193)	-55.2%	7,950
HV Substations					=		-	-	400.00/	4.400
HV Switching Station			1,100		2		550	550	100.0%	1,100
HV Transmission Conductors			42 500				6,250	6,250	100.0%	12,500
MV Substations			12,500				-	-		
MV Switching Stations MV Networks					=	-	-	-		
LV Networks							- 2	-		
Capital Spares					9	-	*	-		
Water Supply Infrastructure		45,443	58,185	-	7,867	16,856	13,923	(2,933)	-21.1%	58,185
Dams and Weirs					美	-	*			
Boreholes					-		-	-		
Reservoirs					-	~	-	~		
Pump Stations					-		#			
Water Treatment Works			58,185				13,923	13,923	100.0%	58,185
Bulk Meins		45,443	30,100		7,867	16,856	=	(16,856)	#DIV/0!	
Distribution Distribution Points		10,110				=	2	'		
PRV Stations					-		2	-		
Capital Spares					5			-		
Sanitation Infrastructure		-	21,484	-	-	-	10,742	10,742	100.0%	21,484
Pump Station					*	=	Ė	-		
Reticulation			13,040		-		6,520	6,520	100.0% 100.0%	13,040
Waste Water Trealment Works			8,444		8		4,222	4,222	100.076	8,444
Outiali Sewers					× ×		5	_		
Toilet Facilities					-			_		
Capital Spares		-	_	_	_	-	_	_		_
Solid Waste Infrastructure Landfill Sites					2		- 20	-		
Waste Transfer Stations					E E	-	=======================================	-		
Waste Processing Facilities					=	=	-	-		
Waste Drop-off Points					3		-	-		
Waste Separation Facilities							-	-		
Electricity Generation Facilities					5			-		
Capital Spares						8	-	-		_
Rail Infrastructure		-			_		_			
Rail Lines						_	-	_ 1		
Rail Structures Rail Furniture	- 1					-	-	_		
Drainage Collection	- 1				=	-	-	_		
Storm water Conveyance						:=:	-	-		
Attenuation					÷	-	-	-		
MV Substations					-	-	7.	-		
LV Networks					=	-	-	-		
Capital Spares					-	- 20	-	-		_
Coastal Infrastructure		-	-	-	-		-	-		_
Sand Pumps						=3.		_		
Piers					3	127	=	-		
Revetments Promenades						201		-		
Promenades Capital Spares					~	2	25	_		
Information and Communication Infrastructure		-	_	_	-	-	-	-		-
Data Centres					2	137	7.	-		
Core Layers					5.	=	- 5	-		
Distribution Layers					E	3	=	-		
Capital Spares						-2.		-		
ommunity Assets		752	11,938	-	3,363	17,068	2,985	(14,083)	-471.9%	11,938
Community Facilities		752	-	-	3,363	17,068	-	(17,068)	#DIV/0!	-
Halls					-	- 2	-	-		
Centres					3	~	-	-		
Crèches					* .	*	=	-		
Clinics/Care Centres					*	30		_		
Fire/Ambulance Stations					=		-	_		
Testing Stations		8			2	- 2		_		
Museums		90			8	= 1	-	-		
Galleries Theatres					=	- 3	-	-		
Libraries		501			3,363	17,068	-	(17,068)	#DIV/0!	
Cemeteries/Crematoria		=			-	20	-	19		
Police		=				:21	27	-		
Puris		-			Ε.	3		-		
Public Open Space		=			*	36	3			
							-	-		

Markets	1 1	8			=		-	-		
Stells		242				180	=	-		
Abattoirs		-			=	- 31	-	-		
Airports					-	31		-		
Taxi Ranks/Bus Terminals					*		16	_		
Capital Spares			44.000		-	-	2,985	2,985	100.0%	11,938
Sport and Recreation Facilities		-	11,938	_		19.1	2,800	2,500	100.070	11,000
Indoor Facilities) I	11,938				5,969	5,969	100.0%	11,938
Outdoor Facilities			11,830		- 3	-	0,000	-		
Capital Spares		_	270	_		_	68	68	100.0%	270
Heritage assets			210		-		-	-		
Monuments	- 1 1		190				95	95	100.0%	190
Historic Buildings Works of Art			80		-		40	40	100.0%	86
Conservation Areas					-		100			
Other Heritage		i i			_	-	-	-		
					_	_	_	_		_
Investment properties		-		-				_		_
Revenue Generating		-	_	_		-	-	_		
Improved Property					-		-	_		
Unimproved Property		-	_	_	-	_	_	_		-
Non-revenue Generating		-	_					_		
Improved Property							-	_		
Unimproved Property		_	_	_	_	_	-	_		_
Other assets Operational Buildings			_	_	_	-	_	-		_
Municipal Offices					= =	3	2=	_		
Municipal Offices Pay/Enquiry Points					2	=	16	_		
Building Plan Offices					5	2	\\E	-		
Workshops						- 4	12	-		
Yards						-		-		
Stores					_	-	Œ.	-		
Laboratories					-	-	-	-		
Training Centres					5	-	16	-		
Manufacturing Plant					-	8	- 1	-		
Depots					=		1.00	-		
Capital Spares					-	100	0.5	-		
Housing		-	-	-	-	-	-	-		-
Staff Housing						<u>∺</u>	-	-		
Social Housing					÷	>		-		
Capital Spares					-	9	-	-		
Biological or Cultivated Assets		_	_	_	_	-	-	-		_
Biological or Cultivated Assets					= 1	14	9	-		
				_	_	_	-	_		_
Intangible Assets						-	-	_		
Servitudes					-	-	_	_		_
Licences and Rights		-	-			-		_		
Water Rights						2	12	_		
Effluent Licenses					_		-	_		
Solid Waste Licenses					2	2	- 63	_		
Computer Software and Applications						2	101	_		
Load Settlement Software Applications						9	82	_		
Unspecified							4 4 4 4 4	4 000	100.0%	2.000
Computer Equipment		-	2,000			살	1,000	1,000 1,000	100.0%	2,000
Computer Equipment			2,000		B		1,000			
Furniture and Office Equipment		823	991	_	92	324	496	171	34.6%	991
Furniture and Office Equipment		823	991		92	324	496	171	34.6%	991
Machinery and Equipment		3,251	2,100		175	633	1,050	417	39.7%	2,100
Machinery and Equipment		3,251	2,100		175	633	1,050	417	39.7%	2,100
							250	(18,976)	-7590.2%	500
Transport Assets		1,734	500	_	9,858	19,226	250	(18,976)	-7590.2% -7590.2%	500
Transport Assets		1,734	500		9,858	19,226			7 000.2 10	
Land		-	_		-		-	-		
Land					= =	#	-	-		
Zoo's, Marine and Non-biological Animals		_	_	_	_	_	_	-		-
Zoo's, Marine and Non-biological Animals					=	-	-	-		
2000, mains and non-viological familias										
Living resources		-	_	-	-	-	-	-		-
Mature		_	_	_	-	_	-	- 1		-
Policing and Protection					= = = = = = = = = = = = = = = = = = = =	-	-	-		
. onong and returned						2	-	-		
Zoological plants and animals						-	_	-		_
Zoological plants and animals		-	-	-	-					
Zoological plants and animals immature		-	_	_	-	5	~	-		
Immature		-			= = = = = = = = = = = = = = = = = = = =		48,151	- - (34,751)	-72.2%	163,083



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

Print Name : ZAMOKWAKHE WESLEY MCINEKA

Municipal Manager : NEWCASTLE MUNICIPALITY

Signature : Usulunekat

09/01/2024

Date