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 apprise the Finance Portfolio Committee, Executive Committee and Council of the quarterly financial affairs in terms of the legislative requirements and regulations of Section 52(d) of the MFMA for the period ended 31 December 2023. This report is submitted to both the National and Provincial Treasuries in C Schedule format and through a series of data strings for which were designed for the purpose of uniform reporting for all municipalities. 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 improves 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, municipality were also not prescribed by law to report regularly on the performance of their budget to councils. The promulgation of the MFMA prescribed the standardised and uniform formats of municipal budgets, adjustments budget, mid-year reports, quarterly reports and monthly reports. The main purpose of standardising these reports were to ensure uniformity and accountability across the local government sector, as well as to allow National Treasury to be able to consolidate and compare budget information of all municipalities. Once Council has approved the budget, the Accounting Officer is required by law to implement the budget and to report to Council through council committees on the quarterly performance of the budget through the Section 52d report.

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 quarter's financial analysis comprises of the Section 52d will be reflected version 6.7 which is manually captured.

Table C1: Quarter budget statements summary

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

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter

	2022/23				Budget Yea		_		
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	376,279	396,741	-	32,513	203,969	198,370	5,599	3%	396,741
Service charges	1,150,840	1,345,737	-	102,331	657,222	672,868	(15,647)	-2%	1,345,737
Investment revenue	6,529	5,330	-	17	635	2,665	(2,030)	-76%	5,877
Transfers and nutsides - Operational	558,095	577,623	-	188,304	422,976	422,976	-		577,623
Other own revenue	40,795	30,037	-	3,165	31,887	14,132	17,755	126%	29,490
Total Revenue (excluding capital transfers	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
Depreciation and amortisation	347,534	379,139	-	32,555	186,220	189,569	(3,349)	-2%	379,139
Interest	76,057	32,205	-	2,715	16,717	16,103	614	4%	32,205
Inventory consumed and bulk purchases	687,612	820,786	-	56,920	415,428	410,393	5,035	1%	820,786
Transfers and subsidies	_	-	-	-	-	-	_		-
Other ex penditure	800,652	739,412	-	38,956	201,871	369,706	(167,835)	-45%	739,412
Total Expenditure	2,616,175	2,724,589	_	187,042	1,156,391	1,362,294	(205,903)	-15%	2,724,589
Surplus/(Deficit)	(483,637)	(369,121)	-	139,288	160,298	(51,282)	211,580	-413%	(369,121
Transfers and subsidies - capital (monetary	158,912	240,770	_	18,619	86,994	120,385	(33,391)	-28%	240,770
Transfers and subsidies - capital (in-kind)		- 2	_	_	-	-	_		_
Surplus/(Deficit) after capital transfers &	(324,725)	(128,351)		157,907	247,293	69,103	178,190	258%	(128,351
contributions	(==:,:==-/	(,,,,		,			1		
Share of surplus/ (deficit) of associate	(33, 264)		_	_	-		-		-
Surplus/ (Deficit) for the year	(357,990)	(128,351)	_	157,907	247,293	69,103	178,190	258%	(128,351
	(551,550)	(120,001)		,					
Capital expenditure & funds sources					440.004	407.000	(47.425)	-14%	255,338
Capital expenditure	173,869	255,338		30,631	110,234	127,669	(17,435)		
Capital transfers recognised	158,912	240,770	-	18,619	86,994	120,385	(33,391)	-28%	240,770
Borrow ing	-	-	-	-	-	-	-		-
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							/ TIME		
Total current assets	848,769	1,067,493	_	1,162,068	1,067,493	HARLE &			1,067,493
Total non current assets	6,457,187	5,915,689	-	6,410,932	5,915,689				5,915,689
Total current liabilities	1,114,198	766,659	_	1,130,773	766,659				766,659
Total non current liabilities	520,818	614,410	_	494,409	614,410				614,410
Community wealth/Equity	5,670,940	5,602,113	_	5,947,818	5,602,113	May / E			5,602,113
Cash flows	127 121	261,626	_	126,586	211,880	302,725	90,846	30%	261,626
Net cash from (used) operating	137,421	(235,338)	_	(30,640)	(110,180)	(117,669)	1	6%	(235, 338
Net cash from (used) investing	(167,823)			(28,500)	(48,363)	(17,041)		-184%	(34,082
Net cash from (used) financing	(33,538)	(34,082)	_	(20,000)	65,564	180,243	114,679	64%	4,433
Cash/cash equivalents at the month/year end	12,227	4,433	-	_	03,304	100,243		0470	4,400
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	93,835	40,613	37,384	35,269	38,438	41,335	190,114	1,270,790	1,747,778
Creditors Age Analysis							and the second s		
Total Creditors	90,613	52,905	68,463	18,131	2,936	203,958	-	1	437,005
		,,,,,					1		

Table C4: Quarter 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) - Mid-Year Assessment

Barrier C =	Det.	2022/23	Original	Adipatad	Monthly	Budget Year 2 YearTD	YearTD	YTD	YTD	Full Year
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	actual	budget	variance	variance	Forecast
R thousand									%	
Revenue										
Exchange Revenue										000.000
Service charges - Electricity		710,069	882,022		64,138	423,714	441,011	(17,297)	-4%	882,022
Service charges - Water		209,841	219,986		17,948	111,518	109,993	1,525	1%	219,986
Service charges - Waste Water Management		127,581	133,580		11,202	67,568	66,790	777	1%	133,580
Service charges - Waste management	1	103,349	110,148		9,043	54,422	55,074	(652)	-1%	110,148
Sale of Goods and Rendering of Services					123	# 1	-	-	0%	
Agency services			=		-	-		-		-
Interest					E.	- 1		-	2004	F 077
Interest earned from Receiv ables		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%	5,330
Dividends			-			-	4 -	_		1
Rent on Land					700	5 550	4 400	1 147	26%	8,804
Rental from Fixed Assets		7,988	8,804		782	5,550	4,402	1,147	20%	0,004
Licence and permits			0.400		204	12.145	2 250	8,787	262%	8,490
Operational Revenue		20,509	8,490		394	12,145	3,359	0,107	20270	0,49
Non-Exchange Revenue		070.070	200.744		22 542	203.050	198,370	5,599	3%	396,74
Property rates		376,279	396,741		32,513	203,969	190,370	3,599	370	350,74
Surcharges and Taxes		5.700	4.004		1,360	4,464	2,415	2,048	85%	4,83
Fines, penalties and forfeits		5,729	4,831		1,300	18	2,413	2,040	6%	3.
Licence and permits		62	577 522		188,304	422,976	422,976	_'	070	577,62
Transfers and subsidies - Operational		558,095	577,623		100,304	422,970	422,570	_		077,02
Interest			19							==
Fuel Levy			-		2		_	_		12
Operational Revenue		1 101	2,000			5,757	1,000	4,757	476%	2,000
Gains on disposal of Assets		1,101	2,000		3	0,107	1,000	- 1,707		-
Other Gains	1				-	_	-		_	
Discontinued Operations	-	0.400.500	2 255 460		326,330	1,316,689	1,311,012	5,677	0%	2,355,468
Total Revenue (excluding capital transfers and		2,132,538	2,355,468	_	320,330	1,510,005	1,011,012	0,011	0,0	2,000,100
contributions)					-					
Expenditure By Type								(00.044)	4487	704.004
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	1 1	347,534	379,139		32,555	186,220	189,569	(3,349)	-2%	379,139
	1	76,057	32,205		2,715	16,717	16,103	614	4%	32,205
Interest						95,328	103,680	(8,352)	-8%	207,36
Contracted services		260,392	207,361		25,400	93,320	100,000	(0,002)	070	201,00
Transfers and subsidies			-		5 000	40.000	44.050	(2.000)	00/	90.244
irrecoverable debts written off		102,301	89,312		5,600	40,696	44,656	(3,960)	-9%	89,31
Operational costs		185,449	134,594		7,955	65,846	67,297	(1,451)	-2%	134,59
Losses on Disposal of Assets					-	=	<u> </u>	-		
Other Losses	1 1				-	- 1	-	-		
Total Expenditure	1	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)	-28%	240,770
		130,512	2-10,110		10,010	30,00	P	, ,,,,,		
Transfers and subsidies - capital (in-kind)		/204 705	(400 0EA)		157,907	247,293	69,103			(128,351
Surplus/(Deficit) after capital transfers &		(324,725)	(128,351)	-	137,307	241,230	33,103			(.20,00)
contributions										
Income Tax										//** ***
Surplus/(Deficit) after income tax		(324,725)	(128,351)	-	157,907	247,293	69,103		EU III	(128,35
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities		3								
Surplus/(Deficit) attributable to municipality		(324,725)	(128,351)	_	157,907	247,293	69,103			(128,35
Share of Surplus/Deficit attributable to Associate	1 1	(33,264)	(F	
·		(00,204)								
Intercompany/Parent subsidiary transactions		/257 000	(400 0EA)		157,907	247,293	69,103			(128,35
Surplus/ (Deficit) for the year		(357,990)	(128,351)	- 1	137,307	241,253	55,103			,.20,001

4.1Operating 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 the second quarter, 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 B		2022/23			E	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								%	
Expenditure - Functional										
Governance and administration		653,078	526,515	-	43,667	246,359	263,258	(16,899)	-6%	526,515
Executive and council		122,855	87,849	- 1	9,794	62,736	43,924	18,811	43%	87,849
Finance and administration		528,385	431,359	- 1	33,306	180,318	215,679	(35, 361)	-16%	431,359
Internal audit		1,838	7,308	-	567	3,305	3,654	(349)	-10%	7,308
Community and public safety		253,589	305,267		29,344	131,655	152,633	(20,978)	-14%	305,267
Community and social services		42,542	46,305	- 1	3,364	20,330	23,153	(2,823)	-12%	46,305
Sport and recreation		74,021	81,375	-	5,182	31,353	40,688	(9,335)	-23%	81,375
Public safety		97,424	94,712	1	6,579	39,677	47,356	(7,678)	-16%	94,712
Housing		29,985	72,572	- 1	13,482	36,070	36,286	(216)	-1%	72,572
Health		9,616	10,303	- 1	737	4,225	5,151	(926)	-18%	10,303
Economic and environmental services		286,897	276,739	- 1	24,573	142,600	138,370	4,230	3%	276,739
Planning and development		86,124	86,004	_ 1	6,325	38,505	43,002	(4,497)	-10%	86,004
Road transport		200,765	190,732	_	18,248	104,094	95,366	8,728	9%	190,732
Environmental protection		7	3	_ (_	1	2	(1)	-63%	3
Trading services		1,452,921	1,613,058	_ 1	89,210	634,357	806,529	(172,172)	-21%	1,613,058
and the second s		557,690	811.505	_	54,325	371,027	405,752	(34,725)	-9%	811,505
Energy sources Water management		707,439	612,122	_ [28.513	201,137	306,061	(104,924)	-34%	612,122
		104,648	62,470	_	829	21,207	31,235	(10,027)	-32%	62,470
Waste water management		83,145	126,961	_	5,543	40,986	63,481	(22,495)	-35%	126,961
Waste management		2,955	3,010	_	248	1,420	1,505	(84)	-6%	3,010
Other	3	2,649,439	2,724,589		187,042	1,156,391	1,362,294	(205,903)	-15%	2,724,589
Total Expenditure - Functional Surplus/ (Deficit) for the year	3	(357,990)	(128,351)	_	157,907	247,293	69,103	178,190	258%	(128,351

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	LA LA	2022/23	vo	,		Budget Year	2023/24			
M. A. D	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
Vote Description	Kei	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecas
R thousands	1		-7 -						%	
Single Year expenditure appropriation	2							1		
Vote 1 - CORPORATE SERVICES		120	-	_	- 1	-	-			
Vote 2 - COMMUNITY SERVICES		4,448	13,326	_	3,363	17,610	6,663	10,947	164%	13,3
Vote 3 - BUDGET AND TREASURY		2,999	3,900	_	203	893	1,950	(1,057)	-54%	3,90
Vote 4 - MUNICIPAL MANAGER			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%	5
Vote 6 - TECHNICAL SERVICES		141,832	215,262	_	19,913	60,341	107,631	(47,290)	-44%	215,2
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		_	21,550	_	_		10,775	(10,775)	-100%	21,5
Vote 8 - GOVERNANCE UNIT	1			_	-	- 1	-1	1		
Vote 9 - [NAME OF VOTE 9]		_	_ 1	_	- 1	- 1	-	- 1		
L. L. C.		_	_	_		- 1	-	-		-
Vote 10 - [NAME OF VOTE 10]			_	_	_	- 1	_	_		
Vote 11 - [NAME OF VOTE 11]			_ 1	_	_	_	_	- 1		
Vote 12 - [NAME OF VOTE 12]				_		_ 1	_			
Vote 13 - [NAME OF VOTE 13]				_		_	_			
Vote 14 - [NAME OF VOTE 14]		_ [_	_		_	_	_		
Vote 15 - [NAME OF VOTE 15]	4	173,869	255,338		30,631	110,234	127,669	(17,435)	-14%	255,33
Total Capital single-year expenditure	-	173,869	255,338		30,631	110,234	127,669	(17,435)	-14%	255,3
Total Capital Expenditure	-	173,009	200,000		30,001	110,204	12.1,000	(,,		
Capital Expenditure - Functional Classification										
Governance and administration		3,119	4,700	-	10,061	20,118	2,350	17,768	756%	4,70
Executive and council					9,858	19,226	-	19,226	0%	
Finance and administration		3,119	4,700		203	893	2,350	(1,457)	-62%	4,70
Internal audit					-		-			
Community and public safety		5,125	37,334	-	3,363	17,610	18,667	(1,057)	-6%	37,33
Community and social services		557	858			358	429	(71)	-16%	85
Sport and recreation		3,891	35,977		3,363	17,252	17,988	(736)	-4%	35,97
Public safety		=	5.0				-	- 1		1.0
Housing		678	500		-	=	250	(250)	-100%	50
Health		061				-	-	-		
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%	
Road transport		32,240	54,635		1,345	24,691	27,317	(2,626)	-10%	54,63
Environmental protection		16			-	-	_			
		109,499	158,669	_	15,798	47,750	79,334	(31,584)	-40%	158,66
Trading services		100	21,550		2,756	6,168	10,775	(4,607)	-43%	21,55
Energy sources		83,284	108,185		12,605	40,266	54,092	(13,827)	-26%	108,18
Water management		26,214	28,484		437	1,317	14,242	(12,925)	-91%	28,48
Waste water management		20,214	450		-	_	225	(225)	-100%	45
Waste management			0.14.5				- 20			
Other Total Capital Expenditure - Functional Classification	3	173,869	255,338	-	30,631	110,234	127,669	(17,435)	-14%	255,33
Funded by:		149,800	228,012		18,619	86,108	114,006	(27,898)	-24%	228,01
National Government		9,112	12,758		_	886	6,379	(5,493)	-86%	12,75
Provincial Government		JZ	,.50		_	- 9	- 000	- '		
District Municipality										
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm										
Agencies, Households, Non-profit Institutions, Private Enterprises, Public								_		
Corporatons, Higher Educ Institutions)		158,912	240,770	_	18,619	86,994	120,385	(33,391)	-28%	240,77
Transfers recognised - capital		158,912	240,110	_	10,019	00,004	.20,555	(,,		2.10,71
Borrowing	6	44.050	14 500		12.013	23,240	7,284	15,956	219%	14,56
Internally generated funds		14,958	14,568		12,013	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		19 204 364,45	48%	38%
Neighbourhood Development Partnership Grant	24 514 000,00	18 514 000,00	-	12 303 964,63	66%	50%
INEP GRANT	21 550 000,00	14 500 000,00	-	7 092 744,55	49%	33%
Municipal Infrastructure Grant	143 068 000,00	113 068 000,00	-	63 888 827,16	57%	45%
PROVINCIAL GRANTS						
Community Library Grant	2 595 000,00	2 595 000,00	634,00	1 388 330,91	54%	54%
Housing Accreditation Grant	15 501 000,00	4 420 036,80	2	6 256 408,65	142%	40%
Housing Grant	131 615 000,00	-	-	-	#DIV/0!	0%
ISU Patrneship Grant	478 733 300,00	-	-	-	0%	0%
Museum Art Gallery Grant	476 000,00	476 000,00	400 213,37	9 707,97	2%	2%
Provincialisation Grant	6 992 000,00	6 992 000,00	59 926,09	3 242 041,64	46%	46%
Title Deeds		1 799 040,88	-	-	0%	
LGSETA	-	217 146,04	994 137,02	289 099,54	133%	#DIV/0!
EDTEA : Airport Grant	-	3 063 635,75	-		0%	#DIV/0!
EDTEA: MUNICIPAL EMPLOYEMENT INITIATIVE	-	1 815 281,36			0%	#DIV/0!
Sport, Recreation Grant	11 938 000,00	5 201 203,13		1 019 464,65	0%	#DIV/0!
Greenest Town	<u>-</u>	-	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 - Q2 Second Quarter

KZN252 Newcastie - Table Co Monthly Budget C		2022/23		Budget	Year 2023/24	
Description	Ref	Audited	Original	Adjusted	VTDt1	Full Year
		Outcome	Budget	Budget	YearTD actual	Forecast
R thousands	1		"			
ASSETS						
Current assets						
Cash and cash equivalents		12,227	19,688		65,564	19,68
Trade and other receivables from exchange transactions		689,996	951,655		829,270	951,65
Receiv ables from non-ex change transactions		121,850	83,155		154,327	83,15
Current portion of non-current receiv ables			Title I			=
Inv entory		24,696	12,995		25,724	12,99
VAT			= .		87,183	-
Other current assets			120		==	-
Total current assets		848,769	1,067,493	<u> </u>	1,162,068	1,067,49
Non current assets						
Investments		72,154	110,954		101,739	110,95
Investment property		373,698	352,224		373,568	352,22
Property , plant and equipment		5,999,100	5,440,429		5,923,439	5,440,42
Biological assets					= :	
Living and non-living resources					-	
Heritage assets		11,982	11,883		11,982	11,88
Intangible assets		254	200		205	20
Trade and other receivables from exchange transactions					= = =	
Non-current receivables from non-ex change transactions						
Other non-current assets			-,			5
Total non current assets		6,457,187	5,915,689	_	6,410,932	5,915,68
TOTAL ASSETS	-	7,305,956	6,983,183	_	7,573,000	6,983,18
LIABILITIES		.,,,,				
Current liabilities						
Bank overdraft			_		-	
Financial liabilities		65,978	34,082		44,024	34,08
Consumer deposits		35,599	35,649		36,831	35,64
Trade and other payables from exchange transactions		857,235	571,301		862,341	571,30
Trade and other payables from non-exchange transactions	S	134,074			174,545	
Provision		14,261	10,513		13,031	10,51
VAT		7,052	_		夢	-
Other current liabilities			115,115		43	115,11
Total current liabilities		1,114,198	766,659		1,130,773	766,65
Non current liabilities						
Financial liabilities		263,234	321,905		236,825	321,90
Provision		257,584	229,340		257,584	229,34
Long term portion of trade payables			63,165		-	63,16
Other non-current liabilities			-;			=
Total non current liabilities		520,818	614,410	_	494,409	614,41
TOTAL LIABILITIES		1,635,016	1,381,069	_	1,625,182	1,381,06
NET ASSETS	2	5,670,940	5,602,113	_	5,947,818	5,602,11
COMMUNITY WEALTH/EQUITY		-,				
Accumulated surplus/(deficit)		5,638,648	5,567,259		5,915,515	5,567,25
		32,292	34,854		32,303	34,85
Reserves and funds		02,202	31,004		12,230	
Other TOTAL COMMUNITY WEALTH/EQUITY	2	5,670,940	5,602,113	_	5,947,818	5,602,11

- As at end of the sixth month of the financial year, the municipality showed a favorable equity position, with a net asset effect of R5.9 billion.
- While this picture looks good, it is however important to point out major reasons to such a favorable equity position, being consumer debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:
- The municipality's debtors aging as reflected in table SC3 is a total of R1.7 billion as at the end of the sixth month. The bulk of the debtor's ageing amount (R1.5 billion) was for debt owing for more than 90 days, while R1.4 billion of the total debt is owed by households. It must be noted that the total figure of debtors is inclusive of indigent.
- Property Plant and Equipment (Assets) comprise of R5.9 billion of the total assets of R7.5 billion as
 reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity
 infrastructure, other plants, and equipment which the municipality has acquired for service delivery as
 well as for its own use. Service delivery of the municipality is majored by its ability to provide these
 services to communities. It is however important to note that most of these assets may not be easily
 converted to cash and cash equivalent.
- The municipality closed with a positive bank balance of R65.5 million at the end of the sixth month of the financial year. It must be noted that the municipality had an obligation of R32.2 million relating to the HDF. The short-term obligations are sitting at R437.0 million as illustrated on SC4, while unspent conditional grants amount to R174.5 million, representing a cash shortfall of R578.2 million. Included under creditors is Eskom for R161.7million, uThukela Water for R232.9 million, SARS PAYE for R13.0 million, pension and other employee benefits for R26.9 million, and other trade creditors for R2.2 million. Looking at the cash position as mentioned above the municipality is currently not in the position to cover 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		2022/23					Budget Year 2	2023/24			
Description	Ref	Audited	Original	Adjusted	T	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget		actual	actual	budget	variance	variance	Forecast
R thousands	1									%	
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		260,934	299,539			26,986	121,689	149,770	(28,080)		299,539
Service charges		1,010,023	1,144,535			55,792	428,610	572,267	(143,657)	-25%	1,144,535
Other revenue		100	231,189		1	2,538	120,980	115,595	5,385	5%	231,189
Transfers and Subsidies - Operational		466,712	547,623			162,111	389,053	398,717	(9,664)	-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
Payments											
Suppliers and employees		(1,741,681)	(2,175,156)		-	(138,728)	(1,004,144)	(1,087,578)	(83,434)	8%	(2,175,156
Interest		(48,574)	(32, 205)		-	(2,715)	(16,717)	(16,103)	614	-4%	(32,205
Transfers and Subsidies			-						-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		137,421	261,626	-		126,586	211,880	303,153	91,274	30%	261,626
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		6,046	20,000			-	330	10,000	(9,670)	-97%	20,000
Decrease (increase) in non-current receivables		,,,,,	-				,	-	-		
Decrease (increase) in non-current investments			9					-	-		
Payments											
Capital assets		(173,869)	(255, 338)		2	(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
					T						
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts			8						_		
Short term loans					П				_		
Borrowing long term/refinancing									_		
Increase (decrease) in consumer deposits			21								
Payments		(22.520)	(34,082)			(28,500)	(48, 363)	(17,041)	31,322	-184%	(34,082
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)			+				01,022	10.10	
NET INCREASE/ (DECREASE) IN CASH HELD		(63,940)	(7,794)	-		67,446	53,337	168,444			(7,794
Cash/cash equivalents at beginning:		76,167	27,482				12,227	27,482			12,227
Cash/cash equivalents at month/year end:		12,227	19,688	-			65,564	195,926			4,433

- The municipality opened with a provisional cash and cash equivalent balance of R12.2 million at the beginning of the financial year and closed with a positive balance of R65.5 million as at the end of the second quarter 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 in order to ensure compliance. Risk of non-compliance with S71 of the MFMA, should the report not reach the Mayor, Provincial Treasury and National Treasury within 10 working days after the end of the month.

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

- 7.1 That the Council notes the submission of S52d for the month ended 31 December 2023
- 7.2 That the management prioritize spending of grant funded projects in order to ensure that the municipality does not revert funds to National Treasury;
- 7.3 That the municipality continue to implement the incentive schemes in order improve its collection rate.
- 7.4 That municipality prioritises the payment of Eskom and uThukela Water.

Report seen by:

DX DUBE

PORTFOLIO COUNCILLOR

BUDGET AND TREASURY OFFICE

P.H.Z KUBHEKA

STRATEGIC EXECUTIVE DIRECTOR:

BUDGET AND TREASURY OFFICE

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter

	2022/23				Budget Year	2023124			
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	376,279	396,741	_	32,513	203,969	198,370	5,599	3%	396,74
Service charges	1,150,840	1,345,737	_	102,331	657,222	672,868	(15,647)	-2%	1,345,73
Investment revenue	6,529	5,330	_	17	635	2,665	(2,030)	-76%	5,87
Transfers and subsidies Operational	558,095	577,623	_	188,304	422,976	422,976	140	51	577,623
Other own revenue	40,795	30,037	_	3,165	31,887	14,132	17,755	126%	29,490
Total Revenue (excluding capital transfers and contributions)	2,132,538	2,355,468	-	326,330	1,316,689	1,311,012	5,677	0%	2,355,46
Employee costs	677,337	724,604	_	53,772	323,391	362,302	(38,911)	-11%	724,604
Remuneration of Councillors	26,983	28,443	_	2,124	12,765	14,221	(1,456)	-10%	28,44
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
Inventory consumed and bulk purchases	687,612	820,786	_	56,920	415,428	410,393	5,035	1%	820,78
Transfers and subsidies	- 00.,0.2	-	_			_	_		_
Other expenditure	800,652	739,412	_	38,956	201,871	369,706	(167,835)	-45%	739,412
Total Expenditure	2,616,175	2,724,589	_	187,042	1,156,391	1,362,294	(205,903)	-15%	2,724,589
	(483,637)	(369,121)	_	139,288	160,298	(51,282)	211,580	-413%	(369,121
Surplus/(Deficit) Transfers and subsidies - capital (monetary allocations)	158,912	240,770	_	18,619	86,994	120,385	(33,391)	-28%	240,770
	150,512	2.10,170	_	-			` ' _ '		_
Transfers and subsidies - capital (in-kind)	(004.705)	(420.254)	_	157,907	247,293	69,103	178,190	258%	(128,351
O t (ID C IV) to a little for C and the diam	(324,725)	(128,351)	_	131,307	241,233	03,103	110,100	200,0	(120,00
Surplus/(Deficit) after capital transfers & contributions					19				
Share of surplus/ (deficit) of associate	(33,264)	-	-	457.007	247 202	69,103	178,190	258%	(128,351
Surplus/ (Deficit) for the year	(357,990)	(128,351)	-	157,907	247,293	05,103	170,150	25070	(120,551
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	-	-	-	-	-	-	-	- 1	-
Internally generated funds	14,958	14,568		12,013	23,240	7,284	15,956	219%	14,568
Total sources of capital funds	173,869	255,338	-	30,631	110,234	127,669	(17,435)	-14%	255,338
Financial position									
Total current assets	848,769	1,067,493	_	1,162,068	1,067,493				1,067,493
Total non current assets	6,457,187	5,915,689	_	6,410,932	5,915,689				5,915,689
Total current liabilities	1,114,198	766,659	_	1,130,773	766,659				766,659
Total non current liabilities	520,818	614,410	_	494,409	614,410				614,410
Community wealth/Equity	5,670,940	5,602,113	_	5,947,818	5,602,113		45-4-		5,602,113
Cash flows									
Net cash from (used) operating	137,421	261,626	_	126,586	211,880	302,725	90,846	30%	261,626
Net cash from (used) investing	(167,823)	(235,338)	_	(30,640)	(110,180)	(117,669)	(7,489)	6%	(235,338
Net cash from (used) financing	(33,538)	(34,082)	_	(28,500)	(48,363)	(17,041)	31,322	-184%	(34,082
Cash/cash equivalents at the month/year end	12,227	4,433	-	- 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 Yr	Over 1Yr	Total
Debtors Age Analysis									
Fotal By Income Source	93,835	40,613	37,384	35,269	38,438	41,335	190,114	1,270,790	1,747,778
Creditors Age Analysis	,								
Total Creditors	90,613	52,905	68,463	18,131	2,936	203,958	-	1	437,005
- com - compre	,								

KZN252 Noveagette - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second Quarter

KZN252 Newcastle - Table C2 Monthly Budge		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 - Functional										
Governance and administration		521,000	565,717	-	81,170	326,049	282,858	43,190	15%	565,7
Executive and council		20,452	15,251	-	2,134	6,880	7,626	(746)	-10%	15,2
Finance and administration		500,548	550,466	-	79,036	319,169	275,233	43,936	16%	550,4
Internal audit			-	-	-	-	-	-		
Community and public safety		46,287	77,025	-	20,302	37,929	38,513	(583)	-2%	77,0
Community and social services		14,994	11,656	-	919	5,863	5,828	34	1%	11,6
Sport and recreation		4,683	12,086	-	72	1,169	6,043	(4,874)	-81%	12,0
Public safety		6,059	4,757	-	866	3,298	2,379	919	39%	4,7
Housing		20,539	48,522	-	18,428	27,576	24,261	3,316	14%	48,5
Health		12	4	-	16	24	2	22	1021%	
Economic and environmental services		157,172	171,944	-	18,431	77,522	85,972	(8,450)	-10%	171,9
Planning and development		28,031	28,876	-	(4,090)	13,634	14,438	(805)	-6%	28,8
Road transport		129,141	143,068	_	22,520	63,889	71,534	(7,645)	-11%	143,0
Environmental protection		-	-	_	-	- 1	-	-		
Trading services		1,566,831	1,781,356	-	225,032	962,102	1,023,956	(61,854)	-6%	1,781,3
Energy sources		804,988	994,494	-	86,398	503,015	525,665	(22,649)	-4%	994,4
Water management		359,037	366,795	_	59,545	204,359	254,867	(50,508)	-20%	366,7
Waste water management		254,821	263,058	_	54,388	164,835	164,919	(84)	0%	263,0
Waste management		147,985	157,009	_	24,701	89,892	78,505	11,387	15%	157,0
Other	4	160	195	_	13	81	98	(16)	-17%	1
Total Revenue · Functional	2	2,291,449	2,596,238	-	344,949	1,403,684	1,431,397	(27,713)	-2%	2,596,2
Expenditure - Functional		653,078	526,515	_	43,667	246,359	263,258	(16,899)	-6%	526,5
Governance and administration			87,849	_	9,794	62,736	43,924	18,811	43%	87,8
Executive and council		122,855	431,359	_	33,306	180,318	215,679	(35,361)	-16%	431,3
Finance and administration		528,385	7,308	_	567	3,305	3,654	(349)	-10%	7,3
Internal audit		1,838		_	29,344	131,655	152,633	(20,978)	-14%	305,2
Community and public safety		253,589	305,267	_	3,364	20,330	23,153	(2,823)	-12%	46,3
Community and social services		42,542	46,305		5,182	31,353	40,688	(9,335)	-23%	81,3
Sport and recreation		74,021	81,375	-	6,579	39,677	47,356	(7,678)	-16%	94,7
Public safety		97,424	94,712	-		36,070	36,286	(216)	-1%	72,5
Housing		29,985	72,572	-	13,482 737	4,225	5,151	(926)	-18%	10,3
Health		9,616	10,303				138,370	4,230	3%	276,7
Economic and environmental services		286,897	276,739	-	24,573	142,600	-		-10%	86,0
Planning and development		86,124	86,004	-	6,325	38,505	43,002	(4,497) 8,728	9%	190,7
Road transport		200,765	190,732	-	18,248	104,094	95,366		-63%	150,7
Environmental protection		7	3	-	-	1	2	(1)		1,613,0
Trading services		1,452,921	1,613,058	-	89,210	634,357	806,529	(172,172)	-21% -9%	1,613,0 811,5
Energy sources		557,690	811,505	-	54,325	371,027	405,752	(34,725)		612,1
Water management		707,439	612,122	-	28,513	201,137	306,061	(104,924)	-34%	
Waste water management		104,648	62,470	-	829	21,207	31,235	(10,027)	-32%	62,4
Waste management		83,145	126,961	-	5,543	40,986	63,481	(22,495)	-35%	126,9
Other		2,955	3,010	-	248	1,420	1,505	(84)	-6%	3,0
otal Expenditure - Functional	3	2,649,439	2,724,589		187,042	1,156,391	1,362,294	(205,903)	-15%	2,724,5 (128,3
Surplus/ (Deficit) for the year		(357,990)	(128,351)		157,907	247,293	69,103	178,190	258%	(

KZN252 Newcastle- Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second Quarter

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							07.054	44.70/	404.00
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%	185,534
Vote 3 - BUDGET AND TREASURY		410,706	440,756	-	42,478	235,614	220,378	15,236	6.9%	440,756
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEM	ENTS	44,957	74,467	-	14,351	39,944	37,233	2,711	7.3%	74,467
Vote 6 - TECHNICAL SERVICES		746,752	776,027	-	136,454	434,424	492,874	(58,450)	-11.9%	776,027
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		804,988	994,494	-	86,398	503,015	525,665	(22,649)	-4.3%	994,494
Vote 8 - GOVERNANCE UNIT		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	- 1	-	- 1	- 1	-	-		-
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]		_	-		-	1,403,684	1,431,397	(27,713)	-1.9%	2,596,238
Total Revenue by Vote	2	2,291,449	2,596,238	-	344,949	1,403,664	1,431,387	(21,113)	-1.3 /6	2,330,230
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%	238,236
Vote 4 - MUNICIPAL MANAGER		97,601	100,353	_	7,360	45,341	50,177	(4,835)	-9.6%	100,353
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEM	FNTS	57,125	98,555	_	15,246	46,995	49,278	(2,283)	-4.6%	98,555
Vote 6 - TECHNICAL SERVICES		1,068,373	920,360	_	51,745	351,683	460,180	(108,497)	-23.6%	920,360
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		574,826	830,394	_	55,286	376,117	415,197	(39,080)	-9.4%	830,394
Vote 8 - GOVERNANCE UNIT			-	_	1 -1	- 1	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	- 1	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		_
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		_
Vote 14 - [NAME OF VOTE 14]		-	-	-	- 1	-	-	-		_
Vote 15 - [NAME OF VOTE 15]					-			-		
Total Expenditure by Vote	2	2,649,439	2,724,589	-	187,042	1,156,391	1,362,294	(205,903)	-15.1%	2,724,589
Surplus/ (Deficit) for the year	2	(357,990)	(128, 351)	-	157,907	247,293	69,103	178,190	257.9%	(128,351

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

KZN252 Newcastle - Table C4 Monthly Budget State		2022/23				Budget Year 20	123/24			
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					04.400	423,714	441,011	(17,297)	-4%	882,02
Service charges - Electricity		710,069	882,022		64,138	,	109,993	1,525	1%	219,98
Service charges - Water		209,841	219,986		17,948	111,518	66,790	777	1%	133,58
Service charges - Waste Water Management		127,581	133,580		11,202	67,568	55,074	(652)	-1%	110,14
Service charges - Waste management		103,349	110,148		9,043	54,422	35,014	. 1		110,11
Sale of Goods and Rendering of Services					=	=	3.1	-	0%	
Agency services			-		100	=	30,	_		-
Interest						-	0.000		250/	5,87
Interest earned from Receivables		5,406	5,877		627	3,952	2,939	1,014	35% -76%	5,33
Interest from Current and Non Current Assets		6,529	5,330		17	635	2,665	(2,030)	-/0%	0,00
Dividends			75		-	=	30	_		- 5
Rent on Land			7=		700	5.550	4 400		26%	8,80
Rental from Fixed Assets		7,988	8,804		782	5,550	4,402	1,147	2076	0,00
Licence and permits			_		204	40.445	3,359	8,787	262%	8,49
Operational Revenue		20,509	8,490		394	12,145	3,309	0,107	20270	0,45
Non-Exchange Revenue			000 744		20 542	202.060	198,370	5,599	3%	396,74
Property rates		376,279	396,741		32,513	203,969	180,310	0,000	5 70	300,74
Surcharges and Taxes		5 700	4.004		1,360	1.464	2,415	2,048	85%	4,83
Fines, penalties and forfeits		5,729	4,831		1,300	4,464 18	17	2,040	6%	3
Licence and permits		62	577.002		188,304	422,976	422,976	_'	0,0	577,62
Transfers and subsidies - Operational		558,095	577,623		100,304	422,010	422,010	_		-
Interest			72		- 3		==	_		
Fuel Levy			1.5			_	_	_		-
Operational Revenue		1 101	2,000		14	5,757	1,000	4,757	476%	2,00
Gains on disposal of Assets		1,101	2,000		100	-		,,,		72
Other Gains			147=		_	_	_			
Discontinued Operations		2,132,538	2,355,468		326,330	1,316,689	1,311,012	5,677	0%	2,355,46
		2,132,330	2,333,400		020,000	1,010,000	.,,			
Total Revenue (excluding capital transfers and contributions)	-									
Expenditure By Type							222 222	(20.044)	440/	724 60
Employee related costs		677,337	724,604		53,772	323,391	362,302	(38,911)	-11%	724,60
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
		252,510	308,145		72	· ·	154,073	(154,073)	-100%	308,14
Debt impairment		347,534	379,139		32,555	186,220	189,569	(3,349)	-2%	379,13
Depreciation and amortisation					2,715	16,717	16,103	614	4%	32,20
Interest		76,057	32,205				103,680	(8,352)	-8%	207,36
Contracted services		260,392	207,361		25,400	95,328			-070	201,30
Transfers and subsidies			>=		-	=	53	-	00.	
Irrecoverable debts written off		102,301	89,312		5,600	40,696	44,656	(3,960)	-9%	89,31
Operational costs		185,449	134,594		7,955	65,846	67,297	(1,451)	-2%	134,59
Losses on Disposal of Assets					-	-	-	-		
Other Losses					-	-	-	-		
		2,616,175	2,724,589	_	187,042	1,156,391	1,362,294	(205,903)	-15%	2,724,58
Total Expenditure	-			_	139,288	160,298	(51,282)	211,580	(0)	(369,12
Surplus/(Deficit)		(483,637)	(369,121)				120,385	(33,391)	-28%	240,77
Transfers and subsidies - capital (monetary allocations)		158,912	240,770		18,619	86,994	120,385		-2070	240,77
Transfers and subsidies - capital (in-kind)			17			0.77.000				(456.55
Surplus/(Deficit) after capital transfers & contributions		(324,725)	(128,351)	-	157,907	247,293	69,103		1000	(128,35
Income Tax										
		(324,725)	(128,351)	-	157,907	247,293	69,103			(128,35
Surplus/(Deficit) after income tax		(-21,724)	(
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities		120 4 705	(420.254)		157,907	247,293	69,103			(128,35
Surplus/(Deficit) attributable to municipality		(324,725)	(128,351)	-	151,907	241,233	00,100			(120,00
Share of Surplus/Deficit attributable to Associate		(33,264)								
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(357,990)	(128,351)	_	157,907	247,293	69,103			(128,35

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q2 Second Quarter

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Ex		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							_		
Vate 1 - CORPORATE SERVICES		120	-	-		-	- 0.000		164%	_ 13,3
Vote 2 - COMMUNITY SERVICES		4,448	13,326	-	3,363	17,610	6,663	10,947		3,9
Vote 3 - BUDGET AND TREASURY		2,999	3,900	-	203	893	1,950	(1,057)	-54%	
Vote 4 - MUNICIPAL MANAGER		-	900	-	9,858	19,226	400	18,826	4706%	8
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		24,472	500	-	(2,705)	12,165	250	11,915	4766%	5
Vote 6 - TECHNICAL SERVICES		141,832	215,262	-	19,913	60,341	107,631	(47,290)	-44%	215,2
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	21,550	_	-	-	10,775	(10,775)	-100%	21,5
Vote 8 - GOVERNANCE UNIT			-	-	-	-	-	-		
Vote 9 - [NAME OF VOTE 9]		-	-	_	-	-	-	-		
Vote 10 - [NAME OF VOTE 10]		-	- 1	_	_	_	-	-		
Vole 11 - [NAME OF VOTE 11]		- 1	- (-	-	_	-	-		
Vote 12 - [NAME OF VOTE 12]		_	_	-	_	-	- 1	-		
Vole 13 - [NAME OF VOTE 13]		_	- 1	-	-	_	-	-		
Vote 14 - [NAME OF VOTE 14]		_	-	_	-	-	-	-		
Vote 15 - [NAME OF VOTE 15]		_	_	_	_	-	_	-		
- ·	4	173,869	255,338	_	30,631	110,234	127,669	(17,435)	-14%	255,3
Total Capital Single-year expenditure	Ť	173,869	255,338	-	30,631	110,234	127,669	(17,435)	-14%	255,3
Total Capital Expenditure	_				·					
Capital Expenditure - Functional Classification								47 700	756%	4.7
Governance and administration		3,119	4,700	-	10,061	20,118	2,350	17,768		4,7
Executive and council					9,858	19,226		19,226	0%	
Finance and administration		3,119	4,700		203	893	2,350	(1,457)	-62%	4,7
Internal audit						- 2	:-:	-		
Community and public safety		5,125	37,334	_	3,363	17,610	18,667	(1,057)	-6%	37,3
Community and social services		557	858		=	358	429	(71)	-16%	8
Sport and recreation		3,891	35,977		3,363	17,252	17,988	(736)	-4%	35,9
Public safety			-		12	=	-	-		
Housing		678	500		=	=	250	(250)	-100%	.5
Health		-				*	-	-		
Economic and environmental services		56,127	54,635	-	1,410	24,755	27,317	(2,562)	-9%	54,6
Planning and development		23,887			64	64	-	64	0%	
Road transport		32,240	54,635		1,345	24,691	27,317	(2,626)	-10%	54,6
		02,210	- 1,		-	-		_		
Environmental protection		109,499	158,669	-	15,798	47,750	79,334	(31,584)	-40%	158,6
Trading services		103,433	21,550		2,756	6,168	10,775	{4,607}	-43%	21,5
Energy sources		22.004	108,185		12,605	40,266	54,092	(13,827)	-26%	108,1
Water management		83,284			437	1,317	14,242	(12,925)	-91%	28,4
Waste water management		26,214	28,484		437	1,511	225	(225)	-100%	4
Waste management			450			=	223	(220)	- 100 /0	7
Other		-			00.004	110,234	127,569	(17,435)	-14%	255,3
Total Capital Expenditure - Functional Classification	3	173,869	255,338		30,631	110,234	127,009	(11,430)	-14/0	250,0
Funded by:										
National Government		149,800	228,012		18,619	86,108	114,006	(27,898)	-24%	228.0
Provincial Government		9,112	12,758		_	886	6 379	(5,493)	-86%	12,7
District Municipality			,•		- 4	吳	-	_]		
Transfers end subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)								_		
Transfers recognised - capital		158,912	240,770	-	18,619	86,994	120,385	(33,391)	-28%	240,7
	6	.50,012	_10,1.0				100	_		
Borrowing	6	14,958	14,568		12,013	23,240	7,284	15,956	219%	14,5
Internally generated funds	-	173,869	255,338	_	30,631	110,234	127,669	(17,435)	-14%	255,3

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter

		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		-			00.504	40.00
Cash and cash equivalents		12,227	19,688		65,564	19,68
Trade and other receivables from exchange transactions		689,996	951,655		829,270	951,65
Receivables from non-exchange transactions		121,850	83,155		154,327	83,15
Current portion of non-current receivables			==:		1.5	
Inventory		24,696	12,995		25,724	12,99
VAT			-		87,183	
Other current assets			===			
Total current assets		848,769	1,067,493		1,162,068	1,067,49
Non current assets						
Investments		72,154	110,954		101,739	110,95
Investment property		373,698	352,224		373,568	352,2
Property, plant and equipment		5,999,100	5,440,429		5,923,439	5,440,42
Biological assets					-	
Living and non-living resources					i s	
Heritage assets		11,982	11,883		11,982	11,88
Intangible assets		254	200		205	20
Trade and other receivables from exchange transactions					2	
Non-current receivables from non-exchange transactions						
Other non-current assets			-			
Total non current assets		6,457,187	5,915,689	_	6,410,932	5,915,68
TOTAL ASSETS	_	7,305,956	6,983,183	_	7,573,000	6,983,18
LIABILITIES		.,000,000	.,,			
Current liabilities						
Bank overdraft					: : : : : : : : : : : : : : : : : : :	
Financial liabilities		65,978	34,082		44,024	34,08
		35,599	35,649		36,831	35,64
Consumer deposits Trade and other payables from exchange transactions		857,235	571,301		862,341	571,30
		134,074	0,1,001		174,545	
Trade and other payables from non-exchange transactions		14,261	10,513		13,031	10,5
Provision		7,052	10,510		-	
VAT		1,002	115,115		_	115,1
Other current liabilities	-	1,114,198	766,659		1,130,773	766,6
Total current liabilities		1,114,150	100,000		1,100,110	100,00
Non current liabilities		000.004	224 005		236,825	321,90
Financial liabilities		263,234	321,905		257,584	229.34
Provision		257,584	229,340		201,004	63,16
Long term portion of trade payables			63,165			00,10
Other non-current liabilities	-		-		494,409	C14.4:
Total non current liabilities		520,818	614,410			614,4
TOTAL LIABILITIES		1,635,016	1,381,069		1,625,182	1,381,0
NET ASSETS	2	5,670,940	5,602,113		5,947,818	5,602,1
COMMUNITY WEALTH/EQUITY					FALEST	E 507.0
Accumulated surplus/(deficit)		5,638,648	5,567,259		5,915,515	5,567,25
Reserves and funds		32,292	34,854		32,303	34,8
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	5,670,940	5,602,113	-	5,947,818	5,602,1

K7N252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow -Q2 Second Quarter

		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										
Property rates		260,934	299,539		26,986	121,689	149,770	(28,080)	-19%	299,53
Service charges	1 1	1,010,023	1,144,535		55,792	428,610	572,267	(143,657)	-25%	1,144,53
Other revenue		-	231,189		2,538	120,980	115,595	5,385	5%	231,18
Transfers and Subsidies - Operational	- 1 1	466,712	547,623		162,111	389,053	398,289	(9,236)	-2%	547,62
Transfers and Subsidies - Capital	- 1 1	178,070	240,770		20,000	167,820	167,820	-		240,77
Interest	- 1 1	11,936	5,330		602	4,588	2,665	1,923	72%	5,33
Dividends	1 1		1.7		3	8	-	-		H
Payments	- 1 1									
Suppliers and employees		(1,741,681)	(2,175,156)		(138,728)	(1,004,144)	(1,087,578)	(83,434)	8%	(2,175,15
Interest	- 1 1	(48,574)	(32,205)		(2,715)	(16,717)	(16,103)	614	-4%	(32,20
Transfers and Subsidies			>==					-		7,5
NET CASH FROM/(USED) OPERATING ACTIVITIES		137,421	261,626	-	126,586	211,880	302,725	90,846	30%	261,62
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		6,046	20,000		-	330	10,000	(9,670)	-97%	20,00
Decrease (increase) in non-current receivables			7.5				- 20	-		
Decrease (increase) in non-current investments	- 1 - 1		(e-				-	-		
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%	(235,33
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%	(34,08)
NET INCREASE! (DECREASE) IN CASH HELD		(63,940)	(7,794)	-	67,446	53,337	168,016			(7,79
Cash/cash equivalents at beginning:		76,167	12,227			12,227	12,227			12,22
Cash/cash equivalents at month/year end:		12,227	4,433			65,564	180,243		40.00	4,43

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - Q2 Second Quarter

Ref		Variance	Reasons for material deviations Rec	Remedial or corrective steps/remarks
1	R thousands			
	Kevenue	/866		
	Cinco populition and forbits	-33%	5-20. Purpurbulant on the consuming search on	
	Desta form First Appear	0,00	reparent on the consultative feacher	
	Rental from Pixed Assets	7070	2/4/8, Introduction to the first set conduction to the first positive variance	
	Interest from Current and Non Current Accept	76%		
2			With an industrial of inter-central industrial industri	
		-11%	-11%. This is due to exits not vet filled and 2.4% for notch increase not granted to employees	
	Debt impairment	-100%	-100% Only debt impairement for indigents is calculated monthly all other debtors are Biannually, and will be incorporated in interim financial statement	
3	Capital Expenditure			
	Internally funded projects	283%	283% Due to SCM processes being at initial stages	
	Repairs and maintenance	38%	38%. Due to SCM processes being at initial stages	
*				
4	Financial Position			
2	Cash Flow			
	Net Cash from Operating Activities	38%	39% Main attributor is property rates due to increased number of new properties & conversion of household to business category	
	Net Cash Used from Investing Activities	-12%	-12% Slow capital expenditure	
	Net cash used from Fullanda Activities	V. 4-7-	Dased oil amprisation schadures	
9	Measureable performance			
7	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators -Q2 Second Quarter

	C2 Monthly Budget Statement - performance in		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%
<u>Liquidity</u>		1 1					
Current Ratio	Current assets/current liabilities	1	76.2%	139.2%	0.0%	102.8%	139.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.1%	2.6%	0.0%	5.8%	2.6%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		31.8%	30.8%	0.0%	16.5%	24.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.7%	1.9%	0.0%	0.6%	1.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.9%	17.5%	0.0%	10.8%	15.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

Description							Budget	Budget Year 2023/24					
	Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Impairment - Bad Written Off Debts i.t.o against Debtors Council Policy	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	27,626	10,422	10,875	10,152	9,050	969'6	57,488	378,593	513,903	464,980	1,463	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	38,728	1,298	1,061	783	786	269	2,893	14,741	60,985	19,898	303	
Receivables from Non-exchange Transactions - Property Rates	1400	38,272	8,825	8,558	8,062	12,224	8,445	40,983	130,042	255,420	199,765	1,315	
Receivables from Exchange Transactions - Waste Water Management	1500	17,545	7,039	6,927	6,742	7,180	12,020	38,185	375,618	471,255	439,744	1,601	
Receivables from Exchange Transactions - Waste Management	1600	13,390	5,366	5,206	5,024	4,995	5,360	1361	167,493	234,194	210,234	765	
Receivables from Exchange Transactions - Property Rental Debtors	1700	999	176	182	147	173	140	804	3,269	5,555	4,532	5	
Interest on Arrear Deblor Accounts	1810	1,455	089	714	929	602	611	2,932	15,285	22,906	20,056	æ	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	1	3.	:00	1	Û	1	1	10	1	1	1	
Other	1900	(43,845)	6,808	3,860	3,733	3,428	4,366	19,459	185,751	183,560	216,736	077	
Total By Income Source	2000	93,835	40,613	37,384	35,269	38,438	41,335	190,114	1,270,790	1,747,778	1,575,946	6,285	1
2022/23 - totals only										'	t		
Debtors Age Analysis By Customer Group													
Organs of State	5200	4 350	445	362	308	4,636	230	944	5,779	17,043	11,896	18	
Commercial	2300	45,954	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	33,604	32,066	30,858	38,191	175,760	1,194,972	1,628,346	1,471,846	5,395	
Other	2500	(46,610)	2,851	13	13	14	20	88	6,873	(36,741)	7,004	80	
Total By Customer Group	2600	93,835	40,613	37,384	35,269	38,438	41,335	190,114	1,270,790	1,747,778	1,575,946	6,285	1

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter

Description	TIV				Bu	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	3	9	ij.	161,779	
Bulk Water	0200	1	Þ.	13,717	14,027	1,869	203,299	1	1	232,913	
PAYE deductions	0300	13,085	3	1	73	1	31	1	J	13,085	
VAT (output less input)	0400	1	1	1	£	ij.	Y	Ĭ	7.		
Pensions / Retirement deductions	0200	26,986	:81	(1)	- Off	1	ı	¥	4/1	26,986	
Loan repayments	0090	9	13.	1	9	1	1	Ü	1	,	
Trade Creditors	0020	84	1.	433	40	1,066	628	*	+	2,242	
Auditor General	0800	ij.	:4	Ü	E11	1	ı	£	li	•	
Other	0060	į	.1	0	-31	114	101	*	- 31	1	
Total By Customer Type	1000	90,613	52,905	68,463	18,131	2,936	203,958	1	-	437,005	I

Investment Top Up (203,700) (203,700) Partial / Premature Withdrawal (4) (70,000) 21 359 21 401 Interest to be realised 401 596 593 3,834 3,834 Opening balance Expiry date of investment Call account
Call account
Call account Commission Recipient Variable or Fixed interest Rate Paid (Rands) rate KZN252 Newcastle · Supporting Table SC5 Monthly Budget Statement · investment portfolio · Q2 Second Quarter 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

20,617 32,405 614 ----53,635

253,100

90,000

Closing Balance

53,635

- 253,100

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter

Description	Ref	2022/23 Audited	Original	Adjusted	Monthly	Budget Year 20	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	YearTD actual	budget	variance	variance	Forecast
Rthousands	4.0								%	
RECEIPTS:	1,2									
Operating Transfers and Grants					450.070	374,462	384,126	(9,664)	-2.5%	522,879
National Government:		448,861 417,173	522,879 506,803	-	159,270 159,270	370,438	380,102	(9,664)	-2.5%	506,803
Local Government Equitable Share Energy Efficiency and Demand Management		417,173	300,003		155,270	510,400	000,102	(0,00.7		-
Integrated National Electrification Programme			=							5
Finance Management Grant		1,690	1,650			1,850	1,850			1,850
Municipal Systems Improvement			M60.5				1966			
Water Services Infrastructure Grant (WSIG)	3		3				Time:	-		×
Municipal Infrastructure Grant (MIG)		26,245	11,120				-	-		11,120
Massification						0.474	0.474	_		3,106
EPWP Incentive		3,753	3,106			2,174	2,174			3,100
Other formation and grants (input description)							(*)	_		
Other transfers and grants [insert description] Provincial Government:		17,851	24,744		2,842	14,163	14,163	-		24,744
Health subsidy		.,,	2				2=	-		-
Sport and Recreation			-				-			=
Level 2 accreditation		6,006	15,001		2,842	4,420	4,420			15,001
Museums Services		111	156		3	156	156			156
Community Library Services Grant		2,849	2,595		1877	2,595	2,595			2,595
Sport and Recreation			-		-		3.2			=
Spatial Development Framework Support			=				3.5			
Housing			-				-			-
Title Deeds			2							_
COGTA Support Scheme		6,992	6 992		3	6,992	6,992	_		6,992
Provincialisation of Libraries	4	1,000	0,552			0,002	0,001	_		=
EDTEA Grant(Trade Stalls)	"	883					* * * * * * * * * * * * * * * * * * * *	- 1		-
LGSETA ISU Partnership Grant			-				155	- }		=
District Municipality:		-	_	-	-	-	-	_		-
[insert description]								-		
[
Other grant providers:		-	-	-		-		-		
Total Operating Transfers and Grants	5	466,712	547,623	-	162,111	388,625	398,289	- (9,664)	-2.4%	547,623
Total Operating Transfers and Grants Capital Transfers and Grants	5	466,712	547,623	-	162,111	388,625	398,289	(9,664)	-2.4%	547,623
Capital Transfers and Grants	5	466,712 174,733	547,623 228,012	-	162,111	388,625 167,500	398,289 167,500	(9,664)	-2.4%	547,623 228,012
Capital Transfers and Grants National Government:	5								-2.4%	228,012 24,514
Capital Transfers and Grants	5	174,733	228,012			167,500 15,000 98,000	167,500 15,000 98,000	-	-2.4%	228,012 24,514 131,948
Capital Transfers and Grants National Government: Neighbourhood Development Partnership	5	174,733 30,000	228,012 24,514		20,000	167,500 15,000	167,500 15,000	-	-2.4%	228,012 24,514 131,948
Capital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management	5	174,733 30,000	228,012 24,514 131,948		20,000	167,500 15,000 98,000	167,500 15,000 98,000	-	-2.4%	228,012 24,514 131,948
Capital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Municipal water infrastructure	5	174,733 30,000	228,012 24,514 131,948		20,000	167,500 15,000 98,000	167,500 15,000 98,000	-	-2.4%	
Capital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Municipal water infrastructure Water Intervension Project	5	174,733 30,000 96,573	228,012 24,514 131,948		20,000	167,500 15,000 98,000	167,500 15,000 98,000	-	-2.4%	228,012 24,514 131,948
Capital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Municipal water infrastructure Water Intervension Project Finance Management Grant	5	174,733 30,000 96,573	228,012 24,514 131,948 21,550		20,000	167,500 15,000 98,000	167,500 15,000 98,000 14,500	-	-2.4%	228,012 24,514 131,948
Capital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Municipal water infrastructure Water Intervension Project	5	174,733 30,000 96,573	228,012 24,514 131,948		20,000	167,500 15,000 98,000 14,500	167,500 15,000 98,000 14,500	-	-2.4%	228,012 24,514 131,948 21,550
Capital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Municipal water infrastructure Water Intervension Project Finance Management Grant	5	174,733 30,000 96,573	228,012 24,514 131,948 21,550		20,000	167,500 15,000 98,000 14,500	167,500 15,000 98,000 14,500	-	-2.4%	228,012 24,514 131,948 21,550
Capital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Municipal water infrastructure Water Intervension Project Finance Management Grant Water Services Infrastructure Grant (WSIG)	5	174,733 30,000 96,573	228,012 24,514 131,948 21,550 - 50,000		20,000	167,500 15,000 98,000 14,500	167,500 15,000 98,000 14,500 - 40,000	-	-2,4%	228,012 24,514 131,948 21,550
Capital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Municipal water infrastructure Water Intervension Project Finance Management Grant Water Services Infrastructure Grant (WSIG) Other capital transfers/grants [insert desc] Provincial Government: Housing Level 2 accreditation	5	174,733 30,000 96,573 160 48,000	228,012 24,514 131,948 21,550 - - 50,000		20,000	167,500 15,000 98,000 14,500	167,500 15,000 98,000 14,500	-	-2,4%	228,012 24,514 131,948 21,550 50,000
Capital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Municipal water infrastructure Water Intervension Project Finance Management Grant Water Services Infrastructure Grant (WSIG) Other capital transfers/grants (insert desc) Provincial Government: Housing Level 2 accreditation Community Library Service	5	174,733 30,000 96,573 160 48,000	228,012 24,514 131,948 21,550 - 50,000		20,000	167,500 15,000 98,000 14,500	167,500 15,000 98,000 14,500 - 40,000	-	-2.4%	228,012 24,514 131,948 21,550 50,000
Capital Transfers and Grants National Government: Neighbourhood Development Partnership Muricopal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Municopal water infrastructure Water Intervension Project Friance Management Grant Water Services Infrastructure Grant (WSIG) Other capital transfers/grants [insert desc] Provincial Government: Housing Level 2 accreditation Community Library Service Sport and Recreation	5	174,733 30,000 96,573 160 48,000	228,012 24,514 131,948 21,550 - - 50,000		20,000	167,500 15,000 98,000 14,500	167,500 15,000 98,000 14,500 - 40,000	-	-2.4%	228,012 24,514 131,948 21,550 50,000
Capital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Municipal water infrastructure Water Intervension Project Finance Management Grant Water Services Infrastructure Grant (WSIG) Other capital transfers/grants (insert desc) Provincial Government: Housing Level 2 accreditation Community Library Service Sport and Recreation Housing	5	174,733 30,000 96,573 160 48,000	228,012 24,514 131,948 21,550 - 50,000 12,758 500 - 11,938		20,000	167,500 15,000 98,000 14,500	167,500 15,000 98,000 14,500 - 40,000	-	-2.4%	228,012 24,514 131,948 21,550 50,000
Capital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Municipal water infrastructure Water Intervension Project Finance Management Grant Water Services Infrastructure Grant (WSIG) Other capital transfers/grants (insert desc) Provincial Government: Housing Level 2 accreditation Community Library Service Sport and Recreation Housing Greenest Town	5	174,733 30,000 96,573 160 48,000 3,338	228,012 24,514 131,948 21,550 - 50,000 12,758 500 - 11,938		20,000	167,500 15,000 98,000 14,500 40,000	167,500 15,000 98,000 14,500 40,000	-	-2.4%	228,012 24,514 131,948 21,550 50,000 12,758 500
Capital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Municipal water infrastructure Water Intervension Project Finance Management Grant Water Services Infrastructure Grant (WSIG) Other capital transfers/grants (insert desc) Provincial Covernment: Housing Level 2 accreditation Community Library Service Sport and Recreation Housing Greenest Town Museum	5	174,733 30,000 96,573 160 48,000	228,012 24,514 131,948 21,550 - 50,000 12,758 500 - 11,938		20,000	167,500 15,000 98,000 14,500	167,500 15,000 98,000 14,500 40,000	-	-2.4%	228,012 24,514 131,948 21,550 50,000 12,758 500
Capital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integreted National Electrification Programme Emergy efficiency & demand side management Municipal water infrastructure Water Intervension Project Finance Management Grant Water Services Infrastructure Grant (WSIG) Other capital transfers/grants [insert desc] Provincial Government: Housing Level 2 accreditation Community Library Services Sport and Recreation Housing Greenest Town Museum LGSETA	5	174,733 30,000 96,573 160 48,000 3,338	228,012 24,514 131,948 21,550 - 50,000 12,758 500 - 11,938		20,000	167,500 15,000 98,000 14,500 40,000	167,500 15,000 98,000 14,600 - 40,000 320	-	-2.4%	228,012 24,514 131,948 21,550 50,000 12,758 500
National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Municipal water infrastructure Water Intervension Project Frinance Management Grant Water Services Infrastructure Grant (WSIG) Other capital transfers/grants (insert desc) Provincial Government: Housing Level 2 accreditation Community Library Service Sport and Recreation Housing Greenest Town Museum LGSETA	5	174,733 30,000 96,573 160 48,000 3,338	228,012 24,514 131,948 21,550 		20,000	167,500 15,000 98,000 14,500 40,000	167,500 15,000 98,000 14,600 - 40,000 320	-	-2,4%	228,012 24,514 131,948 21,550 50,000 12,758 500
National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy officiency & demand side management Municipal water infrastructure Water Intervension Project Finance Management Grant Water Services Infrastructure Grant (WSIG) Other capital transfers/grants (insert desc) Provincial Government: Housing Level 2 accreditation Community Library Services Sport and Recreation Housing Greenest Town Museum LGSETA	5	174,733 30,000 96,573 160 48,000 3,338	228,012 24,614 131,948 21,550	-	20,000	167,500 15,000 98,000 14,500 40,000	167,500 15,000 98,000 14,600 - 40,000	-	-2.4%	228,012 24,514 131,948 21,550 50,000 12,758 500
Capital Transfers and Grants National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Municipal water infrastructure Water Intervension Project Finance Management Grant Water Services Infrastructure Grant (WSIG) Other capital transfers/grants (insert desc) Provincial Government: Housing Level 2 accreditation Community Library Service Sport and Recreation Housing Greenest Town Museum LSSETA EDTEA Grant(AIRPORT UPGRADE) District Municipality: [Insert description]	5	174,733 30,000 96,573 160 48,000 3,338	228,012 24,614 131,948 21,550	-	20,000	167,500 15,000 98,000 14,500 40,000	167,500 15,000 98,000 14,600 - 40,000	-	-2.4%	228,012 24,514 131,948 21,550 50,000 12,758 500 11,938
National Government: Neighbourhood Development Partnership Muricipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Municipal water infrastructure Water Intervension Project Friance Management Grant Water Services Infrastructure Grant (WSIG) Other capital transfers/grants [insert desc] Provincial Government: Housing Level 2 accreditation Community Library Service Sport and Recreation Housing Greenest Town Museum LGSETA EDTEA Grant(AIRPORT UPGRADE) District Municipality:	5	174,733 30,000 96,573 160 48,000 3,338 3,000	228,012 24,514 131,948 21,550	-	20,000	167,500 15,000 98,000 14,500 40,000	167,500 15,000 98,000 14,500 - 40,000	-	-2.4%	228,012 24,514 131,948 21,550 50,000 12,758 500 11,938
National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy officiency & demand side management Municipal water infrastructure Water Intervension Project Finance Management Grant Water Services Infrastructure Grant (WSIG) Other capital transfers/grants (insert desc) Provincial Government: Housing Level 2 accreditation Community Library Services Sport and Recreation Housing Greenest Town Museum LGSETA DITEA Grant(AIRPORT UPGRADE) District Municipality: [insert description] Other grant providers:	5	174,733 30,000 96,573 160 48,000 3,338 3,000	228,012 24,514 131,948 21,550	-	20,000	167,500 15,000 98,000 14,500 40,000	167,500 15,000 98,000 14,500 - 40,000	-	-2,4%	228,012 24,514 131,948 21,550 50,000 12,758 500 11,938
National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy officiency & demand side management Municipal water infrastructure Water Intervension Project Finance Management Grant Water Services Infrastructure Grant (WSIG) Other capital transfers/grants (insert desc) Provincial Government: Housing Level 2 accreditation Community Library Services Sport and Recreation Housing Greenest Town Museum LGSETA DITEA Grant(AIRPORT UPGRADE) District Municipality: [insert description] Other grant providers:	5	174,733 30,000 96,573 160 48,000 3,338 3,000	228,012 24,514 131,948 21,550	-	20,000	167,500 15,000 98,000 14,500 40,000	167,500 15,000 98,000 14,500 - 40,000	-	-2.4%	228,012 24,514 131,948 21,550 50,000 12,758 500 11,938
National Government: Neighbourhood Development Partnership Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy officiency & demand side management Municipal water infrastructure Water Intervension Project Finance Management Grant Water Services Infrastructure Grant (WSIG) Other capital transfers/grants (insert desc) Provincial Government: Housing Level 2 accreditation Community Library Services Sport and Recreation Housing Greenest Town Museum LGSETA EDTEA Grant((AIRPORT UPGRADE) District Municipality: [insert description] Other grant providers:	5	174,733 30,000 96,573 160 48,000 3,338 3,000	228,012 24,514 131,948 21,550	-	20,000	167,500 15,000 98,000 14,500 40,000	167,500 15,000 98,000 14,500 - 40,000	-	-2.4%	228,012 24,514 131,948 21,550 50,000 11,758 500

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure -Q2 Second Quarter

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budg		2022/23				Budget Year 2	023/24			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	Tour I D documen	budget	variance	variance	Forecast
R thousands	_								%	
EXPENDITURE										
Operating expenditure of Transfers and Grants					500	077 070	207 242	(O. CC 4)	-2.5%	522,879
National Government:		486,977 457,725	522,879 506,803		503	377,679 370,438	387,343 380,102	(9,664) (9,664)	-2.5%	506,803
Local Government Equitable Share Energy Efficiency and Demand Management		401,120	300,000			570,700	-	- (0,00.)		=
Integrated National Electrification Programme						_	_	-		
Finance Management Grant		841	1,850		60	618	618	-		1,850
Municipal Systems Improvement							=	-		
Water Services Infrastructure Grant (WSIG)			4		-		=	-		=
Municipal Infrastructure Grant (MIG)		24,658	11,120		207	5,067	5,067	-		11,120
Massification			2			4.550	- 4.550	-		3,106
EPWP Incentive		3,753	3,106		216	1,556	1,556	_		200
Other transfers and grants (input description)							_	_		
Other transfers and grants [insert description] Provincial Government:		21,207	24,744		(664)	10,304	10,304	-		24,744
								_		
Health subsidy			-				-	_		
Sport and Recreation			=				-	-		*
Level 2 accreditation		11,680	15,001		(1,575)	5,383	5,383	-		15,001
			156		(31)	10	10	_		156
Museums Services		29								
Community Library Services Grant		2,661	2,595		268	1,388	1,388	-		2,595
Sport and Recreation			-		-		-	-		2
								_		2
Spatial Development Framework Support			-				74			
Housing			*				=	-		7
Title Deeds			=		-		-	-		5.
							_	_		-
COGTA Support Scheme		6,303	8,992		595	3,241	3,241	- [6,992
Provincialisation of Libranes EDTEA Grant(Trade Stalls)		533	-		3000	,	· -	-		-
LGSETA			-		79	281	281	-		=
ISU Partnership Grant			-		-		-	-		2
District Municipality:		-	-	-		-	-	-		
								-		
[insert description]							_	-		-
Other grant providers:		-	-	-	_	-				
[insert description]								_		
Total operating expenditure of Transfers and Grants:		508,183	547,623	-	(161)	387,982	397,647	(9,664)	-2.4%	547,623
Capital expenditure of Transfers and Grants										
National Government:		143,347	228,012	_	18,619	86,108	86,108	- 1		228,012
Neighbourhood Development Partnership		14,395	24,514		(2,705)	12,165	12,165	-		24,514
		96,510	131,948		10,700	50,920	50,920			131 948
Municipal Infrastructure Grant (MIG)		20,510	21,550		2,756	6,168	6,168			21,550
Integrated National Electrification Programme	1		21,000			_	72			
Emergy efficiency & demand side management										
Municipal water infrastructure			-							-
Water Intervension Project		102	~			-	7=	_		-
Finance Management Grant Water Services Infrastructure Grant (WSIG)		42,340	50,000		7,867	16,856	16,856	_		50,000
TOTAL COLLEGE WINDOWS COUNTY COLOR		,0,0	,		-		_	-		
Other capital transfers/grants [insert desc]					37	=		-		
Other capital transfers [insert description]					-		(6)	_		
Provincial Government:		2,687	12,758	-	-	886	886	-		12,758
Housing Level 2 accreditation		78	500		-	#		-		500
Community Library Service		0.057	44.000			886	886			11,938
Sport and Recreation		2,057	11,938			- 000	pod			11,550
Housing Greenest Town			-		-	-	-			-
		222	320		180	=	100			320
Museum			=		-	#	155			-
Museum LGSETA			=		-		-	-		-
LGSETA		334			125		243	-		
LGSETA		334								
LGSETA EDTEA Grant(AIRPORT UPGRADE)					= =			-		
LGSETA		334	_	-		-	-	-		-
LGSETA EDTEA Grant(AIRPORT UPGRADE)			-	_	= =	-				-
LGSETA EDTEA Grant(AIRPORT UPGRADE) District Municipality:		-			= =	-	-	-		-
LGSETA EDTEA Grant(AIRPORT UPGRADE)			-	-	-			-		
LGSETA EDTEA Grant(AIRPORT UPGRADE) District Municipality:		-			-			 - - -		
LGSETA EDTEA Grant(AIRPORT UPGRADE) District Municipality:		-			-			- - - -		

				Budget Year 2023/24		
Description	Ref	Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance
thousands						%
XPENDITURE						
Operating expenditure of Approved Roll-overs					i i	
National Government:		_	-	_	-	
(Salaria) Od (Salaria					-	
					-	
					-	
					-	
					-	
					-	
Other transfers and grants [insert description]					-	95.1%
Provincial Government:		5,077	250	250	4,826	100.0%
Museums Services		400			400	100.0%
Community library		1	33	33	27	44.4%
Provincialisation of Libraries		60	30	50.	4,616	100.0%
EDTEA Grant(Trade Stalls)		4,616	217	217	(217)	#DIV/0!
LGSETA		_		-	-	
District Municipality:					_	
[insert description]						
Other grant providers:		_	_	-	-	
0 g p					-	
[insert description]						
otal operating expenditure of Approved Roll-overs		5,077	250	250	4,826	95.1%
apital expenditure of Approved Roll-overs						
National Government:		-	-	_		
					-	
					-	
					-	
					-	
			1		_	
Other capital transfers [insert description]		_		_	-	
Provincial Government:		_	_	_	_	
					_	
District Municipality:		_	-	_	_	
District maniopanty					-	
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 -Q2 Second Quarter

		2022/23				Budget Year 2				
Summary of Employee and Councillor remuneration	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands									%	D
	1	A	В	С						D
ouncillors (Political Office Bearers plus Other)						7.444	0.000	(0.40)	00/	40.00
Basic Salaries and Wages		15,871	16,059		1,235	7,414	8,029	(616)	-8%	16,0
Pension and UIF Contributions		2,210	1,964		181	1,085	982	103	10%	1,96
Medical Aid Contributions			128		-	=	64	(64)	-100%	10
Motor Vehicle Allowance	1	5,972	6,218		468	2,811	3,109	(298)	-10%	6,2
Cellphone Allowance		2,723	2,893		224	1,359	1,447	(87)	-6%	2,89
Housing Allowances		207	1,180		16	96	590	(494)	-84%	1,1
Other benefits and allowances					47	-	(6)	-		
ub Total - Councillors		26,983	28,443	-	2,124	12,765	14,221	(1,456)	-10%	28,4
% increase	4		5.4%							5.4%
enior Managers of the Municipality	3		0.047		554	3,328	4,473	(1,146)	-26%	8,9
Basic Salaries and Wages		8,878	8,947		551				-87%	9
Pension and UIF Contributions		247	911		10	60	456	(396)	-80%	1
Medical Aid Contributions		60	114		2	11	57	(46)	-00%	'
Overtime			=		(*)	-	100	-	4000/	
Performance Bonus			516		(4)	-	258	(258)	-100%	5
Motor Vehicle Allowance	1 3	1,117	1,121		119	716	560	155	28%	1.1
Cellphone Allowance	1 1		5		-	=	-	-		
Housing Allowances			=		9	52	in-	52	#DIV/0!	
Other benefits and allowances		164	=		0	0	-	0	#DIV/0!	
Payments in lieu of leave			=		100		(5)	-		
Long service awards	1 0		₩.		190	=	383	-		
Post-retirement benefit obligations	2		=			8	(#)	-		
Entertainment	-				1945	-) (60)			
	1 0				120	=	(4)			
Scarcity Acting and post retated allowance	1 0				120	Ξ.	74			
	1 1					2	120			
In kind benefits		10,466	11,609		691	4,168	5,804	(1,637)	-28%	11,6
ub Total - Senior Managers of Municipality	4	10,400	10,9%		•••	,,,,,	.,	(, , , , ,		10.9%
% increase	1 7		10,070							
ther Municipal Staff									1004	404.0
Basic Salaries and Wages		436,393	484,203		35,954	210,702	242,101	(31,399)	-13%	484,2
Pension and UIF Contributions	1 8	77,568	86,690		4,093	35,808	43,345	(7,537)	-17%	86,6
Medical Aid Contributions		27,808	29,701		2,494	15,364	14,850	514	3%	29,7
Overtime		35,047	20,000		2,743	14,191	10,000	4,191	42%	20,0
Performance Bonus		-	40,487		2,560	17,421	20,243	(2,822)	-14%	40,4
Motor Vehicle Allowance		23,361	25,612		2,128	12,071	12,806	(735)	-6%	25,6
Cellphone Aliowance	1 1	_	_		-	-	-	-		
Housing Allowances	1 /	7,930	9,375		665	3,999	4,688	(688)	-15%	9,3
Other benefits and allowances		53,882	12,113		1,068	6,238	6,057	182	3%	12,1
	1 1	-			_	-	13 0 1	-		
Payments in lieu of teave		4,882	4,814		1,377	3,427	2,407	1,020	42%	4,8
Long service awards	2	4,002	4,511		120	2	7.25	_		
Post-retirement benefit obligations	'				120		-	_		
Entertainment				1		2	120	_		
Scarcity						5		_		
Acting and post related allowance					1		500	_		
In kind benefits		000.074	742.005	-	53,081	319,224	356,498	(37,274)	-10%	712,9
ub Total - Other Municipal Staff		666,871	712,995	-	33,061	313,224	550,450	(01,121.4)		6.9%
% increase	4		6.9%		55 905	220 450	276 522	(40,367)	-11%	753,0
otal Parent Municipality	-	704,320	753,047		55,895	336,156	376,523	(40,307)	-11/0	6.9%
			6.9%							9.070
npaid salary, allowances & benefits in arrears:	-									
ub Total - Other Staff of Entities		-	-	-	-	-	-	-		
% increase	4									
otal Municipal Entities		-	-	-	_	-	-	_		
	-	704,320	753,047	-	55,895		376,523	(40,367)	-11%	753,0
	1	. 04,020								6.9%
OTAL SALARY, ALLOWANCES & BENEFITS % increase	4		6.9%							0.070

	ı
uarter	
9	I
CO	ı
Se	
9	
ts:	
.ej	
5	
Sas	
jo.	
ats 1	
arg	
ad to	
VIS6	
9	
ä	
lals	
ਬੁ	
÷	
me	
tate	
S	Ì
ğ	
B	
Ę	
ē	
8	
Š	
ᄝ	ı
Ę.	ı
늘	ı
율	ı
ઙ	ı
ste	I
vca	I
Nev	I
252	ı
N	I
×	ĺ

1 10 10 10 10 10 10 10									VC/2/10/1-								
1, and 2, and 2, and 3, and															Expe	Expenditure Framework	vork
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			_	-	Sept	October	Nov	Outcome	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Table 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Cash Receipts By Source										,	,	,	S			
The transparent of \$1,500 50.5	Property rates		29,116	29,174	13,276	26,684	28,139	26,986						146,196	236,539	328,685	348,406
The first continuent c	Service charges - Electricity revenue		72,150	69,352	49,881	54,084	222'69	53,235						495,874	853,797	956,780	1,078,268
1,158 5,58 1,24 2,56 6,86 1,26	Service charges - Water revenue		18,658	15,741	12,688	15,321	16,453	14,897						42,633	136,391	132,825	140,794
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Service charges - Waste Water Management	_	11,348	966'6	7,214	9,256	9,884	182,6						19,147	76.141	86,472	91,660
1,000,000,000,000,000,000,000,000,000,0	Service charges - Waste Mangement		9,110	8,094	5,834	7,377	7,973	2,506						32,312	78,205	84,640	89,718
1 1 1 1 1 1 1 1 1 1	Rental of facilities and equipment		723	671	1,235	1,201	854	782						3,338	8,804	9,333	6,893
1,000 1,00	Interest eamed - external investments	_	969	412	商	260	479	17						3,361	5,330	5,650	5,989
protected (1.26)	interest earned - outstanding debtors					478		627						(1,105)		1	P
State Stat	Dividends received													'			
position of the protection (Mallane) 151 (16) 153,451	Fines, penalties and forfeits		39	564	089	495	649	1,360						(2,840)		1,024	1,086
postable of the protein of t	Licences and permits		2	က	000	2	2	-						16		98	. 89
Strict S	Agency services													'	1		
Strictor	Transfers and Subsidies - Operational		211,168	2.572	1.796	6,355	1.068	162.111						162.554		603.815	642,889
1915 1915	Other revenue													221.384		253,815	
Second S	Cash Receipts by Source		351,610	135,493	91,377	121,514	124,722	276,819	•	1	•		,	1.122.840	~	2.463.054	,,
spiral functionally (half Providers) (half Provider	Other Cash Flows by Source													1			
Section Sect	Transfers and subsidies - capital (monetary allocations) (National /		Ī			19,681	26,000	20,000						58,589	240,770	274,013	212,234
## Manufacture (Parallel From Fig. 1972) ## Manufacture (Parallel From	Provincial and District)		86,500	W.													
and intangible Asserts 9 9 11	Transfers and subsides - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educ Institutions)													1			
rent investments 4.28.110 5.0.317 5.	Proceeds on Disposal of Fixed and Intangible Assets	_					330							19.670		10.000	
Figure 1 of the control of the contr	Short term loans													1			
ret depocitis	Borrowing long term/refinancing	_												1			
Tront investinables 143,10 135,432 143,10 135,432 141,155 151,052 152,053 153,653 15	Increase (decrease) in consumer deposits													(
Front investments 4.84.10 4.84.10 4.84.10 4.85.00 4.	Decrease (increase) in non-current receivables	_												ı			
433,110 135,423 91,377 141,135 141,052 296,819 — — — — — — — — — — — 1,201,099 2,44 2,21 2,111 2,124 2,155 2,153 2	Decrease (increase) in non-current investments													1			
Solition	Total Cash Receipts by Source		438,110	135,493	91,377	141,195	181,052	296,819	1	1	1	1	1.	1,201,098		2,747,067	2,887,136
Signers	Cash Payments by Type													'			
	Employee related costs		50,317	54,325	52,733	54,593	56,238	53,523						402,874	724,604	776,222	832,134
icity from the inventory follows are also so s	Remuneration of councillors	-	2,111	2,111	2,124	2,145	2,150	2,124						15,678		29,580	31,710
cicy the rive multiposities 4,528 40,000 20,000 18,000 54,227 7,628 40,000 20,000 18,000 52,172 7,628 40,000 45,23,438 45,53,538 45,53,538 45,53,538 45,53,538 45,53,538	Interest		2,749	2,740	2,711	2,721	3,080	2,715						15,489			
A 550 13514 10,200 12,500 22,112	Bulk purchases - Electricity	_		75,258	40,000	20,000	18,000	54,237						453,438			
s - other municipalities s - other municipalit	Acquisitions - water & other inventory	_		4,500	13,514	10,200	12,500	22,172						896'968			
s - other municipalities s - other municipalit	Contracted services	_	4,520	23,019	24,595	10,369	20,909	25,400						98,549			
6.524 192.639 144.902 10.688 121.143 188.126 — — — — — — — 1,328.764 2.389	Transfers and subsidies - other municipalities													1			
65.284 30,876 9,226 9,661 1,286 7,565 6 7,865 7,866 7,772 8,865 8	Transfers and subsidies - other													'			
66,281 192,830 144,902 100,868 121,143 168,126 — — — — — — — — — — — — — — — — — — —	Other expenditure		6,584	30,876	9,226	9,661	8,266	7,955						243,764		321,267	
4,020 10,725 12,864 19,143 33,117 30,640 144,828 2 144,828 2 12,554 12,554 144,828 2 144,828 2 144,828 2 144,828 2 144,828 2 144,828 2 144,828 2 144,828 2 144,828 2 144,828 2 144,828 2 144,828 2 144,828 2 144,828 2 144,828 2 144,828 14,838 14,	Cash Payments by Type		66,281	192,830	144,902	109,688	121,143	168,126	1	1	ı	1	1/4	1,326,761		2,238,795	.4
4,020 10,725 12,864 19,143 33,117 30,640 10,725 12,864 19,143 33,117 30,640 10,725 12,864 19,143 33,117 30,640 10,725 12,864 10,725 12,864 10,725 12,864 10,725 12,864 11,7274	Other Cash Flows/Payments by Type																
22.731 (7.115) (135) 2.873 2.730 28.650 (135) (1	Capital assets	_	4,020	10,725	12,864	19,143		30,640						144,828			
288,986	Repayment of borrowing		32,791	(7,115)	(135)			28,500						(25,564			
392,076 196,440 108,651 139,305 163,020 232,215 16,032 - 16,032 - 1,266,071 2,4 46,034 (19,523) (17,274) 2,890 18,032 64,604 5 (16,032) - (16,637) 7 ming: 75,285 756 756 756 756 756 756 756 756 756 75	Other Cash Flows/Payments		288,986		(48,980)			4,948						(179,954			83,506
46,031 (60,947) (17,274) 2,890 18,032 64,604 (18,032) - (64,937) (19,032) - (64,937) - (64,937) - (64,937) - (64,937) - (64,937) - (64,937) - (64,937) - (64,937) - (64,937) - (65,94 65,94 65,94 47,532 47,53	Total Cash Payments by Type		392,078	196,440	108,651					1	1	18,032		1,266,071		2,615,442	2,763,369
12,227 58,258 (2,688) (19,987) (17,072) 960 65,564 65,564 65,564 47,532 47,532 47,532 58,758 7,988) (19,987) (17,072) 960 65,564 65,564 65,564 47,532 47,532 47,532	NET INCREASE((DECREASE) IN CASH HELD		46,031	(60,947)	(17,274)				1	•		(18,032)				Ì	
58 758 (2 688) (19.962) (17.072) 950 65.564 65.564 65.564 67.564 67.564 67.564 67.564	Cash/cash equivalents at the month/year beginning:		12,227	58,258	(2,688)				65,564	65,564		65,564				19,688	151,313
(1947) 300,14 400,00 400,00 400,00 400,00 (310,1) (310,1) (310,1)	Cash/cash equivalents at the month/year end;		58,258	(2,688)	(19,962)	(17,072)	860	65,564	65,564	65,564	65,564	47,532		(17,441)		151,313	

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q2 Second Quarter

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	1	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					-	=	=	-		
Agency services			141			>=	=	-		
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			251		(2)	=	-	-		19
Rent on Land			>=				-	-		12
Rental from Fixed Assets		7,988	8,804		782	5,550	4,402	1,147	26%	8,80
Licence and permits			-		(a)	(E)	_	-) (
Operational Revenue		20,509	8,490		394	12,145	3,359	8,787	262%	8,49
Non-Exchange Revenue					-	-	5	-		
Property rates		376,279	396,741		32,513	203,969	198,370			396,74
Surcharges and Taxes					573	-	-			
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			1-41		300	350	=			- 2
Fuel Levy			725		(4)	74	=			38
Operational Revenue		_	-		30	12	= =			(=
Gains on disposal of Assets		1,101	2,000		(=)	5,757	1,000			2,00
Other Gains			100		=	-	-			13
Discontinued Operations					1		=			
Total Revenue (excluding capital transfers and contributions)	1	2,132,538	2,355,468	-	326,330	1,316,689	1,311,012	5,677	0%	2,355,46
Expenditure By Type										
Employee related costs		677,337	724,604		53,772	323,391	362,302	(38,911)	-11%	724,60
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		50	-	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			(=)		35.	_	-	-		
Irrecoverable debts written off		102,301	89,312		5,600	40,696	44,656	(3,960)	-9%	89,31
Operational costs		218,713	134,594		7,955	65,846	67,297	(1,451)	-2%	134,59
Losses on disposal of Assets					(2)	3.5	_			
Other Losses					-	(m)	-			
Total Expenditure	1	2,649,439	2,724,589		187,042	1,156,391	1,362,294	(205,903)	-15%	2,724,58
Surplus/(Deficit)		(516,901)	(369,121)	-	139,288	160,298	(51,282)	211,580	-413%	(369,12
earpiacite entry									0000	
Transfers and subsidies - capital (monetary allocations)		158,912	240,770		18,619	86,994	120,385	(33,391)	-28%	240,7
Transfers and subsidies - capital (in-kind)			146					-		
									05001	(400.00
Surplus/(Deficit) after capital transfers & contributions		(357,990)	(128,351)	-	157,907	247,293	69,103	178,190	258%	(128,35
Income Tax								_		
Surplus/(Deficit) after Income tax		(357,990)	(128,351)		157,907	247,293	69,103	178,190	258%	(128,3

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q2 Second Quarter

KZN252 Newcastle - NOT REQUIRED - munici		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								_	70	
Revenue By Municipal Entity		100.045	100.044		13,503	85,578	77,770	7,807	10%	155,54
Service charges - water revenue		130,945	155,541		13,503	80,076	17,710	1,001	1070	100,04
Service charges - other								_		
Rental of facilities and equipment	70									
Interest earned - external investments		0.000			1,280	7,476	-	7,476	#DIV/0!	
Interest earned - outstanding debtors		3,886			1,200	1,470		-	1101110.	
Agency services								_		
Transfers recognised - operational								_ [
Other revenue										
Gains on disposal of PPE								_		
Total Operating Revenue	1	134,831	155,541	_	14,784	93,054	77,770	15,284	20%	155,54
Expenditure By Municipal Entity										
Employee related costs		15,937	13,583		1,722	7,095	6,791	303	4%	13,583
Remuneration of Directors		,			(e)	-		-		
Debt impairment					5 	-		-		
Depreciation and Amortisation		58,050	901		75	450	450	0	0%	90
Repairs and Maintenance		2,412	4,078		122	964	2,039	(1,075)	-53%	4,078
Inventory Consumed		35,395	6,713		3,517	8,684	3,357	5,327	159%	6,713
Contracted services		-	6,133		6	-20	3,357	(3,357)	-100%	6,13
Transfers and grants						-		-		
Operational Cost		55,000	62,395		4,306	30,397	31,197	(801)	-3%	62,39
Loss on disposal of PPE					· ·	***		-		
Total Operating Expenditure	2	166,793	93,802	-	9,742	47,590	47,192	398	1%	93,80
Surplus/ (Deficit) for the yr/period		(31,962)	61,739	-	5,042	45,465	30,579	15,682	51%	61,73
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								- 1		
Transfers recognised - operational								-		
Other revenue								-		
Gains on disposal of PPE								_		
Total Capital Expenditure	3	-	-	-		-	-			-

% spend of Original Budget 2% 6% 11% 19% 31% 43% YTD variance 81.1% 65.4% 56.8% 41.7% 11.3% 17,258 27,811 36,289 35,469 10,093 (15,956) YTD 21,278 42,556 63,834 85,113 89,695 94,278 132,252 170,225 191,503 234,060 255,338 YearTD KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second Quarter Budget Year 2023/24 Monthly actual YearTD actual 4,020 14,745 27,545 49,643 79,603 110,234 110,234 4,020 10,725 12,800 22,098 29,959 30,631 Adjusted Budget 21,278 21,278 21,278 21,278 21,278 21,278 21,278 21,278 21,278 21,278 21,278 21,278 Original Budget 13,050 13,050 13,612 15,299 11,422 8,522 12,269 13,879 19,068 9,016 11,805 34,481 Audited Aonthly expenditure performance trend Month July
August
September
October
November
January
February
March
April
May R thousands

D!!!	P.,	2022/23	Odelasi	Adioate 4	Monthly		YearTD	YTD	YTD	Full Year
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	Year I D budget	variance	variance	Forecast
housands	1		-						%	
pital expenditure on new assets by Asset Class/Sub-class		67.004	445 004	_	10,017	45,652	42,303	(3,349)	-7.9%	145,2
rastructure		67,964	145,284		(606)	22,628	6,863	(15,765)	-229.7%	44,06
Roads Infrastructure		22,521	44,065	-			6,863	(15,765)	-229.7%	44,06
Roads	H	22,521	44,065		(606)	22,628	0,003	(10,700)	-ZE3.1 79	44,00
Road Structures								-		
Road Furniture					- 5	-	-	-		
Capital Spares						17.0	- 3	- 1		
Storm water Infrastructure		-	-	-	-	-	-	-		
Drainage Collection					-	-	=	- 1		
Storm water Conveyance					=	-	=	-		
Attenuation						-	-			
Electrical Infrastructure		-	21,550	-	2,756	6,168	10,775	4,607	42.8%	21,5
Power Plants			7,950		2,756	6,168	3,975	(2,193)	-55.2%	7,9
HV Substations					-	-	_	-		
			1,100		-		550	550	100.0%	1,1
HV Switching Station			1,100				_	_		
HV Transmission Conductors								6,250	100.0%	12,5
MV Substations			12,500		16		6,250	0,200	100.070	12,0
MV Switching Stations							=	-		
MV Networks					-	-	-	-		
LV Networks		1			72	= 1	2	-		
Capital Spares						120	= =	-		
Water Supply Infrastructure		45,443	58,185	-	7,867	16,856	13,923	(2,933)	-21.1%	58,
***		,,o,,110	55,700				-			
Dams and Weirs					E-1			_		
Boreholes								-		
Reservoirs					100		=	-		
Pump Stations					100	-	=	-		
Water Treatment Works					12		-	-		
Bulk Mains			58,185		75	-	13,923	13,923	100.0%	58,
Distribution		45,443			7,867	16,856	2	(16,856)	#DIV/0!	
		,				-	_	- 1		
Distribution Points								-		
PRV Stations					1 -		-			
Capital Spares					7.5			40.740	100.0%	21
Sanitation Infrastructure		-	21,484	-	-	_	10,742	10,742	100.076	21,
Pump Station					-	-	_	-		
Reticulation			13,040		100	= 1	6,520	6,520	100.0%	13,
Waste Water Treatment Works			8,444			323	4,222	4,222	100.0%	8,
Outfall Sewers			*******		1=:		-	-		
						-		_		
Toilet Facilities								_		
Capital Spares					-		_	_		
Solid Waste Infrastructure		-	-	-						
Landfill Sites					-		3	- 1		
Waste Transfer Stations					-	-	-	-		
Waste Processing Facilities		1			72	-	-	- 1		
Waste Drop-off Points						99	5	-		
Waste Separation Facilities					-		=			
					-		-	_		
Electricity Generation Facilities	- 1							_		
Capital Spares					/== /==	554	-			
Rail Infrastructure		-	-	-	-	-	-	- 1		
Rail Lines	- 1				(=1)	-	*	-		
Rail Structures					-	-	-	-		
Rail Furniture					-	40	E-	-		
Drainage Collection						-	2	-		
					200	-		-		
Storm water Conveyance					-	7	8	_		
Attenuation					7.53			_		
MV Substations						120	=			
LV Networks					3.00	-		-		
Capital Spares					12	-0	ġ.	-		
oastal Infrastructure		-	-	-	-	-	-	-		
Sand Pumps					727	121	-	-		
					-	=	2	-		
Piers					0.55	_	_	- 1		
Revelments					7.5	177	8			
Promenades					0.54	-	5.	-		
Capital Spares) *	(#)	=	-		
formation and Communication Infrastructure		-	-	-	-	-	-	- 1		
Dala Centres					~	140	8	-		
Core Layers					-	(2)	=	-		
					12	-	2	_		
Distribution Layers						351	2	_		
Capital Spares					(5)	55		_		
munity Assets		752	11,938	-	3,363	17,068	2,985	(14,083)	-471.9%	11,
	- 1	752	- 11,000	_	3,363	17,068	-	(17,068)	#DIV/0!	
ommunity Facilities		132		_	0,000	,555		- (
Halls					255	-	3			
Centres					75	100	=	-		
Crèches					-		=	-		
Clinics/Care Centres					2.2	100	8	- 1		
Fire/Ambulance Stations					(年)	120	=	-		
					725	3	2	-		
Testing Stations		8				27	말	- 1		
Museums		.0.			-			_		
	- 1	= 1			-	133	8			
Galleries		547.0					-	_		

Gemeteries/Crematoria	-			-	R	15	-		
Police	=			4	8) (#)	-		
Purls	*			-	¥ \$	(*)	_		
Public Open Space	- 5				9	G (
Nature Reserves	Ä			30			_		
Public Ablution Facilities Markets	×.			-	-	-	_		
Stalls	242				-	(=	-		
Abattoirs	2			=	8	: -	-		
Airports				=	=		-		
Taxi Ranks/Bus Terminals				120	€	-	-		
Capital Spares				-	2	0.000	-	400.00/	
Sport and Recreation Facilities	-	11,938	_	-	-	2,985	2,985	100,0%	
Indoor Facilities		41.029			2	5,969	5,969	100.0%	
Outdoor Facilities		11,938			-	0,000	- 0,000		
Capital Spares Heritage assets	-	270	_	_	_	68	68	100.0%	
Monuments				-		72	-		
Historic Buildings	=	190		20	=	95	95	100.0%	
Works of Art		80		170	=	40	40	100.0%	
Conservation Areas				12.5	=	-	-		
Other Heritage				27.		-	-		
Investment properties	-	-	_	_	-	-	_		
Revenue Generating	-	-	-	_	-	-	-		
Improved Property				-	-	:	-		
Unimproved Property				#0	-	~	-		
Non-revenue Generating	-	-	-	-	-		_		
Improved Property				3			_		
Unimproved Property			_	5/.	3	-			
Other assets						_	-		
Operational Buildings Municipal Offices		_	_	30	8	-	_		
Pay/Enquiry Points				==:	=	-	_		
Building Plan Offices				12	=	-	-		
Workshops				20	=	=	-		
Yards					-	2	-		
Stores				(2)	5	3	-		
Laboratories				= =	5		-		
Training Centres				#10	=		-		
Manufecturing Plant				#0 100		=	_		
Depots				(a)	2	=	_		
Capital Spares				-	-	-	_		
Housing		-	-	-		=	_		7
Staff Housing				37. as		-	_		
Social Housing Capital Spares				-		=	_		
	_	_	_	-	_	_	_		
Biological or Cultivated Assets Biological or Cultivated Assets	_	_	_	=	-	-	-		
	_	-	_	_	_	_	_		
Intancible Assets	_		-	-	=		_		
Servitudes Licences and Rights	-	_	-	-	-	-	_		
Water Rights				4	2	-	-		
Effluent Licenses				3	=	-	-		
Solid Waste Licenses				=	N. C.	-	-		
Computer Software and Applications				4	=		-		
Load Settlement Software Applications				==	-	=	-		
Unspecified				=	-	=	-		
Computer Equipment	-	2,000	-	-	-	1,000	1,000	100.0%	
Computer Equipment		2,000		海	6	1,000	1,000	100.0%	
Furniture and Office Equipment	823	991	-	92	324	496	171	34.6%	
Furniture and Office Equipment	823	991		92	324	496	171	34.6%	
	3,251	2,100	_	175	633	1,050	417	39.7%	
Machinery and Equipment	3,251	2,100		175	633	1,050	417	39.7%	
Machinery and Equipment							(18,976)		
Transport Assets	1,734	500	-	9,858 9,858	19,226 19,226	250 250	(18,976)		
Transport Assets	1,734	500						. 500.278	
Halispoit Assets	-	-		-		-			
				-	-	-	-		
	-	_	_				_		
<u>Land</u> Land				-	2	-	_		
<u>Land</u> Land Zoo's Marine and Non-biolo⊞ical Animals									
Land Land Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals	-	_	-	-	-	-	-		
<u>Land</u> Land Zoo's Marine and Non-biolo⊞ical Animals		-	-	-	-	-	-		
Land Land Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals Living resources Mature Policing and Protection	-						_		
Land Land Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals Living resources Mature Policing and Protection Zoological plants and animals	-	-		-	-	- 10	-		
Land Land Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals Living resources Mature Policing and Protection	-		-	100	100	10.4	- - -		

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q2 Second Quarter

A		2022/23		A.P. 7 .		Budget Yea	YearTD	YTD	YTD	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	Year ID budget	variance	variance	Full Year Forecast
thousands Capital expenditure on renewal of existing assets by Asset (1 Class/S	ub-class			-				%	
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								-		
Cepital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								- (
Electrical Infrastructure		-	-	-	-	-	-	-		_
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations										
MV Switching Stations								-		
MV Networks								-		
LV Networks								-		
Capital Spares								-		
Water Supply Infrastructure		-	-	-	-	-	_	_		-
Dams and Weirs								-		
Boreholes										
Reservoirs								-		
Pump Stations										
Water Treatment Works								-		
Bulk Mains								- 1		
Distribution								_		
Distribution Points										
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		-	-	-	-	-		-		_
Pump Station								_		
Reticulation								-		
Waste Water Treatment Works								-		
Outfell Sewers								-		
Toilet Facilities								_		
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-		
Landfill Sites										
Waste Transfer Stations								-		
Waste Processing Facilities								_		
Waste Drop-off Points										
Waste Seperation Facilities								-		
Electricity Generation Facilities								-		
Capital Spares						_	_	_		
Rail Infrastructure		-	-	_	-	_	_	_		
Rail Lines								_		
Rail Structures								_	"	
Rail Furniture		0.						_		
Dreinage Collection								_		
Storm water Conveyance								-		
Attenuation		1						_		
MV Substations								_		
LV Networks								_		
Cepital Spares					_	_	_	_		_
Coastal Infrastructure		-	-	-				_		
Send Pumps								_		
Piers								_		
Revetments										
Promenades										
Capital Spares				_	_	_		_		_
Information and Communication Infrastructure		-	-			_		_		
Deta Centres								_		
Core Leyers								_		
Distribution Layers								_		
Capital Spares									400	
ommunity Assets		-	1,418	-	-	-	709	709	100.0%	1,41
Community Facilities		-	1,418	-	-	-	709	709	100.0%	1,41
Hells					-	-	54)	-		
Centres					-	20	(4)	-		
Crèches						-	:=0	-		
Clinics/Cere Centres					#S	140	(H)	- 1		
Fire/Ambulance Stations					=	30	(#)	-		
Testing Stations					*	(9)	100	-	100 54	135
Museums			616		- 1	E-1	309	309	100.0%	61
Gelleries					=	201	E#(-		
Theatres						(a)	E#00	-		
Libraries					⇒c			-		
Cemeteries/Cremetoria					100	90		-		
Police					9	36	100	-		
Puris					-		200	-		
Public Open Space					-	18.1	37.0	-		
Nature Reserves					æ ;	190	180	-		

Markels Stells Abatotis Aiports Airports Text Renks/Bus Terminals					-	-	-	- 1		
Abattoirs Airports Taxi Renks/Bus Terminals		i i								
Airports Texi Renks/Bus Terminals					*	=		-		
Texi Renks/Bus Terminals	1 1		200		=	-	400	400	100.0%	800
			800			-	400	400	100.070	
	1 1						8	_		
Capital Spares		_	_	_	-			_		_
Sport and Recreation Facilities	1 1			_	_		-	_		
Indoor Facilities	1 1					-	-	_		
Outdoor Facilities						-	-	_		
Capital Spares	1 1	_	_	_	-	_	_			
Heritage assets Monuments							-	-		
Historic Buildings	1 1				_	-	_	_		
Works of Art	1 1				2	_	-	-		
Conservation Areas					-	_	_	_		
Other Heritage	1 1				-	-		-		
	1 1				_	_	_	_		_
Investment properties										_
Revenue Generating	1 1	-	-	-	- 2	- 1	2	_		
Improved Property					-	-	-	_		
Unimproved Property								_		_
Non-revenue Generating		-	-	-	_	-	-			
Improved Property										
Unimproved Property					_	-	_	_		_
Other assets						-		-		_
Operational Buildings		-	-	-						
Municipal Offices	1 1					l i				
Pay/Enquiry Points										
Building Plan Offices								_		
Workshops	1 1							_		
Yards								_		
Stores								_		
Laboratories								_		
Training Centres								_		
Manufacturing Plant								_		
Depots Capitat Speres								_		
		_	_	_	-	-	-	_		_
Housing Steff Housing	1 1							-		
Social Housing								-		
Capital Speres								-		
							_			_
Biological or Cultivated Assets	1	-						-	_	
Biological or Cultivated Assets								_		
Intangible Assets	1 1	-	-	-			-	-		-
Servitudes	1							-		
Licences and Rights		- 1	-	-	-	-	-	-		-
Water Rights								-		
Effluent Licenses								-		
Solid Weste Licenses								-		
Computer Software and Applications	1 1							-		
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								-		
						_	_	_		_
<u>Land</u>		-	-		-					
Land										
Zoo's Marine and Non-biological Animals		-	-	-		-		-		
Zoo's, Marine and Non-biological Animals								-		
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		_
Policing and Protection								~		
Zoological plants and animals								-		
Immature		-	-	-	-	-	-	-		-
Policing and Protection								-		
Zoological plants and animals							2010	4 300	24.2%	11,296
Total Capital Expenditure on renewal of existing assets	1	13,106	11,296	-	3,088	4,279	5,648	1,359	24.2%	11,296

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q2 Second Quarter

N	_,	2022/23	Outstate	Adimated	Monthly	Budget Year 2		YTD	YTD	Full Year
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	variance	variance	Forecast
thousands	1								%	
epairs and maintenance expenditure by Asset Class/Sub-cl	ass									
nfrastructure		53,655	25,165	-	1,112	9,322	12,583	3,261	25.9%	25,165
Roads Infrastructure		4,399	3,500	-	-	-	1,750	1,750	100.0%	3,500
Roads	H	4,399	3,500		-	8	1,750	1,750	100.0%	3,500
Road Structures					#X	5	1/2	-		
Road Furniture					-	= =	15	-		
Capital Spares	ll				(40)	+	100	- 1		
Slorm water Infrastructure	H	31,104	-	-	25	1,458	-	(1,458)	#DIV/01	-
Drainage Collection					2	=	(#	-		
Storm water Conveyance	ΙI	31,104			25	1,458	141	(1,458)	#DIV/0!	
Attenuation	ΙI	2.,			-	-	72	_		
		8,584	8,850		789	4,410	4,425	15	0.3%	8,850
Electrical Infrastructure	1 1	0,004	0,000		(9)		-	_		
Power Plants		774	1,760		30	596	875	279	31.9%	1,750
HV Substations	1 1	774	1,700			_	_	-		
HV Switching Station					_	=	_	_		
HV Transmission Conductors									32.1%	2 604
MV Substations	H	1,811	2,600		167	882	1,300	418		2,60
MV Switching Stations		-	2,000		320	1,191	1,000	(191)	-19.1%	2,000
MV Networks		2,057	_				-	-		Ya
LV Networks		3,942	2,500		273	1,742	1,250	(492)	-39.3%	2,50
		5,012	2,000		300	_	(-	- 1		
Capital Spares		2 200	3 300	_	297	2,408	1,600	(808)	-50.5%	3,200
Water Supply Infrastructure		3,399	3,200			4,400	1,000	(000)		O,EO
Dams and Weirs		-								
Boreholes		- 55			(a)		72	-		
Reservoirs		_			30	2	-	-		
Pump Stations		2,713	2,000		₹.	1,702	1,000	(702)	-70.2%	2,000
		; = :				-	-	-		
Water Treatment Works					-			- 1		
Bulk Mains			4.000		297	707	600	(107)	-17.8%	1,200
Distribution		686	1,200		(29/)	101			-11.070	1,200
Distribution Points		-			()	-	-	-		
PRV Stations					:	=	-	-		
Capital Spares					-	<u>=</u>	-	-		
Sanitation Infrastructure		6,168	9,615	-	-	1,045	4,808	3,762	78.3%	9,615
		17.00			: :	-	72	_		
Pump Station		6,168	1,200			1,045	600	(445)	-74.2%	1,200
Reticulation		0,100						4,208	100.0%	8,415
Weste Water Treatment Works			B,415		-	-	4,208		100.076	0,410
Outfall Sewers					E-0.0	=		-		
Toilet Facilities					190	-	-	-		
Capital Spares					140	-	(+)	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
								-		
Landfill Sites								_		
Waste Transfer Stations								_		
Waste Processing Facilities								-		
Waste Drop-off Points								-		
Waste Separation Facilities	1							-		
Electricity Generation Facilities								-		
Capital Spares								-		
		-	-	-	_	-	-	-		-
Rait Infrastructure								_		
Rail Lines								_		
Rail Structures								_		
Rail Furniture								_		
Drainage Collection		1						-		
Storm water Conveyance								- 1		
Attenuation								- 1		
MV Substations					-	=	145	-		
					20	_	141	_		
LV Networks								_		
Capital Spares							_	_		_
Coastal Infrastructure		-	-		_	-		_		
Sand Pumps								-		
Piers								-		
Revetments								-		
Promenades								_		
Capital Spares					_	_		_		_
Information and Communication Infrastructure		-	-	-	-	_	_	-		
Data Centres								-		
Core Layers								-		
Distribution Layers								-		
Capital Spares								-		
Capital Opales									42 404	077
ommunity Assets		1,153	877	-	115	386	439	53	12.1%	877
Community Facilities		1,068	743	-	40	284	372	87	23.5%	743
Halls		258	324		A	68	162	94	58.0%	324
		-	5504		5	_	848	-		
		574			51	2	140	_		
						=	-	_		
Clinics/Care Centres		187			-20	- 3				
Fire/Ambulance Stations		100			25.5	= =	- 3			
		:=:0			35		16	-		
		:45	233		· ·	-	2	2	100.0%	3
		-			90	=	100	-		
					-	2	-	-		
			1927		je:	no:		151	-25.5%	41
Centres Crèches Clinics/Gare Centres		20 20 20 20 20 20 20 20 20 20 20 20 20 2	·3·		-	74	- - - 2	- - - - 2		

Cemeteries/Crematoria	-			-	-	=	-		
Police	<u> </u>			-	-	47	- 47	100.0%	
Purls	- 077	93		30	159	47 102	(57)	-55.9%	
Public Open Space	377	204		30		!02	(37)	-55.578	
Nature Reserves	=			-	-		_		
Public Ablution Facilities	=			16		=			
Markets	_			0	26	13	(13)	-99.6%	
Stalls	26	26			/ 20:	19.	(13)	-00.076	
Abattoirs		11866		-	6	26	20	77.8%	
Airports	173	52			O	20	-	17.078	
Taxi Ranks/Bus Terminals	- 8			-			_		
Capital Spares	英	101		-	404	67	(34)	-51.0%	
Sport and Recreation Facilities	85	134		75	101	42	(33)	-79.5%	
Indoor Facilities	59	83		46	75			-4.4%	
Outdoor Facilities	26	51		27	27	25	(1)	-4.470	
Capital Spares	=					=	-		
leritage assets		-	_		-				
Monuments									
Historic Buildings							-		
Works of Art									
Conservation Areas							_		
Other Heritage `							-		
evestment properties	-	-	_	-	-	_	-		
Revenue Generaling	_	-	_		_	_	-		
Improved Property							-		
Unimproved Property							-		
Non-revenue Generating	-	-	-	_	_	-	-		
Improved Property							- 1		
Unimproved Property							-		
Offiniploved Froperty Other assets	3,689	2,079	-	279	1,363	1,039	(324)	-31.2%	
Operational Buildings	2,659	1,515	-	211	818	757	(61)	-8.0%	
Municipal Offices	=			-	*	=	-		
Pay/Enquiry Points	2			-	_	=	-		
Building Plan Offices	2,547	1,453		209	790	727	(64)	-8.8%	
Workshops	39	12		2	5	6	1	16.0%	
Yards				-	~	_	-		
Stores	57	50		-	23	25	2	7.7%	
Laboratories	_			_		-	-		
Training Centres	-			181		=	-		
Manufacturing Plant				-	==0	-	-		
-	=			140	==:	=	-		
Depots Capital Spares	16					-	-		
	1,030	564	_	69	545	282	(263)	-93.3%	
Housing Staff (Javaina	808	378		39	371	189	(182)	-96.4%	
Staff Housing	222	186		29	174	93	(81)	-87.1%	
Social Housing	222	100		_		_			
Capital Spares									
iological or Cultivated Assets	_	-			-	_			
Biological or Cultivated Assets				407	4.484	4 200		19.2%	
ntangible Assets	4,585	2,784	-	187	1,124	1,392	268	10.270	
Serviludes Licences and Rights	4,585	2,784	-	187	1,124	1,392	268	19.2%	
Water Rights	=					-	-		
						=	-		
Effluent Licenses						_	- 1		
Solid Waste Licenses	4,585	2,784		187	1,124	1,392	268	19.2%	
Computer Software and Applications	4,000	2,104			.,,	_	-		
Load Settlement Software Applications						-	_		
Unspecified								100.0%	
omputer Equipment		22	-		-	11	11	100.0%	
Computer Equipment		22			-	1.1	- 0		
urniture and Office Equipment	14	93	_	15	29	46	18	38.4%	
Furniture and Office Equipment	14	93		15	29	48	18	38.4%	
	0.445	2 074	_	144	1,399	1,836	437	23.8%	
lachinery and Equipment	6,147	3,671		144	1,399	1,836	437	23.8%	
Machinery and Equipment	6,147	3,671							
ransport Assets	10,492	9,800		54	96	4,900	4,804	98.0%	
Transport Assets	10,492	9,800		54	96	4,800	4,804	98.0%	
	_	_	_	_	_	-			
<u>end</u> Land					43	=	-		
					_	_	_		
oo's, Marine and Non-biological Animals	_			75	-		_		
Zoo's, Marine and Non-biological Animals				-			-		
				-	3.	-			
ving resources	-	-	-	-	-	-	-		
Mature	-	-	-	-	_	_	-		
Policing and Protection							-		
Zoological plants and animals							-		
Immature	-	_	-	-	-	-	- 1		
Policing and Protection							-		
Zoological plants and animals								90 851	-
	1 79,735	44,492	-	1,907	13,718	22,246	8,527	38.3%	4

Description	Ref	2022/23 Audited	Original	Adjusted	Monthly	Budget Year 20	YearTD	YTD	YTD	Full Year
Description	Rei	Outcome	Budget	Budget	actual	YearTD actual	budget	variance	variance	Forecast
thousands preciation by Asset Class/Sub-class	1								%	
		319,041	379,139	_	28,259	166,817	189,570	22,753	12.0%	379,13
frastructure Roads Infrastructure		174,018	379,139	_	18,085	101,494	189,570	88,075	46.5%	379,13
Roads		88,517	379,139		18,085	101,494	189,570	88,075	46.5%	379,13
Road Structures		85,501	54)		(60	30	*	- (
Road Furniture	11				745	190	*	-		
Capital Spares							-	-		
Storm water Infrastructure		15,374	-	-		-	-	-		-
Drainage Collection		-						-		
Storm water Conveyance		15,374						-		
Attenuation		: =						-		
Electrical Infrastructure		31,781	-	-	5,232	25,825	-	(25,825)	#DIV/0!	_
Power Planis	10 1	12			-		=	-		
HV Substations		200	(21)		5,232	25,825	8	(25,825)	#DIV/0!	-
HV Switching Station		31,781			1 66	.=:	=	-		
HV Transmission Conductors	1 1	3.5			12	-	=	-		
MV Substations	1 1	(e:					=	-		
MV Switching Stations		100			150		5.	-		
MV Networks		(4)			, m	- EX	==	-		
LV Networks	1 1	(m.)			190	= €(-	- (
Capital Spares		121	-		150	1967	=	-		-
Water Supply Infrastructure		67,285	_	-	4,760	28,100	-	(28,100)	#DIV/0!	-
Dams and Weirs		4.5			52	100	2	-		
Boreholes					-	37	2	- 1		
Reservoirs		1-2				-	=	-		
Pump Stations			=			-		- 1		-
Water Treatment Works		181			-	-		-		
	11 1	67,285			146	-	2	_		
Bulk Mains		67,260	- 1		4,760	28,100		(28,100)	#DIV/0!	-
Distribution		12			4,700	20,100		(==,,		
Distribution Points		- 5				520		- 1		
PRV Stations		100				-			-	
Capital Spares		07.700				750		(10,327)	#DIV/0!	_
Sanitation Infrastructure		27,708	-	_	-	10,327		(10,321)	WDI IIO.	5
Pump Station		3=:	=		100	40.007	=	40 202)	#DIV/0!	
Reticulation		27,708	-		(E)	10,327	=	(10,327)	#DIVIU:	-
Waste Water Treatment Works		-				-	-	-		
Outfall Sewers	1 1		~		-	50	-	-		-
Toilet Facilities	1 1							-		
Capital Spares	1 1	9							(D) ((A)	
Solid Waste Infrastructure	1 1	2,876	-	-	181	1,070	-	(1,070)	#DIVID!	_
Landfill Sites		2,876	=		181	1,070	=	(1,070)	#DIV/0!	-
Wasie Transfer Stations					=	30	5.1	-		
Waste Processing Facilities								-		
Waste Drop-off Points								-		
Waste Separation Facilities	1 1							-		
Electricity Generation Facilities	1 1							-		
Capital Spares	1 1							-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines	1 1							-		
Rail Structures	1 1							-		
Rail Furniture	1 1							-		
Drainage Collection	ш							-		
Storm water Conveyance	$1 \cdot 1$							-		
								_		
Attenuation MV Substations								_		
MV Substations LV Networks								-		
								_		
Capital Spares		-	_	-	_	-	_	_		_
Coastal Infrastructure		_		_				_		
Sand Pumps								_		
Piers								_		
Revetments								_		
Promenades								_ [
Capital Spares							_			_
Information and Communication Infrastructure		-	_	-1		-	_	-		
Data Centres								_		
Core Layers										
Distribution Layers								-		
Capital Spares								-		
mmunity Assets		7,685	_	_	968	5,917	_	(5,917)	#DIV/0!	_
Community Facilities	1 1	5,033	-	-	644	4,002	-	(4,002)	#DIV/0!	_
Halls	1 1	794			99	587	-	(587)	#DIV/0!	(8
Halls Centres		383			_	980	1.23	`-'		
		-				-		-		
Crèches		-			-			_		
Clinics/Care Centres		404				200	-	(200)	#DIV/0!	
Fire/Ambulance Stations						200	5	(200)		
Testing Stations	1 1	-			-			_		
Museums	1 1	-						_		
Galleries		7								
Theatres					200	- 1 101		- (4.404)	#Dit #C	
	1 1	1,294			187	1,101		(1,101)	#DIV/0!	

									#D#\(/O)	
Cemeleries/Crematoria		604			74	437	5	(437)	#D1V/0!	
Police	1 1				_	- 3				
Puris		56					-	_		
Public Open Space Nature Reserves		_			-		-	-		
Public Ablution Facilities		4			6	34	3	(34)	#DIV/0!	
Markets	1 1				=					
Stalls	1 1	-			40	239		(239)	#DIV/0!	
Abattoirs		=			-	-	-	-	110.00 (10)	
Airports		- 5			238	1,404	-	(1,404)	#DIV/0!	
Texi Renks/Bus Terminels	1 1	-			-	0		(0)	#DIV/0!	
Capital Spares		1,881			204	1,914	= =	(1,914)	#DIV/0!	_
Sport and Recreation Facilities		2,652 227	-	-	324	1,914		(177)	#DIV/0!	
Indoor Facilities		2,425			294	1,737		(1,737)	#DIV/0!	-
Outdoor Facilities Capital Spares		2,420			201	1,141		- (
Heritage assets		-	_	-	_			-		_
Monuments								-		
Historic Buildings								-		
Works of Art								-		
Conservation Areas	1 1							- 1		
Other Heritage								-		
Investment properties			_		-	-		-		
Revenue Generating		-	-	_	-	-	_	-		-
Improved Properly								-		
Unimproved Property								-		
Non-revenue Generating		-	-	_	-	-	-	- 1		_
Improved Property								_		
Unimproved Property		40.450			2,497	7,491	_	(7,491)	#DIV/0!	_
Other assets		10,152 10,152			2,497	7,491		(7,491)	#DIV/0!	-
Operational Buildings		10,152	-	_	2,497	7,491	5	(7,491)	#DIV/0!	=
Municipal Offices	1	10,102	- 1		2,101	.,,,,,		-		
Pay/Enquiry Points Building Plan Offices	1							-		
Workshops								-		
Yards								-		
Stores								- 1		
Laboratories	1 1							- 1		
Training Centres		The state of the s						-		
Manufacturing Plant								-		
Depots								- 1		
Capital Spares								_		_
Housing		-	_		_	-				
Staff Housing										
Social Housing								_		
Capital Spares										
Biological or Cultivated Assets				_		-	_	-		_
Biological or Cultivaled Assets										
Intangible Assets		625		-	8	49		(49)	#DIV/0!	-
Servitudes								- (40)	400.00	
Licences and Rights		625	-	-	8	49	-	(49) _	#DIV/0!	_
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses		inest in			8	49	_	(49)	#DIV/0!	_
Computer Software and Applications		626	190		.0	193		(40)		
Load Settlement Software Applications								-0		
Unspecified					00.	4 700		(1,762)	#DIV/0!	_
Computer Equipment		2,210			224	1,762	-	(1,762)	#DIV/0!	
Computer Equipment		2.210	7.1		200			1		
Furniture and Office Equipment		1,553		-	138	806		(806)	#DIV/0!	-
Furniture and Office Equipment		1,553	-		138	806	-	(806)	#DIV/0!	-
Machinery and Equipment		2,202	-	-	32	953	-	(953)	#DIV/0!	
Machinery and Equipment		2,202			32	953	-	(953)	#DIV/0!	-
Transport Assets		4,066	-	-	430	2,426		(2,426)	#DIV/0!	-
Transport Assets		4,066	193		430	2,426		(2,426)	#DIV/0!	30
		-	_	_	_	_	_			_
Land Land		_					== -	-		
				_	_	_	_			_
Zoo's Marine and Non-biological Animals			-	_	_			-		
Zoo's, Marine and Non-biological Animals			17.1		100			1		
Living resources		-	-	-	-	-	_			-
Malure		-	-	-	-	-	_	_		
Policing and Protection								_		
Zoological plants and animals			_	_	-	-	_	-		_
Immature Policing and Protection		_	_	_				-		
Zoological plants and animals								_		
Total Depreciation	1	347,534	379,139	-	32,555	186,220	189,570	3,349	1.8%	379,139

KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading existing assets by asset class - Q2 Second Quarter

Description	Ref	2022/23 Audited	Original	Adjusted	Monthly actual	Budget Yea YearTD actual	YearTD	YTD variance	YTD variance	Full Year Forecast
R thousands	1	Outcome	Budget	Budget			budget	yariance	variance %	
≺ tnousands Capital expenditure on new assets by Asset Class/Sub-class	Ħ									
nfrastructure		67,964	145,284	-	10,017	45,652	42,303	(3,349)	-7.9%	145,28
Roads Infrastructure		22,521	44,065	-	(606)	22,628	6,863	(15,765)	-229.7% -229.7%	44,065
Roads		22,521	44,055		(606)	22,628	5,863	(15,765)	-223.176	44,000
Road Structures			The state of the s		151	18		_		
Road Furniture Capital Spares							-	-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainege Collection					4.00	1.50		-		
Storm water Conveyance					100	1.50	-	-		
Attenuation			04 550		2,756	6,168	10,775	4,607	42.8%	21,550
Electrical Infrastructure Power Plants		-	21,550 7,950		2,756	6,168	3,975	(2,193)	-55.2%	7,950
Power Plants HV Substations			7,000		2,700		76	-		
HV Switching Station			1,100		1-		550	550	100.0%	1,100
HV Transmission Conductors					(=		14	-		
MV Substations			12,500		.5		6,250	6,250	100.0%	12,500
MV Switching Stations					853	(6)	-	-		
MV Networks					1	0	Ya	-		
LV Networks					- 3	72	1	_		
Capital Spares		45,443	58,185	_	7,867	16,856	13,923	(2,933)	-21.1%	58,185
Water Supply Infrastructure Dams and Weirs		-10,011	20,100		75	32	172	-		
Boreholes					-	12	-	-		
Reservoirs					~	12	341	- 1		
Pump Stations					020	16	940	- 1		
Water Treatment Works					-	-	40.000	42.000	100.0%	58,185
Bulk Mains			58,185		7.007	45 056	13,923	13,923	#DIV/01	58,760
Distribution		45,443			7,867	16,856	_	(16,856)	#DI FIGT	
Distribution Points					-		320	_		
PRV Stations						-	32	_		
Cepitel Spares Sanitation Infrastructure		-	21,484	-	-	-	10,742	10,742	100.0%	21,484
Pump Station					14	125	- 6	-		
Reticulation			13,040		24	-	6,520	6,520	100.0%	13,040
Waste Water Treatment Works			8,444		-	196	4,222	4,222	100.0%	8,444
Outfall Sewers					12	19	198	-		
Toilet Facilities							2.00			
Cepital Spares				_	-	-	_			-
Solid Waste Infrastructure		-			12	700	-	_ [
Landfill Sites Waste Transfer Stations					-	Carl I	-	- 1		
Waste Processing Facilities					140	>=:	· **			
Waste Drop-off Points					14	-	196	-		
Weste Separation Facilities					-	-		-		
Electricity Generation Facilities					-	7±1	2.00	-		
Capital Spares					· ·	**	**	-		_
Rail Infrastructure		-	-		_	- (4:)	-			_
Rail Lines								_		
Rail Structures Rail Furniture						-		- 1		
Drainage Collection							353	- 1		
Storm water Conveyance					-	(**	5=	-		
Attenuetion					-		85	-		
MV Substations					-	2.5	1.0	-		
LV Networks						*	:=:	-		
Capital Spares						(2)	N.			_
Coastal Infrastructure		-	-		_	-				_
Sand Pumps								_		
Piers Revetments					:+:	-		-		
Promenades					-	17.	-	-		
Capital Spares						:=		-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres					153	*	6	-		
Core Layers					- 3		-	-		
Distribution Layers					- 1			_		
Capital Spares					- 5				474 644	
Community Assets		752	11,938	_	3,363	17,068	2,985	(14,083)	-471.9% #DIV/0!	11,938
Community Facilities		752	-	_	3,363	17,068	-	(17,068)	#DIAID;	_
Hells					-					
Centres					-		-	_		
Crèches Clinics/Care Centres					= 5		-	-		
Fire/Ambulance Stations					-	-	-	-		
Testing Stations					-		(-)	-		
Museums		8			(€)	**	<u>:</u> =:	-		
Galleries		#				*	· •	-		
Theatres		-			-		:=:	-	#Division	
Libraries		501			3,363	17,068		(17,068)	#DIV/0!	
Cemeteries/Crematoria		=			-	-		-		
Police		= =				-		-		
Puris						-		_		
Public Open Spece Neture Reserves								_		
INDIVIDE ISBNETVES	1							_		

	9 9						1 1		
Markets	24	,			- 5	57	_		
Stalls Abettoirs	24.	4			(e)	572	_		
Airports				(16)	-	1.01	-		
Taxi Ranks/Bus Terminels					(**	-	-		
Capital Spares				(#)	(**	(m :	-		
Sport and Recreation Facilities	_	11,938	-	-	-	2,985	2,985	100.0%	11,93
Indoor Facilities				56	(-)		-		
Outdoor Facilities		11,938		(E)	3.55	5,969	5,969	100.0%	11,93
Capital Speres		-		75	1,61	(=	-		_
Heritage assets	_	270	-	-		68	68	100.0%	27
Monuments		550		-	100	- 05	-	100.0%	19
Historic Buildings		190			1.00	95 40	95 40	100.0%	8
Works of Art		80			18	40	-	100 0 76	· ·
Conservation Areas					-]		
Other Heritage				- 122	1/51	2.00			
vestment properties	-	-				-	-		
Revenue Generating	-	-	-		-		-		-
Improved Property					-	-	-		
Unimproved Property				-	-	1-	_		
Non-revenue Generating	-	-	_	-	V ==	-	l ii		
Improved Property						7-1	-		
Unimproved Property					-	-	_		
the <u>r assets</u>	-	-					-	-	
Operational Buildings	_	-	-	121	145	Net .			
Municipal Offices						24	_		
Pay/Enquiry Points				100			_		
Building Plan Offices									
Workshops					764	-	_		
Yards					7.5	- 52	_		
Stores						2.00	_		
Laboratories					723	-	_		
Training Centres				2.23	/#	1-1	_		
Manufacturing Plant				4	7.5) 46	_		
Depots				7.2	-	-	_		
Capital Speres	_	-	_	-	_	-	_		
Housing					(4)	100	-		
Steff Housing					100) e.	_		
Social Housing				144	-	7 ==			
Capital Spares				_	_	_			
ological or Cultivated Assets	-	-	_		-	3-61	- 1		
Biological or Cultivated Assets				3/2					
tangible Assets		-	-		-	-	-		
Servitudes							-		
Licences and Rights	-	-	-	-	120		-		
Weter Rights					121	-	-		
Effluent Licenses							_		
Solid Weste Licenses					75				
Computer Software and Applications					707	12			
Load Settlement Software Applications				7		-			
Unspecified				-					
omputer Equipment	-		_	-		1,000	1,000	100.0%	2,0
Computer Equipment		2,000		-	-	1,000	1,000	100.0%	2,0
rniture and Office Equipment	823	991	-	92	324	496	171	34.6%	9
Furniture and Office Equipment	82			92	324	450	171	34.6%	9
				175	633	1,050	417	39.7%	2,1
chinery and Equipment	3,25			175	633	1,050	417	39.7%	2.1
Machinery and Equipment	3,25	2,100							
ansport Assets	1,734			9,858	19,226	250	(18,976)		5
Transport Assets	1,73	500		9,858	19,226	250	(18,976)	-7590.2%	5
	_	_	_	-	_	-	-		
<u>ind</u> Land) ((e)	-		
		_	-	_	-	_	_		
o's Marine and Non-biological Animals	_	_		-		-	-		
Zoo's, Marine and Non-biological Animals					346				
		_	_	-	_	_			
ving resources				_	_	_	_		
				-	-	-	_		
Mature				-		-	_		
Mature Policing and Protection									
Mature Policing and Protection Zoological plants and animals			_	55	=	-	_		-
Mature Policing and Protection Zoological plants and animals Immature	-	-	-			-	-		
Mature Policing and Protection Zoological plants and animals	-	-		-	-				

MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, Z W MCINEKA, the Municipal Manager of Newcastle Municipality, hereby certify that the quarterly report on the implementation of budget and financial state of affairs for the second quarter of 2023/2024 financial year have been prepared in accordance with Section 52(d) of the Municipal Finance Management Act, No56 of 2003; and Regulation 31-32 of the Municipal Budget and Reporting Regulations.

Print Name

: ZAMOKWAKHE WESLEY MCINEKA

Municipal Manager

: NEWCASTLE MUNICIPALITY

Signature

09/01/2014

Date