

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH FIVE:
30 NOVEMBER 2022**

Ref. No	: T 6/1/1 (2022/23)
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1 st Level	: Finance Portfolio Committee
2 nd Level	: Municipal Public Accounts Committee
3 rd Level	: Executive Committee
4 th Level	: Council
5 th Level	: KZN Provincial Treasury

1. PURPOSE

The purpose of this report is to appraise Council on the state of finances of the municipality for the period ended 30 November 2022. This report is prescribed in terms of section 71 of the Municipal Finance Management Act 56 of 2003 (MFMA), which requires the Accounting Officer to submit a report to the Mayor on a monthly basis on the state of municipality's actual performance against the approved budget. The report allows council to exercise its oversight on the implementation of the budget and also serves as a tool for future planning. The report is also be submitted to the Provincial Treasuries as required by the same section of the Act. In the main, the report seeks council to note the implementation of the budget, and the implementation of the measures which seek to ensure that the state of finance of the municipality improve continuously.

2. BACKGROUND

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

National Treasury further introduced a reform (mSCOA) to assist with inconsistencies to ensure that reporting is in compliance with GRAP standards. As a result, municipalities are now required to report on schedule C, which is directly extracted from the financial system in version 6.5. This report, however, is presented on the manually captured schedule C, Version 6.4. It is important to appraise this council that there's still discrepancies between these two reports which are being challenged by the following:

- System closure before capturing of all transactions of that particular month
- Incorrect use of movements accounts
- Delayed response from phoenix to resolve problems encountered when reports are generated
- Pre-Audit actuals not pulling in most schedules
- No integration between other systems to phoenix system
- Budget module still incomplete, as a result some tables on version 6.5 are not populated

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

3. 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.

Newcastle Municipality approved a Special Adjustment Budget on the 8th of August 2022 and approved internal roll overs which have been considered in the Section 71 report (Schedule C). This month's financial analysis comprises of the Section 71 will be reflected version 6.4 which is manually captured.

Table C1: Monthly budget statements summary

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

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M05 November

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	352,585	363,413	363,413	30,858	160,876	151,422	9,454	6%	363,413
Service charges	1,110,882	1,176,842	1,176,842	95,659	508,738	490,351	18,387	4%	1,176,842
Investment revenue	4,445	3,131	3,131	493	3,088	1,305	1,763	135%	3,131
Transfers and subsidies	490,501	1,112,707	1,102,707	14,751	239,004	239,004	—	—	1,102,707
Other own revenue	45,199	37,169	37,169	3,196	13,474	15,487	(2,013)	-13%	37,169
Total Revenue (excluding capital transfers and contributions)	2,003,613	2,693,263	2,683,263	144,957	925,160	897,569	27,592	3%	2,683,263
Employee costs	585,366	601,653	567,833	57,996	262,539	236,597	25,942	11%	567,833
Remuneration of Councilors	23,742	29,060	25,710	2,127	12,212	10,713	1,499	14%	25,710
Depreciation & asset impairment	348,804	363,160	363,160	29,243	117,237	151,316	(34,080)	-23%	363,160
Finance charges	64,353	35,846	35,846	13	15,568	14,836	632	4%	35,846
Materials and bulk purchases	786,545	758,296	758,296	53,751	355,254	315,957	39,298	12%	758,296
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	410,168	1,222,862	1,209,946	47,267	200,959	504,144	(303,186)	-60%	1,209,946
Total Expenditure	2,218,978	3,010,876	2,960,790	190,397	963,768	1,233,663	(269,895)	-22%	2,960,790
Surplus/(Deficit)	(215,366)	(317,613)	(277,528)	(45,440)	(38,608)	(336,094)	297,486	-89%	(277,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122,888	191,032	201,032	11,422	63,555	83,763	(20,208)	-24%	201,032
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(92,478)	(126,581)	(76,496)	(34,019)	24,948	(252,331)	277,278	-110%	(76,496)
Share of surplus/ (deficit) of associate	(45,141)	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(76,496)	(34,019)	24,948	(252,331)	277,278	-110%	(76,496)
Capital expenditure & funds sources									
Capital expenditure	149,637	209,033	221,233	11,422	66,303	92,180	(25,878)	-28%	221,233
Capital transfers recognised	122,888	191,032	201,032	11,422	63,555	83,763	(20,208)	-24%	201,032
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	26,749	18,001	20,201	—	2,748	8,417	(5,670)	-67%	20,201
Total sources of capital funds	149,637	209,033	221,233	11,422	66,303	92,180	(25,878)	-28%	221,233
Financial position									
Total current assets	1,003,641	676,443	726,529	—	1,049,348	—	—	—	726,529
Total non current assets	6,722,953	7,238,673	7,238,673	—	6,650,297	—	—	—	7,238,673
Total current liabilities	977,242	692,762	732,058	—	1,065,643	—	—	—	732,058
Total non current liabilities	545,070	351,099	351,099	—	541,012	—	—	—	351,099
Community wealth/Equity	6,204,281	6,871,255	6,882,045	—	6,092,091	—	—	—	6,882,045
Cash flows									
Net cash from (used) operating	236,944	164,505	226,791	(28,343)	56,138	(114,204)	(170,342)	149%	226,791
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(12,896)	(66,303)	(92,180)	(25,878)	28%	(221,233)
Net cash from (used) financing	(30,512)	(32,106)	(32,106)	(3,070)	(19,517)	(13,377)	6,139	-46%	(32,106)
Cash/cash equivalents at the month/year end	76,168	(14,037)	36,049	—	46,486	(157,165)	(203,652)	130%	49,620
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	98,418	35,677	33,925	35,107	31,194	80,141	613,243	556,763	1,484,467
Creditors Age Analysis									
Total Creditors	93,290	—	11,640	—	—	219	21,729	195,593	322,470

Table C4: Monthly Budget Statement

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

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		352,585	363,413	363,413	30,858	160,876	151,422	9,454	6%	363,413
Service charges - electricity revenue		705,057	751,862	751,862	57,330	323,525	313,276	10,249	3%	751,862
Service charges - water revenue		188,622	199,933	199,933	18,577	88,681	83,305	5,376	6%	199,933
Service charges - sanitation revenue		118,993	123,818	123,818	10,940	53,292	51,591	1,701	3%	123,818
Service charges - refuse revenue		98,211	101,229	101,229	8,812	43,239	42,179	1,060	3%	101,229
Rental of facilities and equipment		8,372	9,452	9,452	708	3,461	3,938	(477)	-12%	9,452
Interest earned - external investments		4,445	3,131	3,131	493	3,068	1,305	1,763	135%	3,131
Interest earned - outstanding debtors		3,792	4,001	4,001	520	2,449	1,667	782	47%	4,001
Dividends received		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		5,353	4,180	4,180	487	2,563	1,742	821	47%	4,180
Licences and permits		46	48	48	4	12	20	(8)	-41%	48
Agency services		—	—	—	—	—	—	—	—	—
Transfers and subsidies		490,501	1,112,707	1,102,707	14,751	239,004	239,004	—	—	1,102,707
Other revenue		15,939	19,487	19,487	1,036	4,545	8,120	(3,575)	-44%	19,487
Gains		11,698	—	—	441	445	—	445	#DIV/0!	—
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,683,263	144,957	925,160	897,569	27,592	3%	2,683,263
Expenditure By Type										
Employee related costs		585,366	601,653	567,833	57,996	262,539	236,597	25,942	11%	567,833
Remuneration of councillors		23,742	29,080	25,710	2,127	12,212	10,713	1,499	14%	25,710
Debt impairment		130,120	286,041	286,041	8,763	29,880	119,184	(89,304)	-75%	286,041
Depreciation & asset impairment		348,804	363,160	363,160	29,243	117,237	151,316	(34,080)	-23%	363,160
Finance charges		64,353	35,846	35,846	13	15,568	14,936	632	4%	35,846
Bulk purchases		649,750	605,107	605,107	39,158	286,152	252,128	34,024	13%	605,107
Other materials		136,795	153,188	153,188	14,593	69,102	63,828	5,274	8%	153,188
Contracted services		253,442	818,629	809,233	32,700	127,482	337,180	(209,698)	-62%	809,233
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Other expenditure		25,960	118,192	114,672	5,805	43,597	47,780	(4,183)	-9%	114,672
Losses		846	—	—	—	—	—	—	—	—
Total Expenditure		2,218,978	3,010,876	2,960,790	190,397	963,768	1,233,863	(269,895)	-22%	2,960,790
Surplus/(Deficit)		(215,366)	(317,613)	(277,528)	(45,440)	(38,608)	(336,094)	297,486	(0)	(277,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	201,032	11,422	63,555	83,783	(20,208)	(0)	201,032
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								—		
Transfers and subsidies - capital (in-kind - all)								—		
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(76,496)	(34,019)	24,948	(252,331)			(76,496)
Taxation								—		
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(76,496)	(34,019)	24,948	(252,331)			(76,496)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(92,478)	(126,581)	(76,496)	(34,019)	24,948	(252,331)			(76,496)
Share of surplus/ (deficit) of associate		(45,141)								
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	(34,019)	24,948	(252,331)			(76,496)

3.1. Operating budget performance-revenue

- The municipality generated a total revenue of R925.1 million of the adjusted budget of R2.6 billion, representing 34.4% percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R27.5 million. Although the aggregate performance on revenue generated shows a variance of positive 3 percent, it is however necessary to explain reasons which attributed to the variance.
- The municipality generated R18.3 million (4%) more revenue from service charges than the year-to-date budget of R490.3 million for the period under review. Electricity, water, sanitation and refuse all over-performed above target by R10.2 million, R5.3 million, R1.7 million and R1 million respectively.

Furthermore, it must be noted that the alignment of S71 report figures are net of indigents while the monthly collection rate report reflects gross amounts.

- The municipality generated revenue from property rates which is R9.4 million (6%) more than the year-to-date budget of R151.4 million during the period under review. It must be mentioned that government departments pay a bulk amount for property rates in the first months of the financial year.
- The municipality generated R1.7 million (135%) more revenue from interest on investments than the year-to-date budget of R1.3 million for the period under review. This is due to additional investments made during the year.
- The municipality recorded R239 million for operational and R63.5 million for capital transfers and subsidies. This is due to the grants received in line with the grant's payment schedule.
- The municipality generated R2 million (-13%) less revenue from sundry revenue than a pro-rata budget of R15.4 million for the period under review.

3.2. Operating performance – expenditure

- The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of November 2022, the municipality incurred the total expenditure of R963.7 million of the adjusted budget of R2.9 billion, which represents 32.5 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R269.8 million, representing under-expenditure of 22 percent.
- Depreciation has under-performed by R34 million (-23%) in the fifth month of the financial year due to the very low capital expenditure and projects still under work in progress (not yet capitalized). Debt impairment under-performed by R89.3 million (-75%) 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 R34 million (13%) more on the bulk purchases than the year-to-date budget of R252.1 million. This is due to colder month's season and performance is expected to stabilize gradually as it gets warmer.
- Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seems to be performing R5.2 million (8%) more than the year-to-date budget of R63.8 million.
- The municipality spent R209.6 million (-62%) less on contracted services than the year-to-date budget of R337.1 million. This is due to some of the housing projects being slower in implementation as the municipality is an agent.
- The municipality spent R25.9 million (11%) more on employee related costs than a year-to-date budget of R236.5 million. This is due to the compensation of backpay of the increment due to employees which was removed on special adjustments budget in July 2022.

3.2.1 Operational expenditure by function

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

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Expenditure - Functional										
Governance and administration		466,817	469,276	445,688	30,761	180,882	185,703	(4,821)	-3%	445,688
Executive and council		93,820	101,198	93,961	8,562	47,550	39,150	8,400	21%	93,961
Finance and administration		372,369	367,328	350,992	22,163	132,891	146,247	(13,356)	-9%	350,992
Internal audit		628	750	735	37	440	306	134	44%	735
Community and public safety		507,769	827,731	819,736	30,839	112,560	341,557	(228,997)	-67%	819,736
Community and social services		37,498	43,629	42,049	3,179	16,467	17,520	(1,053)	-6%	42,049
Sport and recreation		67,860	73,339	72,478	5,654	28,773	30,199	(1,426)	-5%	72,478
Public safety		65,732	70,215	65,969	7,127	29,827	27,487	2,340	9%	65,969
Housing		327,112	630,591	629,783	14,107	33,606	262,410	(228,804)	-87%	629,783
Health		9,566	9,956	9,458	772	3,886	3,941	(55)	-1%	9,458
Economic and environmental services		220,976	266,056	262,819	39,215	130,692	109,508	21,184	19%	262,819
Planning and development		78,093	85,041	81,804	6,490	35,095	34,085	1,010	3%	81,804
Road transport		142,876	181,008	181,008	32,720	95,591	75,420	20,172	27%	181,008
Environmental protection		7	7	7	6	6	3	3	93%	7
Trading services		1,065,293	1,444,445	1,429,179	89,555	539,123	595,491	(56,368)	-9%	1,429,179
Energy sources		619,934	742,466	740,865	46,444	328,427	308,694	19,734	6%	740,865
Water management		350,885	597,907	586,801	32,540	155,602	244,501	(88,898)	-36%	586,801
Waste water management		53,873	60,542	60,542	2,894	26,198	25,226	972	4%	60,542
Waste management		40,601	43,530	40,971	7,677	28,895	17,071	11,824	69%	40,971
Other		3,265	3,369	3,369	27	512	1,404	(892)	-64%	3,369
Total Expenditure - Functional	3	2,264,119	3,010,876	2,960,790	190,397	963,768	1,233,663	(269,895)	-22%	2,960,790
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	(34,019)	24,948	(252,331)	277,278	-110%	(76,496)

- 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 reflects that most of the functions seem to be under-spending when compared with the year-to-date budget. Governance and Administration is underspent by R4.8 million (-3%), Community and Public Safety is underspent by R228.9 million (-67%), Trading services are underspent by R56.3 million (-6%) and Other Services are underspent by R892 thousand (-64%). Economic and Environmental Services is over-spent by R21.1 million (19%).

3.3. 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 C6 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand*										
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		—	—	—	—	—	—	—		—
Vote 2 - COMMUNITY SERVICES		—	—	—	—	—	—	—		—
Vote 3 - BUDGET AND TREASURY		—	—	—	—	—	—	—		—
Vote 4 - MUNICIPAL MANAGER		—	—	—	—	—	—	—		—
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		—	—	—	—	—	—	—		—
Vote 6 - TECHNICAL SERVICES		—	—	—	—	—	—	—		—
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		—	—	—	—	—	—	—		—
Vote 8 - (NAME OF VOTE 8)		—	—	—	—	—	—	—		—
Vote 9 - (NAME OF VOTE 9)		—	—	—	—	—	—	—		—
Vote 10 - (NAME OF VOTE 10)		—	—	—	—	—	—	—		—
Vote 11 - (NAME OF VOTE 11)		—	—	—	—	—	—	—		—
Vote 12 - (NAME OF VOTE 12)		—	—	—	—	—	—	—		—
Vote 13 - (NAME OF VOTE 13)		—	—	—	—	—	—	—		—
Vote 14 - (NAME OF VOTE 14)		—	—	—	—	—	—	—		—
Vote 15 - (NAME OF VOTE 15)		—	—	—	—	—	—	—		—
Total Capital Multi-year expenditure	4,7	—	—	—	—	—	—	—		—
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		—	—	—	—	—	—	—		—
Vote 2 - COMMUNITY SERVICES		5,583	11,345	11,345	—	—	4,727	(4,727)	-100%	11,345
Vote 3 - BUDGET AND TREASURY		1,748	2,900	2,900	—	702	1,208	(506)	-42%	2,900
Vote 4 - MUNICIPAL MANAGER		243	—	—	—	—	—	—		—
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25,001	25,001	2,409	12,809	10,417	2,392	23%	25,001
Vote 6 - TECHNICAL SERVICES		126,659	169,768	181,988	8,013	52,792	75,828	(23,036)	-30%	181,988
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208	—	—	—	—	—	—		—
Vote 8 - (NAME OF VOTE 8)		—	—	—	—	—	—	—		—
Vote 9 - (NAME OF VOTE 9)		—	—	—	—	—	—	—		—
Vote 10 - (NAME OF VOTE 10)		—	—	—	—	—	—	—		—
Vote 11 - (NAME OF VOTE 11)		—	—	—	—	—	—	—		—
Vote 12 - (NAME OF VOTE 12)		—	—	—	—	—	—	—		—
Vote 13 - (NAME OF VOTE 13)		—	—	—	—	—	—	—		—
Vote 14 - (NAME OF VOTE 14)		—	—	—	—	—	—	—		—
Vote 15 - (NAME OF VOTE 15)		—	—	—	—	—	—	—		—
Total Capital single-year expenditure	4	149,637	209,033	221,233	11,422	66,303	92,180	(25,878)	-28%	221,233
Total Capital Expenditure		149,637	209,033	221,233	11,422	66,303	92,180	(25,878)	-28%	221,233
Capital Expenditure - Functional Classification										
Governance and administration		4,199	2,900	2,900	—	702	1,208	(506)	-42%	2,900
Executive and council		243	—	—	—	—	—	—		—
Finance and administration		3,956	2,900	2,900	—	702	1,208	(506)	-42%	2,900
Internal audit		—	—	—	—	—	—	—		—
Community and public safety		5,025	11,345	11,345	—	—	4,727	(4,727)	-100%	11,345
Community and social services		1,162	345	345	—	—	144	(144)	-100%	345
Sport and recreation		3,367	11,000	11,000	—	—	4,583	(4,583)	-100%	11,000
Public safety		—	—	—	—	—	—	—		—
Housing		496	—	—	—	—	—	—		—
Health		—	—	—	—	—	—	—		—
Economic and environmental services		41,959	118,141	130,341	4,404	29,569	54,308	(24,740)	-46%	130,341
Planning and development		12,778	25,101	25,101	2,409	12,809	10,468	2,350	22%	25,101
Road transport		29,181	93,040	105,240	1,995	16,759	43,850	(27,091)	-82%	105,240
Environmental protection		—	—	—	—	—	—	—		—
Trading services		98,454	76,648	76,648	7,017	36,032	31,936	4,096	13%	76,648
Energy sources		—	—	—	—	—	—	—		—
Water management		80,525	49,648	49,648	7,017	22,563	20,566	1,877	9%	49,648
Waste water management		36,874	27,000	27,000	—	13,469	11,250	2,219	20%	27,000
Waste management		1,054	—	—	—	—	—	—		—
Other		—	—	—	—	—	—	—		—
Total Capital Expenditure - Functional Classification	3	149,637	209,033	221,233	11,422	66,303	92,180	(25,878)	-28%	221,233
Funded by:										
National Government		112,998	174,688	184,888	11,422	63,512	78,953	(13,441)	-17%	184,888
Provincial Government		9,890	16,345	16,345	—	43	8,810	(6,767)	-98%	16,345
District Municipality		—	—	—	—	—	—	—		—
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		—	—	—	—	—	—	—		—
Transfers recognised - capital		122,888	181,032	201,032	11,422	63,555	85,763	(20,208)	-24%	201,032
Borrowing	6	—	—	—	—	—	—	—		—
Internally generated funds		26,749	18,001	20,201	—	2,748	8,417	(5,670)	-67%	20,201
Total Capital Funding	0	149,637	209,033	221,233	11,422	66,303	92,180	(25,878)	-28%	221,233

- Capital expenditure for the fifth month of the financial year was R66.3 million which represents 29.9% of the adjusted capital budget of R221.2 million. Comparison between the year-to-budget of R92.1 million and actual expenditure for the period reflects an under expenditure of R25.8 million, which implies that the municipality spent 28% less than the year-to-date budget for the same period. The Strategic Executive Directors are advised to develop plans to deal with underspending to avoid grants being reverted to National Treasury.

3.3.1 Capital and Operational Grant Reporting

The table below reflects the grant performance when the full year budget and actuals are compared. 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.

GRANT RECONCILIATION - NOVEMBER 2022						
GRANT NAME	TOTAL GRANT BUDGET	ALLOCATIONS RECEIVED	YEAR TO DATE EXPENDITURE(Incl VAT)	% SPENT ON ALLOCATIONS RECEIVED	% SPENT ON GRANT BUDGET	% SPENT (YTD ACTUAL vs YTD BUDGET)
NATIONAL GRANTS						
Expanded Public Works Programme Integrated Grant	3,753,000.00	939,000.00	1,166,819.25	124%	39%	93%
Financial Management Grant	1,850,000.00	1,850,000.00	498,377.65	27%	27%	81%
Water Service Infrastructure Grant	48,000,000.00	28,800,000.00	10,130,005.20	35%	18%	63%
Neighbourhood Development Partnership Grant	20,000,000.00	20,000,000.00	14,377,268.82	72%	72%	216%
Municipal Infrastructure Grant	129,141,000.00	85,000,000.00	60,605,432.87	71%	40%	141%
PROVINCIAL GRANTS						
Community Library Grant	2,595,000.00	2,595,000.00	1,135,413.75	44%	0%	131%
Housing Accreditation Grant	21,415,180.00	3,509,961.59	5,020,918.64	143%	14%	70%
Housing Grant	123,885,000.00	2,747,643.63	22,842,401.85	831%	18%	55%
ISU Patrneship Grant	478,733,000.00	-	-	0%	0%	0%
Museum Art Gallery Grant	449,000.00	-	-	0%	3%	0%
Provincialisation Grant	7,064,500.00	6,992,000.00	2,847,932.55	41%	0%	121%
EDTEA : Airport Grant	3,000,000.00	-	-	0%	0%	0%
EDTEA: Hawker Stalls Grant	2,000,000.00	-	50,000.00	0%	2%	8%
Sport, Recreation Grant	11,000,000.00	-	-	0%	0%	0%
ROLL OVERS						
Museum Art Gallery Grant	539,434.00	539,434.00	13,698.12	3%	0%	8%
Provincialisatation Grant (Roll Over)	46,194.00	46,194.00	-	0%	39%	0%

3.4. 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 - M05 November

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		29,936	(14,037)	36,049	4,543	36,049
Call investment deposits		46,232		—	41,943	—
Consumer debtors		805,744	594,134	594,134	896,596	594,134
Other debtors		97,185	81,351	81,351	83,671	81,351
Current portion of long-term receivables		—	—	—	—	—
Inventory		24,544	14,995	14,995	22,595	14,995
Total current assets		1,003,641	676,443	726,529	1,049,348	726,529
Non current assets						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		372,224	341,874	341,874	372,224	341,874
Investments in Associate		141,741	217,333	217,333	142,171	217,333
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,124,010	6,666,531
Biological		—	—	—	—	—
Intangible		382	1,224	1,224	70	1,224
Other non-current assets		11,823	11,711	11,711	11,823	11,711
Total non current assets		6,722,953	7,238,673	7,238,673	6,650,297	7,238,673
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,699,646	7,965,202
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		47,260	(32,106)	(32,106)	30,662	(32,106)
Consumer deposits		33,418	27,095	27,095	34,514	27,095
Trade and other payables		885,459	688,021	727,316	992,142	727,316
Provisions		11,105	9,752	9,752	8,326	9,752
Total current liabilities		977,242	692,762	732,058	1,065,643	732,058
Non current liabilities						
Borrowing		315,490	260,654	260,654	312,572	260,654
Provisions		229,580	90,445	90,445	229,340	90,445
Total non current liabilities		545,070	351,099	351,099	541,912	351,099
TOTAL LIABILITIES		1,522,312	1,043,861	1,083,156	1,607,555	1,083,156
NET ASSETS	2	6,204,281	6,871,255	6,882,045	6,092,091	6,882,045
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,060,652	6,851,803
Reserves		323	30,242	30,242	31,439	30,242
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,882,045	6,092,091	6,882,045

- As at end of the fifth month of the financial year, the municipality showed a favorable equity position, with a net asset effect of R6 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 R1.4 billion as at the end of the fifth month. The bulk of the debtor's ageing amount (R1.3 billion) was for debt owing for more than 90 days, while R1.2 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 R6.1 billion of the total assets of R7.6 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 municipal 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 balance of cash and cash equivalent of R46.4 million as at the end of the fifth month of the financial year, of which R4.5 million was the current account and R41.9 million was from was from the call investments. It must be noted that the municipality had an obligation of R31.1 million relating to the HDF. The short-term obligations are sitting at R322.4 million as illustrated on SC4, while unspent conditional grants amount to R238.2 million, representing a cash shortfall of R545.3 million. Included under creditors is Eskom for R132.8 million, uThukela Water for R156.5 million, SARS – PAYE for R10.6 million, pension and other employee benefits for R17.7 million and other trade creditors for R4.6 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 R6 billion, while the net current asset is -R16.2 million. The net current ratio indicates that the municipality's current assets will be adequate to cover for the current liabilities over the next twelve months. Due to the standing of the municipality by virtue it of 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 4.4% 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 0.14%, since the municipality needs R322.4 million in order to pay all its short-term obligations. Again, this is a bad reflecting on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more like to negatively impact the image of the municipality to public, business sector and other spheres of government.

3.5. Cash flow position

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

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		348,289	272,560	272,560	25,612	118,608	113,567	5,041	4%	272,560
Service charges		870,208	989,000	989,000	85,095	433,412	412,083	21,329	5%	989,000
Other revenue		13,234	315,172	315,172	1,855	8,759	131,322	(122,563)	-93%	315,172
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	12,479	200,725	200,725	0	0%	1,102,707
Transfers and Subsidies - Capital		148,615	191,032	201,032	19,200	133,800	133,800	-		201,032
Interest		8,308	3,131	3,131	931	5,517	1,305	4,212	323%	3,131
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,620,965)	(170,509)	(829,114)	(1,092,069)	(262,955)	24%	(2,620,965)
Finance charges		(42,293)	(35,846)	(35,846)	(3,006)	(15,568)	(14,936)	632	-4%	(35,846)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	(28,343)	56,138	(114,204)	(170,342)	149%	226,791
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(149,637)	(209,033)	(221,233)	(12,896)	(66,303)	(92,180)	(25,878)	28%	(221,233)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(221,233)	(12,896)	(66,303)	(92,180)	(25,878)	28%	(221,233)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(30,512)	(32,106)	(32,106)	(3,070)	(19,517)	(13,377)	6,139	-46%	(32,106)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(32,106)	(3,070)	(19,517)	(13,377)	6,139	-46%	(32,106)
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(26,547)	(44,308)	(29,681)	(219,761)			(26,547)
Cash/cash equivalents at beginning:		9,500	62,596	62,596		76,167	62,596			76,167
Cash/cash equivalents at month/year end:		76,168	(14,037)	36,049		46,486	(157,165)			49,620

- The municipality opened with a cash and cash equivalent balance of R76.1 million at the beginning of the financial year and closed with a balance of R46.4 million as at the end of November 2022 which represents a cash decrease of R29.6 million since the beginning of the financial year. This is due to receipt of grant allocations, some of which have not been spent.
- Cash flows from operating activities yielded a net cash inflow of R56.1 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 R66.3 million this is due to the capital expenditure incurred.
- Cash flows from financing activities recorded net outflows of R19.5 million due to the repayment of borrowings.

4. 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.

5. POLICY 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. 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. RISKS

There are no risks appreciated with the submission and approval of this report. 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.

8. MANAGEMENT OF RISKS

All month-end processes must be done in time to allow the Budget and Treasury Office to prepare and submit report timeously.

9. RECOMMENDATIONS

9.1 That the Council notes the submission of S71 for the month ended 30 November 2022;

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

SED: BTO

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

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

Report prepared by:



Report seen by:

DX DUBE
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE


M.S. NDLOVU
ACTING STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M05 November

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Properly rates	352,585	363,413	363,413	30,858	180,876	151,422	9,454	6%	363,413
Service charges	1,110,882	1,176,842	1,176,842	95,659	508,738	490,351	18,387	4%	1,176,842
Investment revenue	4,445	3,131	3,131	493	3,068	1,305	1,763	135%	3,131
Transfers and subsidies	490,501	1,112,707	1,102,707	14,751	239,004	239,004	-		1,102,707
Other own revenue	45,199	37,169	37,169	3,196	13,474	15,487	(2,013)	-13%	37,169
Total Revenue (excluding capital transfers and contributions)	2,003,613	2,693,263	2,683,263	144,957	925,160	897,569	27,592	3%	2,683,263
Employee costs	585,366	601,653	567,833	57,996	262,539	236,597	25,942	11%	567,833
Remuneration of Councillors	23,742	29,060	25,710	2,127	12,212	10,713	1,499	14%	25,710
Depreciation & asset impairment	348,804	363,160	363,160	29,243	117,237	151,316	(34,080)	-23%	363,160
Finance charges	64,353	35,846	35,846	13	15,568	14,936	632	4%	35,846
Materials and bulk purchases	786,545	758,296	758,296	53,751	355,254	315,957	39,298	12%	758,296
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	410,168	1,222,862	1,209,946	47,267	200,959	504,144	(303,186)	-60%	1,209,946
Total Expenditure	2,218,978	3,010,876	2,960,790	190,397	963,768	1,233,663	(269,895)	-22%	2,960,790
Surplus/(Deficit)	(215,366)	(317,613)	(277,528)	(45,440)	(38,608)	(336,094)	297,486	-89%	(277,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122,888	191,032	201,032	11,422	63,555	83,763	(20,208)	-24%	201,032
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(92,478)	(126,581)	(76,496)	(34,019)	24,948	(252,331)	277,278	-110%	(76,496)
Share of surplus/ (deficit) of associate	(45,141)	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(76,496)	(34,019)	24,948	(252,331)	277,278	-110%	(76,496)
Capital expenditure & funds sources									
Capital expenditure	149,637	209,033	221,233	11,422	66,303	92,180	(25,878)	-28%	221,233
Capital transfers recognised	122,888	191,032	201,032	11,422	63,555	83,763	(20,208)	-24%	201,032
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	26,749	18,001	20,201	-	2,748	8,417	(5,670)	-67%	20,201
Total sources of capital funds	149,637	209,033	221,233	11,422	66,303	92,180	(25,878)	-28%	221,233
Financial position									
Total current assets	1,003,641	676,443	726,529		1,049,348				726,529
Total non current assets	6,722,953	7,238,673	7,238,673		6,650,297				7,238,673
Total current liabilities	977,242	692,762	732,058		1,065,643				732,058
Total non current liabilities	545,070	351,099	351,099		541,912				351,099
Community wealth/Equity	6,204,281	6,871,255	6,882,045		6,092,091				6,882,045
Cash flows									
Net cash from (used) operating	236,944	164,505	226,791	(28,343)	58,138	(114,204)	(170,342)	149%	226,791
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(12,896)	(66,303)	(92,180)	(25,878)	28%	(221,233)
Net cash from (used) financing	(30,512)	(32,106)	(32,106)	(3,070)	(19,517)	(13,377)	6,139	-46%	(32,106)
Cash/cash equivalents at the month/year end	76,168	(14,037)	36,049	-	46,486	(157,165)	(203,652)	130%	49,620
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	98,418	35,677	33,925	35,107	31,194	80,141	613,243	556,763	1,484,467
Creditors Age Analysis									
Total Creditors	93,290	-	11,640	-	-	219	21,729	195,593	322,470

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
<i>Governance and administration</i>		469,582	514,453	514,453	33,270	222,854	88,834	134,020	151%	514,453
Executive and council		8,676	12,367	12,367	1,162	6,007	5,153	854	17%	12,367
Finance and administration		460,906	502,086	502,086	32,108	216,847	83,681	133,166	159%	502,086
Internal audit		—	—	—	—	—	—	—		—
<i>Community and public safety</i>		300,140	640,739	640,739	14,763	37,120	266,975	(229,855)	-86%	640,739
Community and social services		14,854	13,877	13,877	839	5,160	5,782	(623)	-11%	13,877
Sport and recreation		4,711	11,139	11,139	20	91	4,641	(4,550)	-98%	11,139
Public safety		5,164	4,138	4,138	769	2,735	1,724	1,011	59%	4,138
Housing		275,319	611,581	611,581	13,134	29,127	254,825	(225,698)	-89%	611,581
Health		91	4	4	—	7	2	5	308%	4
<i>Economic and environmental services</i>		141,205	168,208	168,208	9,028	79,393	70,087	9,307	13%	168,208
Planning and development		102,901	39,067	39,067	3,679	15,954	16,278	(324)	-2%	39,067
Road transport		38,305	129,141	129,141	5,349	63,440	53,809	9,631	18%	129,141
Environmental protection		—	—	—	—	—	—	—		—
<i>Trading services</i>		1,215,404	1,560,710	1,560,710	99,308	649,278	555,360	93,918	17%	1,560,710
Energy sources		698,454	835,626	835,626	57,330	356,193	316,518	39,675	13%	835,626
Water management		225,940	337,581	337,581	22,223	133,206	109,041	24,165	22%	337,581
Waste water management		151,972	243,101	243,101	10,930	99,783	69,633	30,150	43%	243,101
Waste management		139,038	144,402	144,402	8,825	60,097	60,168	(70)	0%	144,402
<i>Other</i>	4	169	184	184	9	69	77	(7)	-10%	184
Total Revenue - Functional	2	2,126,501	2,884,295	2,884,295	156,379	988,716	981,332	7,384	1%	2,884,295
Expenditure - Functional										
<i>Governance and administration</i>		466,817	469,276	445,688	30,761	180,882	185,703	(4,821)	-3%	445,688
Executive and council		93,820	101,198	93,961	8,562	47,550	39,150	8,400	21%	93,961
Finance and administration		372,369	367,328	350,992	22,163	132,891	146,247	(13,356)	-9%	350,992
Internal audit		628	750	735	37	440	306	134	44%	735
<i>Community and public safety</i>		507,769	827,731	819,736	30,839	112,560	341,557	(228,997)	-67%	819,736
Community and social services		37,498	43,629	42,049	3,179	16,467	17,520	(1,053)	-6%	42,049
Sport and recreation		67,860	73,339	72,478	5,654	28,773	30,199	(1,426)	-5%	72,478
Public safety		65,732	70,215	65,969	7,127	29,827	27,487	2,340	9%	65,969
Housing		327,112	630,591	629,783	14,107	33,606	262,410	(228,804)	-87%	629,783
Health		9,566	9,956	9,458	772	3,886	3,941	(55)	-1%	9,458
<i>Economic and environmental services</i>		220,976	266,056	262,819	39,215	130,692	109,508	21,184	19%	262,819
Planning and development		78,093	85,041	81,804	6,490	35,095	34,085	1,010	3%	81,804
Road transport		142,876	181,008	181,008	32,720	95,591	75,420	20,172	27%	181,008
Environmental protection		7	7	7	6	6	3	3	93%	7
<i>Trading services</i>		1,065,293	1,444,445	1,429,179	89,555	539,123	595,491	(56,368)	-9%	1,429,179
Energy sources		619,934	742,466	740,865	46,444	328,427	308,694	19,734	6%	740,865
Water management		350,885	597,907	586,801	32,540	155,602	244,501	(88,898)	-36%	586,801
Waste water management		53,873	60,542	60,542	2,894	26,198	25,226	972	4%	60,542
Waste management		40,601	43,530	40,971	7,677	28,895	17,071	11,824	69%	40,971
<i>Other</i>		3,265	3,369	3,369	27	512	1,404	(892)	-64%	3,369
Total Expenditure - Functional	3	2,264,119	3,010,876	2,960,790	190,397	963,768	1,233,663	(269,895)	-22%	2,960,790
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	(34,019)	24,948	(252,331)	277,278	-110%	(76,496)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		88,576	113,447	113,447	747	45,031	47,270	(2,239)	-4.7%	113,447
Vote 2 - COMMUNITY SERVICES		163,905	173,608	173,608	10,458	68,076	72,337	(4,261)	-5.9%	173,608
Vote 3 - BUDGET AND TREASURY		391,006	401,006	401,006	32,523	177,824	167,086	10,738	6.4%	401,006
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		281,341	647,031	647,031	16,374	43,998	227,770	(183,772)	-80.7%	647,031
Vote 6 - TECHNICAL SERVICES		503,219	713,576	713,576	38,946	297,595	192,178	105,416	54.9%	713,576
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		698,454	835,626	835,626	57,330	356,193	274,692	81,501	29.7%	835,626
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2,126,501	2,884,295	2,884,295	156,379	988,716	981,332	7,384	0.8%	2,884,295
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		98,250	106,832	99,563	6,632	42,741	41,485	1,256	3.0%	99,563
Vote 2 - COMMUNITY SERVICES		289,990	306,664	291,670	27,672	135,344	121,529	13,815	11.4%	291,670
Vote 3 - BUDGET AND TREASURY		194,989	192,074	188,502	11,202	66,543	78,542	(12,000)	-15.3%	188,502
Vote 4 - MUNICIPAL MANAGER		90,316	89,335	81,903	7,737	33,996	34,126	(130)	-0.4%	81,903
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		357,987	662,848	661,139	16,373	46,945	275,474	(228,529)	-83.0%	661,139
Vote 6 - TECHNICAL SERVICES		607,199	895,287	881,845	73,311	302,970	367,435	(64,466)	-17.5%	881,845
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		625,368	757,837	756,169	47,470	335,230	315,070	20,159	6.4%	756,169
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2,264,119	3,010,876	2,960,790	190,397	963,768	1,233,663	(269,895)	-21.9%	2,960,790
Surplus/ (Deficit) for the year	2	(137,618)	(126,581)	(76,496)	(34,019)	24,948	(252,331)	277,278	-109.5%	(76,496)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

KZN252 Newcastle - Table C-4 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - R05 November										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Source										
Property rates		352,585	363,413	363,413	30,858	160,876	151,422	9,454	6%	363,413
Service charges - electricity revenue		705,057	751,862	751,862	57,330	323,525	313,276	10,249	3%	751,862
Service charges - water revenue		188,622	199,933	199,933	18,577	88,681	83,305	5,376	6%	199,933
Service charges - sanitation revenue		118,993	123,818	123,818	10,940	53,292	51,591	1,701	3%	123,818
Service charges - refuse revenue		98,211	101,229	101,229	8,812	43,239	42,179	1,060	3%	101,229
Rental of facilities and equipment		8,372	9,452	9,452	708	3,461	3,938	(477)	-12%	9,452
Interest earned - external investments		4,445	3,131	3,131	493	3,068	1,305	1,763	135%	3,131
Interest earned - outstanding debtors		3,792	4,001	4,001	520	2,449	1,667	782	47%	4,001
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		5,353	4,180	4,180	487	2,563	1,742	821	47%	4,180
Licences and permits		45	48	48	4	12	20	(8)	-41%	48
Agency services		-	-	-	-	-	-	-		-
Transfers and subsidies		490,501	1,112,707	1,102,707	14,751	239,004	239,004	-		1,102,707
Other revenue		15,939	19,487	19,487	1,036	4,545	8,120	(3,575)	-44%	19,487
Gains		11,698	-	-	441	445	-	445	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,683,263	144,957	925,160	897,569	27,592	3%	2,683,263
Expenditure By Type										
Employee related costs		585,366	601,653	567,833	57,996	262,539	236,597	25,942	11%	567,833
Remuneration of councillors		23,742	29,060	25,710	2,127	12,212	10,713	1,499	14%	25,710
Debt impairment		130,120	286,041	286,041	8,763	29,880	119,184	(89,304)	-75%	286,041
Depreciation & asset impairment		348,804	363,160	363,160	29,243	117,237	151,316	(34,080)	-23%	363,160
Finance charges		64,353	35,846	35,846	13	15,568	14,936	632	4%	35,846
Bulk purchases		649,750	605,107	605,107	39,158	286,152	252,128	34,024	13%	605,107
Other materials		136,795	153,188	153,188	14,593	69,102	63,828	5,274	8%	153,188
Contracted services		253,442	818,629	809,233	32,700	127,482	337,180	(209,698)	-62%	809,233
Transfers and subsidies		-	-	-	-	-	-	-		-
Other expenditure		25,960	118,192	114,672	5,805	43,597	47,780	(4,183)	-9%	114,672
Losses		646	-	-	-	-	-	-		-
Total Expenditure		2,218,978	3,010,876	2,960,790	190,397	963,768	1,233,663	(269,895)	-22%	2,960,790
Surplus/(Deficit)		(215,366)	(317,613)	(277,528)	(45,440)	(38,608)	(336,094)	297,486	(0)	(277,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	201,032	11,422	63,555	83,763	(20,208)	(0)	201,032
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(76,496)	(34,019)	24,948	(252,331)			(76,496)
Taxation								-		
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(76,496)	(34,019)	24,948	(252,331)			(76,496)
Attributable to minorities										
		(92,478)	(126,581)	(76,496)	(34,019)	24,948	(252,331)			(76,496)
Surplus/(Deficit) attributable to municipality										
Share of surplus/ (deficit) of associate		(45,141)								
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	(34,019)	24,948	(252,331)			(76,496)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		5,583	11,345	11,345	-	-	4,727	(4,727)	-100%	11,345
Vote 3 - BUDGET AND TREASURY		1,748	2,900	2,900	-	702	1,208	(506)	-42%	2,900
Vote 4 - MUNICIPAL MANAGER		243	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25,001	25,001	2,409	12,809	10,417	2,392	23%	25,001
Vote 6 - TECHNICAL SERVICES		126,658	169,788	181,988	9,013	52,792	75,828	(23,036)	-30%	181,988
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	149,637	209,033	221,233	11,422	66,303	92,180	(25,878)	-28%	221,233
Total Capital Expenditure		149,637	209,033	221,233	11,422	66,303	92,180	(25,878)	-28%	221,233
Capital Expenditure - Functional Classification										
Governance and administration		4,199	2,900	2,900	-	702	1,208	(506)	-42%	2,900
Executive and council		243	-	-	-	-	-	-	-	-
Finance and administration		3,956	2,900	2,900	-	702	1,208	(506)	-42%	2,900
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,025	11,345	11,345	-	-	4,727	(4,727)	-100%	11,345
Community and social services		1,162	345	345	-	-	144	(144)	-100%	345
Sport and recreation		3,367	11,000	11,000	-	-	4,583	(4,583)	-100%	11,000
Public safety		-	-	-	-	-	-	-	-	-
Housing		496	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		41,959	118,141	130,341	4,404	29,569	54,309	(24,740)	-46%	130,341
Planning and development		12,778	25,101	25,101	2,409	12,809	10,459	2,350	22%	25,101
Road transport		29,181	93,040	105,240	1,995	16,759	43,850	(27,091)	-62%	105,240
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		98,454	76,648	76,648	7,017	36,032	31,936	4,096	13%	76,648
Energy sources		-	-	-	-	-	-	-	-	-
Water management		60,526	49,648	49,648	7,017	22,563	20,586	1,877	9%	49,648
Waste water management		36,874	27,000	27,000	-	13,469	11,250	2,219	20%	27,000
Waste management		1,054	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	149,637	209,033	221,233	11,422	66,303	92,180	(25,878)	-28%	221,233
Funded by:										
National Government		112,998	174,688	184,688	11,422	63,512	76,953	(13,441)	-17%	184,688
Provincial Government		9,890	16,345	16,345	-	43	6,810	(6,767)	-99%	16,345
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		122,888	191,032	201,032	11,422	63,555	83,763	(20,208)	-24%	201,032
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		26,749	18,001	20,201	-	2,748	8,417	(5,670)	-67%	20,201
Total Capital Funding	0	149,637	209,033	221,233	11,422	66,303	92,180	(25,878)	-28%	221,233

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		29,936	(14,037)	36,049	4,543	36,049
Call investment deposits		46,232		–	41,943	–
Consumer debtors		805,744	594,134	594,134	896,596	594,134
Other debtors		97,185	81,351	81,351	83,671	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		24,544	14,995	14,995	22,595	14,995
Total current assets		1,003,641	676,443	726,529	1,049,348	726,529
Non current assets						
Long-term receivables		–		–	–	–
Investments		–		–	–	–
Investment property		372,224	341,874	341,874	372,224	341,874
Investments in Associate		141,741	217,333	217,333	142,171	217,333
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,124,010	6,666,531
		–			–	
Biological		–	–	–	–	–
Intangible		382	1,224	1,224	70	1,224
Other non-current assets		11,823	11,711	11,711	11,823	11,711
Total non current assets		6,722,953	7,238,673	7,238,673	6,650,297	7,238,673
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,699,646	7,965,202
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		47,260	(32,106)	(32,106)	30,662	(32,106)
Consumer deposits		33,418	27,095	27,095	34,514	27,095
Trade and other payables		885,459	688,021	727,316	992,142	727,316
Provisions		11,105	9,752	9,752	8,326	9,752
Total current liabilities		977,242	692,762	732,058	1,065,643	732,058
Non current liabilities						
Borrowing		315,490	260,654	260,654	312,572	260,654
Provisions		229,580	90,445	90,445	229,340	90,445
Total non current liabilities		545,070	351,099	351,099	541,912	351,099
TOTAL LIABILITIES		1,522,312	1,043,861	1,083,156	1,607,555	1,083,156
NET ASSETS	2	6,204,281	6,871,255	6,882,045	6,092,091	6,882,045
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,060,652	6,851,803
Reserves		323	30,242	30,242	31,439	30,242
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,882,045	6,092,091	6,882,045

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		348,289	272,560	272,560	25,612	118,608	113,567	5,041	4%	272,560
Service charges		870,208	989,000	989,000	85,095	433,412	412,083	21,329	5%	989,000
Other revenue		13,234	315,172	315,172	1,855	8,759	131,322	(122,563)	-93%	315,172
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	12,479	200,725	200,725	0	0%	1,102,707
Transfers and Subsidies - Capital		148,615	191,032	201,032	19,200	133,800	133,800	-	-	201,032
Interest		8,308	3,131	3,131	931	5,517	1,305	4,212	323%	3,131
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1,737,865)	(2,883,251)	(2,620,965)	(170,509)	(829,114)	(1,092,069)	(262,955)	24%	(2,620,965)
Finance charges		(42,293)	(35,846)	(35,846)	(3,006)	(15,568)	(14,936)	632	-4%	(35,846)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	(28,343)	56,138	(114,204)	(170,342)	149%	226,791
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(149,637)	(209,033)	(221,233)	(12,896)	(66,303)	(92,180)	(25,878)	28%	(221,233)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(221,233)	(12,896)	(66,303)	(92,180)	(25,878)	28%	(221,233)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(30,512)	(32,106)	(32,106)	(3,070)	(19,517)	(13,377)	6,139	-46%	(32,106)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(32,106)	(3,070)	(19,517)	(13,377)	6,139	-46%	(32,106)
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(26,547)	(44,308)	(29,681)	(219,761)			(26,547)
Cash/cash equivalents at beginning:		9,500	62,596	62,596		76,167	62,596			76,167
Cash/cash equivalents at month/year end:		76,168	(14,037)	36,049		46,486	(157,165)			49,620

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands Revenue By Source Fines, penalties and forfeits Other revenue Rental of facilities and equipment Interest earned - external investments Interest earned - out-landed debtors Licences and permits	47% -44% -12% 135% 47% -41%	Dependent on the consumers reaction Consumer reaction due to the increased number of death Increase in the rental of council facilities due to the easing of lockdown restrictions Interest received from the increase in investments made during the year Dependent on the consumers reaction	
2	Expenditure By Type Debt impairment Remuneration of councillors Employee related costs Depreciation & asset impairment Bulk purchases Other materials Contracted services	-75% 14% 11% -23% 13% -23% -62%	Only debt impairment for indigents is calculated monthly all other debtors is Biannually Remuneration of councillors Employee related costs Delays in the capitalisation of assets affled this variance More electricity was being acquired due to winter season Cost containment procedures placed to curb unnecessary expenditure Delays in the appointment of service providers	
3	Capital Expenditure Grant funded projects Internally funded projects Repairs and maintenance	-24% -67% 27%	Due to SCM processes being at initial stages Due to SCM processes being at initial stages Due to SCM processes being at initial stages	Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors
4	Financial Position			
5	Cash Flow Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	149% 28% -46%	Main alibiator is property rates due to increased number of new properties & conversion of household to business category Slow capital expenditure Based on amortisation schedules	None None None
6	Measurable performance			
7	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

Description of financial indicator		Basis of calculation	Ref	2021/22 Audited Outcome	Budget Year 2022/23			Full Year Forecast
				Original Budget	Adjusted Budget	YearTD actual		
<u>Borrowing Management</u>								
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure			1.5%	13.3%	13.5%	1.6%	2.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants			0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>								
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves			20.1%	13.3%	13.9%	21.9%	13.9%
Gearing	Long Term Borrowing/ Funds & Reserves			97691.6%	861.9%	861.9%	994.2%	861.9%
<u>Liquidity</u>								
Current Ratio	Current assets/current liabilities	1		102.7%	97.6%	99.2%	98.5%	99.2%
Liquidity Ratio	Monetary Assets/Current Liabilities			7.8%	-2.0%	4.9%	4.4%	4.9%
<u>Revenue Management</u>								
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing							
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue			45.1%	25.1%	25.2%	106.0%	25.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old			0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>								
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))							
<u>Funding of Provisions</u>								
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions							
<u>Other Indicators</u>								
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2						
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2						
Employee costs	Employee costs/Total Revenue - capital revenue			29.2%	22.3%	21.2%	28.4%	21.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue			0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue			20.6%	14.8%	14.9%	1.7%	2.3%
<u>IDP regulation financial viability indicators</u>								
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 - M05 November

Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye+1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	28,242	9,943	8,804	9,153	7,836	9,837	43,179	330,886	447,690	400,902	2,819		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	34,289	1,186	1,019	730	687	591	3,386	12,808	54,496	18,002	271		
Receivables from Non-exchange Transactions - Property Rates	1400	38,598	8,569	9,165	10,280	7,737	6,883	35,414	95,028	211,693	155,340	1,043		
Receivables from Exchange Transactions - Waste Water Management	1500	6,622	6,481	6,437	6,362	5,959	34,110	319,272	-	385,283	385,744	2,127		
Receivables from Exchange Transactions - Waste Management	1600	4,821	4,709	4,683	4,819	4,281	25,076	126,178	-	174,568	160,355	1,041		
Receivables from Exchange Transactions - Property Rental Debtors	1700	608	152	147	125	118	112	1,423	2,448	5,133	4,226	5		
Interest on Arrear Debtor Accounts	1810	1,071	459	423	380	375	351	1,420	13,613	18,091	16,139	46		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	(15,835)	4,158	3,448	3,258	4,161	3,180	82,971	102,171	187,513	195,741	1,236		
Total By Income Source	2000	98,418	35,677	33,925	35,107	31,194	80,141	613,243	556,763	1,484,467	1,316,448	8,587	-	
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	234	741	528	2,669	289	1,583	1,062	6,661	13,828	12,325	580		
Commercial	2300	41,349	2,883	3,705	2,233	2,233	2,054	12,759	54,458	122,029	74,093	285		
Households	2400	91,568	31,518	29,615	29,618	29,268	27,477	211,068	931,136	1,381,318	1,228,697	7,487		
Other	2500	(14,202)	788	146	150	304	121	2,040	9,937	(714)	12,553	256		
Total By Customer Group	2600	118,969	35,930	33,994	35,046	32,065	31,235	226,979	1,002,213	1,516,461	1,257,568	8,587	-	

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

R thousands	Description	NT Code	Budget Year 2022/23								Total	Prior year totals for chart (same period)
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
	Creditors Age Analysis By Customer Type											
	Bulk Electricity	0100	45,123	-	11,640	-	-	219	-	75,871	132,853	-
	Bulk Water	0200	15,142	-	-	-	-	-	21,729	119,710	156,582	-
	PAYE deductions	0300	10,621	-	-	-	-	-	-	-	10,621	-
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
	Pensions / Retirement deductions	0500	17,763	-	-	-	-	-	-	-	17,763	-
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
	Trade Creditors	0700	4,641	-	-	-	-	-	-	11	4,652	-
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-
	Other	0900	-	-	-	-	-	-	-	-	-	-
	Total By Customer Type	1000	93,290	-	11,640	-	-	219	21,729	195,593	322,470	-

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
	Municipality													
	Nedbank		Call Account						Call account	856	1,165	(101,500)	100,000	521
	Standard Bank		Call Account						Call account	44,815	1,035	(5,000)	-	40,850
	ABSA		Call Account						Call account	561	11	-	-	572
														-
														-
														-
														-
														-
Municipality sub-total										46,232	2,211	(106,500)	100,000	41,943
Entities														
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									46,232	2,211	(106,500)	100,000	41,943

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		448,972	494,958	464,958	–	184,880	184,880	–		494,958
Local Government Equitable Share		403,334	466,902	466,902	–	182,091	182,091	–		466,902
Energy Efficiency and Demand Management		4,000	–	–	–	–	–	–		–
Integrated National Electrification Programme		–	–	–	–	–	–	–		–
Finance Management		1,650	1,850	1,850	–	1,850	1,850	–		1,850
Municipal Systems Improvement		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant (WSIG)		29,000	–	–	–	–	–	–		–
Municipal Infrastructure Grant (MIG)	3	8,040	22,453	12,453	–	–	–	–		22,453
Massification		–	–	–	–	–	–	–		–
EPWP Incentive		2,948	3,753	3,753	–	939	939	–		3,753
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		439,867	617,749	617,749	12,479	15,845	15,845	–		617,749
Health subsidy		–	–	–	–	–	–	–		–
Level 2 accreditation		–	5,439	5,439	3,510	3,510	3,510	–		5,439
Museum Services		429	105	105	–	–	–	–		105
Community Library Services Grant		2,475	2,595	2,595	2,595	2,595	2,595	–		2,595
Sport and Recreation		–	–	–	–	–	–	–		–
Spatial Development Framework Support		–	–	–	–	–	–	–		–
Housing		411,185	123,885	123,885	(618)	2,748	2,748	–		123,885
Title Deeds		–	–	–	–	–	–	–		–
COGTA Support Scheme		–	–	–	–	–	–	–		–
Provincialisation of Libraries	4	6,757	6,992	6,992	6,992	6,992	6,992	–		6,992
ISU Partnership Grant		–	478,733	478,733	–	–	–	–		478,733
Accredited municipalities		19,021	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other grant providers:		377	–	931	–	–	–	–		–
LGSETA GRANT		377	–	931	–	–	–	–		–
EED Housing Grant		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	889,216	1,112,707	1,103,638	12,479	200,725	200,725	–		1,112,707
Capital Transfers and Grants										
National Government:		138,282	174,688	184,688	19,200	133,800	133,800	–		184,688
Neighbourhood Development Partnership		7,440	20,000	20,000	–	20,000	20,000	–		20,000
Municipal Infrastructure Grant (MIG)		111,142	106,688	116,688	–	85,000	85,000	–		116,688
Integrated National Electrification Programme		–	–	–	–	–	–	–		–
Energy efficiency & demand side management		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant (WSIG)		11,000	48,000	48,000	19,200	28,800	28,800	–		48,000
Neighbourhood Development Partnership		–	–	–	–	–	–	–		–
Water Intervention Project		8,700	–	–	–	–	–	–		–
Provincial Government:		7,333	11,345	11,345	–	–	–	–		11,345
Housing		–	–	–	–	–	–	–		–
Greenest Town		–	–	–	–	–	–	–		–
Sport and Recreation		7,333	11,000	11,000	–	–	–	–		11,000
Museum		–	345	345	–	–	–	–		345
Community Library Service		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:		3,000	5,000	5,000	–	–	–	–		5,000
EDTEA Grant(AIRPORT UPGRADE)		2,000	2,000	2,000	–	–	–	–		2,000
EDTEA Grant(TRADE STALLS)		1,000	3,000	3,000	–	–	–	–		3,000
		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	148,615	191,032	201,032	19,200	133,800	133,800	–		201,032
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1,037,831	1,303,739	1,304,670	31,679	334,525	334,525	–		1,313,739

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description		Ref	2021/22	Budget Year 2022/23							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:			437,303	494,958	494,958	1,146	194,348	191,443	2,905	1.5%	494,958
Local Government Equitable Share			403,334	466,902	466,902		182,091	182,091	-		466,902
Water Services Infrastructure Grant (WSIG)			21,948	-	-	-	-	-	-		-
Municipal Infrastructure Grant (MIG)			7,420	22,453	22,453	1,071	10,594	7,484	3,109	41.5%	22,453
Energy Efficiency and Demand Management			299	-	-	-	-	-	-		-
Integrated National Electrification Programme				-	-	-	-	-	-		-
Finance Management Grant			1,453	1,850	1,850	60	497	617	(120)	-19.4%	1,850
Massification			-	-	-	-	-	-	-		-
EPWP Incentive			2,848	3,753	3,753	15	1,166	1,251	(85)	-6.8%	3,753
Municipal Systems Improvement			-	-	-	-	-	-	-		-
Provincial Government:			281,209	617,749	617,749	13,767	31,616	205,916	(174,300)	-84.6%	617,749
Health subsidy				-	-	-	-	-	-		-
Housing			265,998	123,885	123,885	10,957	22,842	41,295	(18,453)	-44.7%	123,885
ISU Partnership Grant				478,733	478,733			159,578	(159,578)	-100.0%	478,733
Title Deeds				-	-	-	-	-	-		-
Provincialisation of Libraries			6,698	6,992	6,992	520	2,848	2,331	517	22.2%	6,992
Level 2 Accreditation				5,439	5,439	2,093	4,776	1,813	2,963	163.5%	5,439
Museum Services			86	105	105	1	14	35	(21)	-60.7%	105
Community Library Services Grant			2,466	2,595	2,595	197	1,135	865	270	31.3%	2,595
Accredited municipalities			5,961	-	-	-	-	-	-		-
District Municipality:			-	-	-	-	-	-	-		-
0									-		
Other grant providers:			1,381	-	-	-	-	-	-		-
0									-		
LGSETA GRANT			1,381	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:			719,893	1,112,707	1,112,707	14,913	225,964	397,359	(171,396)	-43.1%	1,112,707
Capital expenditure of Transfers and Grants											
National Government:			118,473	174,688	184,688	11,422	63,512	61,563	1,949	3.2%	184,688
Neighbourhood Development Partnership			2,610	20,000	20,000	2,409	12,502	6,667	5,835	87.5%	20,000
Municipal Infrastructure Grant(MIG)			97,473	106,688	116,688	5,339	42,201	38,896	3,305	8.5%	116,688
Water Services Infrastructure Grant (WSIG)			12,835	48,000	48,000	3,674	8,809	16,000	(7,191)	-44.9%	48,000
Energy efficiency & demand side management			-	-	-	-	-	-	-		-
Water Intervention Project			5,554	-	-	-	-	-	-		-
Provincial Government:			3,116	11,345	11,345	-	-	3,782	(3,782)	-100.0%	11,345
Level 2 accreditation			-	-	-	-	-	-	-		-
Museums Services			-	345	345	-	-	115	-		345
Provincialisation of Libraries			-	-	-	-	-	-	-		-
Housing			-	-	-	-	-	-	-		-
Greenest Town			-	-	-	-	-	-	-		-
Sport and Recreation			3,116	11,000	11,000	-	-	3,667	(3,667)	-100.0%	11,000
Community Library Service			-	-	-	-	-	-	-		-
0			-	-	-	-	-	-	-		-
District Municipality:			-	-	-	-	-	-	-		-
0									-		
Other grant providers:			-	5,000	5,000	-	43	1,667	(1,623)	-97.4%	5,000
EDTEA Grant(AIRPORT UPGRADE)				2,000	2,000		43	667	(623)	-93.5%	2,000
EDTEA Grant(TRADE STALLS)				3,000	3,000			1,000	(1,000)	-100.0%	3,000
Total capital expenditure of Transfers and Grants			121,589	191,032	201,032	11,422	63,555	67,011	(3,455)	-5.2%	201,032
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			841,482	1,303,739	1,313,739	26,335	289,519	464,370	(174,851)	-37.7%	1,313,739

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 Nov

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Integrated National Electrification Programme					-	
Finance Management					-	
Municipal Systems Improvement					-	
Water Services Infrastructure Grant (WSIG)					-	
Municipal Infrastructure Grant (MIG)					-	
Other transfers and grants [insert description]					-	
		539	-	-	539	100.0%
Provincial Government:		539	-	-	539	100.0%
Museums Services					-	
Spatial Development Framework Support					-	
Provincialisation of Libraries		-	-	-	-	
ISU Partnership Grant					-	
Accredited municipalities					-	
		-	-	-	-	
District Municipality:					-	
0					-	
Other grant providers:		931	-	-	931	100.0%
					-	
LGSETA GRANT		931			931	100.0%
Total operating expenditure of Approved Roll-overs		1,470	-	-	1,470	100.0%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Neighbourhood Development Partnership					-	
Water Services Infrastructure Grant (WSIG)					-	
					-	
					-	
Water Intervention Project					-	
		-	-	-	-	
Provincial Government:					-	
Provincialisation of Libraries					-	
Community Library Service					-	
Museums Services					-	
		-	-	-	-	
District Municipality:					-	
0					-	
Other grant providers:		-	-	-	-	
					-	
0					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,470	-	-	1,470	100.0%

[illegible]

Basic Salaries and Wages							-			
Pension and UIF Contributions							-			
Medical Aid Contributions							-			
Overtime							-			
Performance Bonus							-			
Motor Vehicle Allowance							-			
Cellphone Allowance							-			
Housing Allowances							-			
Other benefits and allowances							-			
Payments in lieu of leave							-			
Long service awards							-			
Post-retirement benefit obligations	2						-			
Sub Total - Senior Managers of Entities		-	-	-	-	-	-		-	
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages							-			
Pension and UIF Contributions							-			
Medical Aid Contributions							-			
Overtime							-			
Performance Bonus							-			
Motor Vehicle Allowance							-			
Cellphone Allowance							-			
Housing Allowances							-			
Other benefits and allowances							-			
Payments in lieu of leave							-			
Long service awards							-			
Post-retirement benefit obligations							-			
Sub Total - Other Staff of Entities		-	-	-	-	-	-		-	
% increase	4									
Total Municipal Entities		-	-	-	-	-	-		-	
TOTAL SALARY, ALLOWANCES & BENEFITS										
		609,108	630,713	593,543	60,124	274,751	247,310	27,441	11%	593,543
% increase	4		3.5%	-2.6%						-2.6%
TOTAL MANAGERS AND STAFF		585,366	601,653	567,833	57,996	262,539	236,597	25,942	11%	567,833

KZ1252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

R thousands	Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
			July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year +1 2022/24	Budget Year +2 2024/25	
Cash Receipts By Source																	
	Property rates		28 781	26 398	25 537	31 142	25 872							137 889	272 589	300 807	308 487
	Service charges - electricity revenue		45 718	91 971	59 195	58 610	47 594							425 973	727 051	692 647	694 912
	Service charges - water revenue		12 601	13 835	15 098	18 434	15 419							46 573	121 559	130 432	129 810
	Service charges - sanitation revenue		7 314	8 731	8 840	10 692	9 080							24 866	68 633	81 016	84 651
	Service charges - refuse		5 594	7 494	7 394	8 564	7 314							33 597	10 557	69 842	69 850
	Rentals of facilities and equipment		879	880	872	723	708							5 991	9 462	0 883	10 312
	Interest earned - external investments		235	653	653	742	483							355	3 131	2 510	2 623
	Interest earned - outstanding debtors													-	-	-	-
	Dividends received		47			438	487							[1 052]	836	873	1 266
	Fines, penalties and forfeits		2	4	1	1	4							38	48	48	-
	Licences and permits													-	-	-	-
	Agency services		182 091	2 789	3 368	-	12 747							9 111 114	1 132 707	888 077	945 026
	Transfers and Subsidies - Operational		620	639	625	847	4 545							298 860	304 836	285 231	263 943
	Other revenue		282 281	153 559	122 239	127 104	123 593							1 983 412	2 692 570	2 549 347	2 729 939
	Cash Receipts by Source																
Other Cash Flows by Source																	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		63 600	-	41 000	19 567	19 545							47 301	191 022	157 183	164 866
	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)													-	-	-	-
	Proceeds on Disposal of Fixed and Intangible Assets													-	-	-	-
	Short term loans													-	-	-	-
	Borrowing long term/lending financing													-	-	-	-
	(Increase) (decrease) in consumer deposits													-	-	-	-
	(Decrease) (increase) in non-current receivables													-	-	-	-
	(Decrease) (increase) in non-current liabilities													-	-	-	-
	Total Cash Receipts by Source		345 881	153 559	183 239	146 891	143 593							1 980 712	2 883 602	2 706 530	2 825 989
Cash Payments by Type																	
	Employee related costs		44 036	48 672	54 414	57 389	57 986							339 714	601 653	628 125	659 538
	Remuneration of councillors		1 828	1 926	4 083	2 143	2 177							16 848	28 080	30 338	31 764
	Interest paid		3 843	3 038	657	(206)	13							29 301	36 846	37 423	39 107
	Bulk purchases - Electricity			63 497	65 591	61 709	52 740							331 570	806 107	631 732	680 100
	Bulk purchases - Water & Sewer													-	-	-	-
	Other materials		1 271	13 182	13 550	24 883	14 583							85 599	159 868	187 079	187 079
	Contracted services		15 043	21 153	28 562	9 323	37 992							673 515	183 629	513 023	538 055
	Grants and subsidies paid - other municipalities													-	-	-	-
	Grants and subsidies paid - other municipalities													-	-	-	-
	General expenses		69 215	1 798	1 998	9 518	5 805							30 889	118 192	172 885	128 437
	Cash Payments by Type		134 559	172 769	186 876	154 388	171 267							1 596 835	2 328 675	2 123 444	2 221 078
Other Cash Flows/Payments by Type																	
	Capital assets													-	-	-	-
	Payment of borrowing		11 489	13 097	13 519	15 292	12 898							154 930	711 223	170 083	117 850
	Other Cash Flows/Payments		51 140	26 743	(950)	(3 200)	(3 070)							12 588	12 108	34 082	35 156
	Total Cash Payments by Type		189 188	212 569	199 539	186 460	181 093							1 581 350	2 510 159	2 649 565	2 800 727
NET INCREASE(DECREASE) IN CASH HELD																	
	Cashflow equivalents at the month/year beginning		146 684	(59 345)	(68 308)	(19 770)	(37 558)							-	(20 639)	(25 547)	25 462
	Cashflow equivalents at the month/year end		87 546	222 260	193 320	114 011	94 242							55 596	56 686	56 686	56 686
	Cashflow equivalents at the month/year end		203 260	159 320	114 011	94 242	56 686							55 596	56 686	56 686	56 686

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates		362,585	363,413	363,413	30,858	160,876	151,422	9,454	6%	363,413
Service charges - electricity revenue		705,057	751,862	751,862	57,330	323,525	313,276	10,249	3%	751,862
Service charges - water revenue		188,622	199,933	199,933	18,577	88,681	83,305	5,376	6%	199,933
Service charges - sanitation revenue		118,983	123,818	123,818	10,940	53,292	51,591	1,701	3%	123,818
Service charges - refuse revenue		98,211	101,229	101,229	8,812	43,239	42,179	1,060	3%	101,229
Rental of facilities and equipment		8,372	9,452	9,452	708	3,461	3,938	(477)	-12%	9,452
Interest earned - external investments		4,445	3,131	3,131	493	3,068	1,305	1,763	135%	3,131
Interest earned - outstanding debtors		3,792	4,001	4,001	520	2,449	1,687	782	47%	4,001
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,353	4,180	4,180	487	2,563	1,742	821	47%	4,180
Licences and permits		46	48	48	4	12	20	(8)	-41%	48
Agency services		-	-	-	-	-	-	-	-	0.00%
Transfers and subsidies		490,501	1,112,707	1,102,707	14,751	239,004	239,004	-	-	1,112,707
Other revenue		15,939	19,487	19,487	1,036	4,545	8,120	(3,575)	-44%	19,487
Gains		11,698	-	-	441	445	-	445	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,683,263	144,957	925,160	897,569	27,592	3%	2,693,263
Expenditure By Type										
Employee related costs		585,396	601,653	567,833	57,996	262,539	236,597	25,942	11%	567,833
Remuneration of councillors		23,742	29,060	25,710	2,127	12,212	10,713	1,499	14%	25,710
Debt impairment		130,120	286,041	286,041	8,763	29,880	119,184	(89,304)	-75%	286,041
Depreciation & asset impairment		348,804	363,160	363,160	29,243	117,237	151,316	(34,080)	-23%	363,160
Finance charges		64,353	35,846	35,846	13	15,568	14,936	632	4%	35,846
Bulk purchases		649,750	605,107	605,107	39,158	286,152	252,128	34,024	13%	605,107
Other materials		136,795	153,188	153,188	14,593	69,102	63,828	5,274	8%	153,188
Contracted services		253,442	818,629	809,233	32,700	127,482	337,180	(209,698)	-62%	809,233
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		25,960	118,192	114,672	5,805	43,597	47,780	(4,183)	-9%	114,672
Losses		646	-	-	-	-	-	-	-	-
Total Expenditure		2,218,978	3,010,876	2,960,790	190,397	963,768	1,233,663	(269,895)	-22%	2,960,790
Surplus/(Deficit)		(215,366)	(317,613)	(277,528)	(45,440)	(38,608)	(336,094)	297,486	-89%	(267,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	201,032	11,422	63,555	83,763	(20,208)	-24%	191,032
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(76,496)	(34,019)	24,948	(252,331)	277,278	-110%	(76,496)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(76,496)	(34,019)	24,948	(252,331)	277,278	-110%	(76,496)

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	2,565	17,419	17,419	11,445	11,445	17,419	5,974	34.3%	5%
August	5,241	17,419	18,529	13,050	24,496	35,948	11,452	31.9%	12%
September	12,777	17,419	18,529	13,612	38,108	54,476	16,368	30.0%	18%
October	15,392	17,419	18,529	16,773	54,881	73,005	18,124	24.8%	26%
November	16,790	17,419	18,529	11,422	66,303	91,533	25,231	27.6%	32%
December	10,498	17,419	18,529	-	-	110,062	-	-	-
January	4,340	17,419	18,529	-	-	128,590	-	-	-
February	6,521	17,419	18,529	-	-	147,119	-	-	-
March	19,569	17,419	18,529	-	-	165,648	-	-	-
April	18,810	17,419	18,529	-	-	184,176	-	-	-
May	16,552	17,419	18,529	-	-	202,705	-	-	-
June	20,580	17,419	18,529	-	-	221,233	-	-	-
Total Capital expenditure	149,637	209,033	221,233	66,303					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

MUNICIPALITY OF NEWCASTLE - Supporting Table SC 13a Monthly Budget Statement - Capital expenditure on new assets by asset class - 100% November										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		55,598	97,941	97,941	5,669	25,568	40,809	15,241	37.3%	97,941
Roads Infrastructure		23,114	77,941	77,941	1,995	16,759	32,475	15,716	48.4%	77,941
Roads		23,114	77,941	77,941	1,995	16,759	32,475	15,716	48.4%	77,941
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital 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		31,310	20,000	20,000	3,674	8,809	8,333	(475)	-5.7%	20,000
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		12,921	20,000	20,000	-	-	8,333	8,333	100.0%	20,000
Distribution		18,389	-	-	3,674	8,809	-	(8,809)	#DIV/0!	-
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		1,174	-	-	-	-	-	-		-
Pump Station		-	-	-	-	-	-	-		-
Reticulation		1,174	-	-	-	-	-	-		-
Waste Water Treatment Works		-	-	-	-	-	-	-		-
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites		-	-	-	-	-	-	-		-
Waste Transfer Stations		-	-	-	-	-	-	-		-
Waste Processing Facilities		-	-	-	-	-	-	-		-
Waste Drop-off Points		-	-	-	-	-	-	-		-
Waste Separation Facilities		-	-	-	-	-	-	-		-
Electricity Generation Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		-	-	-	-	-	-	-		-
Rail Structures		-	-	-	-	-	-	-		-
Rail Furniture		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps		-	-	-	-	-	-	-		-
Piers		-	-	-	-	-	-	-		-
Revetments		-	-	-	-	-	-	-		-
Promenades		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-

Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		813	2,900	2,900	-	131	1,208	1,078	89.2%	2,900
Furniture and Office Equipment		813	2,900	2,900	-	131	1,208	1,078	89.2%	2,900
Machinery and Equipment		2,711	5,200	7,400	-	571	3,083	2,512	81.5%	7,400
Machinery and Equipment		2,711	5,200	7,400	-	571	3,083	2,512	81.5%	7,400
Transport Assets		243	-	-	-	-	-	-	-	-
Transport Assets		243	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	61,569	106,386	108,586	5,669	26,408	45,244	18,836	41.6%	108,586

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November

KZN2022 Newcastle - Supporting Table 30:15b Monthly Budget Statement - Capital expenditure on renewal of existing assets by Asset Class - 2022 November										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		7,585	10,000	10,000	1,320	6,066	4,167	(1,900)	-45.6%	10,000
Roads Infrastructure		7,585	10,000	10,000	1,320	6,066	4,167	(1,900)	-45.6%	10,000
Roads		7,585	10,000	10,000	1,320	6,066	4,167	(1,900)	-45.6%	10,000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital 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		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	2,208	-	-	-	-	-	-	-	-	-
Transport Assets	2,208	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	9,794	10,000	10,000	1,320	6,066	4,167	(1,900)	-45.6%	10,000

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

[illegible]

Community Assets	1,804	1,733	1,733	182	518	722	204	28.3%	1,733
Community Facilities	1,649	1,465	1,465	170	492	610	119	19.5%	1,465
Halls	203	171	171	51	194	71	(123)	-172.6%	171
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	103	7	7	-	0	3	3	91.3%	7
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	112	117	117	21	36	49	12	25.5%	117
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	517	457	457	68	161	190	9	4.9%	457
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	88	72	72	3	46	30	(16)	-54.6%	72
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	293	361	361	27	34	150	116	77.3%	361
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	333	282	282	-	-	117	117	100.0%	282
Sport and Recreation Facilities	155	268	268	12	26	112	85	76.5%	268
Indoor Facilities	128	166	166	-	-	69	69	100.0%	166
Outdoor Facilities	28	102	102	12	26	42	16	38.1%	102
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	3,355	4,057	4,057	492	1,347	1,691	344	20.3%	4,057
Operational Buildings	2,366	3,378	3,378	329	944	1,408	464	32.9%	3,378
Municipal Offices	2,249	3,281	3,281	326	928	1,367	439	32.1%	3,281
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	42	39	39	2	2	16	14	89.2%	39
Yards	-	-	-	-	-	-	-	-	-
Stores	75	59	59	1	14	24	10	42.6%	59
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	989	679	679	163	403	283	(120)	-42.4%	679
Staff Housing	563	291	291	102	295	121	(174)	-143.8%	291
Social Housing	426	388	388	81	108	162	54	33.5%	388
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	3,737	3,784	1,784	187	1,376	743	(633)	-85.1%	1,784
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	3,737	3,784	1,784	187	1,376	743	(633)	-85.1%	1,784
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	3,737	3,784	1,784	187	1,376	743	(633)	-85.1%	1,784
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	2,262	2,300	2,300	-	-	958	958	100.0%	2,300
Computer Equipment	2,262	2,300	2,300	-	-	958	958	100.0%	2,300

Furniture and Office Equipment		14	33	33	2	6	14	8	54.8%	33
Furniture and Office Equipment		14	33	33	2	6	14	8	54.8%	33
Machinery and Equipment		6,927	6,122	6,122	674	3,300	2,551	(749)	-29.4%	6,122
Machinery and Equipment		6,927	6,122	6,122	674	3,300	2,551	(749)	-29.4%	6,122
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	76,056	76,707	74,707	8,412	22,816	31,128	8,312	26.7%	74,707

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		321,839	305,403	305,403	25,807	102,785	101,801	(984)	-1.0%	305,403
Roads Infrastructure		211,342	158,307	158,307	11,987	47,503	52,769	5,266	10.0%	158,307
Roads		211,342	25,953	25,953	11,987	47,503	8,651	(38,852)	-449.1%	25,953
Road Structures		-	132,354	132,354	-	-	44,118	44,118	100.0%	132,354
Road Furniture		-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-		
Storm water Infrastructure		15,961	-	-	1,922	7,687	-	(7,687)	#DIV/0!	-
Drainage Collection		-	-	-	-	-	-	-		
Storm water Conveyance		15,961	-	-	1,922	7,687	-	(7,687)	#DIV/0!	-
Attenuation		-	-	-	-	-	-	-		
Electrical Infrastructure		41,246	57,403	57,403	3,973	15,890	19,134	3,244	17.0%	57,403
Power Plants		-	-	-	-	-	-	-		
HV Substations		-	-	-	-	-	-	-		
HV Switching Station		-	48,747	48,747	3,973	15,890	16,249	359	2.2%	48,747
HV Transmission Conductors		-	-	-	-	-	-	-		
MV Substations		-	-	-	-	-	-	-		
MV Switching Stations		-	-	-	-	-	-	-		
MV Networks		41,246	1,311	1,311	-	-	437	437	100.0%	1,311
LV Networks		-	-	-	-	-	-	-		
Capital Spares		-	7,345	7,345	-	-	2,448	2,448	100.0%	7,345
Water Supply Infrastructure		23,119	47,698	47,698	4,103	16,413	15,899	(513)	-3.2%	47,698
Dams and Weirs		-	-	-	-	-	-	-		
Boreholes		-	-	-	-	-	-	-		
Reservoirs		-	-	-	-	-	-	-		
Pump Stations		-	4,909	4,909	-	-	1,636	1,636	100.0%	4,909
Water Treatment Works		23,119	-	-	-	-	-	-		
Bulk Mains		-	42,789	42,789	4,103	16,413	14,263	(2,150)	-15.1%	42,789
Distribution		-	-	-	-	-	-	-		
Distribution Points		-	-	-	-	-	-	-		
PRV Stations		-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-		
Sanitation Infrastructure		30,171	39,766	39,766	3,464	13,854	13,255	(599)	-4.5%	39,766
Pump Station		-	3,038	3,038	-	-	1,013	1,013	100.0%	3,038
Reticulation		30,171	15,333	15,333	3,464	13,854	5,111	(8,743)	-171.1%	15,333
Waste Water Treatment Works		-	-	-	-	-	-	-		
Outfall Sewers		-	21,395	21,395	-	-	7,132	7,132	100.0%	21,395
Toilet Facilities		-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-		
Solid Waste Infrastructure		-	2,229	2,229	359	1,438	743	(695)	-93.5%	2,229
Landfill Sites		-	2,229	2,229	359	1,438	743	(695)	-93.5%	2,229
Waste Transfer Stations		-	-	-	-	-	-	-		
Waste Processing Facilities		-	-	-	-	-	-	-		
Waste Drop-off Points		-	-	-	-	-	-	-		
Waste Separation Facilities		-	-	-	-	-	-	-		
Electricity Generation Facilities		-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		-	-	-	-	-	-	-		
Rail Structures		-	-	-	-	-	-	-		
Rail Furniture		-	-	-	-	-	-	-		
Drainage Collection		-	-	-	-	-	-	-		
Storm water Conveyance		-	-	-	-	-	-	-		
Attenuation		-	-	-	-	-	-	-		
MV Substations		-	-	-	-	-	-	-		
LV Networks		-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-		
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps		-	-	-	-	-	-	-		
Piers		-	-	-	-	-	-	-		
Revetments		-	-	-	-	-	-	-		

Promenades	-	-	-	-	-	-	-		
Capital Spares	-	-	-	-	-	-	-		
Information and Communication Infrastructure	-	-	-	-	-	-	-		-
Data Centres	-	-	-	-	-	-	-		
Core Layers	-	-	-	-	-	-	-		
Distribution Layers	-	-	-	-	-	-	-		
Capital Spares	-	-	-	-	-	-	-		
Community Assets	4,960	15,998	15,998	984	3,935	5,333	1,398	26.2%	15,998
Community Facilities	4,960	10,937	10,937	652	2,609	3,646	1,037	28.4%	10,937
Halls	76	2,273	2,273	99	397	758	361	47.6%	2,273
Centres	-	-	-	-	-	-	-		-
Crèches	-	-	-	-	-	-	-		-
Clinics/Care Centres	-	-	-	-	-	-	-		-
Fire/Ambulance Stations	122	725	725	50	202	242	40	16.5%	725
Testing Stations	-	-	-	-	-	-	-		-
Museums	-	-	-	-	-	-	-		-
Galleries	-	-	-	-	-	-	-		-
Theatres	-	-	-	-	-	-	-		-
Libraries	118	977	977	185	740	326	(414)	-127.1%	977
Cemeteries/Crematoria	2,914	1,920	1,920	76	302	640	338	52.8%	1,920
Police	-	-	-	-	-	-	-		-
Ports	1,245	-	-	-	-	-	-		1,623
Public Open Space	485	1,623	1,623	7	28	541	513	94.8%	-
Nature Reserves	-	-	-	-	-	-	-		-
Public Ablution Facilities	-	120	120	-	-	40	40	100.0%	120
Markets	-	-	-	-	-	-	-		-
Stalls	-	375	375	-	-	125	125	100.0%	375
Abattoirs	-	-	-	-	-	-	-		-
Airports	-	2,922	2,922	-	-	974	974	100.0%	2,922
Taxi Ranks/Bus Terminals	-	2	2	-	-	1	1	100.0%	2
Capital Spares	-	-	-	235	940	-	(940)	#DIV/0!	-
Sport and Recreation Facilities	-	5,061	5,061	331	1,326	1,687	361	21.4%	5,061
Indoor Facilities	-	2,728	2,728	28	114	909	796	87.5%	2,728
Outdoor Facilities	-	2,333	2,333	303	1,212	778	(435)	-55.9%	2,333
Capital Spares	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Monuments	-	-	-	-	-	-	-		-
Historic Buildings	-	-	-	-	-	-	-		-
Works of Art	-	-	-	-	-	-	-		-
Conservation Areas	-	-	-	-	-	-	-		-
Other Heritage	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property	-	-	-	-	-	-	-		-
Unimproved Property	-	-	-	-	-	-	-		-
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property	-	-	-	-	-	-	-		-
Unimproved Property	-	-	-	-	-	-	-		-
Other assets	9,095	16,724	16,724	1,269	5,076	5,575	499	8.9%	16,724
Operational Buildings	9,095	16,724	16,724	1,269	5,076	5,575	499	8.9%	16,724
Municipal Offices	9,095	16,724	16,724	1,269	5,076	5,575	499	8.9%	16,724
Pay/Enquiry Points	-	-	-	-	-	-	-		-
Building Plan Offices	-	-	-	-	-	-	-		-
Workshops	-	-	-	-	-	-	-		-
Yards	-	-	-	-	-	-	-		-
Stores	-	-	-	-	-	-	-		-
Laboratories	-	-	-	-	-	-	-		-
Training Centres	-	-	-	-	-	-	-		-
Manufacturing Plant	-	-	-	-	-	-	-		-
Depots	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-		-
Staff Housing	-	-	-	-	-	-	-		-
Social Housing	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-

Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-		-	
Intangible Assets	1,576	-	-	78	313	-	(313)	#DIV/0!	-	
Servitudes	-	-	-	-	-	-	-		-	
Licences and Rights	1,576	-	-	78	313	-	(313)	#DIV/0!	-	
Water Rights	-	-	-	-	-	-	-		-	
Effluent Licenses	-	-	-	-	-	-	-		-	
Solid Waste Licenses	-	-	-	-	-	-	-		-	
Computer Software and Applications	1,576	-	-	78	313	-	(313)	#DIV/0!	-	
Load Settlement Software Applications	-	-	-	-	-	-	-		-	
Unspecified	-	-	-	-	-	-	-		-	
Computer Equipment	856	2,366	2,366	304	1,218	789	(429)	-54.5%	2,366	
Computer Equipment	856	2,366	2,366	304	1,218	789	(429)	-54.5%	2,366	
Furniture and Office Equipment	1,785	2,422	2,422	194	777	807	31	3.8%	2,422	
Furniture and Office Equipment	1,785	2,422	2,422	194	777	807	31	3.8%	2,422	
Machinery and Equipment	2,418	15,095	15,095	275	1,101	5,032	3,930	78.1%	15,095	
Machinery and Equipment	2,418	15,095	15,095	275	1,101	5,032	3,930	78.1%	15,095	
Transport Assets	4,139	5,111	5,111	508	2,033	1,704	(329)	-19.3%	5,111	
Transport Assets	4,139	5,111	5,111	508	2,033	1,704	(329)	-19.3%	5,111	
Land	-	-	-	-	-	-	-		-	
Land	-	-	-	-	-	-	-		-	
Zoo's, Marine and Non-biological Animals	-	42	42	-	-	14	14	100.0%	42	
Zoo's, Marine and Non-biological Animals	-	42	42	-	-	14	14	100.0%	42	
Total Depreciation	1	346,669	363,160	363,160	29,420	117,237	121,053	3,816	3.2%	363,160

KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November

2022/23 newcastle - Supporting Table S-15e Monthly Budget Statement - Capital expenditure on upgrading or existing assets by asset class - 100 November										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading or existing assets by Asset Class/Sub-class										
Infrastructure		70,831	76,648	86,648	4,433	33,785	36,103	2,318	6.4%	86,648
Roads Infrastructure		2,610	20,000	30,000	2,409	12,766	12,500	(266)	-2.1%	30,000
Roads		2,610	20,000	30,000	2,409	12,766	12,500	(266)	-2.1%	30,000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital 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		37,357	29,648	29,648	2,024	7,688	12,353	4,665	37.8%	29,648
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		27,947	13,000	13,000	-	2,093	5,417	3,324	61.4%	13,000
Distribution		9,419	16,648	16,648	2,024	5,596	6,936	1,341	19.3%	16,648
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		30,854	27,000	27,000	-	13,331	11,250	(2,081)	-18.5%	27,000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		30,854	27,000	27,000	-	13,331	11,250	(2,081)	-18.5%	27,000
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		3,116	16,000	16,000	-	43	6,667	6,623	99.3%	16,000
Community Facilities		-	5,000	5,000	-	43	2,083	2,040	97.9%	5,000
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-

[illegible]

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	78,274	92,648	102,648	4,433	33,829	42,770	8,941	20.5%	102,648



NEWCASTLE MUNICIPALITY

(Registration number KZN252)

ANNUAL FINANCIAL STATEMENTS FOR THE 5 ENDED 30 NOVEMBER 2022

Newcastle Municipality

Annual Financial Statements for the 5 ended 30 November 2022

Statement of Financial Position as at 30 November 2022

Figures in Rand	Note(s)	30 November 2022	30 June 2022
Assets			
Current Assets			
Inventories		22 595 169	24 543 871
Receivables from exchange transactions		68 024 162	85 289 596
Receivables from non-exchange transactions		15 646 998	16 630 103
Consumer debtors from exchange transactions		766 225 213	666 712 885
Consumer debtors from non-exchange transactions		130 370 695	120 735 153
Cash and cash equivalents		46 486 087	76 167 306
		1 049 348 324	990 078 914
Non-Current Assets			
Investment property		372 224 056	372 224 056
Property, plant and equipment		6 124 010 009	6 174 453 795
Intangible assets		69 626	382 212
Heritage assets		11 822 732	11 822 732
Investments in associates		142 171 037	142 171 037
		6 650 297 460	6 701 053 832
Total Assets		7 699 645 784	7 691 132 746
Liabilities			
Current Liabilities			
Financial liabilities		30 054 768	46 652 953
Finance lease obligation		606 923	606 923
Payables from exchange transactions		741 620 642	778 043 952
VAT payable		12 257 167	3 037 875
Consumer deposits		34 513 534	33 418 184
Unspent conditional grants and receipts		238 263 803	206 298 387
Defined Benefit Plan		8 325 921	11 105 000
		1 065 642 758	1 079 163 274
Non-Current Liabilities			
Financial liabilities		311 192 934	314 367 835
Finance lease obligation		1 378 703	1 122 219
Defined Benefit Plan		164 128 001	164 128 001
Provision for rehabilitation of landfill site		65 212 118	65 212 118
		541 911 756	544 830 173
Total Liabilities		1 607 554 514	1 623 993 447
Net Assets		6 092 091 270	6 067 139 299
Reserves			
Housing Development fund		31 136 578	30 563 967
Self-insurance reserve		302 394	322 945
Accumulated surplus		6 060 652 297	6 036 252 387
Total Net Assets		6 092 091 269	6 067 139 299

Newcastle Municipality

Annual Financial Statements for the 5 ended 30 November 2022

Statement of Financial Performance

Figures in Rand	Note(s)	30 November 2022	30 June 2022
Revenue			
Revenue from exchange transactions			
Service charges		508 856 442	1 128 488 051
Rental of facilities and equipment		3 461 518	8 372 974
Other Revenue		4 693 069	12 064 156
Interest received		5 516 606	8 308 003
Total revenue from exchange transactions		522 527 635	1 157 233 184
Revenue from non-exchange transactions			
Taxation revenue			
Property rates		160 876 440	353 326 627
Licences and Permits		11 786	45 824
Transfer revenue			
Government grants & subsidies		302 559 191	611 797 759
Fines, Penalties and Forfeits		2 563 114	5 352 730
Total revenue from non-exchange transactions		466 010 531	970 522 940
Total revenue		988 538 166	2 127 756 124
Expenditure			
Employee related costs		262 538 901	665 630 377
Remuneration of councillors		12 211 648	23 742 260
Depreciation and amortisation		117 236 724	348 817 502
Finance costs		15 567 589	64 412 397
Debt Impairment		-	123 924 694
Bad debts written off		29 879 699	24 492 046
Bulk purchases		286 152 135	649 750 143
Contracted services		117 364 996	240 901 289
General Expenses		122 816 318	143 927 248
Total expenditure		963 768 010	2 285 597 956
Operating surplus (deficit)		24 770 156	(157 841 832)
Share of deficit in investment in associates		-	(31 756 845)
Actuarial gains/losses		-	3 450 182
Fair value adjustments to investment property		-	49 372 929
Impairment loss		-	(109 689 804)
Inventories losses/write-downs		-	(645 854)
Profit/(Loss) on Sale of Assets		-	3 113 641
Public contributions and donations		177 471	-
		177 471	(86 155 751)
Surplus (Deficit)		24 947 627	(243 997 583)

Newcastle Municipality

Annual Financial Statements for the 5 ended 30 November 2022

Statement of Changes in Net Assets

Figures in Rand	Housing Development Fund	Insurance reserve	Total reserves	Accumulated surplus	Total net assets
Balance at 01 July 2021	29 806 660	435 241	30 241 901	6 280 894 981	6 311 136 882
Changes in net assets					
Deficit for the year	-	-	-	(243 997 583)	(243 997 583)
Transfer to housing Development fund	757 307	-	757 307	(757 307)	-
Transfer from insurance reserve	-	(112 296)	(112 296)	112 296	-
Total changes	757 307	(112 296)	645 011	(244 642 594)	(243 997 583)
Balance at 01 July 2022	30 563 967	322 945	30 886 912	6 036 256 730	6 067 143 642
Profit for the year	-	-	-	24 947 627	24 947 627
Transfers to Housing Development fund	572 611	-	572 611	(572 611)	-
Transfers from Insurance Reserves	-	(20 551)	(20 551)	20 551	-
Total changes	572 611	(20 551)	552 060	24 395 567	24 947 627
Balance at 30 November 2022	31 136 578	302 394	31 438 972	6 060 652 297	6 092 091 269

Newcastle Municipality

Annual Financial Statements for the 5 ended 30 November 2022

Cash Flow Statement

Figures in Rand	Note(s)	30 November 2022	30 June 2022
Cash flows from operating activities			
Receipts			
Sale of goods and services		560 778 689	1 229 841 918
Grants		334 524 607	779 965 988
Interest income		5 516 606	8 308 003
		<u>900 819 902</u>	<u>2 018 115 909</u>
Payments			
Employee costs and Councillors remuneration		(277 529 628)	(589 991 308)
Suppliers		(551 584 421)	(1 148 046 837)
Finance costs		(15 567 589)	(43 350 276)
		<u>(844 681 638)</u>	<u>(1 781 388 421)</u>
Net cash flows from operating activities		<u>56 138 264</u>	<u>236 727 488</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		(66 302 881)	(149 372 864)
Proceeds from sale of property, plant and equipment		-	251 860
Proceeds from sale of Investment property		-	9 679 964
Purchase of other intangible assets		-	(42 244)
Purchases of Heritage Assets		-	(64 800)
		<u>-</u>	<u>(64 800)</u>
Net cash flows from investing activities		<u>(66 302 881)</u>	<u>(139 548 084)</u>
Cash flows from financing activities			
Net movements in long term loans		(19 773 086)	(31 977 999)
Movement on finance lease		256 484	1 465 602
		<u>(19 516 602)</u>	<u>(30 512 397)</u>
Net increase/(decrease) in cash and cash equivalents		<u>(29 681 219)</u>	<u>66 667 007</u>
Cash and cash equivalents at the beginning of the year		76 167 306	9 500 299
Cash and cash equivalents at the end of the year		<u>46 486 087</u>	<u>76 167 306</u>

- Table F1 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 Nov 2022

Description	2021/22	Current Year 2022/23							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Service charges	174,373	195,892	—	17,153	84,495	81,622	2,873	3.5%	195,892
Investment revenue	858	120	—	55	438	50	388	778.5%	1,051
Interest on Receivables	6,811	—	—	1,835	9,020	—	—	—	21,647
Rental of facilities and equipment	226	—	—	21	105	—	105	—	253
Transfers recognised - operational	—	—	—	28	35	—	35	—	84
Other revenue	3,225	52	—	16	25	22	3	15.3%	52
Total Revenue (excluding capital transfers and contributions)	185,493	196,064	—	19,106	94,118	81,693	3,405	4.2%	218,978
Employee Related Cost	58,818	67,310	—	6,932	27,598	28,046	(447)	-1.6%	67,310
Depreciation and Amortisation	79,285	1,970	—	164	821	821	(0)	0.0%	80,000
Finance charges	20,381	—	—	0	2	—	2	—	22,000
Operating Lease	1,413	1,641	—	260	789	684	106	15.4%	1,641
Inventory Consumed	35,701	40,212	—	4,366	18,789	16,755	2,033	12.1%	40,212
Contracted Services	6,893	14,457	—	721	3,148	6,024	(2,875)	-47.7%	14,457
Provision for Doubtful Debt	22,777	—	—	—	—	—	—	—	79,000
Operational Cost	53,666	69,053	—	5,205	27,379	28,772	(1,393)	-4.8%	69,053
Gain/Loss on disposal/scrapping of PPE	(110)	—	—	—	—	—	—	—	—
Total Expenditure	278,824	194,644	—	17,648	78,526	81,101	(2,575)	-3.2%	373,673
Surplus/(Deficit)	(93,331)	1,420	—	1,459	15,592	592	5,980	—	(154,695)
Transfers recognised - capital	—	—	—	—	—	—	—	—	—
Contributions & Contributed assets	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(93,331)	1,420	—	1,459	15,592	592	5,980	0.0%	(154,695)
Taxation	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(93,331)	1,420	—	1,459	15,592	592	5,980	—	(154,695)
Capital expenditure & funds sources									
Capital expenditure	1,234	—	—	(311)	2,573	—	—	—	2,573
Transfers recognised - capital	—	—	—	—	—	—	—	—	—
Public contributions & donations	—	—	—	—	—	—	—	—	—
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	1,234	—	—	(311)	2,573	—	—	—	2,573
Total sources of capital funds	1,234	—	—	(311)	2,573	—	—	—	2,573
Financial position									
Total current assets	177,348	—	—	4,150	192,434	—	—	—	192,434
Total non current assets	690,208	—	—	(20,991)	693,183	—	—	—	693,183
Total current liabilities	(459,478)	—	—	(1,432)	(461,947)	—	—	—	(461,947)
Total non current liabilities	(11,010)	—	—	—	(11,010)	—	—	—	(11,010)
Share capital	0	—	—	—	0	—	—	—	0
Accumulated funds	(397,068)	—	—	(5,165)	(412,660)	—	—	—	(412,660)
Cash flows									
Net cash from (used) operating	(2,987)	—	—	—	—	—	—	—	—
Net cash from (used) investing	(1,234)	—	—	—	—	—	—	—	—
Net cash from (used) financing	—	—	—	—	—	—	—	—	—
Cash/cash equivalents at the year end	19,800	—	—	(723)	12,968	—	—	—	12,968

NEWCASTLE MUNICIPALITY GRANT REGISTER FOR NOVEMBER 2022										
Number	Description	Opening balance	Receipts	Expenditure for NOV	Adjustments	Total Expenditure before VAT	VAT FOR THE MONTH	Total VAT Amount	Total Expenditure after VAT	Closing balance
1	Environmental Management Framework	[502,871.43]				-		-	-	[502,871.43]
2	Cleanest Town	[833,575.21]				-		-	-	[833,575.21]
3	Electrification Grant					-		-	-	-
4	Title Deeds Restoration Grant	[2,270,487.58]		20,542.88		141,490.87		-	141,490.87	[2,128,996.71]
5	Expanded P/Works Incentive		[939,000.00]	15,360.67		1,166,435.77		383.48	1,166,819.25	227,819.25
6	Financial Management Grant (FMG)		[1,850,000.00]	59,575.53		496,757.65		1,620.00	498,377.65	[1,351,622.35]
7	Grant Skill Development	[930,687.71]				47,500.00			47,500.00	[883,187.71]
8	Community Library Services Grant	[18,925.11]	[2,595,000.00]	197,289.40		1,135,413.75		-	1,135,413.75	[1,478,511.36]
9	Ingego Fresh Produce	[11,353.39]				-		-	-	[11,353.39]
10	Sports Maintenance Facilities Grant	[10,220.00]				-		-	-	[10,220.00]
11	MIG	0.00	[85,000,000.00]	6,467,203.51		52,852,339.41	829,146.91	7,753,093.46	60,605,432.87	[24,394,567.13]
12	Ostwest Arts Centre	[36,920.00]				-		-	-	[36,920.00]
13	Corridor Development	[131,074.64]				-		-	-	[131,074.64]
14	Provincialisation	[46,194.19]	[6,992,000.00]	519,730.59		2,847,932.55		-	2,847,932.55	[4,190,261.64]
15	Fort Amiel Museum	[539,434.05]		906.18		13,698.12		-	13,698.12	[525,735.93]
16	Caerdydd Building Housing	[15,939,707.46]	[3,509,961.59]	2,092,592.16		4,776,431.67	142,540.27	244,486.97	5,020,918.64	[14,428,790.41]
17	Newcastle Airport	[1,815,281.36]				-		-	-	[1,815,281.36]
18	Hawker Stalls	[1,000,000.00]				-		6,521.74	50,000.00	[950,000.00]
19	Newcastle Airport	[2,000,000.00]				-		-	-	[2,000,000.00]
20	Neighbouring Development Partnership Grant	[2,738,677.78]				-		-	-	[2,738,677.78]
21	Water Services Infrastructure		[20,000,000.00]	2,409,199.46		12,501,972.89	361,379.92	1,875,995.93	14,377,268.82	[8,361,408.96]
22	Grant	[2,746,627.76]	[28,800,000.00]	3,674,011.90		8,808,700.17	551,101.78	1,321,305.03	10,130,005.20	[21,416,622.56]
23	All Housing Grants	[152,572,537.34]	[2,747,643.63]	10,956,702.33		22,842,401.85		-	22,842,401.85	[132,477,779.12]
24	Sport and Recreation	[9,396,908.29]				-		-	-	[9,396,908.29]
25	Title Deeds Restoration Grant - Post	[5,196,326.30]				-		-	-	[5,196,326.30]
26	Energy Efficiency and Demand Side Management Grant	[3,656,339.34]				-		-	-	[3,656,339.34]
27	Water Intervention Grant	[3,904,250.45]		1,383,417.60		1,383,417.60	207,512.64	207,512.64	1,590,930.24	[2,313,320.21]
28	TOTAL	[206,298,399.39]	[152,433,605.22]	27,796,532.21		109,057,970.56	2,091,681.52	11,410,219.25	120,468,189.81	[238,763,814.80]

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD

B N KHUMALO

B N KHUMALO

M S NDLOVU

ACCOUNTANT

ACTING DIRECTOR:
BUDGET & FINANCIAL
REFORMS

MANAGER

EXECUTIVE DIRECTOR:
BUDGET & TREASURY
OFFICE

DATE:

DATE:

DATE:

DATE:



37 Murchison Street Newcastle 2940

Month Recon

November 2022

Investments Reconciliation Statement as at 30 November 2022

Closing Balance as per GL at 30 November 2022 **41,651,078.24**

030997060301 OPENING BALANCE	1,666,198.61
030997070301 CALL DEPOSITS	772,873,406.10
030997080301 CALL WITHDRAWALS	(732,888,526.47)

Closing Balance as per Bank Statement at 30 November 2022 **41,942,706.36**

STD 068450354/015	195,255.59
STD 068450354/016	31,453,341.58
STD 068450354/036	76,369.62
STD 068450354/040	9,124,869.32
ABSA 9300506428	571,535.57
NEDBANK 03/7648555441/052	121,513.29
NEDBANK 03/7648555441/058	399,821.39

Reconciling Items **291,628.12**

JV40834	224,010.29
JV40835	2,420.69
JV40836	65,197.14

TOTAL **291,628.12**

Prepared by: S LANGA
FMG Intern: Financial Reporting
Budget & Treasury Office

Checked by: S E SIBIYA
Accountant: Financial Reporting
Budget & Treasury Office

Reviewed by: B N KHUMALO
Acting Director: Budget and Financial Reforms
Budget & Treasury Office

Approved by: M S NDLOVU
Acting Strategic Executive Director:
Budget & Treasury Office

NEWCASTLE LOCAL MUNICIPALITY

INVESTMENTS REGISTER FOR NOVEMBER 2022

Name Of Investment	Account Number	Opening Balance	Investment Made	Investment Matured	Withdrawals Made	Accrued Interst	Interest Capitalized	Bank Charges Vat & Other	Balance
Self Insurance Reserve Fund	Standard Bank 068450354/015	R 1,168,669.39	R 0.00		R 1,000,000.00		R 26,586.20		R 195,255.59
Housing Development Fund	Standard Bank 068450354/016	R 30,725,304.02	R 0.00				R 728,037.56		R 31,453,341.58
Provincialisation	Standard Bank 068450354/035	R 0.00	R 0.00		R 0.00		R 0.00		R 0.00
MIG	Standard Bank 068450354/036	R 4,007,289.86	R 0.00		R 4,000,000.00		R 69,079.76		R 76,369.62
NDPG	Standard Bank 068450354/037	R 0.00	R 0.00		R 0.00	R 0.00			R 0.00
Electrification Grant	Standard Bank 068450354/038	R 0.00	R 0.00		R 0.00		R 0.00		R 0.00
FGM	Standard Bank 068450354/039	R 0.00	R 0.00		R 0.00		R 0.00		R 0.00
Titel deed low cost housing	Standard Bank 068450354/040	R 8,913,659.72	R 0.00		R 0.00		R 211,209.60		R 9,124,869.32
Capacity Building	Absa: 9288456248	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00	R 0.00	R 0.00
Council Funds	Absa Bank : 9956019602	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00	R 0.00
VAT Refund	Absa Bank : 9300506428	R 560,758.77	R 0.00		R 0.00		R 10,776.80		R 571,535.57
Council Funds	Nedbank 037648555441 46	R 0.00	R 0.00		R 0.00		R 0.00		R 0.00
Council Funds	Nedbank 037648555441 47	R 0.00	R 0.00		R 0.00		R 0.00		R 0.00
Council Funds	Nedbank 037648555441 48	R 0.00	R 0.00		R 0.00		R 0.00		R 0.00
Council Funds	Nedbank 037648555441 49	R 0.00	R 0.00		R 0.00		R 0.00		R 0.00
Council Funds	Nedbank 037648555441 52	R 456,212.56	R 100,000,000.00		R 101,500,000.00		R 1,165,300.73		R 121,513.29
Council Funds	Nedbank 037648555441 53	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00		R 0.00
Post Office Guarentee	Nedbank 037648555441 56	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00		R 0.00
Council Funds	Nedbank 037648555441 57	R 0.00	R 0.00		R 0.00		R 0.00		R 0.00
Post Office Guarentee	Nedbank 037648555441 58	R 399,821.39	R 0.00		R 0.00	R 10,252.94	R 0.00		R 399,821.39
Total		R 46,231,715.71	R 100,000,000.00	R 0.00	R 106,500,000.00	R 10,252.94	R 2,210,990.65	R 0.00	R 41,942,706.36
Balance as per Bank Statements at 30 November 2022									R 41,942,706.36

(not added to capital)



ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566
FAX NO: 0862 437 566
E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA



TEL: 08600 37566
SMS: 35328

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

DIRECT DEPOSIT DETAIL

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

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.47
BILLING DATE	2022-12-01
TAX INVOICE NO	557983322838
ACCOUNT MONTH	NOVEMBER 2022
CURRENT DUE DATE	2022-12-31
VAT REG NO	4000791824

TAX INVOICE

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

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	5,655.30
TRANSMISSION NETWORK CAPACITY		R	1,858,750.00
URBAN LOW VOLTAGE SUBSIDY		R	2,647,500.00
ANCILLARY SERVICE (ALL)		R	177,479.91
ENERGY CHARGE (STD)	14,073,781.00	R	13,474,237.93
ENERGY CHARGE (PEAK)	5,993,369.00	R	8,337,375.62
ENERGY CHARGE (OFF)	14,063,601.00	R	8,540,824.89
ELECTRIFICATION AND RURAL SUBS (ALL)		R	4,003,537.21
SERVICE CHARGE		R	177,086.40

TOTAL CHARGES FOR BILLING PERIOD R **39,222,447.26**

ACCOUNT SUMMARY FOR NOVEMBER 2022

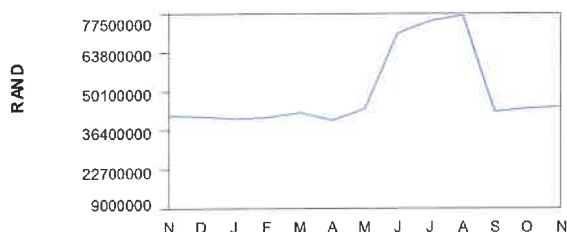
BALANCE BROUGHT FORWARD	(Due Date 2022-12-01)	R	140,561,305.68
PAYMENT(S) RECEIVED	Cash - 2022-11-15	R	-52,740,290.11
TOTAL CHARGES FOR BILLING PERIOD		R	39,222,447.26
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES	R	-64,481.87
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	5,873,694.81

COPY ONLY

ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE R
0.00	0.00	87,729,970.74	0.00	45,122,705.03	132,852,675.77

Account OVERDUE - Subject to Disconnection



MONTH

PAGE RUN NO	EP 3
BILL GROUP	
BILL PAGE	1 OF 2

ACCOUNT NO / REFERENCE NO

5578885631

NAME

NEWCASTLE LOCAL MUNICIPALITY

FAX NUMBER

0343129697



0934 5578885631

11341 5578885631



9207 2557 8885 6319



Click to pay via
pay@
YOUR PAYMENT PARTNER



TOTAL AMOUNT DUE

132,852,675.75

PAYMENT ARRANGEMENT

INSTALMENT

0.00

ARREARS (Due Immediately)

87,729,970.74

DUE DATE (For Current Amount)

2022-12-31

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE
ADDED TO OVERDUE ACCOUNT

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	5578885631
BILLING DATE	2022-12-01
TAX INVOICE NO	557983322838
ACCOUNT MONTH	NOVEMBER 2022
CURRENT DUE DATE	2022-12-31
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

CONSUMPTION DETAILS (2022-11-01 - 2022-11-30)

ENERGY CONSUMPTION OFF PEAK kWh	14,063,600.94
ENERGY CONSUMPTION STD kWh	14,073,781.42
ENERGY CONSUMPTION PEAK kWh	5,993,369.26
ENERGY CONSUMPTION ALL kWh	34,130,751.62
DEMAND CONSUMPTION - OFF PEAK	62,356.80
DEMAND CONSUMPTION - STD	68,888.84
DEMAND CONSUMPTION - PEAK	67,622.85
DEMAND READING - kW/KVA	68,888.84
REACTIVE ENERGY - OFF PEAK	4,863,134.64
REACTIVE ENERGY - STD	4,690,296.04
REACTIVE ENERGY - PEAK	1,887,611.36
LOAD FACTOR	72.00

PREMISE ID NUMBER

5578885383

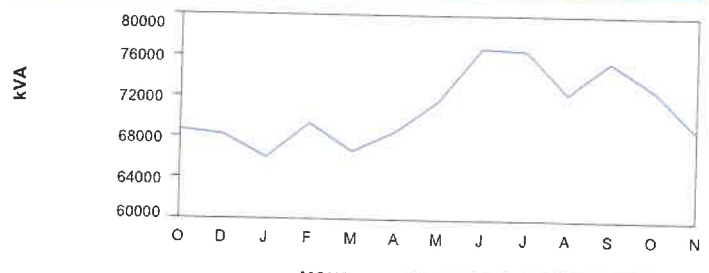
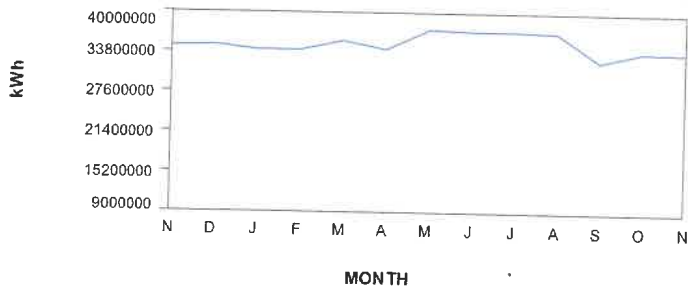
TARIFF NAME: Megaflex

INST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC CENTRE 37 MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY

Administration Charge @ R188.51 per day for 30 days	R	5,655.30
TX Network Capacity Charge 125,000 kVa @ R14.87 : = R14.87/kVa	R	1,858,750.00
Urban Low Voltage Subsidy 125,000 kVa @ R21.18 : = R21.18/kVa	R	2,647,500.00
Ancillary Service Charge 34,130,752 kWh @ R0.0052 /kWh	R	177,479.91
Low Season Standard Energy Charge 14,073,781 kWh @ R0.9574 /kWh	R	13,474,237.93
Low Season Peak Energy Charge 5,993,369 kWh @ R1.3911 /kWh	R	8,337,375.62
Low Season Off Peak Energy Charge 14,063,601 kWh @ R0.6073 /kWh	R	8,540,824.89
Electrification and Rural Subsidy 34,130,752 kWh @ R0.1173 /kWh	R	4,003,537.21
SERVICE CHARGE	R	177,086.40

TOTAL CHARGES

R 39,222,447.26



PAGE RUN NO	EP 4
BILL GROUP	
BILL PAGE	2 OF 2

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



**uthukela
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	2022/11/30
Amount Due	163 806 331.08

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
		Brought forward from previous page				159 913 465.08
2022/09/30	September 2022	Interest		981 674.87		160 895 139.95
2022/10/03	INV00002759	Invoice		15 668 863.85		176 564 003.80
2022/10/14	Newcastle Munic	Newcastle Municipality - WSA			14 208 722.40	162 355 281.40
2022/10/31	October 2022 Int	Interest		990 543.72		163 345 825.12
2022/11/01	INV00002782	Invoice		15 142 180.99		178 488 006.11
2022/11/15	Newcastle Munic	Newcastle Municipality - WSA			15 668 863.85	162 819 142.26
2022/11/30	November 2022	Interest		987 188.82		163 806 331.08

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
127 080 523.28	972 648.46	994 571.67	988 135.42	981 674.87	16 659 407.57	16 129 369.81	163 806 331.08

Deposit Banking Details

uThukela Water (Pty) Ltd
Account Number: 61938939
Bank Name: Standard Bank
Branch Code: 057724

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
127 080 523.28	972 648.46	994 571.67	988 135.42	981 674.87	16 659 407.57	16 129 369.81	163 806 331.08

UTHUKELA WATER REPORT FOR THE FINANCIAL YEAR 2022/2023

REPORT ON OUTSTANDING DEBT FOR UTHUKELA WATER AS AT 31 NOV 2022

Date	Details	AMOUNT EXCL VAT	VAT AMOUNT	INTEREST ON OVERDUE ACCOUNT	BALANCES
1/Jul/2022	Opening Balance	132,826,889.67	19,924,033.45	3,886,186.19	156,637,109.31
	Invoices raised previous months	53,119,681.01	7,967,952.16	3,954,925.65	64,974,731.67
	Invoice raised during the month	13,167,113.90	1,975,067.09	987,188.82	16,129,369.81
	Total invoices for the year	66,286,794.91	9,943,019.25	4,942,114.47	81,104,101.48
	Payments made previous months	(38,310,689.96)	(5,746,603.40)		(58,266,015.76)
15/Nov/2022	Payment made during the month	(13,625,099.00)	(2,043,764.85)		(15,668,863.85)
	Total payments for the year	(51,935,788.96)	(7,790,368.25)		(73,934,879.61)
11/31/2022	Closing Balance	147,177,895.62	22,076,684.44	8,828,300.66	163,806,331.08

JUNE RECON

(B)

(C)

Preparer: Ikho
Date: 07/12/2022

Reviewer: CN Kubheka
Date: 07/12/2022

Reviewer: S T Eiyela
Date: 7/12/2022

Reviewer: M S NDLOVU
Date: 07/12/2022

Junior Accountant: Creditors

Manager: Expenditure

Director: Expenditure and Revenue Enhancement

ACTING STRATEGIC EXECUTIVE DIRECTOR: BTO

Newcastle Local Municipality

37 Murchison Street Newcastle 2940



Bank Reconciliation Statement

Month Recon

Nov 2022

Bank Reconciliation Statement as at 30th November 2022

Closing Bank Balance as per Cash book at 30th November 2022

(6 203 442,84)

Vote no:030996099911

(18 598 332,18)

Vote no:030996099912

4 101 778 338,01

Vote no:030996099913

(4 141 664 841,31)

Vote no:030996099914

1 553 524,48

Vote no:030996099915

(1 789 958,15)

Vote no:030996099921

(3 671 464,12)

Vote no:030996099922

26 369 340,18

Vote no:030996099901

918 725,75

Vote no:030993000101

31 120 200,31

Vote no:030992099301

691 584,49

Vote no:030996199901

(2 910 560,30)

Closing Bank Balance as per Nedbank at 30th November 2022

4 528 595,66

Account No: 1162667338

4 528 595,66

Account No: 1162660066

-

Reconciling Amount

10 732 038,50

Reconciling Items

Direct Deposit not Recorded on Cashbook as at 30 Nov 2022

1 009 455,55

Bank Charges not Recorded on Cashbook as at 31 Nov 2022

(847 930,19)

EasyPay for Dec 2022 was Recorded in Nov 2022

(868 900,76)

Outstanding Deposit made by Cashiers as at 30 Nov 2022

(782 205,96)

Shortage made by cashiers as at 30 Nov 2022

(432,30)

Payment was made on the system but not at the Bank

12 222 052,16

10 732 038,50

Prepared by: S E SIBIYA

Accountant: Financial Reporting

Budget & Treasury Office

Reviewed by: B N KHUMALO

Acting Director: Budget and Financial Reforms

Budget & Treasury Office

Approved by: M S NDLOVU

Acting Strategic Executive Director:

Budget & Treasury Office



THE FINANCIAL MANAGER
*NEWCASTLE LOCAL MUNICIPALITY
PRIMARY BANK ACCOUNT
X6621
NEWCASTLE
2940

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

Bank VAT Reg No 4320116074
Lost cards 0800 110 929
Client Solution Desk 0860 555 333
nedbank.co.za

Computer-generated tax invoice

Some of our fees will change on 1 January 2023.

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



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

Account summary

Account type	Account number
Current account	1162667338

Statement date:	30/11/2022	Envelope:	1 of 1
Statement period:	31/10/2022 – 30/11/2022	Total pages:	26
Statement frequency:	Month-end	Client VAT number:	

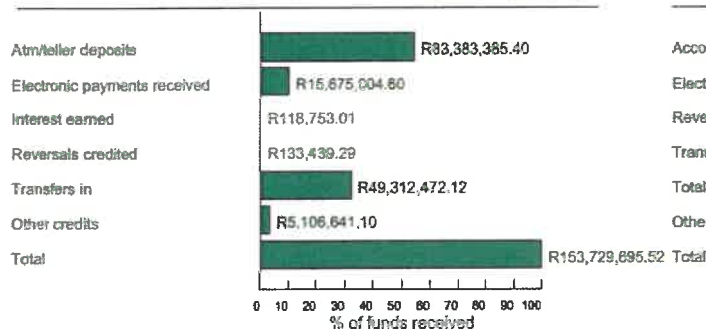
Bank charges summary

Service fees	R2,911.00
Other charges	R0.00
Bank charge(s) (total)	R2,911.00
*VAT inclusive @	15.000%
VAT calculated monthly	

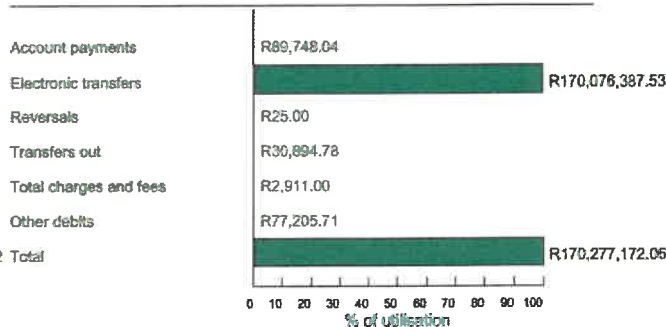
Cashflow

Opening balance	R21,076,072.20
Funds received/Credits	R153,729,695.52
Funds used/Debits	R170,277,172.06
Closing balance	R4,528,595.66
Annual credit interest rate	0.000%

Total funds received/credits R153,729,695.52



Total funds used/debits R170,277,172.06



see money differently

NEDBANK

We subscribe to the Code of Banking Practice of The Banking Association South Africa and for unresolved disputes, support/resolution through the Ombudsman for Banking Service. Authorised financial services and registered credit provider (NCRCP16)
Nedbank Ltd Reg No 1951/000009/06.
Page 1 of 26



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

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

Bank VAT Reg No 4320116074

Lost cards 0800 110 929

Client Solution Desk 0860 555 333

nedbank.co.za

Computer-generated tax invoice

Some of our fees will change on 1 January 2023.

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



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

Account summary

Account type	Account number
Current account	1162660066

Statement date:	30/11/2022	Envelope:	1 of 1
Statement period:	31/10/2022 – 30/11/2022	Total pages:	200
Statement frequency:	Month-end	Client VAT number:	

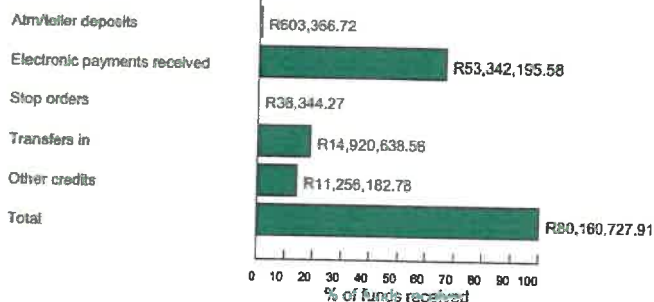
Bank charges summary

Other charges
Bank charge(s) (total)
*VAT inclusive @
VAT calculated monthly

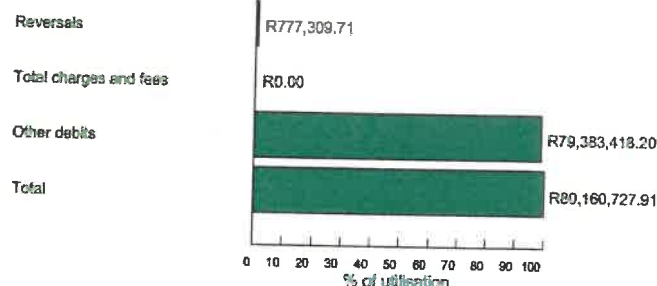
R0.00	Opening balance	R0.00
R0.00	Funds received/Credits	R80,160,727.91
15.000%	Funds used/Debits	R80,160,727.91
	Closing balance	R0.00
	Annual credit interest rate	0.000%

Cashflow

Total funds received/credits R80,160,727.91



Total funds used/debits R80,160,727.91



see money differently

NEDBANK

We subscribe to the Code of Banking Practice of The Banking Association South Africa and, for unresolved disputes, support resolution through the Ombudsman for Banking Service. Authorised financial services and registered credit provider (NCRCP 16).
Nedbank Ltd Reg No 1951/000009/06.
Page 1 of 200