

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH FOUR:**  
**31 OCTOBER 2022**

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

## **1. PURPOSE**

The purpose of this report is to appraise Council on the state of finances of the municipality for the period ended 31 October 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. Cognisance must also be taken that the 2021/22 figures presented on this report are preliminary, until the audited Annual Financial Statements are finalized.

**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 - M04 October									
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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	352,585	363,413	363,413	30,142	130,018	121,138	8,881	7%	363,413
Service charges	1,110,882	1,176,842	1,176,842	94,211	413,079	392,281	20,798	5%	1,176,842
Investment revenue	4,445	3,131	3,131	742	2,657	1,044	1,614	155%	3,131
Transfers and subsidies	490,501	1,112,707	1,102,707	12,724	220,538	220,538	—	—	1,102,707
Other own revenue	45,199	37,169	37,169	2,516	10,009	12,390	(2,381)	-19%	37,169
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2,003,613</b>	<b>2,693,263</b>	<b>2,683,263</b>	<b>140,335</b>	<b>776,301</b>	<b>747,389</b>	<b>28,911</b>	<b>4%</b>	<b>2,683,263</b>
Employee costs	585,366	601,653	567,833	57,389	204,543	189,278	15,265	8%	567,833
Remuneration of Councillors	23,742	29,060	25,710	2,143	10,084	8,570	1,514	18%	25,710
Depreciation & asset impairment	348,804	363,160	363,160	29,243	117,237	121,053	(3,816)	-3%	363,160
Finance charges	64,353	35,846	35,846	(206)	12,562	11,949	613	5%	35,846
Materials and bulk purchases	786,545	758,296	758,296	63,637	301,438	252,765	48,673	19%	758,296
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	410,168	1,222,862	1,209,946	48,241	153,692	403,315	(249,624)	-62%	1,209,946
<b>Total Expenditure</b>	<b>2,218,978</b>	<b>3,010,876</b>	<b>2,960,790</b>	<b>200,447</b>	<b>799,555</b>	<b>966,930</b>	<b>(167,375)</b>	<b>-19%</b>	<b>2,960,790</b>
<b>Surplus/(Deficit)</b>	<b>(215,366)</b>	<b>(317,613)</b>	<b>(277,528)</b>	<b>(60,112)</b>	<b>(23,254)</b>	<b>(239,541)</b>	<b>216,286</b>	<b>-90%</b>	<b>(277,528)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122,888	191,032	201,032	14,626	52,133	67,011	(14,877)	-22%	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	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(92,478)</b>	<b>(126,581)</b>	<b>(76,496)</b>	<b>(45,485)</b>	<b>28,679</b>	<b>(172,530)</b>	<b>201,409</b>	<b>-117%</b>	<b>(76,496)</b>
Share of surplus/ (deficit) of associate	(45,141)	—	—	—	—	—	—	—	—
<b>Surplus/ (Deficit) for the year</b>	<b>(137,618)</b>	<b>(126,581)</b>	<b>(76,496)</b>	<b>(45,486)</b>	<b>28,679</b>	<b>(172,530)</b>	<b>201,409</b>	<b>-117%</b>	<b>(76,496)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>149,637</b>	<b>209,033</b>	<b>221,233</b>	<b>15,299</b>	<b>53,407</b>	<b>73,744</b>	<b>(20,337)</b>	<b>-28%</b>	<b>221,233</b>
Capital transfers recognised	122,888	191,032	201,032	14,626	52,133	67,011	(14,877)	-22%	201,032
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	26,749	18,001	20,201	673	1,274	6,734	(5,460)	-81%	20,201
<b>Total sources of capital funds</b>	<b>149,637</b>	<b>209,033</b>	<b>221,233</b>	<b>15,299</b>	<b>53,407</b>	<b>73,744</b>	<b>(20,337)</b>	<b>-28%</b>	<b>221,233</b>
<b>Financial position</b>									
Total current assets	1,003,641	676,443	726,529		1,100,880				726,529
Total non current assets	6,722,953	7,238,673	7,238,673		6,659,300				7,238,673
Total current liabilities	977,242	692,762	732,058		985,105				732,058
Total non current liabilities	545,070	351,099	351,099		539,082				351,099
Community wealth/Equity	6,204,281	6,871,255	6,882,045		6,235,993				6,882,045
<b>Cash flows</b>									
Net cash from (used) operating	236,944	164,505	226,791	(7,678)	94,068	(46,550)	(140,618)	302%	226,791
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(15,292)	(53,407)	(73,744)	(20,337)	28%	(221,233)
Net cash from (used) financing	(30,512)	(32,106)	(32,106)	3,200	(22,586)	(10,702)	11,884	-111%	(32,106)
<b>Cash/cash equivalents at the month/year end</b>	<b>76,168</b>	<b>(14,037)</b>	<b>36,049</b>	<b>—</b>	<b>94,242</b>	<b>(68,400)</b>	<b>(162,642)</b>	<b>238%</b>	<b>49,620</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	120,669	35,512	40,520	32,847	31,855	27,976	240,481	974,026	1,503,886
<b>Creditors Age Analysis</b>									
Total Creditors	100,717	14,509	—	—	4,578	—	32,393	192,248	344,444

### **3.1. Operating budget performance-revenue**

- The municipality generated a total revenue of R776.3 million of the adjusted budget of R2.6 billion, representing 28.9% percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R28.9 million. Although the aggregate performance on revenue generated shows a variance of positive 4 percent, it is however necessary to explain reasons which attributed to the variance.
- The municipality generated R20.7 million (5%) more revenue from service charges than the year-to-date budget of R392.2 million for the period under review. Electricity, water, sanitation and refuse all over-performed above target by R15.5 million, R3.4 million, R1 million and R685 thousand 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 R8.8 million (7%) more than the year-to-date budget of R121.1 million during the period under review. It must be mentioned that government departments pay a bulk amount for property rates in the month of August,
- The municipality generated R1.6 million (155%) more revenue from interest on investments than the year-to-date budget of R1 million for the period under review. This is due to additional investments made during the year.
- The municipality recorded R220.5 million for operational and R52.1 million for capital transfers and subsidies. This is due to the grants received in line with the grant's payment schedule.
- The municipality generated R2.9 million (-46%) less revenue from sundry revenue than a pro-rata budget of R6.4 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 October 2022, the municipality incurred the total expenditure of R799.5 million of the adjusted budget of R2.9 billion, which represents 27 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R187.3 million, representing under-expenditure of 19 percent.
- Depreciation has under-performed by R3.8 million (-3%) in the fourth 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 R74.2 million (-78%) 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 R45.2 million (22%) more on the bulk purchases than the year-to-date budget of R201.7 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 R3.7 million (7%) more than the year-to-date budget of R51 million.
- The municipality spent R174.9 million (-65%) less on contracted services than the year-to-date budget of R269.7 million. This is due to some of the housing projects being slower in implementation as the municipality is an agent.
- The municipality spent R15.2 million (8%) more on employee related costs than a year-to-date budget of R189.2 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) - M04 October										
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								%	
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		466,817	469,276	445,688	41,151	150,121	148,563	1,558	1%	445,688
Executive and council		93,820	101,198	93,961	8,081	38,989	31,320	7,668	24%	93,961
Finance and administration		372,369	367,328	350,992	32,948	110,728	116,997	(6,269)	-5%	350,992
Internal audit		628	750	735	123	404	245	159	65%	735
<b>Community and public safety</b>		507,769	827,731	819,736	29,402	81,721	273,245	(191,525)	-70%	819,736
Community and social services		37,498	43,629	42,049	4,002	13,288	14,016	(728)	-5%	42,049
Sport and recreation		67,860	73,339	72,478	6,838	23,119	24,159	(1,040)	-4%	72,478
Public safety		65,732	70,215	65,969	7,481	22,700	21,990	711	3%	65,969
Housing		327,112	630,591	629,783	10,283	19,499	209,928	(190,429)	-91%	629,783
Health		9,566	9,956	9,458	798	3,114	3,153	(38)	-1%	9,458
<b>Economic and environmental services</b>		220,976	266,056	262,819	37,047	120,719	87,606	33,113	38%	262,819
Planning and development		78,093	85,041	81,804	7,404	28,605	27,268	1,337	5%	81,804
Road transport		142,876	181,008	181,008	29,643	92,114	60,336	31,778	53%	181,008
Environmental protection		7	7	7	-	-	2	(2)	-100%	7
<b>Trading services</b>		1,065,293	1,444,445	1,429,179	92,377	446,510	476,393	(29,883)	-6%	1,429,179
Energy sources		619,934	742,466	740,865	54,513	281,918	246,955	34,963	14%	740,865
Water management		350,885	597,907	586,801	17,457	120,069	195,600	(75,531)	-39%	586,801
Waste water management		53,873	60,542	60,542	10,462	23,305	20,181	3,124	15%	60,542
Waste management		40,601	43,530	40,971	9,944	21,218	13,657	7,561	55%	40,971
<b>Other</b>		3,265	3,369	3,369	470	485	1,123	(638)	-57%	3,369
<b>Total Expenditure - Functional</b>	3	2,264,119	3,010,876	2,960,790	200,447	799,555	986,930	(187,375)	-19%	2,960,790
<b>Surplus/ (Deficit) for the year</b>		(137,618)	(126,581)	(76,496)	(45,486)	28,879	(172,530)	201,409	-117%	(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. Community and Public Safety is underspent by R191.5 million (-70%), Trading services are underspent by R29.8 million (-6%) and Other Services are underspent by R638 thousand (-57%). Governance and Administration is overspent by R1.5 million (1%), Economic and Environmental Services is over-spent by R33.1 million (38%).

### 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 C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October										
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
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4.7</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		5,583	11,345	11,345	-	-	3,762	(3,762)	-100%	11,345
Vote 3 - BUDGET AND TREASURY		1,748	2,900	2,900	535	702	967	(265)	-27%	2,900
Vote 4 - MUNICIPAL MANAGER		243	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25,001	25,001	6,279	10,400	8,334	2,066	25%	25,001
Vote 6 - TECHNICAL SERVICES		128,559	169,788	161,988	8,486	42,305	60,663	(18,357)	-30%	161,988
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	149,637	209,033	221,233	15,299	53,407	73,744	(20,337)	-28%	221,233
<b>Total Capital Expenditure</b>		149,637	209,033	221,233	15,299	53,407	73,744	(20,337)	-28%	221,233
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		4,199	2,900	2,900	535	702	967	(265)	-27%	2,900
Executive and council		243	-	-	-	-	-	-	-	-
Finance and administration		3,956	2,900	2,900	535	702	967	(265)	-27%	2,900
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		5,025	11,345	11,345	-	-	3,762	(3,762)	-100%	11,345
Community and social services		1,162	345	345	-	-	115	(115)	-100%	345
Sport and recreation		3,863	11,000	11,000	-	-	3,647	(3,647)	-100%	11,000
Public safety		-	-	-	-	-	-	-	-	-
Housing		496	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		41,959	118,141	130,341	8,926	23,690	43,447	(19,757)	-45%	130,341
Planning and development		12,778	25,101	25,101	6,279	10,400	8,367	2,033	24%	25,101
Road transport		29,181	93,040	105,240	2,647	13,290	35,080	(21,790)	-62%	105,240
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		98,454	76,648	76,648	5,838	29,015	25,549	3,466	14%	76,648
Energy sources		-	-	-	-	-	-	-	-	-
Water management		60,525	49,648	49,648	4,302	15,546	16,549	(1,003)	-6%	49,648
Waste water management		36,874	27,000	27,000	1,537	13,469	9,000	4,469	50%	27,000
Waste management		1,054	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	149,637	209,033	221,233	15,299	53,407	73,744	(20,337)	-28%	221,233
<b>Funded by:</b>										
National Government		112,998	174,688	184,688	14,626	52,090	61,563	(9,473)	-15%	184,688
Provincial Government		9,890	16,345	16,345	-	43	5,448	(5,405)	-99%	16,345
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Institutions, etc.)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		122,888	191,032	201,032	14,626	52,133	67,011	(14,877)	-22%	201,032
<b>Borrowing</b>	<b>6</b>	26,749	18,001	20,201	673	1,274	6,734	(5,460)	-81%	20,201
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>	<b>0</b>	149,637	209,033	221,233	15,299	53,407	73,744	(20,337)	-28%	221,233

- Capital expenditure for the fourth month of the financial year was R53.4 million which represents 24.1% of the adjusted capital budget of R221.2 million. Comparison between the year-to-budget of R73.7 million and actual expenditure for the period reflects an under expenditure of R20.3 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 - OCTOBER 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)
<b>NATIONAL GRANTS</b>						
Expanded Public Works Programme Integrated Grant	3,753,000.00	939,000.00	1,151,458.58	123%	31%	92%
Financial Management Grant	1,850,000.00	1,850,000.00	438,802.12	24%	9%	71%
Water Service Infrastructure Grant	48,000,000.00	9,600,000.00	5,904,891.52	62%	11%	37%
Neighbourhood Development Partnership Grant	20,000,000.00	20,000,000.00	11,606,689.44	58%	50%	174%
Municipal Infrastructure Grant	129,141,000.00	85,000,000.00	53,309,082.45	63%	36%	124%
<b>PROVINCIAL GRANTS</b>						
Community Library Grant	2,595,000.00	-	938,124.35	0%	0%	108%
Housing Accreditation Grant	21,415,180.00	-	2,785,785.31	0%	7%	39%
Housing Grant	123,885,000.00	3,365,799.86	11,885,699.52	0%	10%	29%
ISU Patneship Grant	478,733,000.00	-	-	0%	0%	0%
Museum Art Gallery Grant	449,000.00	-	12,791.94	0%	3%	9%
Provincialisation Grant	7,064,500.00	-	2,328,201.96	0%	0%	99%
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	(9,587,000.00)	-	0%	0%	0%
<b>ROLL OVERS</b>						
Museum Art Gallery Grant	539,434.00	539,434.00	-	0%	0%	0%
Provincialisation 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.

<b>KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M04 October</b>						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		29,936	(14,037)	36,049	21,091	36,049
Call investment deposits		46,232		–	73,151	–
Consumer debtors		805,744	594,134	594,134	898,242	594,134
Other debtors		97,185	81,351	81,351	87,143	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		24,544	14,995	14,995	21,254	14,995
<b>Total current assets</b>		<b>1,003,641</b>	<b>676,443</b>	<b>726,529</b>	<b>1,100,880</b>	<b>726,529</b>
<b>Non current assets</b>						
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	141,741	217,333
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,133,443	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
<b>Total non current assets</b>		<b>6,722,953</b>	<b>7,238,673</b>	<b>7,238,673</b>	<b>6,659,300</b>	<b>7,238,673</b>
<b>TOTAL ASSETS</b>		<b>7,726,594</b>	<b>7,915,116</b>	<b>7,965,202</b>	<b>7,760,181</b>	<b>7,965,202</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		47,260	(32,106)	(32,106)	30,662	(32,106)
Consumer deposits		33,418	27,095	27,095	34,207	27,095
Trade and other payables		885,459	688,021	727,316	911,342	727,316
Provisions		11,105	9,752	9,752	8,895	9,752
<b>Total current liabilities</b>		<b>977,242</b>	<b>692,762</b>	<b>732,058</b>	<b>985,105</b>	<b>732,058</b>
<b>Non current liabilities</b>						
Borrowing		315,490	260,654	260,654	309,502	260,654
Provisions		229,580	90,445	90,445	229,580	90,445
<b>Total non current liabilities</b>		<b>545,070</b>	<b>351,099</b>	<b>351,099</b>	<b>539,082</b>	<b>351,099</b>
<b>TOTAL LIABILITIES</b>		<b>1,522,312</b>	<b>1,043,861</b>	<b>1,083,156</b>	<b>1,524,188</b>	<b>1,083,156</b>
<b>NET ASSETS</b>	<b>2</b>	<b>6,204,281</b>	<b>6,871,255</b>	<b>6,882,045</b>	<b>6,235,993</b>	<b>6,882,045</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,204,553	6,851,803
Reserves		323	30,242	30,242	31,440	30,242
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>6,204,281</b>	<b>6,871,255</b>	<b>6,882,045</b>	<b>6,235,993</b>	<b>6,882,045</b>

- As at end of the fourth month of the financial year, the municipality showed a favorable equity position, with a net asset effect of R6.2 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 R1.5 billion as at the end of the fourth 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 R7.8 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 R94.2 million as at the end of the fourth month of the financial year, of which R21 million was at the current account and R73.1 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 R344.4 million as illustrated on SC4, while unspent conditional grants amount to R244.4 million, representing a cash shortfall of R525.7 million. Included under creditors is Eskom for R140.5 million, uThukela Water for R163.3 million, SARS – PAYE for R10.6 million, pension and other employee benefits for R17.7 million, SARS VAT R11.3 million and other trade creditors for R756 thousand. 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 R6.2 billion, while the net current asset is R115.7 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 9.6% 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 0.27%, since the municipality needs R344.4 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:

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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		348,289	272,560	272,560	25,922	92,995	90,853	2,142	2%	272,560
Service charges		870,208	989,000	989,000	81,021	348,317	329,667	18,650	6%	989,000
Other revenue		13,234	315,172	315,172	2,459	6,904	105,057	(98,153)	-93%	315,172
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	-	188,246	188,246	-		1,102,707
Transfers and Subsidies - Capital		148,615	191,032	201,032	19,587	124,187	124,187	-		201,032
Interest		8,308	3,131	3,131	1,177	4,586	1,044	3,542	339%	3,131
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,620,965)	(134,803)	(658,606)	(873,655)	(215,050)	25%	(2,620,965)
Finance charges		(42,293)	(35,846)	(35,846)	(3,041)	(12,562)	(11,949)	613	-5%	(35,846)
Transfers and Grants		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>236,944</b>	<b>164,505</b>	<b>226,791</b>	<b>(7,678)</b>	<b>94,068</b>	<b>(46,550)</b>	<b>(140,618)</b>	<b>302%</b>	<b>226,791</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		9,872	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(149,637)	(209,033)	(221,233)	(15,292)	(53,407)	(73,744)	(20,337)	28%	(221,233)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(139,765)</b>	<b>(209,033)</b>	<b>(221,233)</b>	<b>(15,292)</b>	<b>(53,407)</b>	<b>(73,744)</b>	<b>(20,337)</b>	<b>28%</b>	<b>(221,233)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		0	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		(30,512)	(32,106)	(32,106)	3,200	(22,586)	(10,702)	11,884	-111%	(32,106)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(30,512)</b>	<b>(32,106)</b>	<b>(32,106)</b>	<b>3,200</b>	<b>(22,586)</b>	<b>(10,702)</b>	<b>11,884</b>	<b>-111%</b>	<b>(32,106)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>66,667</b>	<b>(76,633)</b>	<b>(26,547)</b>	<b>(19,770)</b>	<b>18,075</b>	<b>(130,996)</b>			<b>(26,547)</b>
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		94,242	(68,400)			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 R94.2 million as at the end of October 2022 which represents a cash increase of R18 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 R94 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 R53.4 million this is due to the capital expenditure incurred.
- Cash flows from financing activities recorded net outflows of R22.5 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 31 October 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;

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 - M04 October

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	352,585	363,413	363,413	30,142	130,018	121,138	8,881	7%	363,413
Service charges	1,110,882	1,176,842	1,176,842	94,211	413,079	392,281	20,798	5%	1,176,842
Investment revenue	4,445	3,131	3,131	742	2,657	1,044	1,614	155%	3,131
Transfers and subsidies	490,501	1,112,707	1,102,707	12,724	220,538	220,538	-	-	1,102,707
Other own revenue	45,199	37,169	37,169	2,516	10,009	12,390	(2,381)	-19%	37,169
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2,003,613</b>	<b>2,693,263</b>	<b>2,683,263</b>	<b>140,335</b>	<b>776,301</b>	<b>747,389</b>	<b>28,911</b>	<b>4%</b>	<b>2,683,263</b>
Employee costs	585,366	601,653	567,833	57,389	204,543	189,278	15,265	8%	567,833
Remuneration of Councillors	23,742	29,060	25,710	2,143	10,084	8,570	1,514	18%	25,710
Depreciation & asset impairment	348,804	363,160	363,160	29,243	117,237	121,053	(3,816)	-3%	363,160
Finance charges	64,353	35,846	35,846	(206)	12,562	11,949	613	5%	35,846
Materials and bulk purchases	786,545	758,296	758,296	63,637	301,438	252,765	48,673	19%	758,296
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	410,168	1,222,862	1,209,946	48,241	153,692	403,315	(249,624)	-62%	1,209,946
<b>Total Expenditure</b>	<b>2,218,978</b>	<b>3,010,876</b>	<b>2,960,790</b>	<b>200,447</b>	<b>799,555</b>	<b>986,930</b>	<b>(187,375)</b>	<b>-19%</b>	<b>2,960,790</b>
<b>Surplus/(Deficit)</b>	<b>(215,366)</b>	<b>(317,613)</b>	<b>(277,528)</b>	<b>(60,112)</b>	<b>(23,254)</b>	<b>(239,541)</b>	<b>216,286</b>	<b>-90%</b>	<b>(277,528)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122,888	191,032	201,032	14,626	52,133	67,011	(14,877)	-22%	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)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(92,478)</b>	<b>(126,581)</b>	<b>(76,496)</b>	<b>(45,486)</b>	<b>28,879</b>	<b>(172,530)</b>	<b>201,409</b>	<b>-117%</b>	<b>(76,496)</b>
Share of surplus/ (deficit) of associate	(45,141)	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(137,618)</b>	<b>(126,581)</b>	<b>(76,496)</b>	<b>(45,486)</b>	<b>28,879</b>	<b>(172,530)</b>	<b>201,409</b>	<b>-117%</b>	<b>(76,496)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>149,637</b>	<b>209,033</b>	<b>221,233</b>	<b>15,299</b>	<b>53,407</b>	<b>73,744</b>	<b>(20,337)</b>	<b>-28%</b>	<b>221,233</b>
Capital transfers recognised	122,888	191,032	201,032	14,626	52,133	67,011	(14,877)	-22%	201,032
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	26,749	18,001	20,201	673	1,274	6,734	(5,460)	-81%	20,201
<b>Total sources of capital funds</b>	<b>149,637</b>	<b>209,033</b>	<b>221,233</b>	<b>15,299</b>	<b>53,407</b>	<b>73,744</b>	<b>(20,337)</b>	<b>-28%</b>	<b>221,233</b>
<b>Financial position</b>									
Total current assets	1,003,641	676,443	726,529		1,100,880				726,529
Total non current assets	6,722,953	7,238,673	7,238,673		6,659,300				7,238,673
Total current liabilities	977,242	692,762	732,058		985,105				732,058
Total non current liabilities	545,070	351,099	351,099		539,082				351,099
Community wealth/Equity	6,204,281	6,871,255	6,882,045		6,235,993				6,882,045
<b>Cash flows</b>									
Net cash from (used) operating	236,944	164,505	226,791	(7,678)	94,068	(46,550)	(140,618)	302%	226,791
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(15,292)	(53,407)	(73,744)	(20,337)	28%	(221,233)
Net cash from (used) financing	(30,512)	(32,106)	(32,106)	3,200	(22,586)	(10,702)	11,884	-111%	(32,106)
<b>Cash/cash equivalents at the month/year end</b>	<b>76,168</b>	<b>(14,037)</b>	<b>36,049</b>	<b>-</b>	<b>94,242</b>	<b>(68,400)</b>	<b>(162,642)</b>	<b>238%</b>	<b>49,620</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	120,669	35,512	40,520	32,847	31,855	27,976	240,481	974,026	1,503,886
<b>Creditors Age Analysis</b>									
Total Creditors	100,717	14,509	-	-	4,578	-	32,393	192,248	344,444



KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		469,582	514,453	514,453	32,329	189,666	87,803	101,863	116%	514,453
Executive and council		8,676	12,367	12,367	831	4,927	4,122	805	20%	12,367
Finance and administration		460,906	502,086	502,086	31,497	184,739	83,681	101,058	121%	502,086
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		300,140	640,739	640,739	12,026	22,088	150,229	(128,141)	-85%	640,739
Community and social services		14,854	13,877	13,877	1,065	4,320	4,626	(306)	-7%	13,877
Sport and recreation		4,711	11,139	11,139	70	71	3,713	(3,642)	-98%	11,139
Public safety		5,164	4,138	4,138	446	1,697	1,379	318	23%	4,138
Housing		275,319	611,581	611,581	10,445	15,994	140,510	(124,516)	-89%	611,581
Health		91	4	4	0	7	1	5	410%	4
<i>Economic and environmental services</i>		141,205	168,208	168,208	19,899	64,388	56,069	8,319	15%	168,208
Planning and development		102,901	39,067	39,067	6,767	12,275	13,022	(747)	-6%	39,067
Road transport		38,305	129,141	129,141	13,132	52,114	43,047	9,066	21%	129,141
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,215,404	1,560,710	1,560,710	90,692	552,231	520,237	31,994	6%	1,560,710
Energy sources		698,454	835,626	835,626	50,825	301,123	278,542	22,581	8%	835,626
Water management		225,940	337,581	337,581	20,700	110,983	112,527	(1,544)	-1%	337,581
Waste water management		151,972	243,101	243,101	10,597	88,853	81,034	7,819	10%	243,101
Waste management		139,038	144,402	144,402	8,571	51,272	48,134	3,138	7%	144,402
<i>Other</i>	4	169	184	184	14	60	61	(1)	-2%	184
<b>Total Revenue - Functional</b>	2	2,126,501	2,884,295	2,884,295	154,961	828,434	814,400	14,034	2%	2,884,295
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		466,817	469,276	445,688	41,151	150,121	148,563	1,558	1%	445,688
Executive and council		93,820	101,198	93,961	8,081	38,989	31,320	7,668	24%	93,961
Finance and administration		372,369	367,328	350,992	32,948	110,728	116,997	(6,269)	-5%	350,992
Internal audit		628	750	735	123	404	245	159	65%	735
<i>Community and public safety</i>		507,769	827,731	819,736	29,402	81,721	273,245	(191,525)	-70%	819,736
Community and social services		37,498	43,629	42,049	4,002	13,288	14,016	(728)	-5%	42,049
Sport and recreation		67,860	73,339	72,478	6,838	23,119	24,159	(1,040)	-4%	72,478
Public safety		65,732	70,215	65,969	7,481	22,700	21,990	711	3%	65,969
Housing		327,112	630,591	629,783	10,283	19,499	209,928	(190,429)	-91%	629,783
Health		9,566	9,956	9,458	798	3,114	3,153	(38)	-1%	9,458
<i>Economic and environmental services</i>		220,976	266,056	262,819	37,047	120,719	87,606	33,113	38%	262,819
Planning and development		78,093	85,041	81,804	7,404	28,605	27,268	1,337	5%	81,804
Road transport		142,876	181,008	181,008	29,643	92,114	60,336	31,778	53%	181,008
Environmental protection		7	7	7	-	-	2	(2)	-100%	7
<i>Trading services</i>		1,065,293	1,444,445	1,429,179	92,377	446,510	476,393	(29,883)	-6%	1,429,179
Energy sources		619,934	742,466	740,865	54,513	281,918	246,955	34,963	14%	740,865
Water management		350,885	597,907	586,801	17,457	120,069	195,600	(75,531)	-39%	586,801
Waste water management		53,873	60,542	60,542	10,462	23,305	20,181	3,124	15%	60,542
Waste management		40,601	43,530	40,971	9,944	21,218	13,657	7,561	55%	40,971
<i>Other</i>		3,265	3,369	3,369	470	485	1,123	(638)	-57%	3,369
<b>Total Expenditure - Functional</b>	3	2,264,119	3,010,876	2,960,790	200,447	799,555	986,930	(187,375)	-19%	2,960,790
<b>Surplus/ (Deficit) for the year</b>		(137,618)	(126,581)	(76,496)	(45,486)	28,879	(172,530)	201,409	-117%	(76,496)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

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	882	44,366	37,816	6,550	17.3%	113,447
Vote 2 - COMMUNITY SERVICES			163,905	173,608	173,608	10,150	57,349	57,869	(521)	-0.9%	173,608
Vote 3 - BUDGET AND TREASURY			391,006	401,006	401,006	31,447	145,301	133,669	11,632	8.7%	401,006
Vote 4 - MUNICIPAL MANAGER			-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS			281,341	647,031	647,031	17,222	27,624	117,856	(90,032)	-76.5%	647,031
Vote 6 - TECHNICAL SERVICES			503,219	713,576	713,576	44,434	252,672	188,848	63,824	33.8%	713,576
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			698,454	835,626	835,626	50,825	301,123	278,542	22,581	8.1%	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	154,961	828,434	814,400	14,034	1.7%	2,884,295
Expenditure by Vote		1									
Vote 1 - CORPORATE SERVICES			98,250	106,832	99,563	8,883	36,109	33,188	2,921	8.8%	99,563
Vote 2 - COMMUNITY SERVICES			289,990	306,664	291,670	35,261	107,672	97,223	10,449	10.7%	291,670
Vote 3 - BUDGET AND TREASURY			194,989	192,074	188,502	14,923	55,341	62,834	(7,493)	-11.9%	188,502
Vote 4 - MUNICIPAL MANAGER			90,316	89,335	81,903	7,779	26,258	27,301	(1,042)	-3.8%	81,903
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS			357,987	662,848	661,139	13,713	30,572	220,380	(189,807)	-86.1%	661,139
Vote 6 - TECHNICAL SERVICES			607,199	895,287	881,845	62,948	255,908	293,948	(38,040)	-12.9%	881,845
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			625,388	757,837	756,169	56,939	287,694	252,056	35,638	14.1%	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	200,447	799,555	986,930	(187,375)	-19.0%	2,960,790
Surplus/ (Deficit) for the year		2	(137,618)	(126,581)	(76,496)	(45,486)	28,879	(172,530)	201,409	-116.7%	(76,496)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - mo4 October										
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	30,142	130,018	121,138	8,881	7%	363,413
Service charges - electricity revenue		705,057	751,862	751,862	56,610	266,195	250,621	15,574	6%	751,862
Service charges - water revenue		188,622	199,933	199,933	18,434	70,104	66,644	3,460	5%	199,933
Service charges - sanitation revenue		118,993	123,818	123,818	10,602	42,352	41,273	1,079	3%	123,818
Service charges - refuse revenue		98,211	101,229	101,229	8,564	34,428	33,743	685	2%	101,229
Rental of facilities and equipment		8,372	9,452	9,452	723	2,753	3,151	(397)	-13%	9,452
Interest earned - external investments		4,445	3,131	3,131	742	2,657	1,044	1,614	155%	3,131
Interest earned - outstanding debtors		3,792	4,001	4,001	507	1,928	1,334	594	45%	4,001
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,353	4,180	4,180	438	1,807	1,393	413	30%	4,180
Licences and permits		46	48	48	1	8	16	(8)	-50%	48
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		490,501	1,112,707	1,102,707	12,724	220,538	220,538	-	-	1,102,707
Other revenue		15,939	19,487	19,487	847	3,513	6,496	(2,983)	-46%	19,487
Gains		11,698	-	-	-	-	-	-	-	-
		2,003,613	2,693,263	2,683,263	140,335	776,301	747,389	28,911	4%	2,683,263
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		585,366	601,653	567,833	57,389	204,543	189,278	15,265	8%	567,833
Remuneration of councillors		23,742	29,060	25,710	2,143	10,084	8,570	1,514	18%	25,710
Debt impairment		130,120	286,041	286,041	7,220	21,117	95,347	(74,230)	-78%	286,041
Depreciation & asset impairment		348,804	363,160	363,160	29,243	117,237	121,053	(3,816)	-3%	363,160
Finance charges		64,353	35,846	35,846	(206)	12,562	11,949	613	5%	35,846
Bulk purchases		649,750	605,107	605,107	38,644	246,929	201,702	45,226	22%	605,107
Other materials		136,795	153,188	153,188	24,993	54,509	51,063	3,446	7%	153,188
Contracted services		253,442	818,629	809,233	32,004	94,782	269,744	(174,962)	-65%	809,233
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		25,960	118,192	114,672	9,018	37,792	38,224	(432)	-1%	114,672
Losses		646	-	-	-	-	-	-	-	-
		2,218,978	3,010,876	2,960,790	200,447	799,555	986,930	(187,375)	-19%	2,960,790
Total Expenditure										
Surplus/(Deficit)										
		(215,366)	(317,613)	(277,528)	(60,112)	(23,254)	(239,541)	216,286	(0)	(277,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	201,032	14,626	52,133	67,011	(14,877)	(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)	(45,486)	28,879	(172,530)			(76,496)
Taxation								-		
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(76,496)	(45,486)	28,879	(172,530)			(76,496)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(92,478)	(126,581)	(76,496)	(45,486)	28,879	(172,530)			(76,496)
Share of surplus/ (deficit) of associate		(45,141)								
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	(45,486)	28,879	(172,530)			(76,496)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

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
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
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]		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		5,583	11,345	11,345	-	-	3,782	(3,782)	-100%	11,345
Vote 3 - BUDGET AND TREASURY		1,748	2,900	2,900	535	702	967	(265)	-27%	2,900
Vote 4 - MUNICIPAL MANAGER		243	-	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25,001	25,001	6,279	10,400	8,334	2,066	25%	25,001
Vote 6 - TECHNICAL SERVICES		126,659	169,788	161,988	8,485	42,305	60,663	(18,357)	-30%	161,988
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]		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	<b>4</b>	149,637	209,033	221,233	15,299	53,407	73,744	(20,337)	-28%	221,233
<b>Total Capital Expenditure</b>		149,637	209,033	221,233	15,299	53,407	73,744	(20,337)	-28%	221,233
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		4,199	2,900	2,900	535	702	967	(265)	-27%	2,900
Executive and council		243	-	-	-	-	-	-		-
Finance and administration		3,956	2,900	2,900	535	702	967	(265)	-27%	2,900
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		5,025	11,345	11,345	-	-	3,782	(3,782)	-100%	11,345
Community and social services		1,162	345	345	-	-	115	(115)	-100%	345
Sport and recreation		3,367	11,000	11,000	-	-	3,667	(3,667)	-100%	11,000
Public safety		-	-	-	-	-	-	-		-
Housing		496	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		41,959	118,141	130,341	8,926	23,690	43,447	(19,757)	-45%	130,341
Planning and development		12,778	25,101	25,101	6,279	10,400	8,367	2,033	24%	25,101
Road transport		29,181	93,040	105,240	2,647	13,290	35,080	(21,790)	-62%	105,240
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		98,454	76,648	76,648	5,838	29,015	25,549	3,466	14%	76,648
Energy services		-	-	-	-	-	-	-		-
Water management		60,525	49,648	49,648	4,302	15,546	16,549	(1,003)	-6%	49,648
Waste water management		36,874	27,000	27,000	1,537	13,469	9,000	4,469	50%	27,000
Waste management		1,054	-	-	-	-	-	-		-
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	149,637	209,033	221,233	15,299	53,407	73,744	(20,337)	-28%	221,233
<b>Funded by:</b>										
National Government		112,998	174,688	184,688	14,626	52,090	61,563	(9,473)	-15%	184,688
Provincial Government		9,880	16,345	16,345	-	43	5,448	(5,405)	-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)		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		122,888	191,032	201,032	14,626	52,133	67,011	(14,877)	-22%	201,032
<b>Borrowing</b>	<b>6</b>	-	-	-	-	-	-	-		-
Internally generated funds		26,749	18,001	20,201	673	1,274	6,734	(5,460)	-81%	20,201
<b>Total Capital Funding</b>	<b>0</b>	149,637	209,033	221,233	15,299	53,407	73,744	(20,337)	-28%	221,233



**KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M04 October**

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		29,936	(14,037)	36,049	21,091	36,049
Call investment deposits		46,232		–	73,151	–
Consumer debtors		805,744	594,134	594,134	898,242	594,134
Other debtors		97,185	81,351	81,351	87,143	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		24,544	14,995	14,995	21,254	14,995
<b>Total current assets</b>		<b>1,003,641</b>	<b>676,443</b>	<b>726,529</b>	<b>1,100,880</b>	<b>726,529</b>
<b>Non current assets</b>						
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	141,741	217,333
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,133,443	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
<b>Total non current assets</b>		<b>6,722,953</b>	<b>7,238,673</b>	<b>7,238,673</b>	<b>6,659,300</b>	<b>7,238,673</b>
<b>TOTAL ASSETS</b>		<b>7,726,594</b>	<b>7,915,116</b>	<b>7,965,202</b>	<b>7,760,181</b>	<b>7,965,202</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		47,260	(32,106)	(32,106)	30,662	(32,106)
Consumer deposits		33,418	27,095	27,095	34,207	27,095
Trade and other payables		885,459	688,021	727,316	911,342	727,316
Provisions		11,105	9,752	9,752	8,895	9,752
<b>Total current liabilities</b>		<b>977,242</b>	<b>692,762</b>	<b>732,058</b>	<b>985,105</b>	<b>732,058</b>
<b>Non current liabilities</b>						
Borrowing		315,490	260,654	260,654	309,502	260,654
Provisions		229,580	90,445	90,445	229,580	90,445
<b>Total non current liabilities</b>		<b>545,070</b>	<b>351,099</b>	<b>351,099</b>	<b>539,082</b>	<b>351,099</b>
<b>TOTAL LIABILITIES</b>		<b>1,522,312</b>	<b>1,043,861</b>	<b>1,083,156</b>	<b>1,524,188</b>	<b>1,083,156</b>
<b>NET ASSETS</b>	<b>2</b>	<b>6,204,281</b>	<b>6,871,255</b>	<b>6,882,045</b>	<b>6,235,993</b>	<b>6,882,045</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,204,553	6,851,803
Reserves		323	30,242	30,242	31,440	30,242
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>6,204,281</b>	<b>6,871,255</b>	<b>6,882,045</b>	<b>6,235,993</b>	<b>6,882,045</b>

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		348,289	272,560	272,560	25,922	92,995	90,853	2,142	2%	272,560
Service charges		870,208	989,000	989,000	81,021	348,317	329,667	18,650	6%	989,000
Other revenue		13,234	315,172	315,172	2,459	6,904	105,057	(98,153)	-93%	315,172
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	-	188,246	188,246	-	-	1,102,707
Transfers and Subsidies - Capital		148,615	191,032	201,032	19,587	124,187	124,187	-	-	201,032
Interest		8,308	3,131	3,131	1,177	4,586	1,044	3,542	339%	3,131
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,620,965)	(134,803)	(658,606)	(873,655)	(215,050)	25%	(2,620,965)
Finance charges		(42,293)	(35,846)	(35,846)	(3,041)	(12,562)	(11,949)	613	-5%	(35,846)
Transfers and Grants		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>236,944</b>	<b>164,505</b>	<b>226,791</b>	<b>(7,678)</b>	<b>94,068</b>	<b>(46,550)</b>	<b>(140,618)</b>	<b>302%</b>	<b>226,791</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		9,872	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(149,637)	(209,033)	(221,233)	(15,292)	(53,407)	(73,744)	(20,337)	28%	(221,233)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(139,765)</b>	<b>(209,033)</b>	<b>(221,233)</b>	<b>(15,292)</b>	<b>(53,407)</b>	<b>(73,744)</b>	<b>(20,337)</b>	<b>28%</b>	<b>(221,233)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		0	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		(30,512)	(32,106)	(32,106)	3,200	(22,586)	(10,702)	11,884	-111%	(32,106)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(30,512)</b>	<b>(32,106)</b>	<b>(32,106)</b>	<b>3,200</b>	<b>(22,586)</b>	<b>(10,702)</b>	<b>11,884</b>	<b>-111%</b>	<b>(32,106)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>66,667</b>	<b>(76,633)</b>	<b>(26,547)</b>	<b>(19,770)</b>	<b>18,075</b>	<b>(130,996)</b>			<b>(26,547)</b>
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		94,242	(68,400)			49,620

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M04 October

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>R thousands</b> <b>Revenue By Source</b> Fines, penalties and forfeits Other revenue Rental of facilities and equipment Interest earned - external investments Interest earned - outstanding debtors Licences and permits	30% -46% -13% 155% 45% -50%	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	<b>Expenditure By Type</b> Debt impairment Remuneration of councillors Depreciation & asset impairment Bulk purchases Other materials Contracted services	-76% 18% -100% 22% -23% -55%	Only debt impairment for indigents is calculated monthly all other debtors is Biannually Delays in the capitalisation of assets affect 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	<b>Capital Expenditure</b> Grant funded projects Internally funded projects Repairs and maintenance	-22% -81% 42%	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	<b>Financial Position</b>			
5	<b>Cash Flow</b> Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	302% 28% -111%	Main attributor 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	<b>Measurable performance</b>			
7	<b>Municipal Entities</b>			

**KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October**

Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
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%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.1%	13.3%	13.9%	20.1%	13.9%
Gearing	Long Term Borrowing/ Funds & Reserves		97691.6%	861.9%	861.9%	984.4%	861.9%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	102.7%	97.6%	99.2%	111.8%	99.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		7.8%	-2.0%	4.9%	9.6%	4.9%
<b><u>Revenue Management</u></b>							
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%	126.9%	25.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
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%	26.3%	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%	1.6%	2.3%
<b><u>IDP regulation financial viability indicators</u></b>							
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 - M04 October

Description		Budget Year 2022/23											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.to Council Policy
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dye	151-180 Dye	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	28,433	8,852	9,385	8,003	10,005	7,232	43,445	326,718	442,071	395,402	2,760		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	34,578	1,441	803	769	634	564	3,369	12,448	54,683	17,785	271		
Receivables from Non-exchange Transactions - Property Rates	1400	38,011	9,479	15,041	7,980	7,084	6,805	34,958	93,014	212,481	149,951	1,842		
Receivables from Exchange Transactions - Waste Water Management	1500	18,320	6,876	6,552	6,441	6,068	5,774	34,099	315,725	399,656	368,107	2,089		
Receivables from Exchange Transactions - Waste Management	1600	13,724	4,846	4,756	4,884	4,340	4,280	25,067	123,230	165,128	161,801	998		
Receivables from Exchange Transactions - Property Rental Debtors	1700	567	153	126	120	113	116	1,391	2,403	4,990	4,144	29		
Interest on Arrear Debtor Accounts	1810	1,015	429	384	378	354	314	1,311	13,512	17,886	15,870	150		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	(13,979)	3,636	3,388	4,271	3,247	2,790	96,841	86,976	187,169	194,125	1,218		
Total By Income Source	2000	120,669	35,512	40,520	32,847	31,855	27,976	240,481	974,026	1,503,886	1,307,185	9,358	-	
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	3,689	834	6,815	368	1,673	208	1,135	7,142	21,943	10,525	23		
Commercial	2300	38,410	4,016	3,193	2,352	2,134	2,059	13,926	53,022	118,118	73,484	813		
Households	2400	92,208	30,495	30,249	29,805	27,908	25,507	223,378	903,929	1,363,478	1,210,527	8,423		
Other	2500	(13,618)	164	162	322	140	203	2,042	9,932	(652)	12,639	98		
Total By Customer Group	2600	120,669	35,512	40,520	32,847	31,855	27,976	240,481	974,026	1,503,886	1,307,185	9,358	-	

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

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	44,533	14,509	-	-	-	4,567	-	76,952	140,561	
	Bulk Water	0200	15,669	-	-	-	-	-	32,393	115,284	163,346	
	PAYE deductions	0300	10,621	-	-	-	-	-	-	-	10,621	
	VAT (output less input)	0400	11,396	-	-	-	-	-	-	-	11,396	
	Pensions / Retirement deductions	0500	17,763	-	-	-	-	-	-	-	17,763	
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	
	Trade Creditors	0700	734	-	-	-	-	11	-	11	756	
	Auditor General	0800	-	-	-	-	-	-	-	-	-	
	Other	0900	-	-	-	-	-	-	-	-	-	
	Total By Customer Type	1000	100,717	14,509	-	-	-	4,578	32,393	192,248	344,444	-

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

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	1,100	(75,000)	100,000	26,956
Standard Bank				Call Account						Call account	44,815	811	-	-	45,626
ABSA				Call Account						Call account	561	8	-	-	569
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**KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October**

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	494,958	-	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	22,453	-	-	-	-	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	-	3,366	3,366	-	617,749	
Health subsidy			-	-	-	-	-	-	-	-	
Level 2 accreditation			-	5,439	5,439	-	-	-	-	5,439	
Museums Services			429	105	105	-	-	-	-	105	
Community Library Services Grant			2,475	2,595	2,595	-	-	-	-	2,595	
Sport and Recreation			-	-	-	-	-	-	-	-	
Spatial Development Framework Support			-	-	-	-	-	-	-	-	
Housing			411,185	123,885	123,885	-	3,366	3,366	-	123,885	
Title Deeds			-	-	-	-	-	-	-	-	
COGTA Support Scheme			-	-	-	-	-	-	-	-	
Provincialisation of Libraries		4	6,757	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	-	-	155	(155)	-100.0%	-
LGSETA GRANT			377	-	931	-	-	155	(155)	-100.0%	-
EED Housing Grant			-	-	-	-	-	-	-	-	
Total Operating Transfers and Grants		5	889,216	1,112,707	1,113,638	-	188,246	188,401	(155)	-0.1%	1,112,707
Capital Transfers and Grants											
National Government:			138,282	174,688	184,688	10,000	114,600	114,600	-	184,688	
Neighbourhood Development Partnership			7,440	20,000	20,000	10,000	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	-	9,600	9,600	-	48,000	
Neighbourhood Development Partnership			-	-	-	-	-	-	-	-	
Water Intervention Project			8,700	-	-	-	-	-	-	-	
Provincial Government:			7,333	11,345	11,345	9,587	9,587	-	9,587	#DIV/0!	11,345
Housing			-	-	-	-	-	-	-	-	
Greenest Town			-	-	-	-	-	-	-	-	
Sport and Recreation			7,333	11,000	11,000	9,587	9,587	9,587	-	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	19,587	124,187	114,600	9,587	8.4%	201,032
TOTAL RECEIPTS OF TRANSFERS & GRANTS		5	1,037,831	1,303,739	1,314,670	19,587	312,433	303,001	9,432	3.1%	1,313,739



KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

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	1,725	193,202	191,443	1,759	0.9%	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	1,236	9,523	7,484	2,038	27.2%	22,453
Energy Efficiency and Demand Management		299	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Finance Management Grant		1,453	1,850	1,850	60	437	617	(179)	-29.1%	1,850
Massification		-	-	-	-	-	-	-	-	-
EPWP Incentive		2,848	3,753	3,753	429	1,151	1,251	(100)	-8.0%	3,753
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Provincial Government:		281,209	617,749	617,749	9,953	17,849	205,916	(188,068)	-91.3%	617,749
Health subsidy		-	-	-	-	-	-	-	-	-
Housing		265,998	123,885	123,885	8,633	11,886	41,295	(29,409)	-71.2%	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	569	2,328	2,331	(2)	-0.1%	6,992
Level 2 Accreditation		-	5,439	5,439	464	2,684	1,813	871	48.0%	5,439
Museum Services		86	105	105	13	13	35	(22)	-63.3%	105
Community Library Services Grant		2,466	2,595	2,595	274	938	865	73	8.5%	2,595
Accredited municipalities		5,961	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		1,381	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
LGSETA GRANT		1,381	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		719,893	1,112,707	1,112,707	11,678	211,051	397,359	(186,309)	-46.9%	1,112,707
Capital expenditure of Transfers and Grants										
National Government:		118,473	174,688	184,688	14,626	52,090	61,563	(9,473)	-15.4%	184,688
Neighbourhood Development Partnership		2,610	20,000	20,000	6,279	10,093	6,667	3,426	51.4%	20,000
Municipal Infrastructure Grant(MIG)		97,473	106,688	116,688	6,380	36,863	38,896	(2,033)	-5.2%	116,688
Water Services Infrastructure Grant (WSIG)		12,835	48,000	48,000	1,968	5,135	16,000	(10,865)	-67.9%	48,000
Emergy 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	14,626	52,133	67,011	(14,877)	-22.2%	201,032
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		841,482	1,303,739	1,313,739	26,304	263,184	464,370	(201,186)	-43.3%	1,313,739

**KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M04 October**

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
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%
<b>Provincial Government:</b>		539	-	-	539	100.0%
Museums Services					-	
Spatial Development Framework Support					-	
Provincialisation of Libraries		-	-	-	-	
ISU Partnership Grant					-	
Accredited municipalities					-	
<b>District Municipality:</b>		-	-	-	-	
					-	
0					-	
<b>Other grant providers:</b>		931	-	-	931	100.0%
					-	
LGSETA GRANT		931			931	100.0%
<b>Total operating expenditure of Approved Roll-overs</b>		1,470	-	-	1,470	100.0%
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Neighbourhood Development Partnership					-	
Water Services Infrastructure Grant (WSIG)					-	
					-	
					-	
Water Intervention Project					-	
<b>Provincial Government:</b>		-	-	-	-	
Provincialisation of Libraries					-	
Community Library Service					-	
Museums Services					-	
<b>District Municipality:</b>		-	-	-	-	
					-	
0					-	
<b>Other grant providers:</b>		-	-	-	-	
					-	
0					-	
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		1,470	-	-	1,470	100.0%

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

2022/23 Newcastle - Supporting Table 3C Monthly Budget Statement - Council and Staff Benefits - m04 October										
Summary of Employee and Councilor remuneration	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	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		13,538	16,029	12,679	1,288	6,028	4,226	1,802	43%	12,679
Pension and UIF Contributions		1,766	2,018	2,018	136	814	673	142	21%	2,018
Medical Aid Contributions		37	113	113	-	-	38	(38)	-100%	113
Motor Vehicle Allowance		5,178	6,552	6,552	472	2,255	2,164	71	3%	6,552
Cellphone Allowance		2,693	3,150	3,150	228	911	1,050	(139)	-13%	3,150
Housing Allowances		530	1,199	1,199	19	76	400	(324)	-81%	1,199
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		23,742	29,060	25,710	2,143	10,084	8,570	1,514	18%	25,710
% Increase	4		22.4%	8.3%						8.3%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4,716	8,748	8,748	575	2,262	2,916	(634)	-22%	8,748
Pension and UIF Contributions		577	911	911	35	144	304	(160)	-53%	911
Medical Aid Contributions		114	114	114	9	38	38	(0)	-1%	114
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	471	471	-	-	157	(157)	-100%	471
Motor Vehicle Allowance		692	1,121	1,121	112	432	374	58	16%	1,121
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		394	-	-	1	163	-	163	#DIV/0!	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6,494	11,365	11,365	733	3,059	3,788	(730)	-19%	11,365
% Increase	4		75.0%	75.0%						75.0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		367,944	374,905	341,085	36,402	129,220	113,695	15,525	14%	341,085
Pension and UIF Contributions		63,699	67,129	67,129	6,545	24,125	22,376	1,749	8%	67,129
Medical Aid Contributions		26,699	23,990	23,990	2,100	8,214	7,997	217	3%	23,990
Overtime		32,847	33,239	33,239	3,788	10,968	11,080	(111)	-1%	33,239
Performance Bonus		-	28,730	28,730	-	-	9,577	(9,577)	-100%	28,730
Motor Vehicle Allowance		21,724	23,227	23,227	1,980	7,322	7,742	(420)	-5%	23,227
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		7,076	7,407	7,407	727	2,489	2,469	20	1%	7,407
Other benefits and allowances		53,982	26,623	26,623	4,861	18,195	8,874	9,321	105%	26,623
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		4,700	5,039	5,039	254	951	1,680	(729)	-43%	5,039
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		578,872	590,287	556,467	56,656	201,484	185,489	15,995	9%	556,467
% Increase	4		2.0%	-3.9%						-3.9%
Total Parent Municipality		609,108	630,713	593,543	59,532	214,627	197,848	16,779	8%	593,543
			3.5%	-2.6%						-2.6%
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
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								-		
Board Fees								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-		-
% Increase	4									
<b>Senior Managers of Entities</b>										
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									
<b>Other Staff of Entities</b>										
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	59,532	214,627	197,848	16,779	8%	593,543
% Increase	4		3.5%	-2.6%						-2.6%
TOTAL MANAGERS AND STAFF		585,366	601,653	567,833	57,389	204,543	189,278	15,265	8%	567,833

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October

Ref		Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework			
Description		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
R thousands		Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget				
Cash Receipts by Source																	
Property rates		26,781	26,389	25,837	30,142									163,611	272,560	300,807	308,487
Service charges - electricity revenue		45,718	91,971	59,195	56,610									473,557	727,051	822,647	904,912
Service charges - water revenue		12,401	13,635	15,098	18,434									61,982	121,559	130,432	129,810
Service charges - sanitation revenue		7,614	8,731	8,940	10,602									33,963	69,833	81,016	84,661
Service charges - refuse		5,884	7,484	7,304	8,564									41,310	70,557	66,842	69,850
Rental of facilities and equipment		679	680	672	723									6,603	9,452	9,888	10,312
Interest earned - external investments		235	653	653	742									848	3,131	2,510	2,623
Interest earned - outstanding debtors														-	-	-	-
Dividends received		47	376	539	438									-	836	873	1,266
Fines, penalties and forfeits		2	4	1	1									40	48	46	48
Licences and permits														-	-	-	-
Agency services		182,091	2,789	3,366	-									924,461	1,112,707	869,077	945,028
Transfers and Subsidies - Operational		820	839	825	847									301,505	304,836	265,231	263,943
Other revenue		282,281	153,550	122,230	127,104	-	-	-	-	-	-	-	-	2,007,405	2,682,370	2,549,347	2,720,939
Cash Receipts by Source																	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		63,600	-	41,000	19,587									66,845	191,032	157,183	104,950
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/financing														-	-	-	-
Increase (decrease) in consumer deposits														-	-	-	-
Decrease (increase) in non-current receivables														-	-	-	-
Decrease (increase) in non-current investments														-	-	-	-
Total Cash Receipts by Source		345,881	153,550	163,230	146,691	-	-	-	-	-	-	-	-	2,074,250	2,893,692	2,706,530	2,825,889
Cash Payments by Type																	
Employee related costs		44,088	48,672	54,414	57,388									-	601,653	628,125	656,536
Remuneration of councillors		1,929	1,929	4,083	2,143									18,976	29,060	30,339	31,704
Interest paid		3,043	3,038	657	(206)									29,314	35,846	37,423	39,107
Bulk purchases - Electricity			63,497	85,591	51,709									384,311	605,107	631,732	660,160
Bulk purchases - Water & Sewer														-	-	-	-
Other materials		1,271	13,182	13,550	24,993									100,192	153,188	159,886	167,079
Contracted services		15,043	21,153	26,592	9,323									711,527	783,629	513,023	538,055
Grants and subsidies paid - other municipalities														-	-	-	-
Grants and subsidies paid - other														-	-	-	-
General expenses		69,215	1,288	1,998	9,018									36,672	118,192	122,885	128,437
Cash Payments by Type		134,569	172,750	186,876	154,368	-	-	-	-	-	-	-	-	1,678,102	2,326,675	2,123,414	2,221,078
Other Cash Flows/Payments by Type																	
Capital assets		11,489	13,007	13,619	15,292									167,826	221,233	170,083	117,850
Repayment of borrowing			25,743	(956)	(3,200)									9,519	32,106	35,156	
Other Cash Flows/Payments		53,140												276,996	330,136	322,277	426,642
Total Cash Payments by Type		199,198	212,509	199,539	168,460	-	-	-	-	-	-	-	-	2,132,443	2,910,150	2,649,856	2,800,727
NET INCREASE/(DECREASE) IN CASH HELD		146,684	(59,950)	(36,308)	(19,770)	-	-	-	-	-	-	-	-	(58,193)	(26,547)	56,674	25,162
Cash/cash equivalents at the month/year beginning:		62,566	208,280	150,320	114,011	94,242	94,242	94,242	94,242	94,242	94,242	94,242	94,242	94,242	62,566	36,049	92,723
Cash/cash equivalents at the month/year end:		203,280	150,320	114,011	94,242	94,242	94,242	94,242	94,242	94,242	94,242	94,242	94,242	36,049	2,649,856	2,800,727	2,825,889



KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M04 October

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									
<b>Revenue By Source</b>										
Property rates		352,585	363,413	363,413	30,142	130,018	121,138	8,881	7%	363,413
Service charges - electricity revenue		705,057	751,862	751,862	56,610	266,195	250,621	15,574	6%	751,862
Service charges - water revenue		188,622	199,933	199,933	18,434	70,104	66,644	3,460	5%	199,933
Service charges - sanitation revenue		118,993	123,818	123,818	10,602	42,352	41,273	1,079	3%	123,818
Service charges - refuse revenue		98,211	101,229	101,229	8,564	34,428	33,743	685	2%	101,229
Rental of facilities and equipment		8,372	9,452	9,452	723	2,753	3,151	(397)	-13%	9,452
Interest earned - external investments		4,445	3,131	3,131	742	2,657	1,044	1,614	155%	3,131
Interest earned - outstanding debtors		3,792	4,001	4,001	507	1,928	1,334	594	45%	4,001
Dividends received		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		5,353	4,180	4,180	438	1,807	1,393	413	30%	4,180
Licences and permits		46	48	48	1	8	16	(8)	-50%	48
Agency services		—	—	—	—	—	—	—	—	0.00%
Transfers and subsidies		490,501	1,112,707	1,102,707	12,724	220,538	220,538	—	—	1,112,707
Other revenue		15,939	19,487	19,487	847	3,513	6,496	(2,983)	-46%	19,487
Gains		11,698	—	—	—	—	—	—	—	—
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>2,003,613</b>	<b>2,693,263</b>	<b>2,683,263</b>	<b>140,335</b>	<b>776,301</b>	<b>747,389</b>	<b>28,911</b>	<b>4%</b>	<b>2,693,263</b>
<b>Expenditure By Type</b>										
Employee related costs		585,366	601,653	567,833	57,389	204,543	189,278	15,265	8%	567,833
Remuneration of councillors		23,742	29,060	25,710	2,143	10,084	8,570	1,514	18%	25,710
Debt impairment		130,120	286,041	286,041	7,220	21,117	95,347	(74,230)	-78%	286,041
Depreciation & asset impairment		348,804	363,160	363,160	29,243	117,237	121,053	(3,816)	-3%	363,160
Finance charges		64,353	35,846	35,846	(206)	12,562	11,949	613	5%	35,846
Bulk purchases		649,750	605,107	605,107	38,644	246,929	201,702	45,226	22%	605,107
Other materials		136,795	153,188	153,188	24,993	54,509	51,063	3,446	7%	153,188
Contracted services		253,442	818,629	809,233	32,004	94,782	269,744	(174,962)	-65%	809,233
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Other expenditure		25,960	118,192	114,672	9,018	37,792	38,224	(432)	-1%	114,672
Losses		646	—	—	—	—	—	—	—	—
<b>Total Expenditure</b>		<b>2,218,978</b>	<b>3,010,876</b>	<b>2,960,790</b>	<b>200,447</b>	<b>799,555</b>	<b>986,930</b>	<b>(187,375)</b>	<b>-19%</b>	<b>2,960,790</b>
<b>Surplus/(Deficit)</b>		<b>(215,366)</b>	<b>(317,613)</b>	<b>(277,528)</b>	<b>(60,112)</b>	<b>(23,254)</b>	<b>(239,541)</b>	<b>216,286</b>	<b>-90%</b>	<b>(267,528)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	201,032	14,626	52,133	67,011	(14,877)	-22%	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)		—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(92,478)</b>	<b>(126,581)</b>	<b>(76,496)</b>	<b>(45,486)</b>	<b>28,879</b>	<b>(172,530)</b>	<b>201,409</b>	<b>-117%</b>	<b>(76,496)</b>
Taxation		—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after taxation</b>		<b>(92,478)</b>	<b>(126,581)</b>	<b>(76,496)</b>	<b>(45,486)</b>	<b>28,879</b>	<b>(172,530)</b>	<b>201,409</b>	<b>-117%</b>	<b>(76,496)</b>

[illegible]

**KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October**

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
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	15,299	53,407	73,005	19,598	26.8%	26%
November	16,790	17,419	18,529	–		91,533	–		
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	–		
<b>Total Capital expenditure</b>	<b>149,637</b>	<b>209,033</b>	<b>221,233</b>	<b>53,407</b>					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

CZM202 Newcastle - Supporting Table SC13a Monthly Budget Statement - Capital expenditure on new assets by Asset class - M04 October										
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	4,615	18,425	32,647	14,222	43.6%	97,941
Roads Infrastructure		23,114	77,941	77,941	2,647	13,290	25,980	12,690	48.8%	77,941
Roads		23,114	77,941	77,941	2,647	13,290	25,980	12,690	48.8%	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	1,968	5,135	6,667	1,532	23.0%	20,000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		12,921	20,000	20,000	-	-	6,667	6,667	100.0%	20,000
Distribution		18,389	-	-	1,968	5,135	-	(5,135)	#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		-	-	-	-	-	-	-	-	-
Community Assets		2,206	345	345	138	138	115	(23)	-20.0%	345
Community Facilities		2,206	345	345	138	138	115	(23)	-20.0%	345
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		78	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-

Theatres										
Libraries	2,075	345	345	138	138	115	(23)	-20.0%	345	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	54	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
<b>Furniture and Office Equipment</b>	813	2,900	2,900	16	131	967	836	86.5%	2,900	
Furniture and Office Equipment	813	2,900	2,900	16	131	967	836	86.5%	2,900	
<b>Machinery and Equipment</b>	2,711	5,200	7,400	519	571	2,467	1,895	76.8%	7,400	
Machinery and Equipment	2,711	5,200	7,400	519	571	2,467	1,895	76.8%	7,400	
<b>Transport Assets</b>	243	-	-	-	-	-	-	-	-	
Transport Assets	243	-	-	-	-	-	-	-	-	
<b>Land</b>	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on new assets</b>	1	61,569	106,386	106,586	5,288	19,265	36,195	16,930	46.8%	106,586



[illegible]

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	-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	2,208	-	-	-	-	-	-	-	-	-	-
Transport Assets	2,208	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	9,794	10,000	10,000	428	4,747	3,333	(1,413)	-42.4%	10,000	

Description		Ref	Budget Year 2022/23								Full Year Forecast
			2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands		1									
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			57,955	58,677	58,677	4,266	9,395	19,559	10,164	52.0%	58,677
Roads Infrastructure			4,266	4,697	4,697	-	-	1,566	1,566	100.0%	4,697
Roads			4,266	4,697	4,697	-	-	1,566	1,566	100.0%	4,697
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			19,349	16,786	16,786	1,968	5,153	5,595	442	7.9%	16,786
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			19,349	16,786	16,786	1,968	5,153	5,595	442	7.9%	16,786
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			7,615	9,433	9,433	1,854	3,796	3,144	(651)	-20.7%	9,433
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			7,615	9,433	9,433	493	516	3,144	2,629	83.6%	9,433
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	255	321	-	(321)	#DIV/0!	-
MV Networks			-	-	-	778	1,329	-	(1,329)	#DIV/0!	-
LV Networks			-	-	-	329	1,629	-	(1,629)	#DIV/0!	-
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			7,898	4,750	4,750	-	-	1,583	1,583	100.0%	4,750
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			2,914	3,675	3,675	-	-	1,225	1,225	100.0%	3,675
Water Treatment Works			4,292	-	-	-	-	-	-	-	-
Bulk Mains			-	-	-	-	-	-	-	-	-
Distribution			692	1,075	1,075	-	-	358	358	100.0%	1,075
Distribution Points			-	-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			18,828	23,011	23,011	446	446	7,670	7,225	94.2%	23,011
Pump Station			-	-	-	-	-	-	-	-	-
Reticulation			1,704	2,561	2,561	446	446	854	408	47.8%	2,561
Waste Water Treatment Works			5,048	10,000	10,000	-	-	3,333	3,333	100.0%	10,000
Outfall Sewers			-	-	-	-	-	-	-	-	-
Toilet Facilities			12,077	10,450	10,450	-	-	3,483	3,483	100.0%	10,450
Capital Spares			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Landfill Sites			-	-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-	-
Electricity Generation Facilities			-								

Theatres	-	-	-	-	-	-	-	-	-
Libraries	112	117	117	2	15	39	24	61.6%	117
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	517	457	457	63	113	152	39	25.6%	457
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	88	72	72	8	43	24	(19)	-79.4%	72
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	293	361	361	-	7	120	113	94.3%	361
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	333	282	282	-	-	94	94	100.0%	282
Sport and Recreation Facilities	155	268	268	-	14	89	75	84.2%	268
Indoor Facilities	128	166	166	-	-	55	55	100.0%	166
Outdoor Facilities	28	102	102	-	14	34	20	58.3%	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	320	855	1,352	497	36.8%	4,057
Operational Buildings	2,366	3,378	3,378	277	615	1,126	511	45.4%	3,378
Municipal Offices	2,249	3,281	3,281	-	-	1,094	1,094	100.0%	3,281
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	268	602	-	(602)	#DIV/0!	-
Workshops	42	39	39	-	-	13	13	100.0%	39
Yards	-	-	-	-	-	-	-	-	-
Stores	75	59	59	8	13	20	6	31.9%	59
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	989	679	679	43	240	226	(13)	-5.9%	679
Staff Housing	563	291	291	31	193	97	(96)	-99.3%	291
Social Housing	426	388	388	13	47	129	83	63.9%	388
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	3,737	3,784	1,784	231	1,189	595	(594)	-99.9%	1,784
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	3,737	3,784	1,784	231	1,189	595	(594)	-99.9%	1,784
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	3,737	3,784	1,784	231	1,189	595	(594)	-99.9%	1,784
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	2,262	2,300	2,300	-	-	767	767	100.0%	2,300
Computer Equipment	2,262	2,300	2,300	-	-	767	767	100.0%	2,300
Furniture and Office Equipment	14	33	33	5	5	11	6	57.6%	33
Furniture and Office Equipment	14	33	33	5	5	11	6	57.6%	33
Machinery and Equipment	6,927	6,122	6,122	654	2,626	2,041	(585)	-28.7%	6,122
Machinery and Equipment	6,927	6,122	6,122	654	2,626	2,041	(585)	-28.7%	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	5,646	14,404	24,902	42.2%	74,707



## KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

[illegible]



Theatres	-	-	-	-	-	-	-	-	-	
Libraries	118	977	977	185	740	326	(414)	-127.1%	977	
Cemeteries/Crematoria	2,914	1,920	1,920	76	302	640	338	52.6%	1,920	
Police	-	-	-	-	-	-	-	-	-	
Parks	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 - M04 October

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									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		70,831	76,648	86,648	9,583	29,352	28,883	(470)	-1.6%	86,648
Roads Infrastructure		2,610	20,000	30,000	6,279	10,356	10,000	(356)	-3.6%	30,000
Roads		2,610	20,000	30,000	6,279	10,356	10,000	(356)	-3.6%	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		37,367	29,648	29,648	1,906	5,664	9,883	4,218	42.7%	29,648
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		27,947	13,000	13,000	461	2,093	4,333	2,241	51.7%	13,000
Distribution		9,419	16,648	16,648	1,445	3,572	5,549	1,977	35.6%	16,648
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		30,854	27,000	27,000	1,399	13,331	9,000	(4,331)	-48.1%	27,000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		30,854	27,000	27,000	1,399	13,331	9,000	(4,331)	-48.1%	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		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		3,116	16,000	16,000	-	43	5,333	5,290	99.2%	16,000
Community Facilities		-	5,000	5,000	-	43	1,667	1,623	97.4%	5,000

[illegible]

<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	78,274	92,648	102,648	9,583	29,396	34,216	4,820	14.1%	102,648

**- Table F1 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 Oct 2022**

NEWCASTLE MUNICIPALITY									
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
<b>R thousands</b>								%	
<b>Revenue By Source</b>									
Service charges - water revenue	130,945	146,737	–	13,625	53,061	48,912	4,148	8.5%	146,737
Interest earned - outstanding debtors	3,886	–	–	991	3,955	–	3,955		11,865
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>134,831</b>	<b>146,737</b>	<b>–</b>	<b>14,616</b>	<b>57,016</b>	<b>48,912</b>	<b>8,103</b>	<b>16.6%</b>	<b>158,602</b>
<b>Expenditure By Type</b>									
Employee related costs	15,988	14,611		1,186	5,263	4,870	392	8.1%	14,611
Debt impairment	–			–	–	–	–		–
Depreciation and Amortisation	59,566	860		72	287	287	0	0.0%	860
Finance charges	–			–	–	–	–		–
Inventory Consumed	33,606	31,996		3,093	11,574	10,665	908	8.5%	31,996
Contracted services	1,959	6,495		268	927	2,165	(1,238)	-57.2%	6,495
Transfers and grants	–			–	–	–	–		–
Other expenditure	36,585	42,784		3,304	17,218	14,261	2,957	20.7%	42,784
Loss on disposal of PPE	–	–	–	–	–	–	–		–
<b>Total Expenditure</b>	<b>147,704</b>	<b>96,746</b>	<b>–</b>	<b>7,922</b>	<b>35,269</b>	<b>32,249</b>	<b>3,020</b>	<b>9.4%</b>	<b>96,746</b>
<b>Recharge</b>									
Head Office Recharge	94,087	42,670	–	4,698	11,848	14,223	(2,375)	-16.7%	42,670
<b>Surplus/(Deficit)</b>	<b>(106,961)</b>	<b>7,321</b>	<b>–</b>	<b>1,996</b>	<b>9,899</b>	<b>2,440</b>			<b>19,186</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
Transfers and subsidies - capital (in-kind - all)									
<b>Surplus/(Deficit) for the year</b>	<b>(106,961)</b>	<b>7,321</b>	<b>–</b>	<b>1,996</b>	<b>9,899</b>	<b>2,440</b>			<b>19,186</b>



**NEWCASTLE MUNICIPALITY**  
(Registration number KZN252)

**ANNUAL FINANCIAL STATEMENTS  
FOR THE 4 MONTHS ENDED 31 OCTOBER 2022**



# Newcastle Municipality

Annual Financial Statements for the 4 Months ended 31 October 2022

## Statement of Financial Position as at 31 October 2022

Figures in Rand	31 October 2022	30 June 2022
<b>Assets</b>		
<b>Current Assets</b>		
Inventories	21 254 235	24 543 871
Receivables from exchange transactions	69 034 752	80 555 339
Receivables from non-exchange transactions	18 107 883	16 630 103
Consumer debtors from exchange transactions	763 170 435	677 873 494
Consumer debtors from non-exchange transactions	135 071 202	127 870 898
Cash and cash equivalents	94 241 935	76 167 306
	<b>1 100 880 442</b>	<b>1 003 641 011</b>
<b>Non-Current Assets</b>		
Investment property	372 224 056	372 224 056
Property, plant and equipment	6 133 443 015	6 196 782 552
Intangible assets	69 626	382 212
Heritage assets	11 822 732	11 822 732
Investments in associates	141 741 017	141 741 017
	<b>6 659 300 446</b>	<b>6 722 952 569</b>
<b>Total Assets</b>	<b>7 760 180 888</b>	<b>7 726 593 580</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Financial liabilities	30 054 768	46 652 953
Finance lease obligation	606 923	606 923
Payables from exchange transactions	655 476 283	677 920 960
VAT payable	11 396 034	2 830 362
Consumer deposits	34 206 565	33 418 184
Unspent conditional grants and receipts	244 469 261	204 707 457
Defined benefit plan	8 895 481	11 105 000
	<b>985 105 315</b>	<b>977 241 839</b>
<b>Non-Current Liabilities</b>		
Financial liabilities	308 200 310	314 367 835
Finance lease obligation	1 301 713	1 122 219
Defined benefit plan	164 128 001	164 128 001
Provision for the rehabilitation of landfill site	65 452 299	65 452 299
	<b>539 082 323</b>	<b>545 070 354</b>
<b>Total Liabilities</b>	<b>1 524 187 638</b>	<b>1 522 312 193</b>
<b>Net Assets</b>	<b>6 235 993 250</b>	<b>6 204 281 387</b>
<b>Reserves</b>		
Housing Development fund	31 138 060	30 563 967
Self-insurance reserve	302 393	322 945
Accumulated surplus	6 204 552 797	6 173 394 475
<b>Total Net Assets</b>	<b>6 235 993 250</b>	<b>6 204 281 387</b>

# Newcastle Municipality

Annual Financial Statements for the 4 Months ended 31 October 2022

## Statement of Financial Performance

Figures in Rand	Note(s)	31 October 2022	30 June 2022
<b>Revenue</b>			
<b>Revenue from exchange transactions</b>			
Service charges		413 168 655	1 126 378 933
Rental of facilities and equipment		2 753 305	8 372 974
Other Revenue		3 245 284	12 068 195
Interest received		4 585 731	8 308 003
<b>Total revenue from exchange transactions</b>		<b>423 752 975</b>	<b>1 155 128 105</b>
<b>Revenue from non-exchange transactions</b>			
<b>Taxation revenue</b>			
Property rates		130 018 179	352 585 310
Licences and Permits		7 963	45 824
<b>Transfer revenue</b>			
Government grants & subsidies		272 670 976	613 388 689
Fines, Penalties and Forfeits		1 806 543	5 352 730
<b>Total revenue from non-exchange transactions</b>		<b>404 503 661</b>	<b>971 372 553</b>
<b>Total revenue</b>		<b>828 256 636</b>	<b>2 126 500 658</b>
<b>Expenditure</b>			
Employee related costs		204 542 693	585 365 842
Remuneration of councillors		10 084 327	23 742 260
Depreciation and amortisation		117 236 724	348 803 954
Finance costs		12 561 698	64 353 187
Debt Impairment		21 117 179	130 120 386
Bulk purchases		246 928 800	649 750 143
Contracted services		93 576 693	253 441 725
General Expenses		93 506 986	129 939 306
<b>Total expenditure</b>		<b>799 555 100</b>	<b>2 185 516 803</b>
<b>Operating surplus (deficit)</b>		<b>28 701 536</b>	<b>(59 016 145)</b>
Share of deficit in investment in associates		-	(45 140 653)
Actuarial gains/losses		-	3 450 182
Fair value adjustments to investment property		-	49 372 929
Impairment loss		-	(88 752 262)
Inventories losses/write-downs		-	(645 854)
Profit/(Loss) on Sale of Assets		-	3 113 474
Public contributions and donations		177 471	-
		<b>177 471</b>	<b>(78 602 184)</b>
<b>Surplus (deficit) for the 4 Months</b>		<b>28 879 007</b>	<b>(137 618 329)</b>

# Newcastle Municipality

Annual Financial Statements for the 4 Months ended 31 October 2022

## Statement of Changes in Net Assets

Figures in Rand	Housing Development Fund	Self Insurance Reserve	Total reserves	Accumulated surplus	Total net assets
<b>Balance at 01 July 2021</b>	<b>29 806 660</b>	<b>435 241</b>	<b>30 241 901</b>	<b>6 311 657 815</b>	<b>6 341 899 716</b>
Changes in net assets					
Deficit for the year	-	-	-	(137 618 329)	(137 618 329)
Transfer to housing development fund	757 307	-	757 307	(757 307)	-
Transfer to self insurance reserve	-	(112 296)	(112 296)	112 296	-
<b>Total changes</b>	<b>757 307</b>	<b>(112 296)</b>	<b>645 011</b>	<b>(138 263 340)</b>	<b>(137 618 329)</b>
<b>Balance at 01 July 2022</b>	<b>30 563 967</b>	<b>322 945</b>	<b>30 886 912</b>	<b>6 176 227 331</b>	<b>6 207 114 243</b>
Profit for the year	-	-	-	28 879 007	28 879 007
Transfer to Housing Development fund	574 093	-	574 093	(574 093)	-
Transfer from Self Insurance reserves	-	(20 552)	(20 552)	20 552	-
<b>Total changes</b>	<b>574 093</b>	<b>(20 552)</b>	<b>553 541</b>	<b>28 325 466</b>	<b>28 879 007</b>
<b>Balance at 31 October 2022</b>	<b>31 138 060</b>	<b>302 393</b>	<b>31 440 453</b>	<b>6 204 552 797</b>	<b>6 235 993 250</b>

# Newcastle Municipality

Annual Financial Statements for the 4 Months ended 31 October 2022

## Cash Flow Statement

Figures in Rand	Note(s)	31 October 2022	30 June 2022
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Sale of goods and services		448 216 693	1 231 729 779
Grants		312 432 780	776 863 842
Interest income		4 585 731	8 308 003
		<u>765 235 204</u>	<u>2 016 901 624</u>
<b>Payments</b>			
Employee costs and Councillors remuneration		(216 836 539)	(620 255 921)
Suppliers		(441 768 992)	(1 117 408 861)
Finance costs		(12 561 698)	(42 292 747)
		<u>(671 167 229)</u>	<u>(1 779 957 529)</u>
<b>Net cash flows from operating activities</b>		<u><b>94 067 975</b></u>	<u><b>236 944 095</b></u>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(53 407 130)	(149 529 822)
Proceeds from sale of property, plant and equipment		-	1 086 522
Proceeds from sale of Investment property		-	8 785 652
Purchase of other intangible assets		-	(42 244)
Purchases of Heritage Assets		-	(64 800)
<b>Net cash flows from investing activities</b>		<u><b>(53 407 130)</b></u>	<u><b>(139 764 692)</b></u>
<b>Cash flows from financing activities</b>			
Net movements in long term loans		(22 765 710)	(31 977 999)
Movement on finance lease		179 494	1 465 602
<b>Net cash flows from financing activities</b>		<u><b>(22 586 216)</b></u>	<u><b>(30 512 397)</b></u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>18 074 629</b>	<b>66 667 006</b>
Cash and cash equivalents at the beginning of the year		76 167 306	9 500 299
<b>Cash and cash equivalents at the end of the year</b>		<u><b>94 241 935</b></u>	<u><b>76 167 305</b></u>

NEWCASTLE MUNICIPALITY GRANT REGISTER FOR OCTOBER 2022										
Number	Description	Opening balance	Receipts	Expenditure for OCT	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)		22,044.46		120,947.99		-	120,947.99	(2,149,539.59)
5	Expanded P/Works Incentive	-	(939,000.00)	428,948.24		1,151,075.10		383.48	1,151,458.58	212,458.58
6	Financial Management Grant (FMG)	-	(1,850,000.00)	60,036.38		437,182.12		1,620.00	438,802.12	(1,411,197.88)
7	Grant Skill Development	(930,687.71)				47,500.00		-	47,500.00	(883,187.71)
8	Community Library Services Grant	(18,925.11)		274,126.76		938,124.35		-	938,124.35	919,199.24
9	Intergo Fresh Produce Sports Maintenance Facilities Grant	(11,353.39)				-		-	-	(11,353.39)
10	MIG	(10,220.00)				-		-	-	(10,220.00)
11	Orizweni Arts Centre	(96,920.00)	(85,000,000.00)	7,615,255.10		46,385,135.90	1,133,197.53	6,923,946.55	53,309,082.45	(31,690,917.55)
12	Corridor Development	(131,074.64)				-		-	-	(96,920.00)
13	Provincialisation	(46,194.19)		568,765.21		2,328,201.96		-	2,328,201.96	(131,074.64)
14	Fort Amiel Museum	(539,434.05)		12,791.94		12,791.94		-	12,791.94	(526,642.11)
15	Capacity Building Housing	(15,939,207.46)		464,298.76		2,683,838.61	896.16	101,946.70	2,785,785.31	(13,153,922.15)
16	Newcastle Airport	(1,815,281.36)				43,478.26		-	-	(1,815,281.36)
17	Hawker Stalls	(1,000,000.00)				-		6,521.74	50,000.00	(950,000.00)
18	Newcastle Airport	(2,000,000.00)				-		-	-	(2,000,000.00)
19	Neighbouring Development Partnership Grant	(2,738,677.78)	(20,000,000.00)	6,278,673.43		10,092,773.43	941,801.01	1,513,916.01	11,606,689.44	(11,131,988.34)
20	Water Services Infrastructure Grant	(2,746,627.76)	(9,600,000.00)	1,967,652.76		5,134,688.27	295,147.92	770,203.25	5,904,891.52	(6,441,736.24)
21	All Housing Grants	(152,572,537.34)	(3,365,779.86)	8,633,188.92		11,885,699.52		-	11,885,699.52	(144,052,617.68)
22	Sport and Recreation	(9,396,908.29)	(9,587,000.00)			-		-	-	(18,983,908.29)
23	Title Deeds Restoration Grant	-				-		-	-	-
24	- Post	(5,196,326.30)				-		-	-	(5,196,326.30)
25	Energy Efficiency and Demand Side Management Grant	(3,656,339.34)				-		-	-	(3,656,339.34)
26	Water Intervention Grant	(2,313,320.21)				-		-	-	(2,313,320.21)
TOTAL		(204,707,469.15)	(130,341,779.86)	26,325,781.96	-	81,261,437.45	2,371,032.62	9,318,557.73	90,579,975.18	(204,469,273.63)

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD

B.N KHUMALO

B.N KHUMALO

M.S NDLOVU

ACCOUNTANT

MANAGER

ACTING DIRECTOR:  
BUDGET & FINANCIAL  
REFORMS

ACTING STRATEGIC  
EXECUTIVE DIRECTOR:  
BUDGET & TREASURY  
OFFICE

DATE:

DATE:

DATE:

DATE:

**Newcastle Local Municipality**

37 Murchison Street Newcastle 2940

**Investments Reconciliation Statement****Month Recon**

Oct 2022

**Investments Reconciliation Statement as at 31 October 2022****Closing Balance as per GL at 31 October 2022** **72,777,107.80**

030997060301 OPENING BALANCE	1,666,198.61
030997070301 CALL DEPOSITS	772,499,435.66
030997080301 CALL WITHDRAWALS	(701,388,526.47)

**Closing Balance as per Bank Statement at 31 October 2022** **73,151,078.24**

STD 068450354/015	1,190,271.12
STD 068450354/016	31,293,231.69
STD 068450354/036	4,063,902.87
STD 068450354/040	9,078,420.14
ABSA 9300506428	569,114.88
NEDBANK 03/7648555441/052	26,556,316.15
NEDBANK 03/7648555441/058	399,821.39

**Reconciling Items** **373,970.44**

JV40672	230,201.61
JV40673	2,430.53
JV40674	141,338.30

**TOTAL** **373,970.44**

Prepared by: SITHEMBISO  
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



## INVESTMENT REGISTER FOR THE YEAR 2022/2023

## NEWCASTLE LOCAL MUNICIPALITY

## INVESTMENTS REGISTER FOR Oct 2022

Name Of Investment	Account Number	Opening Balance	Investment Made	Investment Matured	Withdrawals Made	Accrued Interest	Interest Capitalized	Balance
Self Insurance Reserve Fund	Standard Bank 068450354/015	R 1,168,669.39	R 0.00		R 0.00		R 21,601.73	R 1,190,271.12
Housing Development Fund	Standard Bank 068450354/016	R 30,725,304.02	R 0.00		R 0.00		R 567,927.67	R 31,293,231.69
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 0.00		R 56,613.01	R 4,063,902.87
NDPG	Standard Bank 068450354/037	R 0.00	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 164,760.42	R 9,078,420.14
Capacity Building	Absa: 9288456248	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
VAT Refund	Absa Bank : 9300506428	R 560,758.77	R 0.00		R 0.00		R 8,356.11	R 569,114.88
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 75,000,000.00		R 1,100,103.59	R 26,556,316.15
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 Guarantee	Nedbank 037648555441 56	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00
Council Funds	Nedbank 037648555441 57	R 399,821.39	R 0.00		R 0.00		R 0.00	R 399,821.39
Post Office Guarantee	Nedbank 037648555441 58	R 46,231,715.71	R 100,000,000.00		R 75,000,000.00	R 12,460.17	R 1,919,362.53	R 73,151,078.24
Total								
Balance as per Bank Statements at 31 Oct 2022						(not added to capital)		R 73,151,078.24

# Tax Invoice

Page 1 of 1

uThukela Water (Pty) Ltd  
79 Harding Street  
Newcastle  
2940  
Email: [debtors@uthukelawater.co.za](mailto:debtors@uthukelawater.co.za)



uthukela  
water

Tax Registration	4270212725
Telephone	034 328 5000
Invoice No	INV00002759
Date	2022/10/03

Bill to:

N003  
Newcastle Municipality - WSA  
Private Bag X 6621  
Newcastle  
2940

VAT No: 4000791824

Item Description

OCTOBER 2022 BULK WATER

Quantity

3 061 820.00

Price (Ex)

4.45

Tax

2 043 764.85

**Deposit Banking Details**

uThukela Water (Pty) Ltd  
Acc No: 061938939 Standard Bank Newcastle  
Branch Code: 057724  
Terms strictly 30 days from date of invoice

Total (Excl)	13 625 099.00
Tax	2 043 764.85
<b>Total</b>	<b>15 668 863.85</b>

*F. MOOLA*

**F. MOOLA**

**ACT. CHIEF FINANCIAL OFFICER**

for and on behalf of uThukela Water (Pty) Ltd

uThukela Water (Pty) Ltd Reg No. 2003/0299/16/07 Shareholders: Amajuba, Newcastle and Umzinyathi Municipalities

# Statement

uThukela Water (Pty) Ltd  
79 Harding Street  
Newcastle  
2940



uthukela  
water

Telephone	034 328 5000
Fax	034 326 3388
Date	2022/10/31
Amount Due	163 345 825.12

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

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
141 904 343.60	976 444.46	972 648.46	994 571.67	988 135.42	981 674.87	16 528 006.64	163 345 825.12

## 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
141 904 343.60	976 444.46	972 648.46	994 571.67	988 135.42	981 674.87	16 528 006.64	163 345 825.12

# Statement

**uThukela Water (Pty) Ltd**  
79 Harding Street  
Newcastle  
2940



**uthukela  
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	2022/10/31
Amount Due	163 345 825.12

**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>
2022/07/01		Balance Brought Forward		156 637 109.31		156 637 109.31
2022/07/01	INV00002686	Invoice		16 114 234.76		172 751 344.07
2022/07/15	Newcastle Munic	Newcastle Municipality - WSA			12 728 100.07	160 023 244.00
2022/07/31	July 2022 Interes	Interest		994 571.67		161 017 815.67
2022/08/01	INV00002709	Invoice		15 159 385.91		176 177 201.58
2022/08/15	Newcastle Munic	Newcastle Municipality - WSA			16 169 807.48	160 007 394.10
2022/08/31	Interest	Interest		988 135.42		160 995 529.52
2022/09/01	INV00002725	Invoice		14 208 722.40		175 204 251.92
2022/09/15	Newcastle Munic	Newcastle Municipality - WSA			15 159 385.91	160 044 866.01
2022/09/30	CRN0090	Credit Note			14 208 722.40	145 836 143.61
2022/09/30	CRN0091	Credit Note			15 159 385.91	130 676 757.70
2022/09/30	INV00002726	Invoice		15 091 558.68		145 768 316.38
2022/10/03	INV00002727	Invoice		14 145 148.70		159 913 465.08
2022/10/03	CRN0092	Invoice			14 145 148.70	145 768 316.38
2022/09/30	INV00002728	Invoice		14 145 148.70		159 913 465.08

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
141 904 343.60	976 444.46	972 648.46	994 571.67	988 135.42	981 674.87	16 528 006.64	163 345 825.12

## 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
141 904 343.60	976 444.46	972 648.46	994 571.67	988 135.42	981 674.87	16 528 006.64	163 345 825.12

# Tax Invoice

uThukela Water (Pty) Ltd  
79 Harding Street  
Newcastle Kwazulu-Natal 2940  
VAT Reg No: 4270212725  
Tel: 034 328 5000  
email: [debtors@uthukelawater.co.za](mailto:debtors@uthukelawater.co.za)



uthukela  
water

Invoice	INV0003220B
Date	2022/10/31
Payment Terms	Current

**Bill to:**


N003  
Newcastle Municipality - WSA  
Private Bag X 6621  
Newcastle  
2940

VAT No: 4000791824

Quantity	Description		Ext. Price
1.00	October 2022 Interest	990 543.72	990 543.72

Deposit Banking Details  
uThukela Water (PTY) Ltd  
Acc No: 061938939 Standard Bank Newcastle  
Branch Code : 057724  
Terms strictly 30 days from date of invoice

Subtotal	R990 543.72
Tax	-
Total	R990 543.72

  
F. MOOLA  
ACT. CHIEF FINANCIAL OFFICER  
for and on behalf of uThukela Water (PTY) Ltd



# UTHUKELA WATER REPORT FOR THE FINANCIAL YEAR 2022/2023

## REPORT ON OUTSTANDING DEBT FOR UTHUKELA WATER AS AT 31 OCT 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	39,494,582.05	5,924,187.32	2,964,381.93	48,315,324.03
	Invoice raised during the month	13,625,098.96	2,043,764.84	990,543.72	16,659,407.64
	Total Invoices for the year	53,119,681.01	7,967,952.16	3,954,925.65	64,974,731.67
	Payments made previous months	(38,310,689.96)	(5,746,603.40)		(44,057,293.36)
15/Oct/2022	Payment made during the month	(12,355,410.78)	(1,853,311.62)		(14,208,722.40)
	Total payments for the year	(50,666,100.74)	(7,599,915.02)		(58,266,015.76)
31/Oct/2022	Closing Balance	135,280,469.94	20,292,070.58	7,841,111.84	163,345,825.12
	BALANCE AS PER GL - (010710010346)				
	VARIANCE				

JUNE RECON

(B)

(C)

Preparer:

Ikho

Junior Accountant : Creditors

Date: 04/11/2022

Reviewer:

CN Kubheka

Manager: Expenditure

Date: 07/11/2022

Reviewer:

S T Bilyela

Director :Expenditure and Revenue Enhancement

Date: 07/11/2022

Reviewer:

M S NDLOVU

ACTING STRATEGIC EXECUTIVE DIRECTOR: BTO

Date: 08/11/2022



EASTERN REGION  
PRIVATE BAG X16 WESTVILLE 3630



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

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

NEWCASTLE LOCAL MUNICIPALITY  
PRIVATE BAG X6621  
NEWCASTLE  
2940

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.47
BILLING DATE	2022-11-01
TAX INVOICE NO	557083908248
ACCOUNT MONTH	OCTOBER 2022
CURRENT DUE DATE	2022-12-01
VAT REG NO	4000791824

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

## TAX INVOICE

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

### ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE	R	5,843.81
TRANSMISSION NETWORK CAPACITY	R	1,858,750.00
URBAN LOW VOLTAGE SUBSIDY	R	2,647,500.00
ANCILLARY SERVICE (ALL)	R	178,050.32
ENERGY CHARGE (STD)	13,468,529.00	R 12,894,769.66
ENERGY CHARGE (PEAK)	5,498,861.00	R 7,649,465.54
ENERGY CHARGE (OFF)	15,273,057.00	R 9,275,327.52
ELECTRIFICATION AND RURAL SUBS (ALL)	R	4,016,404.43
SERVICE CHARGE	R	182,989.28

**TOTAL CHARGES FOR BILLING PERIOD** R **38,709,100.56**

### ACCOUNT SUMMARY FOR OCTOBER 2022

BALANCE BROUGHT FORWARD	(Due Date 2022-11-02)	R	147,829,802.59
PAYMENT(S) RECEIVED	Cash - 2022-10-14	R	-51,708,787.02
TOTAL CHARGES FOR BILLING PERIOD		R	38,709,100.56
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES	R	-65,370.03
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	5,796,559.58

COPY ONLY

### ACCOUNT NO / REFERENCE NO

5578885631

### NAME

NEWCASTLE LOCAL MUNICIPALITY

### FAX NUMBER

0343129697



0934 5578885631

11341 5578885631



11341 5578885631

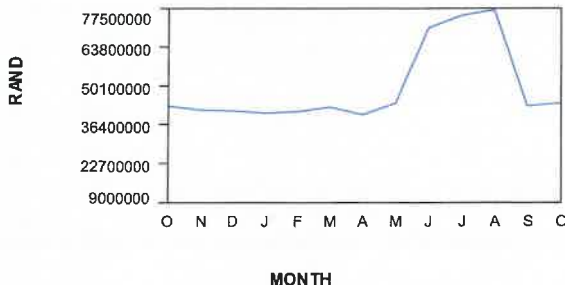


### TOTAL AMOUNT DUE

140,561,305.65

ARREARS					CURRENT	TOTAL DUE R	140,561,305.68
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS				
0.00	52,527,477.14	0.00	43,500,720.01	44,533,108.53			

Account OVERDUE - Subject to Disconnection



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BILL GROUP	
BILL PAGE	1 OF 2

### PAYMENT ARRANGEMENT

### INSTALMENT

0.00

### ARREARS (Due Immediately)

96,028,197.15

### DUE DATE (For Current Amount)

2022-12-01

### AMOUNT PAID

LATE PAYMENT CHARGES WILL BE  
ADDED TO OVERDUE ACCOUNT

NEWCASTLE LOCAL MUNICIPALITY  
PRIVATE BAG X6621  
NEWCASTLE  
2940

<b>YOUR ACCOUNT NO</b>	<b>5578885631</b>
<b>BILLING DATE</b>	2022-11-01
<b>TAX INVOICE NO</b>	557083908248
<b>ACCOUNT MONTH</b>	OCTOBER 2022
<b>CURRENT DUE DATE</b>	2022-12-01
<b>VAT REG NO</b>	4000791824
<b>NOTIFIED MAX DEMAND</b>	125,000.00
<b>UTILISED CAPACITY</b>	125,000.00

### CONSUMPTION DETAILS (2022-10-01 - 2022-10-31)

ENERGY CONSUMPTION OFF PEAK kWh	15,273,056.88
ENERGY CONSUMPTION STD kWh	13,468,528.98
ENERGY CONSUMPTION PEAK kWh	5,498,861.24
ENERGY CONSUMPTION ALL kWh	34,240,447.10
DEMAND CONSUMPTION - OFF PEAK	63,587.80
DEMAND CONSUMPTION - STD	72,900.06
DEMAND CONSUMPTION - PEAK	68,950.75
DEMAND READING - kW/kVA	72,900.06
REACTIVE ENERGY - OFF PEAK	5,247,050.38
REACTIVE ENERGY - STD	4,440,139.80
REACTIVE ENERGY - PEAK	1,727,782.72
LOAD FACTOR	66.00

### PREMISE ID NUMBER

5578885383

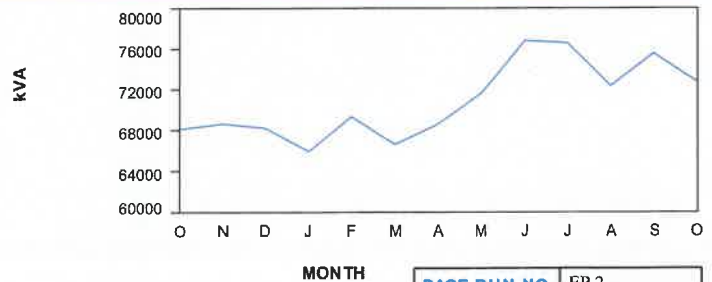
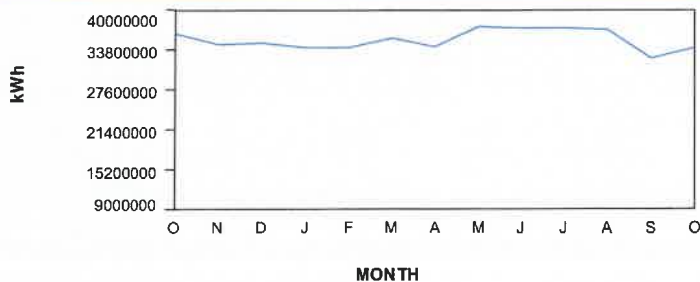
### TARIFF NAME: Megaflex

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

Administration Charge @ R188.51 per day for 31 days	R	5,843.81
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 34,240,447 kWh @ R0.0052 /kWh	R	178,050.32
Low Season Standard Energy Charge 13,468,529 kWh @ R0.9574 /kWh	R	12,894,769.66
Low Season Peak Energy Charge 5,498,861 kWh @ R1.3911 /kWh	R	7,649,465.54
Low Season Off Peak Energy Charge 15,273,057 kWh @ R0.6073 /kWh	R	9,275,327.52
Electrification and Rural Subsidy 34,240,447 kWh @ R0.1173 /kWh	R	4,016,404.43
SERVICE CHARGE	R	182,989.28

### TOTAL CHARGES

R 38,709,100.56



<b>PAGE RUN NO</b>	EP 2
<b>BILL GROUP</b>	
<b>BILL PAGE</b>	2 OF 2

# ESKOM HOLDING SOC LTD REPORT FOR THE FINANCIAL YEAR 2022/2023

## JULY 2022 PAYMENT

ESKOM BALANCE BROUGHT FORWARD-JULY 2022		PAYMENT ON CURRENT ACCOUNT	PAYMENT ON ARREARS ARRANGEMENT	BALANCE
199,377,150.08		(71,117,118.85)	(7,300,000.00)	120,960,031.23

## AUG 2022 PAYMENT

ESKOM BALANCE BROUGHT FORWARD-AUG 2022		PAYMENT ON CURRENT ACCOUNT	PAYMENT ON ARREARS ARRANGEMENT	BALANCE
196,218,377.90		(75,197,362.31)	(8,300,000.00)	112,654,169.59

## SEPT 2022 PAYMENT

ESKOM BALANCE BROUGHT FORWARD-SEPT 2022		PAYMENT ON CURRENT ACCOUNT	PAYMENT ON ARREARS ARRANGEMENT	BALANCE
190,011,732.55		(77,290,716.98)	(8,300,000.00)	104,329,082.58

## OCT 2022 PAYMENT

ESKOM BALANCE BROUGHT FORWARD-OCT 2022		PAYMENT ON CURRENT ACCOUNT	PAYMENT ON ARREARS ARRANGEMENT	BALANCE
147,829,802.55		(43,408,787.02)	(8,300,000.00)	96,121,015.53

Preparer: Ikhe  
Junior Accountant

Date: 07/11/2022

Reviewer: CN Kubheka  
Manager: Expenditure

Date: 07/11/2022

Reviewer: S T Blyela  
Director :Expenditure and Revenue Enhancement

Date: 7/11/2022

Reviewer: M S NDLOVU  
ACTING STRATEGIC EXECUTIVE DIRECTOR: BTO

Date: 8/11/2022

ESKOM TOTAL BILLING REPORT FOR THE FINANCIAL YEAR 2022/2023										
PERIOD	AMOUNT EXCL VAT	VAT AMOUNT	TOTAL	BILLING	PAYMENT ON CURRENT ACCOUNT	BALANCE	PAYMENT ON ARRANGEMENT	CURRENT ARREARS DEBT	Withholding Amount	INTEREST REFUND - UNALLOCATED
OPENING BALANCES										
Jul-22	65,448,593.07	9,808,351.62	75,256,944.68	75,197,262.33				106,636,022.59	138,283,740.61	19,694,992.67
Aug-22	67,209,219.12	10,081,397.86	77,290,616.98	77,223,870.99	(71,114,959.37)	196,218,777.81	(7,300,000.00)	101,306,022.59	130,880,001.18	19,694,992.67
Sep-22	97,813,143.35	5,552,015.70	103,365,159.05	103,365,159.05	(75,197,982.33)	189,944,866.47	(8,300,000.00)	81,036,022.59	(60,894,823)	19,694,992.67
Oct-22	58,709,100.56	5,796,599.58	64,505,699.14	64,505,699.14	(77,223,870.99)	147,829,800.50	(8,300,000.00)	84,716,022.59	(68,840,369)	19,694,992.67
Nov-22					(13,408,787.07)	140,561,305.39	(8,300,000.00)	76,428,022.59	(68,874,001)	19,694,992.67
Dec-22										

RE: Withholding Amount In areas where there is no capacity to supply power, Eskom uses Newcastle Municipality's distribution network and amount must be subtracted from bill as well as weeding.





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 2022.

For more information go to [nedbank.co.za](http://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:	31/10/2022
Statement period:	30/09/2022 – 31/10/2022
Statement frequency:	Month-end
Envelope:	1 of 1
Total pages:	27
Client VAT number:	

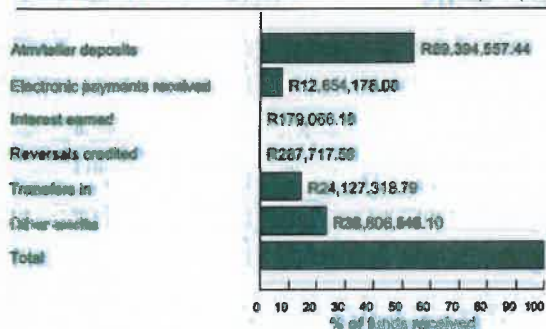
### Bank charges summary

Other charges	R0.00
Bank charge(s) (total)	R0.00
*VAT inclusive @	15.000%
VAT calculated monthly	

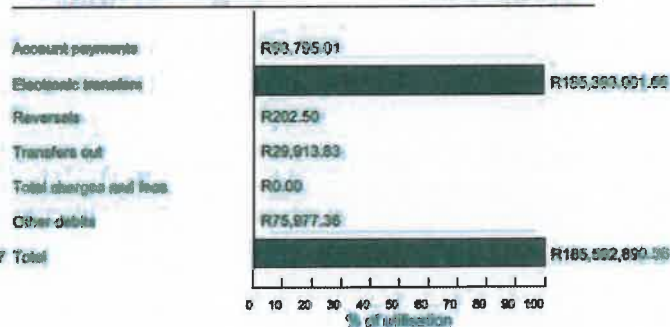
### Cashflow

Opening balance	R41,219,580.39
Funds received/Credits	R165,449,382.17
Funds used/Debits	R185,592,890.36
Closing balance	R21,076,072.20
Annual credit interest rate	0.000%

### Total funds received/credits R165,449,382.17



### Total funds used/debits R185,592,890.36



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 Services. Authorised financial services and registered credit provider (NCRCP16).  
Nedbank Ltd Reg No 1951/000006/08.  
Page 1 of 27



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

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

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## Some of our fees will change on 1 January 2022.

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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:	31/10/2022
Statement period:	30/09/2022 – 31/10/2022
Statement frequency:	Month-end
Envelope:	1 of 1
Total pages:	203
Client VAT number:	

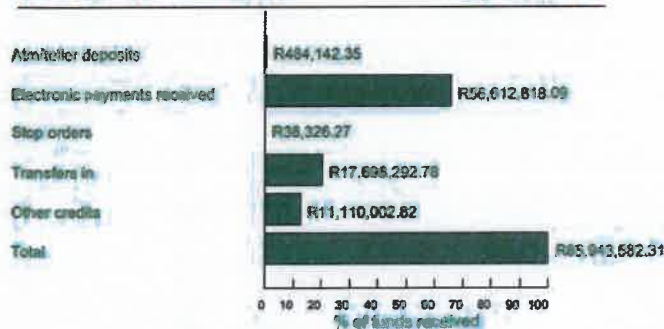
### Bank charges summary

Other charges	R0.00
Bank charge(s) (total)	R0.00
*VAT inclusive @	15.000%
VAT calculated monthly	

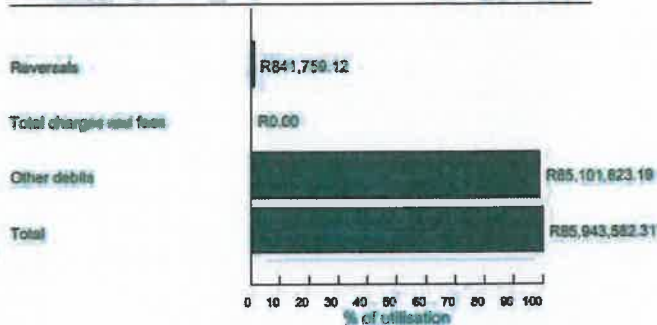
### Cashflow

Opening balance	R0.00
Funds received/Credits	R85,943,582.31
Funds used/Debits	R85,943,582.31
Closing balance	R0.00
Annual credit interest rate	0.000%

### Total funds received/credits R85,943,582.31



### Total funds used/debits R85,943,582.31



see money differently

**NEDBANK**

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## MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, **Z W Mcineka**, the Municipal Manager of **Newcastle Municipality**, hereby certify that the monthly budget statement for the month of October of 2022/2023 financial year, have been prepared in accordance with Section 71 of the Municipal Finance Management Act, No56 of 2003; and Regulation 27 of the Budget and Reporting Regulations.

**Print Name** : **ZAMOKWAKHE WESLEY MCINEKA**

**Municipal Manager** : **NEWCASTLE MUNICIPALITY**

**Signature** : 

**Date** : **08 NOVEMBER 2022**