

EXTRACT FROM THE MINUTES OF THE SPECIAL MEETING OF THE NEWCASTLE MUNICIPAL COUNCIL, HELD IN THE COUNCIL CHAMBERS, NEWCASTLE ON WEDNESDAY, 25 JANUARY 2023 AT 10:00

PRESENT

Councillor	T	M	Zulu	:	Speaker
Councillor	M	E	Buthelezi		
Councillor	S	B	Buthelezi		
Councillor	F		Cassim		
Councillor	E	J	C	Cronje	
Councillor	M	J		Dladla	
Councillor	T	N		Dlamini	
Councillor	D	X		Dube	:
Councillor	N	C		Dube	Mayor
Councillor	F	L		Duma	
Councillor	P			Hariram	
Councillor	M	E		Hlatshwayo	
Councillor	M	M	E	Hlatshwayo	
Councillor	H	N		Khumalo	
Councillor	L	M		Khumalo	
Councillor	C	B		Kubeka	
Councillor	N	Z	B	Kunene	
Councillor	M	T		Lethea	
Councillor	B	G		Madi	
Councillor	Z	E		Madi	
Councillor	M	T	D	Makhoba	
Councillor	X	S		Makhubo	
Councillor	F	A		Malinga	
Councillor	B	D		Mathunjwa	
Councillor	N	P		Maseko	
Councillor	N	S	F	Masondo	
Councillor	S	P		Masuku	
Councillor	L	I		Mathe	
Councillor	L	P		Mazibuko	
Councillor	M	V		Mbatha	
Councillor	A	P		Meiring	
Councillor	A	E		Mkhwanazi	
Councillor	M	P		Mkhwanazi	
Councillor	P	F		Mnisi	
Councillor	S	W		Mngomezulu	
Councillor	R	M		Molelekoa	
Councillor	M	V		Molefe	
Councillor	N	P		Mthabela	
Councillor	T	E		Mthembu	
Councillor	L	P		Ndebele	
Councillor	M	O		Ndlovu	
Councillor	C	S		Ngcobo	
Councillor	R	N		Ngcobo	
Councillor	A	T		Nkosi	
Councillor	S	E		Nkosi	
Councillor	W	P		Nkosi	
Councillor	S			Ntsele	
Councillor	M	J		Ntshangase	
Councillor	R	B	S	Russell	
Councillor	N	P		Shabalala	
Councillor	S	E		Shabangu	
Councillor	V	N		Sibeko	
Councillor	S			Singh	
Councillor	L	C		Sithebe	
Councillor	F	N		Sithole	

(ii)

Councillor	B	R	Thusi	
Councillor	S	M	Thwala	: Deputy Mayor
Councillor Dr	J	A	Vorster	
Councillor	L	P	Ximba	
Councillor	S	A	Yende	
Councillor	M	N	Zulu	
Councillor	N	S	Zulu	
Councillor	Z	E	Zwane	

ABSENT WITH APOLOGY

Councillor	V	G	Zondo	: Other commitments
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TRADITIONAL LEADERS

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

VACANCIES

Ex - Ward Councillor N R Khumalo

ALSO PRESENT

Chief Magistrate	: Mr	K	Gurlal
Auditor-General South Africa	: Mr	J	Soobramoney
Audit Committee Chairperson (Interim)	: Mrs	Z	Nkosi
CoGTA	: Mr	S E	Zungu
CoGTA	: Mr	N	Zondi
CoGTA	: Mr	R	Ranjith
Attorneys – Thabethe & Cebekhulu	: Mrs	W P	Cebekhulu

OFFICIALS PRESENT

Municipal Manager	: Mr	Z W	Mcineka
Strategic Executive Director : Corporate Services	: Dr	P D	Thabethe
Strategic Executive Director : DP&HS	: Mrs	N P	Khathide
Acting Strategic Executive Director : BTO	: Mr	M S	Ndlovu
Director : Administration	: Mrs	D R	Molefe
Director : Internal Audit	: Mr	B B	Nkosi
Acting Chief Risk Officer	: Ms	K	Pentz- Coates
Manager: Monitoring and Evaluation	: Ms	S	Fakir
Acting Manager : General Administration and Secretariat	: Mrs	Z	Sibeko
Senior Legal Officer	: Mrs	N	Mbuli
Committee Clerk	: Mr	S N	Thwala
Secretariat Support	: Ms	T	Masuku
Secretariat Support	: Mr	A	Kunene
Interpreter	: Mr	L S	Mhlongo

CM 4 : MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT IN TERMS OF SECTION 72 OF THE MUNICIPAL FINANCE MANAGEMENT ACT (T 6/1/1)

RESOLVED

- (a) That, the Section 72 report on the mid-year budget assessment for the 2022/2023 financial year be approved.

(iii)

- (b) That, subject to approval of (a) above, the Accounting Officer, be mandated to prepare and submit a 2022/2023 mid-year adjustments budget to Council for consideration.
- (c) That, the Accounting Officer be mandated to submit the mid-year assessment report to National and Provincial Treasuries as required by Section 71(b) of the Municipal Finance Management Act, N^o. 56 of 2003.

I, the undersigned, **ZAMOKWAKHE WESLEY MCINEKA**, in my capacity as **MUNICIPAL MANAGER** to the Newcastle Municipal Council, hereby certify the above as a true extract from the minutes of the special Council meeting held on 25 January 2023.



Z.W. MCINEKA
MUNICIPAL MANAGER

Newcastle

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT IN TERMS OF SECTION 72 OF THE MFMA
DATE: 25 JANUARY 2023

Ref. No	: T 6/1/1 (2022/23)
Author	: B.N Khumalo
1 st Level	: Finance Portfolio Committee
2 nd Level	: Executive Committee
3 rd Level	: Council
4 th Level	: KZN Provincial Treasury

1. PURPOSE

The purpose of this report is to appraise council on the performance of budget against actual during the first half of the financial year. The report will also request council approval for the Accounting Officer to submit an adjustments budget based on the assessment.

2. BACKGROUND

Section 72 of the Municipal Finance Management Act, No. 56 of 2003, read together with regulation 33 of the Municipal Budget and Reporting Regulations requires that the Accounting Officer submit a report to the Mayor, Provincial and National Treasury by the 25th January of each year. The report must, as far as possible, assess the performance and financial status of the municipality in relation to the approved budget at the end of the first half of the financial year. The same report must further be submitted by the Mayor to Council by the 31st of January each year. This report is therefore submitted in compliance with the above provisions.

The Schedule C report is presented with a view to exhaustively analyse the actual financial performance of the municipality for first six months of the financial year against the approved budget, provide reasons for major variances, where applicable, and provide guidance on areas where there will be a need for adjustments during the adjustments budget. This current financial status of the municipality is challenging both political and administrative wings to use this opportunity to carefully analyse the financial performance report and address any such matters through an adjustments budget. Furthermore, the current year's budget requires this council and management to explore other means of doing business to contain costs, it therefore imperative to ensure that budget related policies are reviewed and implemented to align with the cost containment policy and to deal with the current situation that the municipality is faced with.

3. DISCUSSION

The mid-year budget review report provides analysis of the operating budget performance, capital budget performance, position as well as the cash flows. Major variance and those items with an impact in each of these categories are discussed in the analysis below:

3.1 Operating budget performance revenue

The operating budget performance focuses on the assessment of the operating revenue, operating expenditure as well as the net effect of the two, being surplus or the deficit. These are comprehensively discussed below. Details of the operating performance is shown in the tables C1 and C4 of the Schedule C and is summarised in Table 1 below:

3.1.1 Operating revenue

The summary of the operating revenue is reflected in Table 1 below and has been extracted from C4 table of the Schedule C attached. During the first half of the financial year, the municipality generated a total revenue of R1 083 341 000 of the approved budget of R2 683 263 000, which represents 40.3 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R116 962 000 (-10%). The variances and reasons thereof are discussed below.

Table 1: Operating Revenue by Revenue Source:

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment										
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	31,361	192,237	181,706	10,531	6%	363,413
Service charges - electricity revenue		705,057	751,862	751,862	67,217	390,742	375,931	14,811	4%	751,862
Service charges - water revenue		188,622	199,933	199,933	19,662	108,344	99,966	8,377	8%	199,933
Service charges - sanitation revenue		118,993	123,818	123,818	12,128	65,421	61,909	3,512	6%	123,818
Service charges - refuse revenue		98,211	101,229	101,229	9,904	53,144	50,615	2,529	5%	101,229
		-	-	-	-	-	-			-
Rental of facilities and equipment		8,372	9,452	9,452	733	4,195	4,726	(531)	-11%	9,452
Interest earned - external investments		4,445	3,131	3,131	292	3,325	1,566	1,759	112%	3,131
Interest earned - outstanding debtors		3,792	4,001	4,001	567	3,016	2,001	1,015	51%	4,001
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		5,353	4,180	4,180	703	2,931	2,090	841	40%	4,180
Licences and permits		46	48	48	2	14	24	(10)	-42%	48
Agency services		-	-	-	-	-	-	-		-
Transfers and subsidies		490,501	1,112,707	1,102,707	2,543	254,391	410,025	(155,634)	-38%	1,102,707
Other revenue		15,939	19,487	19,487	592	5,136	9,744	(4,608)	-47%	19,487
Gains		11,698	-	-	1	446	-	446	#DIV/0!	-
		2,003,613	2,693,263	2,683,263	145,707	1,083,341	1,200,303	(116,962)	-10%	2,683,263
Total Revenue (excluding capital transfers and contributions)										

Property rates

During the first half of the financial year the municipality generated R192 237 000 which is 6% more than the year-to-date budget of R181 706 000. The increase is based on the year-to-date performance due to the supplementary valuation from additional and improvements in properties. This revenue item seems to be performing well and is required to be adjusted upwards.

Service charges - electricity

The municipality generated R14 811 000 (4%) more revenue from electricity than the year-to-date budget of R375 742 000 for the period under review. The increase attributable to the increase in estimated consumption from the previous financial year, took into account the impact of covid-19 restrictions. This increase is in line with current year year-to-date performance. The variance is also attributable to an increase in new connections, new meters being read which were not read in the last financial year when the budget was prepared. There is a need to adjust this item upwards during the adjustments budget as it seem slightly understated.

Service charges – water

The municipality generated R8 377 000 (8%) more revenue from water than the year-to-date budget of R99 966 000 for the period under review. The variance is attributable to an increase in new connections, new meters

being read which were not read in the last financial year when the budget was prepared. The budget for this item may be reviewed upwards in line with the expected water demand in the last six months of the financial year.

Service charges – sanitation

The municipality generated R3 512 000 (6%) more revenue from sanitation than a pro-rata budget of R61 909 000 for the period under review. The variance is attributable to an increase in new connections due to new property developments, new meters being read which were not read in the last financial year when the budget was prepared. An upward movement on the budget for this item must be considered.

Service charges – refuse

The municipality generated R2 529 000 (5%) more revenue from refuse removal than the year-to-date budget of R50 612 000 during the period under review. The variance is attributable to an increase in new connections, new meters being read which were not read in the last financial year when the budget was prepared. This budget for this item will require an upward adjustment due to its performance in the last six months.

Rental of facilities

The municipality generated R531 000 (-11%) less revenue from rental of facilities than the year-to-date budget of R4 726 000 during the period under review. The decrease is due to the properties which were disposed by the municipality in the previous financial year, the impact of which was still in the budget during the approval of the original budget. This budget item will be revised downwards during the adjustments budget due to its underperformance.

Interest earned – external investments

The municipality generated R1 759 000 (112%) more revenue from interest on investments than a year-to-date budget of R1 566 000 for the period under review. The municipality has generated more interest on investments due to more investments made than expected due to being very aggressive in investing the conditional grants and excess cash, which has seen huge increase from interest on investments in the first six months of the financial year. This pattern is expected to continue for the remainder of the financial year as the municipality receive more grants. The budget for this item may be revised upwards with expected investments in the last half of the financial year.

Interest earned – outstanding debtors

The municipality generated R1 015 000 (51%) more revenue from interest on outstanding debtors than the year-to-date budget of R2 001 000 during the period under review. This charge is only applicable to business accounts which are in arrears. This variance is attributable to more accounts being billed interest for late payments. The budget for this item will be adjusted upwards during the adjustments budget based on the performance.

Fines

The municipality generated R841 000 (40%) more revenue from fines than the year-to-date budget of R2 090 000 during the period under review. The increase attributable to the reinstated of employees in the traffic department, which has resulted in more law enforcement in the area. Fines are dependent on law enforcement and compliance of motorists thereto. The recent festive season has seen the municipality imposing more fines in order to enforce law enforcement in the region. Based on the current performance, there is a need adjustment this item upwards during the adjustments budget.

Transfers and subsidies

The municipality generated R155 million less on operational transfers and subsidies when compared with the year-to-date budget of R410 025 000. The municipality had not received its second tranche of the equitable which was expected to be received in December 2022. Any budget adjustments on this item will be based on adjusted DORA and provincial gazettes on allocations.

Other revenue

The municipality generated R4 608 000 (-47%) less revenue from sundry revenue than the year-to-date budget of R9 744 000 during the period under review. While the year-to-date performance appears lower, however the budget includes an amount of the disposal of land and other properties, which are in the process of being finalised. It is expected that cash will still be generated during the financial year. Other items of other revenue that appear to underperform need to adjust this revenue item downwards during the adjustments budget as there was less billing in regard to other revenue.

3.1.2 Operating expenditure

The summary of the operating expenditure is reflected in Table 2 below and has been extracted from C4 table of the Schedule C attached. The municipality incurred the total expenditure of R1 178 206 000 of the approved budget of R2 960 790 000, which represents 39.7 percent. The variance between the year-to-date expenditure budget and the actual expenditure incurred for the same period amounts to R302 189 000, representing under-expenditure of -20% during the period under review. Variances and reasons which attributed to over/under expenditure in each item of expenditure are explain below.

Table 2: Operating Expenditure by Expenditure Type

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment										
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 By Type										
Employee related costs		585,366	601,653	567,833	59,258	321,797	283,916	37,881	13%	567,833
Remuneration of councillors		23,742	29,060	25,710	2,113	14,325	12,855	1,470	11%	25,710
Debt impairment		130,120	286,041	286,041	17,792	47,672	143,021	(95,348)	-67%	286,041
Depreciation & asset impairment		348,804	363,160	363,160	28,358	172,053	181,580	(9,527)	-5%	363,160
Finance charges		64,353	35,846	35,846	–	18,114	17,923	191	1%	35,846
Bulk purchases		649,750	605,107	605,107	36,087	322,303	302,554	19,750	7%	605,107
Other materials		136,795	153,188	153,188	13,563	82,665	76,594	6,071	8%	153,188
Contracted services		253,442	818,629	809,233	24,542	152,024	404,616	(252,593)	-62%	809,233
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Other expenditure		25,960	118,192	114,672	3,656	47,253	57,336	(10,083)	-18%	114,672
Losses		646	–	–	–	–	–	–	–	–
Total Expenditure		2,218,978	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20%	2,960,790

Employee related costs

The municipality spent R37 881 000 (13%) more on employee related costs than the year-to-date budget of R283 916 000 during the period under review. This is due to the integration of the reinstated employees and the payment of salary increments which were not in the special adjustments budget. As such, employee related will be adjusted upwards during the adjustments budget to incorporate these shortfalls.

Remuneration of councillors

The municipality spent R1 470 000 (11%) more on the remuneration of Councillors than the year-to-date budget of R12 855 000 during the period under review. The variance is attributed to EXCO councillors being full time which were paid for the previous financial year in the current financial year. The expenditure for the previous financial will be removed and the budget be aligned to the current year only during the adjustments budget.

Debt impairment

The municipality incurred R95 348 000 (-67%) less on debt impairment than the year-to-date budget of R143 021 000 during the period under review. This is due to the fact that the full impact of debt impairment will be effected at the end of the financial year. Any necessary adjustments will be made in line with the adjustments on revenue and the collection rates.

Depreciation and asset impairment

The municipality incurred R9 527 000 (-5%) less on depreciation and asset impairment than the year-to-date budget of R181 580 000 during the period under review. The variance is attributable to the slow capital expenditure as well as the infrastructure projects which are still under construction. There are no adjustments anticipated in the adjustment budget at this stage.

Finance charges

The municipality spent R191 000 (1%) more on finance charges than the year-to-date budget of R17 923 000 during the period under review. The variance appears to be too low and neglectable. There is no need to adjust this item as it appears to be within the budget as the projection is based on amortisation schedule.

Bulk purchases

The municipality spent R19 750 000 (7%) more on bulk purchases than the year-to-date budget of R302 554 000 during the period under review. The variance is attributable to bulk purchases being on high demand during colder months. However, the variance is expected to normalise or decrease significantly during the summer months. Furthermore, the municipality had over-estimated its provision for electricity bulk purchases as it based it on the budget for 2021/22 plus the approved NERSA tariff, and not on the actual consumption/expenditure. Based on the 2021/22 audited annual financial statements and decreased demand, it is anticipated that the budget for the bulk electricity will decrease significantly during the adjustments budget. This is even more so as the municipality is experiencing persistent load shedding.

Material

The municipality spent R6 071 000 (8%) more on materials than the year-to-date budget of R76 594 000 during the period under review. Included on the material is bulk water purchases from uThukela Water with the variance of about R5m and more inventory being acquired at stores for maintenance. While the item appears to be over-performing, the municipality has already engaged the entity to ensure that it controls its budget within the allocation as there is no plan to allocate additional budget during the adjustments budget. No adjustment is anticipated under this item, unless if departments move funds between one vote and other vote in another expenditure classification.

Contracted services

The municipality spent R252 593 000 (-62%) less on contracted services than the year-to-date budget of R404 616 000. The variance is attributable mainly to the slow spending of the Development Planning and Human Settlements on their housing grants. The municipality is awaiting the adjusted DORA as to whether the housing

grants will be appropriated into the budget or not, particular because the nature of the payment agreement between the municipality and the KZN Department of Human Settlements has been changed. However, the municipality is anticipating a decrease in this item due to the budget cuts that have implemented in January 2023 to respond to the Revised Budget Funding Plan.

Other general expenditure

The municipality spent R10 083 000 (-18%) less on other general expenses than the year-to-date budget of R57 336 000 during the period under review. The main attributor of this variance is the insurance premium which was due and hasn't been settled to date, workman's compensation and software licences, Insurance will be paid in January 2023 once the equitable share has been received, and the two are planned to be paid by March 2023. Any adjustment during the adjustments budget will due to the movement of funds between operational and capital budget as provided for the budget guidelines as well as the anticipated decrease due to the budget cuts that have implemented in January 2023 to respond to the Revised Budget Funding Plan.

3.1.3 Net operating results (surplus)

The summary of the net operating results for the half of the financial year is reflected in Table 3 below.

Table 3: Summary statement of Financial Performance

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										
Surplus/(Deficit)		(215,366)	(317,613)	(277,528)	(39,662)	(94,864)	(280,092)	185,228	(0)	(277,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	(0)	201,032
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)			(76,496)
Share of surplus/ (deficit) of associate		(45,141)								
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)			(76,496)

As at 31 December 2022, the municipality recorded a deficit of R23 148 000, while it had initially expected a deficit of R179 576 000. This is after year-to-date revenue of R1 083 341 000 and expenditure of R1 178 206 000. Cognisance must be taken that the deficit considers the revenue from transfers recognised – capital in the amount of R71 716 000. It must also be considered that most of the grants, excluding the second trench equitable share which hasn't been received in the first half of the financial year.

3.2 Capital budget performance

The capital budget of the municipality seems to be performing very slowly. The capital expenditure for the first half of the financial year amounted to R73 351 000, which represents 33% of the budget of R221 233 000. Comparison between the pro rata budget of R110 617 000 and actual expenditure for the period reflects an under expenditure of R37 265 000, which implies that the municipality spent 34% less than the budget during the same period. The under expenditure is mainly attributed to delays in the implementation of some key projects, as well as the cash-flow situation. Departments are encouraged to spend more on grants to avoid the reverting of conditional grants to the National Revenue Fund.

3.2.1 Capital expenditure by municipal vote

Table 4 below reflects the high-level summary of capital expenditure by municipal vote or department. The table clearly indicates that there is relatively low expenditure in Technical Services. This department is carrying about 80 percent of the capital budget of the entire municipality. The municipality is advised to fast-track expenditure in this department in order to improve the overall capital expenditure performance of the municipality.

Table 4: Capital Expenditure by Municipal Vote

Vote Description	Budget Year 2022/23						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Single Year expenditure appropriation							
Vote 2 - COMMUNITY SERVICES	11,345	11,345	43	5,672	(5,629)	-99%	11,345
Vote 3 - BUDGET AND TREASURY	2,900	2,900	879	1,450	(571)	-39%	2,900
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	25,001	25,001	12,809	12,501	309	2%	25,001
Vote 6 - TECHNICAL SERVICES	169,788	181,988	59,620	90,994	(31,374)	-34%	181,988
Total Capital single-year expenditure	209,033	221,233	73,351	110,617	(37,265)	-34%	221,233
Total Capital Expenditure	209,033	221,233	73,351	110,617	(37,265)	-34%	221,233

3.2.2 Capital expenditure by funding source

Table 5 below reflects the high-level summary of capital expenditure by funding sources.

Table 5: Capital Expenditure by Funding Source

Vote Description	Budget Year 2022/23						
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Funded by:							
National Government	174,688	184,688	71,629	92,344	(20,714)	-22%	184,688
Provincial Government	16,345	16,345	87	8,172	(8,086)	-99%	16,345
Transfers recognised - capital	191,032	201,032	71,716	100,516	(28,800)	-29%	201,032
Internally generated funds							
Internally generated funds	18,001	20,201	1,635	10,101	(8,465)	-84%	20,201
Total Capital Funding	209,033	221,233	73,351	110,617	(37,265)	-34%	221,233

Internally funded projects

Approximately R20 201 000 of the capital projects are funded from internal reserves. As at the end of the first half of the financial year, the municipality had spent R1 635 000 (8%) of the internally funded projects. Departments are urged to fast-track spending on capital projects ensuring that roll overs are minimal. There is a need adjust on the budget for projects based on the respond for roll-over applications. Adjustments may also

be expected due to the me realignment of funds between operational and capital budget as provided for the the adjustments budget guidelines.

Grant funded projects

Approximately R201 032 000 of the capital projects are funded from grants, with R184 688 000 and R16 345 000 from national and provincial governments respectively. Most of the funding for these grants have already been received by the municipality. As at the end of the first half of the financial year, the municipality had spent R71 716 000 (35%) of the grant funded projects. During the same period, the municipality spent R28 800 000 less on such funded projects than a pro-rata budget of R100 516 000, which represents under-performance of 29%. This was due to project and procurement plans as prepared by departments, slow SCM processes as well as the cash flow challenges faced by the municipality. Another attributor to this variance is sport & recreation grant which has budget of R11m with no expenditure furthermore there is also slow spending on Arts & Culture grants which are sitting at 6% spent. It is imperative that expenditure on these projects is accelerated in order to avoid funds being reverted to the National Revenue Fund at the end of the financial year. Any adjustments will be based on the adjusted DORA as confirmed by National and Provincial Treasuries.

3.3 Financial position

As at end the sixth month of the financial year, the municipality seemed to be showing a favourable equity position, with a net effect of R6 billion. While this picture looks good, it is however important to point out major contributors to such a favourable equity position being assets consumer debtors and the property plant and equipment, investment in associate as well as the liabilities such as long-term loans, consumer deposits, trade and payables (inclusive of unspent conditional grants) and other provisions. The analysis of these financial position items will be discussed in comparison with the available cash and cash equivalent at the end of the review period. Table 6 below reflects the summary of financial position of the municipality as at 31 December 2022 as per C6 table:

Table 6: Statement of Financial Position

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		29,936	(14,037)	36,049	—	36,049
Call investment deposits		46,232	—	—	37,392	—
Consumer debtors		805,744	594,134	594,134	916,605	594,134
Other debtors		97,185	81,351	81,351	75,254	81,351
Current portion of long-term receivables		—	—	—	—	—
Inventory		24,544	14,995	14,995	23,582	14,995
Total current assets		1,003,641	676,443	726,529	1,052,833	726,529
Non current assets						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		372,224	341,874	341,874	372,224	341,874
Investments in Associate		141,741	217,333	217,333	142,171	217,333
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,077,930	6,666,531
Biological		—	—	—	—	—
Intangible		382	1,224	1,224	26	1,224
Other non-current assets		11,823	11,711	11,711	11,823	11,711
Total non current assets		6,722,953	7,238,673	7,238,673	6,604,174	7,238,673
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,657,007	7,965,202
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		47,260	(32,106)	(32,106)	30,662	(32,106)
Consumer deposits		33,418	27,095	27,095	34,834	27,095
Trade and other payables		885,459	688,021	727,316	995,288	727,316
Provisions		11,105	9,752	9,752	7,769	9,752
Total current liabilities		977,242	692,762	732,058	1,068,553	732,058
Non current liabilities						
Borrowing		315,490	260,654	260,654	315,118	260,654
Provisions		229,580	90,445	90,445	229,340	90,445
Total non current liabilities		545,070	351,099	351,099	544,458	351,099
TOTAL LIABILITIES		1,522,312	1,043,861	1,083,156	1,613,011	1,083,156
NET ASSETS	2	6,204,281	6,871,255	6,882,045	6,043,995	6,882,045
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,012,205	6,851,803
Reserves		323	30,242	30,242	31,790	30,242
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,882,045	6,043,995	6,882,045

Assets

Variances were noted between the budgeted values of assets and the actuals recorded at the end of the review period. As at the end of December 2022, the municipality recorded total assets of R7.6 billion, made up of R1 billion and R6.6 billion for current assets and non-current assets respectively. Current assets are those assets that are likely to be converted into cash within twelve months, which non-current assets are likely to be received as cash other long-term. The following asset items were noted to require attention during the adjustments budget.

Cash and cash equivalents

As at the end of December 2022, the municipality recorded cash and cash equivalents of R37.3 million at the end of the first half of the year. The projected cash and cash equivalents is expected to decrease due to the reinstated employees.

Consumer debtors

As at the end of December 2022, the municipality recorded consumer debtors of R916.6 million, representing about 9% of the total assets. Table SC3 of Schedule C reflects that gross consumer debtors amounted to R1.5 billion at the end of December. Looking at the annual budgeted consumer debtors of R594.1 million, consumer debtors appear to be understated. This is due to the fact that the impact of the financial constraints on consumers with the current economic situation. This is also an indication of the rate at which consumer debtors are escalating. It will be important that council fast-track implementation of its credit control and debt collection strategies in order to collect the outstanding debtors. The municipality will need to estimate the projected annual debtors and the provision for debt impairment to accurately budget for the consumer debtors projected at the end of the financial year.

Inventory

As at the end of December 2022, the municipality recorded inventory to the value of R23.5 million. This is R8.5 million more than the amount of R14.9 million projected at the end of the financial year. This is due to the stock that the municipality has purchased during the first six months of the financial, which stock will be utilised during the remainder of the financial year for service delivery. However, the budget for inventory will be reviewed in line with the expected demand and requirements during the adjustments budget.

Investment Property

As at the end of December 2022, the municipality recorded investment properties to the value of R327.2 million, representing 4% of the total assets. This is R30 million more than the amount of R341.8 projected at the end of the financial year as a result of the revaluation of properties performed at the end of the 2021/22 financial year. This item will be looked at, for it to be in line with the expected revised property values during adjustments budget.

Investment in Associate

As at the end of December 2022, the municipality recorded Investment in uThukela Water to the value of R142.1 million, representing 1% of the total assets. This is R75 million less than the amount of R217.3 million projected at the end of the financial year as a result of decrease in the net asset value of the entity. This item will be adjusted downwards during the adjustments in line with the updated net asset value of the entity.

Property Plant and Equipment (PPE)

As at 31 December 2022, the municipality recorded 6 billion for Property Plant and Equipment, which represents 79% of the total assets. These assets comprise of roads and storm water, water and infrastructure, electricity infrastructure, community assets, and other plants and equipment which the municipality has acquired mainly for service delivery and for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. This is R588 million less than the amount of R6.6 billion projected at the end of the financial year. This is mainly due to low capital expenditure, as well as the impairment and depreciated of assets undertaken during the audit. This item should adjusted downwards during the adjustments budget.

Intangible Assets

As at the end of December 2022, the municipality recorded intangible assets to the value of R26 thousands. This is R1.1 million less than the amount of R1.2 million projected for at end of the financial year due to the amortisation during the year. The budget for the current year seems to have been overstated during the budget preparation process. The projection for the intangible assets will need to be adjusted downwards during the adjustments budget.

Liabilities

Variances were noted between the budgeted values of liabilities and the actuals recorded at the end of the review period. As at the end of December 2022, the municipality recorded total liabilities of R1.6 billion, made up of R1 billion and R544.4 million for current liabilities and non-current liabilities respectively. Current liabilities are those liabilities that are payable by the municipality within the twelve months, while non-current liabilities are those liabilities that are payable over a period beyond twelve months. The following liability items were noted to require attention during the adjustments budget.

Borrowings

As at the end of December 2022, the municipality recorded total borrowings of R345.7 million, while the municipality had budgeted borrowings of R228.5 million projected at the end financial year. The variance is due to loans not at 31 December 2022 as the municipality had not received the equitable share. Adjustments for the short-term portion is expected in the adjustments budget in line with the audited annual financial statements.

Consumer deposits

As at the end of December 2022, the municipality recorded consumer deposits of R34.8 million. This figure is R7.8 million more than the budget of R27 million projected at the end of the financial year. The variance is due to new accounts as well as the increases in deposits due to non-payment of accounts. There is a need to adjust upwards the consumer deposits during the adjustments budget.

Trade and other payables

As at the end of December 2022, the municipality recorded trade and other payables amounting to R995.2 million. This is R267.9 million more than the annual budget of R727.3 million due to the provision for backpays of employees. The municipality is still expecting that some of the creditors will be paid during the remainder of the financial year. There is still a need to relook at the budget for this item based on expected expenditure level and the cash flows.

Provisions

As at the end of December 2022, the municipality recorded total provisions amounting to R229.3 million. This is R138.9 million more than the R90.4 million projected for at the end of the financial year. The provision was based on the 2021/22 actuarial valuation and adjustments during the adjustments budget will be based on the 2022/23 valuation report.

3.3.3 Net current assets

The municipality recorded an unfavourable net current position at the end of December 2022, with current assets (R1.052 billion) less than current liabilities (R1.068 billion) by R15.7 million. This represents a current ratio of 1:0.9, which is however below the National Treasury recommended norm of 1.5. This picture however indicates that, when converted into cash, the current assets of the municipality will not be adequate to cover its short-term obligations. It is also noted that consumer debtors represent about 87% of the current assets. This therefore implies that the municipality will need to focus on the collection of its consumer debtors to ensure that adequate cash is collected in order to pay its current liabilities over the next six months.

3.4 Cash flow analysis

Table 7 below reflects the summary of cash flow movements for the past six month as extracted from table C7 of the Schedule C.

Table 7: Cash Flow Statement

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		348,289	272,560	272,560	26,030	119,025	136,280	(17,255)	-13%	272,560
Service charges		870,208	989,000	989,000	197,753	546,071	494,500	51,570	10%	989,000
Other revenue		13,234	315,172	315,172	1,685	8,589	157,586	(148,997)	-95%	315,172
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	1,794	202,518	358,152	(155,634)	-43%	1,102,707
Transfers and Subsidies - Capital		148,615	191,032	201,032	25,345	159,145	159,145	-	-	201,032
Interest		8,308	3,131	3,131	1,755	6,341	1,566	4,775	305%	3,131
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,620,965)	(313,423)	(972,028)	(1,310,483)	(338,454)	26%	(2,620,965)
Finance charges		(42,293)	(35,846)	(35,846)	(5,552)	(18,114)	(17,923)	191	-1%	(35,846)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	(64,613)	51,547	(21,177)	(72,724)	343%	226,791
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(149,637)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)	(37,265)	34%	(221,233)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)	(37,265)	34%	(221,233)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(30,512)	(32,106)	(32,106)	(5,616)	(16,971)	(16,053)	918	-6%	(32,106)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(32,106)	(5,616)	(16,971)	(16,053)	918	-6%	(32,106)
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(26,547)	(90,173)	(38,775)	(147,847)			(26,547)
Cash/cash equivalents at beginning:		9,500	62,596	62,596		76,167	62,596			76,167
Cash/cash equivalents at month/year end:		76,168	(14,037)	36,049		37,392	(85,251)			49,620

The municipality opened with a cash and cash equivalent balance of R76.1 million at the beginning of the financial year. As at the end of sixth month of the financial year, the municipality had recorded cash balance of R37.3 million, representing a cash decrease of R38.7 million. Anticipated cash is expected to decrease at the end of the financial year mainly due to the re-instatement of employees and expenditure on some of the unspent conditional grants.

3.4.1 Cash flows from operating activities

Operating activities are those receipts and payments that are received and paid by the municipality in the normal operations of the municipality. These include receipts from property rates, service charges, grants, all sundry revenue and payments of employees, service charges and finance charges. As at the end of the sixth month,

the municipality recorded net receipts and payments of R51 547 million from operating activities respectively. Adjustments will be based on the performance of collection rates and any revision of the operational and capital cash items.

3.4.2 Cash flows from investing activities

Investing activities are those receipts and payments that are received and paid by the municipality because of disposal or acquisition of its assets, collection or payments on non-current debtors and withdrawal or advancing of investments. As at the end of the sixth month, the municipality recorded payments of R73.3 million from investing activities for the acquisition of assets in terms of the approved capital budget. Any adjustments will depend on the adjustments in the capital expenditure as per C5/B5 table.

3.4.3 Cash flows from financing activities

Financing activities are those receipts and payments that are received and paid by the municipality to acquire external loans and the repayment of such external loans. As at the end of the sixth month, the municipality recorded payments of R16.9 million from financing activities for the repayment. No receipts of external loans were recorded for this purpose. It is anticipated that this item will be adjusted upwards during the adjustments budget since the 2021/22 portion of the borrowing will be paid in the current financial year.

4. LEGAL IMPLICATIONS

The submission of the Section 72 of the Municipal Finance Management Act, No. 56 of 2003, read together with regulation 33 of the Municipal Budget and Reporting Regulations require, inter alia, that the Accounting Officer submit a report to the Mayor, Provincial and National Treasury by 25 January of each year

5. POLICY IMPLICATIONS

The submission of the Section 72 report is compliance with the Budget Policy of Council.

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 and to indicate areas that may warrant changes during the adjustments budget.

7. RISKS

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


8. MANAGEMENT OF RISKS

The report is planned to be submitted to Council on 25th January 2023 in order to avoid non-compliance. The report will then be submitted to Provincial and National Treasury immediately thereafter for assessment.

9. RECOMMENDATIONS

- 9.1 That the section 72 Report on the mid-year budget assessment for the 2022/23 financial year be approved;
- 9.2 That, subject to approval of recommendation 9.1 above, the Accounting Officer be mandated to prepare and submit a 2022/23 mid-year adjustments budget to council for consideration;
- 9.3 That the Accounting Officer be mandated to submit the mid-year assessment report to National and Provincial Treasuries as required by S72(1)(b) of the Municipal Finance Management Act No.56 of 2003;

Report prepared by:



Report seen by:

DX DUBE
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE



ZW MCINEKA
MUNICIPAL MANAGER



KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	352,585	363,413	363,413	31,361	192,237	181,706	10,531	6%	363,413
Service charges	1,110,882	1,176,842	1,176,842	108,912	617,650	588,421	29,229	5%	1,176,842
Investment revenue	4,445	3,131	3,131	292	3,325	1,568	1,759	112%	3,131
Transfers and subsidies	490,501	1,112,707	1,102,707	2,543	254,391	410,025	(155,634)	-38%	1,102,707
Other own revenue	45,199	37,169	37,169	2,599	15,738	18,584	(2,847)	-15%	37,169
	2,003,613	2,693,263	2,683,263	145,707	1,083,341	1,200,303	(116,962)	-10%	2,683,263
Total Revenue (excluding capital transfers and contributions)									
Employee costs	585,366	601,653	567,833	59,258	321,797	283,916	37,881	13%	567,833
Remuneration of Councillors	23,742	29,060	25,710	2,113	14,325	12,855	1,470	11%	25,710
Depreciation & asset impairment	348,804	363,160	363,160	28,358	172,053	181,580	(9,527)	-5%	363,160
Finance charges	64,353	35,846	35,846	-	18,114	17,923	191	1%	35,846
Materials and bulk purchases	786,545	758,296	758,296	49,650	404,968	379,148	25,821	7%	758,296
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	410,168	1,222,862	1,209,946	45,990	246,949	604,973	(358,024)	-59%	1,209,946
Total Expenditure	2,218,978	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20%	2,960,790
Surplus/(Deficit)	(215,366)	(317,613)	(277,528)	(39,662)	(94,864)	(280,092)	185,228	-66%	(277,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	-29%	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)	-	-	-	-	-	-	-	-	-
	(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,496)
Surplus/(Deficit) after capital transfers & contributions									
Share of surplus/ (deficit) of associate	(45,141)	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,496)
Capital expenditure & funds sources									
Capital expenditure	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233
Capital transfers recognised	122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	-29%	201,032
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	26,749	18,001	20,201	532	1,635	10,101	(8,465)	-84%	20,201
Total sources of capital funds	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233
Financial position									
Total current assets	1,003,641	676,443	726,529		1,052,833				726,529
Total non current assets	6,722,953	7,238,673	7,238,673		6,604,174				7,238,673
Total current liabilities	977,242	692,762	732,058		1,068,553				732,058
Total non current liabilities	545,070	351,099	351,099		544,458				351,099
Community wealth/Equity	6,204,281	6,871,255	6,882,045		6,043,995				6,882,045
Cash flows									
Net cash from (used) operating	236,944	164,505	226,791	(64,613)	51,547	(21,177)	(72,724)	343%	226,791
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)	(37,265)	34%	(221,233)
Net cash from (used) financing	(30,512)	(32,106)	(32,106)	(5,616)	(16,971)	(16,053)	918	-6%	(32,106)
Cash/cash equivalents at the month/year end	76,168	(14,037)	36,049	-	37,392	(85,251)	(122,643)	144%	49,620
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	112,284	40,661	33,062	31,767	33,127	30,326	222,079	1,015,914	1,519,219
Creditors Age Analysis									
Total Creditors	128,018	19,238	-	11,379	-	-	11,068	202,754	372,457

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		469,582	514,453	514,453	32,971	255,792	89,865	165,927	185%	514,453
Executive and council		8,676	12,367	12,367	626	6,600	6,184	416	7%	12,367
Finance and administration		460,906	502,086	502,086	32,345	249,192	83,681	165,511	198%	502,086
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		300,140	640,739	640,739	2,981	39,765	320,370	(280,604)	-88%	640,739
Community and social services		14,854	13,877	13,877	946	6,106	6,939	(833)	-12%	13,877
Sport and recreation		4,711	11,139	11,139	-	91	5,570	(5,479)	-98%	11,139
Public safety		5,164	4,138	4,138	877	3,277	2,069	1,208	58%	4,138
Housing		275,319	611,581	611,581	1,157	30,285	305,790	(275,506)	-90%	611,581
Health		91	4	4	0	7	2	5	247%	4
<i>Economic and environmental services</i>		141,205	168,208	168,208	10,457	94,697	84,104	10,593	13%	168,208
Planning and development		102,901	39,067	39,067	262	16,216	19,533	(3,317)	-17%	39,067
Road transport		38,305	129,141	129,141	10,195	78,481	64,571	13,911	22%	129,141
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,215,404	1,560,710	1,560,710	107,443	764,718	806,389	(41,671)	-5%	1,560,710
Energy sources		698,454	835,626	835,626	67,217	423,410	417,813	5,597	1%	835,626
Water management		225,940	337,581	337,581	16,593	157,796	194,824	(37,028)	-19%	337,581
Waste water management		151,972	243,101	243,101	13,716	113,498	121,551	(8,053)	-7%	243,101
Waste management		139,038	144,402	144,402	9,917	70,014	72,201	(2,187)	-3%	144,402
<i>Other</i>	4	169	184	184	15	85	92	(7)	-8%	184
Total Revenue - Functional	2	2,126,501	2,884,295	2,884,295	153,867	1,155,057	1,300,819	(145,762)	-11%	2,884,295
Expenditure - Functional										
<i>Governance and administration</i>		466,817	469,276	445,688	40,168	235,656	222,844	12,812	6%	445,688
Executive and council		93,820	101,198	93,961	7,287	69,444	46,980	22,463	48%	93,961
Finance and administration		372,369	367,328	350,992	32,880	165,771	175,496	(9,725)	-6%	350,992
Internal audit		628	750	735	1	441	367	74	20%	735
<i>Community and public safety</i>		507,769	827,731	819,736	35,594	148,154	409,868	(261,714)	-64%	819,736
Community and social services		37,498	43,629	42,049	4,623	21,090	21,024	66	0%	42,049
Sport and recreation		67,860	73,339	72,478	7,014	35,787	36,239	(452)	-1%	72,478
Public safety		65,732	70,215	65,969	9,220	39,048	32,984	6,063	18%	65,969
Housing		327,112	630,591	629,783	14,078	47,684	314,892	(267,208)	-85%	629,783
Health		9,566	9,956	9,458	659	4,545	4,729	(184)	-4%	9,458
<i>Economic and environmental services</i>		220,976	266,056	262,819	27,091	155,884	131,409	24,475	19%	262,819
Planning and development		78,093	85,041	81,804	8,444	43,539	40,902	2,636	6%	81,804
Road transport		142,876	181,008	181,008	18,648	112,340	90,504	21,836	24%	181,008
Environmental protection		7	7	7	-	6	3	2	61%	7
<i>Trading services</i>		1,065,293	1,444,445	1,429,179	81,605	637,090	714,590	(77,500)	-11%	1,429,179
Energy sources		619,934	742,466	740,865	51,323	379,815	370,432	9,382	3%	740,865
Water management		350,885	597,907	586,801	20,990	192,890	293,401	(100,511)	-34%	586,801
Waste water management		53,873	60,542	60,542	122	26,321	30,271	(3,951)	-13%	60,542
Waste management		40,601	43,530	40,971	9,170	38,065	20,486	17,580	86%	40,971
<i>Other</i>		3,265	3,369	3,369	910	1,422	1,684	(263)	-16%	3,369
Total Expenditure - Functional	3	2,264,119	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20%	2,960,790
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,496)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment

Vote Description		Ref	2019/20	Budget Year 2020/21							
			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	651	45,649	56,724	(11,075)	-19.5%	113,447
Vote 2 - COMMUNITY SERVICES			163,905	173,608	173,608	11,738	79,479	86,804	(7,326)	-8.4%	173,608
Vote 3 - BUDGET AND TREASURY			391,006	401,006	401,006	32,320	210,143	200,503	9,640	4.8%	401,006
Vote 4 - MUNICIPAL MANAGER			-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS			281,341	647,031	647,031	1,437	45,435	323,515	(278,080)	-86.0%	647,031
Vote 6 - TECHNICAL SERVICES			503,219	713,576	713,576	40,504	350,942	288,660	62,282	21.6%	713,576
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			698,454	835,626	835,626	67,217	423,410	344,613	78,797	22.9%	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	153,867	1,155,057	1,300,819	(145,762)	-11.2%	2,884,295
Expenditure by Vote		1									
Vote 1 - CORPORATE SERVICES			98,250	106,832	99,563	11,529	68,875	49,782	19,094	38.4%	99,563
Vote 2 - COMMUNITY SERVICES			289,990	306,664	291,670	35,065	170,409	145,835	24,574	16.9%	291,670
Vote 3 - BUDGET AND TREASURY			194,989	192,074	188,502	14,912	81,455	94,251	(12,795)	-13.6%	188,502
Vote 4 - MUNICIPAL MANAGER			90,316	89,335	81,903	5,683	39,678	40,951	(1,273)	-3.1%	81,903
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS			357,987	662,848	661,139	19,065	66,011	330,569	(264,559)	-80.0%	661,139
Vote 6 - TECHNICAL SERVICES			607,199	895,287	881,845	45,028	362,397	440,923	(78,526)	-17.8%	881,845
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			625,388	757,837	756,169	54,086	389,380	378,084	11,296	3.0%	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	165,368	1,178,206	1,480,395	(302,189)	-20.4%	2,960,790
Surplus/ (Deficit) for the year		2	(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87.1%	(76,496)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

KZN232: Newcastle - Table C4: Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - Mid-Year Assessment										
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	31,361	192,237	181,706	10,531	6%	363,413
Service charges - electricity revenue		705,057	751,862	751,862	67,217	390,742	375,931	14,811	4%	751,862
Service charges - water revenue		188,622	199,933	199,933	19,662	108,344	99,966	8,377	8%	199,933
Service charges - sanitation revenue		118,993	123,818	123,818	12,128	65,421	61,909	3,512	6%	123,818
Service charges - refuse revenue		98,211	101,229	101,229	9,904	53,144	50,615	2,529	5%	101,229
		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		8,372	9,452	9,452	733	4,195	4,726	(531)	-11%	9,452
Interest earned - external investments		4,445	3,131	3,131	292	3,325	1,566	1,759	112%	3,131
Interest earned - outstanding debtors		3,792	4,001	4,001	567	3,016	2,001	1,015	51%	4,001
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,353	4,180	4,180	703	2,931	2,090	841	40%	4,180
Licences and permits		46	48	48	2	14	24	(10)	-42%	48
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		490,501	1,112,707	1,102,707	2,543	254,391	410,025	(155,634)	-38%	1,102,707
Other revenue		15,939	19,487	19,487	592	5,136	9,744	(4,608)	-47%	19,487
Gains		11,698	-	-	1	446	-	446	#DIV/0!	-
		2,003,613	2,693,263	2,683,263	145,707	1,083,341	1,200,303	(116,962)	-10%	2,683,263
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		585,366	601,653	567,833	59,258	321,797	283,916	37,881	13%	567,833
Remuneration of councillors		23,742	29,060	25,710	2,113	14,325	12,855	1,470	11%	25,710
Debt impairment		130,120	286,041	286,041	17,792	47,672	143,021	(95,348)	-67%	286,041
Depreciation & asset impairment		348,804	363,160	363,160	28,358	172,053	181,580	(9,527)	-5%	363,160
Finance charges		64,353	35,846	35,846	-	18,114	17,923	191	1%	35,846
Bulk purchases		649,750	605,107	605,107	36,087	322,303	302,554	19,750	7%	605,107
Other materials		136,795	153,188	153,188	13,563	82,665	76,594	6,071	8%	153,188
Contracted services		253,442	818,629	809,233	24,542	152,024	404,616	(252,593)	-62%	809,233
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		25,960	118,192	114,672	3,656	47,253	57,336	(10,083)	-18%	114,672
Losses		646	-	-	-	-	-	-	-	-
		2,218,978	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20%	2,960,790
Total Expenditure										
Surplus/(Deficit)		(215,366)	(317,613)	(277,528)	(39,662)	(94,864)	(280,092)	185,228	(0)	(277,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	(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)	(31,501)	(23,148)	(179,576)			(76,496)
Taxation								-		
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)			(76,496)
Attributable to minorities										
		(92,478)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)			(76,496)
Surplus/(Deficit) attributable to municipality										
Share of surplus/ (deficit) of associate		(45,141)								
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)			(76,496)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		5,583	11,345	11,345	43	43	5,672	(5,629)	-99%	11,345
Vote 3 - BUDGET AND TREASURY		1,748	2,900	2,900	177	679	1,450	(571)	-39%	2,900
Vote 4 - MUNICIPAL MANAGER		243	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25,001	25,001	-	12,809	12,501	309	2%	25,001
Vote 6 - TECHNICAL SERVICES		126,659	169,788	161,988	8,472	59,620	90,994	(31,374)	-34%	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]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233
Total Capital Expenditure		149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233
Capital Expenditure - Functional Classification										
Governance and administration		4,199	2,900	2,900	177	879	1,450	(571)	-39%	2,900
Executive and council		243	-	-	-	-	-	-	-	-
Finance and administration		3,956	2,900	2,900	177	879	1,450	(571)	-39%	2,900
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,025	11,345	11,345	43	43	5,672	(5,629)	-99%	11,345
Community and social services		1,162	345	345	43	43	172	(129)	-75%	345
Sport and recreation		3,367	11,000	11,000	-	-	5,500	(5,500)	-100%	11,000
Public safety		-	-	-	-	-	-	-	-	-
Housing		496	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		41,959	118,141	130,341	2,571	30,496	65,171	(34,675)	-53%	130,341
Planning and development		12,778	25,101	25,101	-	12,809	12,551	259	2%	25,101
Road transport		28,161	93,040	105,240	2,571	17,687	52,620	(34,933)	-66%	105,240
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		98,454	76,648	76,648	5,901	41,933	38,324	3,609	9%	76,648
Energy sources		-	-	-	-	-	-	-	-	-
Water management		60,525	49,648	49,648	4,902	27,466	24,824	2,642	11%	49,648
Waste water management		36,874	27,000	27,000	998	14,467	13,500	967	7%	27,000
Waste management		1,054	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233
Funded by:										
National Government		112,998	174,688	184,688	8,117	71,629	92,344	(20,714)	-22%	184,688
Provincial Government		9,890	16,345	16,345	43	87	8,172	(8,086)	-99%	16,345
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	-29%	201,032
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		26,749	18,001	20,201	532	1,635	10,101	(8,465)	-84%	20,201
Total Capital Funding	0	149,637	209,033	221,233	8,693	73,351	110,617	(37,265)	-34%	221,233

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		29,936	(14,037)	36,049	—	36,049
Call investment deposits		46,232		—	37,392	—
Consumer debtors		805,744	594,134	594,134	916,605	594,134
Other debtors		97,185	81,351	81,351	75,254	81,351
Current portion of long-term receivables		—	—	—	—	—
Inventory		24,544	14,995	14,995	23,582	14,995
Total current assets		1,003,641	676,443	726,529	1,052,833	726,529
Non current assets						
Long-term receivables		—		—	—	—
Investments		—		—	—	—
Investment property		372,224	341,874	341,874	372,224	341,874
Investments in Associate		141,741	217,333	217,333	142,171	217,333
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,077,930	6,666,531
		—			—	
Biological		—	—	—	—	—
Intangible		382	1,224	1,224	26	1,224
Other non-current assets		11,823	11,711	11,711	11,823	11,711
Total non current assets		6,722,953	7,238,673	7,238,673	6,604,174	7,238,673
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,657,007	7,965,202
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		47,260	(32,106)	(32,106)	30,662	(32,106)
Consumer deposits		33,418	27,095	27,095	34,834	27,095
Trade and other payables		885,459	688,021	727,316	995,288	727,316
Provisions		11,105	9,752	9,752	7,769	9,752
Total current liabilities		977,242	692,762	732,058	1,068,553	732,058
Non current liabilities						
Borrowing		315,490	260,654	260,654	315,118	260,654
Provisions		229,580	90,445	90,445	229,340	90,445
Total non current liabilities		545,070	351,099	351,099	544,458	351,099
TOTAL LIABILITIES		1,522,312	1,043,861	1,083,156	1,613,011	1,083,156
NET ASSETS	2	6,204,281	6,871,255	6,882,045	6,043,995	6,882,045
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,012,205	6,851,803
Reserves		323	30,242	30,242	31,790	30,242
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,882,045	6,043,995	6,882,045

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		348,289	272,560	272,560	26,030	119,025	136,280	(17,255)	-13%	272,560
Service charges		870,208	989,000	989,000	197,753	546,071	494,500	51,570	10%	989,000
Other revenue		13,234	315,172	315,172	1,685	8,589	157,586	(148,997)	-95%	315,172
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	1,794	202,518	358,152	(155,634)	-43%	1,102,707
Transfers and Subsidies - Capital		148,615	191,032	201,032	25,345	159,145	159,145	-		201,032
Interest		8,308	3,131	3,131	1,755	6,341	1,566	4,775	305%	3,131
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,620,965)	(313,423)	(972,026)	(1,310,483)	(338,454)	26%	(2,620,965)
Finance charges		(42,293)	(35,846)	(35,846)	(5,552)	(18,114)	(17,923)	191	-1%	(35,846)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	(64,613)	51,547	(21,177)	(72,724)	343%	226,791
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(149,637)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)	(37,265)	34%	(221,233)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(221,233)	(19,944)	(73,351)	(110,617)	(37,265)	34%	(221,233)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(30,512)	(32,106)	(32,106)	(5,616)	(16,971)	(16,053)	918	-6%	(32,106)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(32,106)	(5,616)	(16,971)	(16,053)	918	-6%	(32,106)
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(26,547)	(90,173)	(38,775)	(147,847)			(26,547)
Cash/cash equivalents at beginning:		9,500	62,596	62,596		76,167	62,596			76,167
Cash/cash equivalents at month/year end:		76,168	(14,037)	36,049		37,392	(85,251)			49,620

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - Mid-Year Assessment

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands Revenue By Source Fines, penalties and forfeits Other revenue Rental of facilities and equipment Interest earned - external investments Interest earned - outstanding debtors Licences and permits	40% -47% -11% 112% 51% -42%	Dependent on the consumers reaction Consumer reaction due to the increased number of death Increase in the rental of council facilities due to the easing of lockdown restrictions Interest received from the increase in investments made during the year Dependent on the consumers reaction	
2	Expenditure By Type Debt impairment Employee related costs Remuneration of councillors Other expenditure Contracted services	-67% 13% 11% -18% -62%	Only debt impairment for indigents is calculated monthly all other debtors is Biannually Delays in the appointment of service providers	
3	Capital Expenditure Grant funded projects Internally funded projects Repairs and maintenance	-28% -84% 33%	Due to SCM processes being at initial stages Due to SCM processes being at initial stages Due to SCM processes being at initial stages	Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors
4	Financial Position			
5	Cash Flow Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	343% 34% -8%	Main attribute is property rates due to increased number of new properties & conversion of household to business category Slow capital expenditure Based on amortisation schedules	None None None
6	Measurable performance			
7	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - Mid-Year Assessment

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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.5%	13.3%	13.5%	1.5%	2.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.1%	13.3%	13.9%	22.2%	13.9%
Gearing	Long Term Borrowing/ Funds & Reserves		97691.6%	861.9%	861.9%	991.2%	861.9%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	102.7%	97.6%	99.2%	98.5%	99.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		7.8%	-2.0%	4.9%	3.5%	4.9%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		45.1%	25.1%	25.2%	91.6%	25.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.2%	22.3%	21.2%	29.7%	21.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.6%	14.8%	14.9%	1.7%	2.3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description		Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.e Council Policy
NT Code		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days+1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	32,023	9,446	8,558	7,368	7,978	6,761	40,610	333,022	445,764	395,736	11,573	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30,822	1,240	838	890	700	682	3,458	12,711	51,391	18,391	307	
Receivables from Non-exchange Transactions - Property Rates	1400	35,916	9,334	8,185	8,821	9,941	7,466	34,613	85,256	210,736	157,299	2,168	
Receivables from Exchange Transactions - Waste Water Management	1500	16,686	7,616	6,422	6,384	6,300	6,281	33,983	323,399	407,233	376,327	2,215	
Receivables from Exchange Transactions - Waste Management	1600	12,614	5,625	4,718	4,656	4,840	4,758	24,637	129,758	191,906	168,650	937	
Receivables from Exchange Transactions - Property Rental Debtors	1700	612	161	137	130	120	115	1,430	2,544	5,249	4,339	41	
Interest on Arrear Debtor Accounts	1810	1,134	519	443	413	372	381	1,556	13,847	18,439	16,349	161	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
Other	1800	(16,104)	8,777	3,758	3,108	3,017	3,872	81,472	104,574	186,502	196,121	2,460	
Total By Income Source	2000	112,264	40,661	33,662	31,767	33,127	30,326	222,079	1,815,914	1,519,219	1,333,212	19,881	-
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,375	881	505	352	2,625	201	2,389	6,746	15,868	12,324	-	
Commercial	2300	34,025	3,827	2,468	3,543	2,464	2,148	13,123	54,827	115,627	76,106	624	
Households	2400	82,864	33,891	29,323	27,742	27,687	27,683	204,531	944,465	1,388,365	1,232,308	19,074	
Other	2500	(17,100)	3,892	766	719	141	264	2,025	9,865	(793)	12,474	162	
Total By Customer Group	2600	112,264	40,661	33,662	31,767	33,127	30,326	222,079	1,815,914	1,519,219	1,333,212	19,881	

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

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		
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	41,590	19,130	-	11,379	-	-	219	48,702	121,021
Bulk Water	0200	15,202	-	-	-	-	-	10,850	154,041	180,092
PAYE deductions	0300	12,372	-	-	-	-	-	-	-	12,372
VAT (output less input)	0400	10,132	-	-	-	-	-	-	-	10,132
Pensions / Retirement deductions	0500	4,732	-	-	-	-	-	-	-	4,732
Loan repayments	0600	31,224	-	-	-	-	-	-	-	31,224
Trade Creditors	0700	12,765	107	-	-	-	-	-	11	12,883
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	128,018	19,238	-	11,379	-	-	11,068	202,754	372,457
										-

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment

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														
Netbank			Call Account						Call account	856	1,165	(101,500)	100,001	522
Standard Bank			Call Account						Call account	44,815	1,288	(30,835)	25,000	40,288
ABSA			Call Account						Call account	561	14	-	-	574
														-
														-
														-
Municipality sub-total										46,232	2,467	(132,335)	125,001	41,364
Entities														
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									46,232	2,467	(132,335)	125,001	41,364

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		448,972	494,958	484,958	1,689	186,569	342,203	(155,634)	-45.5%	494,958
Local Government Equitable Share		403,334	466,902	466,902	-	182,091	337,725	(155,634)	-46.1%	466,902
Energy Efficiency and Demand Management		4,000	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Finance Management		1,650	1,850	1,850	-	1,850	1,850	-	-	1,850
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		29,000	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)	3	8,040	22,453	12,453	-	-	-	-	-	22,453
Massification		-	-	-	-	-	-	-	-	-
EPWP Incentive		2,948	3,753	3,753	1,689	2,628	2,628	-	-	3,753
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		439,867	617,749	617,749	105	3,470	3,470	-	-	617,749
Health subsidy		-	-	-	-	-	-	-	-	-
Level 2 accreditation		-	5,439	5,439	-	-	-	-	-	5,439
Museums Services		429	105	105	105	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	582	582	582	-	-	-
LGSETA GRANT		377	-	931	582	582	582	-	-	-
EED Housing Grant		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	889,216	1,112,707	1,103,638	2,376	190,622	346,256	(155,634)	-44.9%	1,112,707
Capital Transfers and Grants										
National Government:		138,282	174,688	184,688	25,000	139,600	139,600	-	-	184,688
Neighbourhood Development Partnership		7,440	20,000	20,000	-	20,000	20,000	-	-	20,000
Municipal Infrastructure Grant (MIG)		111,142	106,688	116,688	25,000	110,000	110,000	-	-	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	345	9,932	-	9,932	#DIV/0!	11,345
Housing		-	-	-	-	-	-	-	-	-
Greenest Town		-	-	-	-	-	-	-	-	-
Sport and Recreation		7,333	11,000	11,000	-	9,587	9,587	-	-	11,000
Museum		-	345	345	345	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	25,345	149,532	139,600	9,932	7.1%	201,032
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1,037,831	1,303,739	1,304,670	27,720	340,153	485,856	(145,703)	-30.0%	1,313,739

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - mid-Year Assessment										
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	417	194,788	351,753	(156,966)	-44.6%	494,958
Local Government Equitable Share		403,334	466,902	466,902	-	182,091	337,725	(155,634)	-46.1%	466,902
Water Services Infrastructure Grant (WSIG)		21,948	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		7,420	22,453	22,453	-	10,517	11,227	(610)	-5.4%	22,453
Energy Efficiency and Demand Management		299	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Finance Management Grant		1,453	1,850	1,850	53	550	925	(375)	-40.6%	1,850
Massification		-	-	-	-	-	-	-	-	-
EPWP Incentive		2,846	3,753	3,753	364	1,530	1,877	(346)	-18.4%	3,753
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Provincial Government:		281,209	617,749	617,749	13,713	45,314	308,874	(263,560)	-85.3%	617,749
Health subsidy		-	-	-	-	-	-	-	-	-
Housing		265,998	123,885	123,885	11,416	34,259	61,943	(27,684)	-44.7%	123,885
ISU Partnership Grant		-	478,733	478,733	-	-	239,367	(239,367)	-100.0%	478,733
Title Deeds		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries		6,698	6,992	6,992	607	3,454	3,496	(42)	-1.2%	6,992
Level 2 Accreditation		-	5,439	5,439	1,488	6,264	2,720	3,545	130.4%	5,439
Museum Services		86	105	105	-	-	52	(52)	-100.0%	105
Community Library Services Grant		2,466	2,595	2,595	201	1,336	1,298	39	3.0%	2,595
Accredited municipalities		5,961	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		1,381	-	-	-	-	-	-	-	-
LGSETA GRANT		1,381	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		719,893	1,112,707	1,112,707	14,129	240,102	660,627	(420,526)	-63.7%	1,112,707
Capital expenditure of Transfers and Grants										
National Government:		118,473	174,688	184,688	8,117	71,629	92,344	(20,714)	-22.4%	184,688
Neighbourhood Development Partnership		2,610	20,000	20,000	-	12,502	10,000	2,502	25.0%	20,000
Municipal Infrastructure Grant(MIG)		97,473	106,688	116,688	4,338	46,539	58,344	(11,804)	-20.2%	116,688
Water Services Infrastructure Grant (WSIG)		12,835	48,000	48,000	3,779	12,588	24,000	(11,412)	-47.6%	48,000
Emergy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Water Intervention Project		5,554	-	-	-	-	-	-	-	-
Provincial Government:		3,116	11,345	11,345	43	43	5,672	(5,629)	-99.2%	11,345
Level 2 accreditation		-	-	-	-	-	-	-	-	-
Museums Services		-	345	345	43	43	172	-	-	345
Provincialisation of Libraries		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Greenest Town		-	-	-	-	-	-	-	-	-
Sport and Recreation		3,116	11,000	11,000	-	-	5,500	(5,500)	-100.0%	11,000
Community Library Service		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		-	5,000	5,000	-	43	2,500	(2,457)	-98.3%	5,000
EDTEA Grant(AIRPORT UPGRADE)		-	2,000	2,000	-	43	1,000	(957)	-95.7%	2,000
EDTEA Grant(TRADE STALLS)		-	3,000	3,000	-	-	1,500	(1,500)	-100.0%	3,000
Total capital expenditure of Transfers and Grants		121,589	191,032	201,032	8,160	71,716	100,516	(28,800)	-28.7%	201,032
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		841,482	1,303,739	1,313,739	22,290	311,817	761,144	(449,326)	-59.0%	1,313,739

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

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Integrated National Electrification Programme					-	
Finance Management					-	
Municipal Systems Improvement					-	
Water Services Infrastructure Grant (WSIG)					-	
Municipal Infrastructure Grant (MIG)					-	
Other transfers and grants [insert description]					-	
		539	0	18	522	96.7%
Provincial Government:						
Museums Services		539	0	18	522	96.7%
Spatial Development Framework Support					-	
Provincialisation of Libraries		-	-	-	-	
ISU Partnership Grant					-	
Accredited municipalities					-	
District Municipality:		-	-	-	-	
					-	
0					-	
Other grant providers:		931	-	-	931	100.0%
					-	
LGSETA GRANT		931			931	100.0%
Total operating expenditure of Approved Roll-overs		1,470	0	18	1,452	98.8%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Neighbourhood Development Partnership					-	
Water Services Infrastructure Grant (WSIG)					-	
					-	
					-	
Water Intervention Project					-	
Provincial Government:		-	-	-	-	
Provincialisation of Libraries					-	
Community Library Service					-	
Museums Services					-	
District Municipality:		-	-	-	-	
					-	
0					-	
Other grant providers:		-	-	-	-	
					-	
0					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,470	0	18	1,452	98.8%

Summary of Employee and Councillor 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	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			13,538	16,029	12,679	1,226	8,527	6,340	2,188	35%	12,679
Pension and UIF Contributions			1,766	2,018	2,018	162	1,137	1,009	128	13%	2,018
Medical Aid Contributions			37	113	113	-	-	56	(56)	-100%	113
Motor Vehicle Allowance			5,178	6,552	6,552	465	3,189	3,276	(87)	-3%	6,552
Cellphone Allowance			2,693	3,150	3,150	224	1,361	1,575	(214)	-14%	3,150
Housing Allowances			530	1,199	1,199	16	111	599	(488)	-81%	1,199
Other benefits and allowances			-	-	-	-	-	-	-		-
Sub Total - Councillors			23,742	29,060	25,710	2,113	14,325	12,855	1,470	11%	25,710
% increase		4		22.4%	8.3%						8.3%
Senior Managers of the Municipality		3									
Basic Salaries and Wages			4,716	8,748	8,748	3,494	6,371	4,374	1,997	46%	8,748
Pension and UIF Contributions			577	911	911	10	190	456	(266)	-58%	911
Medical Aid Contributions			114	114	114	2	49	57	(8)	-14%	114
Overtime			-	-	-	-	-	-	-		-
Performance Bonus			-	471	471	-	-	236	(236)	-100%	471
Motor Vehicle Allowance			692	1,121	1,121	82	526	560	66	12%	1,121
Cellphone Allowance			-	-	-	-	-	-	-		-
Housing Allowances			-	-	-	-	-	-	-		-
Other benefits and allowances			394	-	-	0	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	3,587	7,399	5,683	1,717	30%	11,365
% increase		4		75.0%	75.0%						75.0%
Other Municipal Staff											
Basic Salaries and Wages			367,944	374,905	341,085	36,620	200,897	170,542	30,355	18%	341,085
Pension and UIF Contributions			63,899	67,129	67,129	5,902	37,900	33,564	4,336	13%	67,129
Medical Aid Contributions			26,699	23,990	23,990	2,139	12,422	11,995	427	4%	23,990
Overtime			32,847	33,239	33,239	3,099	17,098	16,620	479	3%	33,239
Performance Bonus			-	28,730	28,730	-	-	14,365	(14,365)	-100%	28,730
Motor Vehicle Allowance			21,724	23,227	23,227	1,952	11,261	11,614	(353)	-3%	23,227
Cellphone Allowance			-	-	-	-	-	-	-		-
Housing Allowances			7,076	7,407	7,407	686	3,833	3,703	129	3%	7,407
Other benefits and allowances			53,982	26,623	26,623	4,644	28,760	13,311	15,449	116%	26,623
Payments in lieu of leave			-	-	-	-	-	-	-		-
Long service awards			4,700	5,039	5,039	629	2,227	2,519			

Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		609,108	630,713	593,543	61,371	336,122	296,771	39,350	13%	593,543
% increase	4		3.5%	-2.6%						-2.6%
TOTAL MANAGERS AND STAFF		585,366	601,653	567,833	59,258	321,797	283,916	37,881	13%	567,833

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment

Description		Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
			July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands		1															
Cash Receipts By Source																	
Property rates			26,781	26,389	25,637	30,142	25,812	28,030						111,969	272,560	300,807	
Service charges - electricity revenue			45,748	91,971	59,195	56,610	47,564	56,790						370,163	727,051	822,947	
Service charges - water revenue			12,401	13,835	15,068	16,434	15,419	18,320						30,263	121,559	130,432	
Service charges - sanitation revenue			7,614	8,731	8,940	10,602	9,080	10,087						14,799	69,633	81,016	
Service charges - refuse			5,864	7,484	7,304	8,564	7,314	8,221						25,776	70,567	86,842	
							-							9,683		69,650	
Rental of facilities and equipment			679	660	672	723	708	731						5,256	9,452	10,312	
Interest earned - external investments			235	653	653	742	493	292						64	3,131	2,510	
Interest earned - outstanding debtors														-	-	-	
Dividends received														-	-	-	
Fines, penalties and forfeits			47	376	539	436	487	703						(1,750)	836	873	
Licences and permits			2	8	1	8	4	2						34	48	48	
Agency services														-	-	-	
Transfers and Subsidies - Operational			182,091	2,789	3,366	-	12,747	1,794						909,920	1,112,707	869,077	
Other revenue			820	639	825	847	4,545	592						295,368	304,636	295,231	
Cash Receipts by Source			282,281	153,550	122,230	127,164	123,963	120,542						1,782,870	2,682,570	2,548,347	
														-	-	-	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)														21,966	191,032	157,183	
			631,632	-	41,000	19,587	19,545	25,345						-	-	-	
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	148,881	143,538	145,837	-	-	-	-	-	1,784,928	2,632,862	2,706,536	
														-	-	-	
Cash Payments by Type																	
Employee related costs			44,088	48,672	54,414	57,389	57,866	56,258						219,656	601,853	626,125	
Remuneration of councillors			1,929	1,929	4,083	2,143	2,127	2,113						14,735	29,060	30,308	
Interest paid			3,043	3,036	657	(206)	13							29,301	35,846	37,107	
Bulk purchases - Electricity				83,497	65,591	51,709	52,740	53,332						278,239	605,107	631,732	
Bulk purchases - Water & Sewer														-	-	-	
Other materials			1,271	13,182	13,550	24,863	14,563	13,563						72,006	153,186	159,886	
Contracted services			15,043	21,153	26,582	9,323	37,892	28,757						644,778	783,829	513,023	
Grants and subsidies paid - other municipalities														-	-	-	
Grants and subsidies paid - other														-	-	-	
General expenses			89,215	1,288	1,998	9,018	9,805	3,058						27,212	118,192	122,685	
Cash Payments by Type			134,649	172,760	186,876	154,358	171,267	160,678	-	-	-	-	-	1,346,157	2,326,878	2,123,414	
														-	-	-	
Other Cash Flows/Payments by Type																	
Capital assets			11,489	13,007	13,619	15,292	12,866	7,048						147,652	221,233	170,683	
Repayment of borrowing				26,743	(656)	(3,200)	(3,070)	(2,546)						15,135	32,106	34,082	
Other Cash Flows/Payments			53,146											278,906	330,136	322,277	
Total Cash Payments by Type			199,199	212,509	199,539	166,440	181,093	165,181	-	-	-	-	-	1,785,169	2,610,150	2,649,856	
														-	-	-	
NET INCREASE/(DECREASE) IN CASH HELD			146,684	(58,960)	(36,309)	(18,770)	(37,566)	(19,294)						(1,344)	(26,547)	56,674	
Cash/bank equivalents at the month/year beginning			(63,598)	209,280	150,320	114,011	94,242	56,686	37,392	37,392	37,392	37,392	37,392	37,392	62,598	36,049	
Cash/bank equivalents at the month/year end			209,280	150,320	114,011	94,242	56,686	37,392	37,392	37,392	37,392	37,392	37,392	36,049	36,049	92,723	

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Mid-Year Assessment

Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue By Source										
Property rates		352,585	363,413	363,413	31,361	192,237	181,706	10,531	6%	363,413
Service charges - electricity revenue		705,057	751,862	751,862	67,217	390,742	375,931	14,811	4%	751,862
Service charges - water revenue		188,622	199,933	199,933	19,662	108,344	99,966	8,377	8%	199,933
Service charges - sanitation revenue		118,993	123,818	123,818	12,128	65,421	61,909	3,512	6%	123,818
Service charges - refuse revenue		96,211	101,229	101,229	9,904	53,144	50,615	2,529	5%	101,229
		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		8,372	9,452	9,452	733	4,195	4,726	(531)	-11%	9,452
Interest earned - external investments		4,445	3,131	3,131	292	3,325	1,566	1,759	112%	3,131
Interest earned - outstanding debtors		3,792	4,001	4,001	567	3,016	2,001	1,015	51%	4,001
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,353	4,180	4,180	703	2,931	2,090	841	40%	4,180
Licences and permits		46	48	48	2	14	24	(10)	-42%	48
Agency services		-	-	-	-	-	-	-	-	0.00%
Transfers and subsidies		490,501	1,112,707	1,102,707	2,543	254,391	410,025	(155,634)	-38%	1,112,707
Other revenue		15,939	19,487	19,487	592	5,136	9,744	(4,608)	-47%	19,487
Gains		11,888	-	-	1	446	-	446	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,683,263	145,707	1,083,341	1,200,303	(116,962)	-10%	2,693,263
Expenditure By Type										
Employee related costs		585,366	601,853	567,833	59,258	321,797	283,916	37,881	13%	567,833
Remuneration of councillors		23,742	29,060	25,710	2,113	14,325	12,855	1,470	11%	25,710
Debt impairment		130,120	286,041	286,041	17,792	47,672	143,021	(95,348)	-67%	286,041
Depreciation & asset impairment		348,804	363,160	363,160	28,358	172,063	181,580	(9,527)	-5%	363,160
Finance charges		64,353	35,846	35,846	-	18,114	17,923	191	1%	35,846
Bulk purchases		649,750	605,107	605,107	36,087	322,303	302,554	19,750	7%	605,107
Other materials		136,795	153,188	153,188	13,563	82,565	76,594	6,071	8%	153,188
Contracted services		253,442	818,629	809,233	24,542	152,024	404,616	(252,593)	-62%	809,233
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		71,100	118,192	114,672	3,656	47,253	57,336	(10,083)	-18%	114,672
Losses		646	-	-	-	-	-	-	-	-
Total Expenditure		2,264,119	3,010,876	2,960,790	185,368	1,178,206	1,480,395	(302,189)	-20%	2,960,790
Surplus/(Deficit)		(260,506)	(317,613)	(277,528)	(39,662)	(94,864)	(280,092)	185,228	-66%	(267,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	201,032	8,161	71,716	100,516	(28,800)	-29%	191,032
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,496)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(137,618)	(126,581)	(76,496)	(31,501)	(23,148)	(179,576)	156,428	-87%	(76,496)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Mid-Year Assessment

[illegible]

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	2,565	17,419	17,419	11,445	11,445	17,419	5,974	34.3%	5%
August	5,241	17,419	18,529	13,050	24,496	35,948	11,452	31.9%	12%
September	12,777	17,419	18,529	13,612	38,108	54,476	16,368	30.0%	18%
October	15,392	17,419	18,529	15,299	53,407	73,005	19,598	26.8%	26%
November	16,790	17,419	18,529	11,422	64,829	91,533	26,704	29.2%	31%
December	10,498	17,419	18,529	8,522	73,351	110,062	36,711	33.4%	35%
January	4,340	17,419	18,529	-		128,590	-		
February	6,521	17,419	18,529	-		147,119	-		
March	19,569	17,419	18,529	-		165,648	-		
April	18,810	17,419	18,529	-		184,176	-		
May	16,552	17,419	18,529	-		202,705	-		
June	20,580	17,419	18,529	-		221,233	-		
Total Capital expenditure	149,637	209,033	221,233	73,351					

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	3,737	27,661	48,971	21,310	43.5%	97,941
Roads Infrastructure		23,114	77,941	77,941	(42)	15,073	38,971	23,898	61.3%	77,941
Roads		23,114	77,941	77,941	(42)	15,073	38,971	23,898	61.3%	77,941
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		31,310	20,000	20,000	3,779	12,588	10,000	(2,588)	-25.9%	20,000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		12,921	20,000	20,000	-	-	10,000	10,000	100.0%	20,000
Distribution		18,389	-	-	3,779	12,588	-	(12,588)	#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		-	-	-	-	-				

Community Assets	2,206	345	345	43	181	172	(9)	-5.0%	345
Community Facilities	2,206	345	345	43	181	172	(9)	-5.0%	345
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	76	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	2,075	345	345	43	181	172	(9)	-5.0%	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	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Petty/Equity Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-

Furniture and Office Equipment		813	2,900	2,900	29	160	1,450	1,290	89.0%	2,900
Furniture and Office Equipment		813	2,900	2,900	29	160	1,450	1,290	89.0%	2,900
Machinery and Equipment		2,711	5,200	7,400	148	719	3,700	2,981	80.6%	7,400
Machinery and Equipment		2,711	5,200	7,400	148	719	3,700	2,981	80.6%	7,400
Transport Assets		243	-	-	-	-	-	-		-
Transport Assets		243	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	61,569	106,386	108,586	3,957	28,721	54,293	25,572	47.1%	108,586

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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Zoo's Marine and Non-biological Animals			-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1	9,794	10,000	10,000	243	6,310	5,000	(1,310)	-26.2%	10,000

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Mid-Year Assessment

Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1								%	
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		57,955	58,677	58,677	1,281	17,551	29,339	11,788	40.2%	58,677
Roads Infrastructure		4,266	4,697	4,697	291	1,636	2,348	713	30.3%	4,697
Roads		4,266	4,697	4,697	291	1,636	2,348	713	30.3%	4,697
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		19,349	16,786	16,786	419	7,580	8,393	813	9.7%	16,786
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		19,349	16,786	16,786	419	7,580	8,393	813	9.7%	16,786
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		7,615	9,433	9,433	235	5,117	4,717	(401)	-8.5%	9,433
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		7,615	9,433	9,433	-	525	4,717	4,189	88.8%	9,433
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	5	718	-	(718)	#DIV/0!	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	112	1,691	-	(1,691)	#DIV/0!	-
LV Networks		-	-	-	118	2,180	-	(2,180)	#DIV/0!	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7,898	4,750	4,750	336	1,234	2,375	1,141	48.0%	4,750
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		2,914	3,675	3,675	336	1,162	1,837	675	36.7%	3,675
Water Treatment Works		4,292	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		692	1,075	1,075	-	71	537	466	86.7%	1,075
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		18,828	23,011	23,011	-	1,984	11,506	9,521	82.8%	23,011
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1,704	2,561	2,561	-	1,984	1,281	(704)	-55.0%	2,561
Waste Water Treatment Works		5,048	10,000	10,000	-	-	5,000	5,000	100.0%	10,000
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		12,077	10,450	10,450	-	-	5,225	5,225	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		-	-	-	-	-	-	-	-	-
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		1,804	1,733	1,733	4	522	867	345	39.8%	1,733

[illegible]

Markets	-	-	-	-	-	-	-	-	-	-
Stalls	86	72	72	0	46	36	(11)	-29.6%	72	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	293	361	361	-	34	180	146	81.1%	361	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	333	282	282	-	-	141	141	100.0%	282	
Sport and Recreation Facilities	155	268	268	-	26	134	108	80.5%	268	
Indoor Facilities	128	166	166	-	-	83	83	100.0%	166	
Outdoor Facilities	28	102	102	-	26	51	25	48.5%	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	425	1,772	2,029	257	12.6%	4,057	
Operational Buildings	2,366	3,378	3,378	367	1,311	1,689	379	22.4%	3,378	
Municipal Offices	2,249	3,281	3,281	351	1,279	1,641	361	22.0%	3,281	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	42	39	39	-	2	19	18	91.0%	39	
Yards	-	-	-	-	-	-	-	-	-	
Stores	75	59	59	-	14	29	15	52.1%	59	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	16	16	-	(16)	#DIV/0!	-	
Housing	989	679	679	59	462	339	(122)	-36.0%	679	
Staff Housing	563	291	291	59	354	145	(209)	-143.6%	291	
Social Housing	426	388	388	-	108	194	87	44.6%	388	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	3,737	3,784	1,784	235	1,611	892	(719)	-80.6%	1,784	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	3,737	3,784	1,784	235	1,611	892	(719)	-80.6%	1,784	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	3,737	3,784	1,784	235	1,611	892	(719)	-80.6%	1,784	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	2,262	2,300	2,300	-	-	1,150	1,150	100.0%	2,300	
Computer Equipment	2,262	2,300	2,300	-	-	1,150	1,150	100.0%	2,300	
Furniture and Office Equipment	14	33	33	-	6	17	10	62.4%	33	
Furniture and Office Equipment	14	33	33	-	6	17	10	62.4%	33	
Machinery and Equipment	6,927	6,122	6,122	146	3,445	3,061	(384)	-12.6%	6,122	
Machinery and Equipment	6,927	6,122	6,122	146	3,445	3,061	(384)	-12.6%	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	76,058	76,707	74,707	2,091	24,908	37,353	12,446	33.3%	74,707

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment

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								%	
<u>Depreciation by Asset Class/Sub-class</u>										
Infrastructure		323,975	305,403	305,403	24,745	154,214	152,702	(1,513)	-1.0%	305,403
Roads Infrastructure		213,478	158,307	158,307	10,924	58,427	79,154	20,726	26.2%	158,307
Roads		213,478	25,953	25,953	10,924	58,427	12,977	(45,450)	-350.2%	25,953
Road Structures		-	132,354	132,354	-	-	66,177	66,177	100.0%	132,354
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		15,961	-	-	1,922	9,609	-	(9,609)	#DIV/0!	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		15,961	-	-	1,922	9,609	-	(9,609)	#DIV/0!	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		41,246	57,403	57,403	3,973	19,863	28,702	8,839	30.8%	57,403
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	48,747	48,747	3,973	19,863	24,373	4,510	18.5%	48,747
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		41,246	1,311	1,311	-	-	656	656	100.0%	1,311
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	7,345	7,345	-	-	3,673	3,673	100.0%	7,345
Water Supply Infrastructure		23,119	47,698	47,698	4,103	47,201	23,849	(23,352)	-97.9%	47,698
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	4,909	4,909	-	-	2,455	2,455	100.0%	4,909
Water Treatment Works		23,119	-	-	-	-	-	-	-	-
Bulk Mains		-	42,789	42,789	4,103	47,201	21,394	(25,806)	-120.6%	42,789
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		30,171	39,766	39,766	3,464	17,318	19,883	2,565	12.9%	39,766
Pump Station		-	3,038	3,038	-	-	1,519	1,519	100.0%	3,038
Reticulation		30,171	15,333	15,333	3,464	17,318	7,666	(9,851)	-125.9%	15,333
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	21,395	21,395	-	-	10,697	10,697	100.0%	21,395
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2,229	2,229	359	1,797	1,114	(683)	-61.3%	2,229
Landfill Sites		-	2,229	2,229	359	1,797	1,114	(683)	-61.3%	2,229
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-

<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		1,576	-	-	78	391	-	(391)	#DIV/0!	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		1,576	-	-	78	391	-	(391)	#DIV/0!	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		1,576	-	-	78	391	-	(391)	#DIV/0!	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		856	2,366	2,366	304	1,296	1,183	(113)	-9.6%	2,366
Computer Equipment		856	2,366	2,366	304	1,296	1,183	(113)	-9.6%	2,366
<u>Furniture and Office Equipment</u>		1,785	2,422	2,422	194	971	1,211	240	19.8%	2,422
Furniture and Office Equipment		1,785	2,422	2,422	194	971	1,211	240	19.8%	2,422
<u>Machinery and Equipment</u>		2,418	15,095	15,095	275	1,377	7,547	6,171	81.8%	15,095
Machinery and Equipment		2,418	15,095	15,095	275	1,377	7,547	6,171	81.8%	15,095
<u>Transport Assets</u>		4,139	5,111	5,111	508	2,541	2,556	15	0.6%	5,111
Transport Assets		4,139	5,111	5,111	508	2,541	2,556	15	0.6%	5,111
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	42	42	-	-	21	21	100.0%	42
Zoo's, Marine and Non-biological Animals		-	42	42	-	-	21	21	100.0%	42
Total Depreciation	1	348,804	363,160	363,160	28,358	172,053	181,580	9,527	5.2%	363,160

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment

Depreciation by Asset Class and Year Assessment										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		323,975	305,403	305,403	24,745	154,214	152,702	(1,513)	-1.0%	305,403
Roads Infrastructure		213,478	158,307	158,307	10,924	58,427	79,154	20,726	26.2%	158,307
Roads		213,478	25,953	25,953	10,924	58,427	12,977	(45,450)	-350.2%	25,953
Road Structures		-	132,354	132,354	-	-	66,177	66,177	100.0%	132,354
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		15,961	-	-	1,922	9,609	-	(9,609)	#DIV/0!	-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		15,961	-	-	1,922	9,609	-	(9,609)	#DIV/0!	-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		41,246	57,403	57,403	3,973	19,863	28,702	8,839	30.8%	57,403
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	48,747	48,747	3,973	19,863	24,373	4,510	18.5%	48,747
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		41,246	1,311	1,311	-	-	656	656	100.0%	1,311
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	7,345	7,345	-	-	3,673	3,673	100.0%	7,345
Water Supply Infrastructure		23,119	47,698	47,698	4,103	47,201	23,849	(23,352)	-97.9%	47,698
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	4,909	4,909	-	-	2,455	2,455	100.0%	4,909
Water Treatment Works		23,119	-	-	-	-	-	-		-
Bulk Mains		-	42,789	42,789	4,103	47,201	21,394	(25,806)	-120.6%	42,789
Distribution		-	-	-	-	-	-	-		-
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		30,171	39,766	39,766	3,464	17,318	19,883	2,565	12.9%	39,766
Pump Station		-	3,038	3,038	-	-	1,519	1,519	100.0%	3,038
Reticulation		30,171	15,333	15,333	3,464	17,318	7,666	(9,651)	-125.9%	15,333
Waste Water Treatment Works		-	-	-	-	-	-	-		-
Outfall Sewers		-	21,395	21,395	-	-	10,697	10,697	100.0%	21,395
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	2,229	2,229	359	1,797	1,114	(683)	-61.3%	2,229
Landfill Sites		-	2,229	2,229	359	1,797	1,114	(683)	-61.3%	2,229
Waste Transfer Stations		-	-	-	-	-	-	-		-
Waste Processing Facilities		-	-	-	-	-	-	-		-
Waste Drop-off Points		-	-	-	-	-	-	-		-
Waste Separation Facilities		-	-	-	-	-	-	-		-
Electricity Generation Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		-	-	-	-	-	-	-		-
Rail Structures		-	-	-	-	-	-	-		-
Rail Furniture		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps		-	-	-	-	-	-	-		-
Piers		-	-	-	-	-	-	-		-
Revelments		-	-	-	-	-	-	-		-
Promenades		-	-	-	-	-	-	-		-

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		1,576	-	-	78	391	-	(391)	#DIV/0!	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		1,576	-	-	78	391	-	(391)	#DIV/0!	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		1,576	-	-	78	391	-	(391)	#DIV/0!	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		856	2,366	2,366	304	1,296	1,183	(113)	-9.6%	2,366
Computer Equipment		856	2,366	2,366	304	1,296	1,183	(113)	-9.6%	2,366
Furniture and Office Equipment		1,785	2,422	2,422	194	971	1,211	240	19.8%	2,422
Furniture and Office Equipment		1,785	2,422	2,422	194	971	1,211	240	19.8%	2,422
Machinery and Equipment		2,418	15,095	15,095	275	1,377	7,547	6,171	81.8%	15,095
Machinery and Equipment		2,418	15,095	15,095	275	1,377	7,547	6,171	81.8%	15,095
Transport Assets		4,139	5,111	5,111	508	2,541	2,556	15	0.6%	5,111
Transport Assets		4,139	5,111	5,111	508	2,541	2,556	15	0.6%	5,111
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	42	42	-	-	21	21	100.0%	42
Zoo's, Marine and Non-biological Animals		-	42	42	-	-	21	21	100.0%	42
Total Depreciation	1	348,804	363,160	363,160	28,358	172,053	181,580	9,527	5.2%	363,160

Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	3,000	3,000	-	43	1,500	1,457	97.1%	3,000	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	2,000	2,000	-	-	1,000	1,000	100.0%	2,000	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	3,116	11,000	11,000	2,259	2,259	5,500	3,241	58.9%	11,000	-
Indoor Facilities	3,116	-	-	2,259	2,259	-	(2,259)	#DIV/0!	-	-
Outdoor Facilities	-	11,000	11,000	-	-	5,500	5,500	100.0%	11,000	-
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	4,327	-	-	-	-	-	-	-	-	-
Operational Buildings	4,327	-	-	-	-	-	-	-	-	-
Municipal Offices	4,327	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Land Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	78,274	92,648	102,648	4,492	38,320	51,324	13,003	25.3%	102,648



NEWCASTLE MUNICIPALITY
(Registration number KZN252)

**ANNUAL FINANCIAL STATEMENTS
FOR THE 6 ENDED 31 DECEMBER 2022**

Newcastle Municipality

Annual Financial Statements for the 6 ended 31 December 2022

Statement of Financial Position as at 31 December 2022

Figures in Rand	Note(s)	31 December 2022	30 June 2022
Assets			
Current Assets			
Inventories		23 581 905	24 543 871
Receivables from exchange transactions		60 165 757	85 289 596
Receivables from non-exchange transactions		15 088 185	16 630 103
Consumer debtors from exchange transactions		785 163 267	666 712 885
Consumer debtors from non-exchange transactions		131 441 372	120 735 153
Cash and cash equivalents		37 392 313	76 167 306
		1 052 832 799	990 078 914
Non-Current Assets			
Investment property		372 224 056	372 224 056
Property, plant and equipment		6 077 929 663	6 174 453 795
Intangible assets		26 217	382 212
Heritage assets		11 822 732	11 822 732
Investments in associates		142 171 037	142 171 037
		6 604 173 705	6 701 053 832
Total Assets		7 657 006 504	7 691 132 746
Liabilities			
Current Liabilities			
Financial liabilities		30 054 768	46 652 953
Finance lease obligation		606 923	606 923
Payables from exchange transactions		743 302 544	778 043 952
VAT payable		10 131 611	3 037 875
Consumer deposits		34 834 353	33 418 184
Unspent conditional grants and receipts		241 853 915	206 298 387
Defined Benefit Plan		7 769 306	11 105 000
		1 068 553 420	1 079 163 274
Non-Current Liabilities			
Financial liabilities		313 738 943	314 367 835
Finance lease obligation		1 378 703	1 122 219
Defined Benefit Plan		164 128 001	164 128 001
Provision for rehabilitation of landfill site		65 212 118	65 212 118
		544 457 765	544 830 173
Total Liabilities		1 613 011 185	1 623 993 447
Net Assets		6 043 995 319	6 067 139 299
Reserves			
Housing Development fund		31 481 427	30 563 967
Self-insurance reserve		308 515	322 945
Accumulated surplus		6 012 205 377	6 036 252 387
Total Net Assets		6 043 995 319	6 067 139 299

Newcastle Municipality

Annual Financial Statements for the 6 ended 31 December 2022

Statement of Financial Performance

Figures in Rand	Note(s)	31 December 2022	30 June 2022
Revenue			
Revenue from exchange transactions			
Service charges		617 793 926	1 128 488 051
Rental of facilities and equipment		4 194 671	8 372 974
Other Revenue		5 260 688	12 064 156
Interest received		6 340 978	8 308 003
Total revenue from exchange transactions		633 590 263	1 157 233 184
Revenue from non-exchange transactions			
Taxation revenue			
Property rates		192 237 420	353 326 627
Licences and Permits		13 928	45 824
Transfer revenue			
Government grants & subsidies		326 107 078	611 797 759
Fines, Penalties and Forfeits		2 931 126	5 352 730
Total revenue from non-exchange transactions		521 289 552	970 522 940
Total revenue		1 154 879 815	2 127 756 124
Expenditure			
Employee related costs		321 797 179	665 630 377
Remuneration of councillors		14 324 623	23 742 260
Depreciation and amortisation		172 052 998	348 817 502
Finance costs		18 113 598	64 412 397
Debt Impairment		-	123 924 694
Bad debts written off		47 672 196	24 492 046
Bulk purchases		322 303 339	649 750 143
Contracted services		138 671 550	240 901 289
General Expenses		143 270 130	143 927 248
Total expenditure		1 178 205 613	2 285 597 956
Operating deficit		(23 325 798)	(157 841 832)
Share of deficit in investment in associates		-	(31 756 845)
Actuarial gains/losses		-	3 450 182
Fair value adjustments to investment property		-	49 372 929
Impairment loss		-	(109 689 804)
Inventories losses/write-downs		-	(645 854)
Profit/(Loss) on Sale of Assets		-	3 113 641
Public contributions and donations		177 471	-
		177 471	(86 155 751)
Surplus (Deficit)		(23 148 327)	(243 997 583)

Newcastle Municipality

Annual Financial Statements for the 6 ended 31 December 2022

Statement of Changes in Net Assets

Figures in Rand	Housing Development Fund	Insurance reserve	Total reserves	Accumulated surplus	Total net assets
Balance at 01 July 2021	29 806 660	435 241	30 241 901	6 280 894 981	6 311 136 882
Changes in net assets					
Deficit for the year	-	-	-	(243 997 583)	(243 997 583)
Transfer to housing Development fund	757 307	-	757 307	(757 307)	-
Transfer from insurance reserve	-	(112 296)	(112 296)	112 296	-
Total changes	757 307	(112 296)	645 011	(244 642 594)	(243 997 583)
Balance at 01 July 2022	30 563 967	322 945	30 886 912	6 036 256 734	6 067 143 646
Profit for the year	-	-	-	(23 148 327)	(23 148 327)
Transfers to Housing Development fund	917 460	-	917 460	(917 460)	-
Transfers from Insurance Reserves	-	(14 430)	(14 430)	14 430	-
Total changes	917 460	(14 430)	903 030	(24 051 357)	(23 148 327)
Balance at 31 December 2022	31 481 427	308 515	31 789 942	6 012 205 377	6 043 995 319

Newcastle Municipality

Annual Financial Statements for the 6 ended 31 December 2022

Cash Flow Statement

Figures in Rand	Note(s)	31 December 2022	30 June 2022
Cash flows from operating activities			
Receipts			
Sale of goods and services		673 684 888	1 229 841 918
Grants		361 662 606	779 965 988
Interest income		6 340 978	8 308 003
		<u>1 041 688 472</u>	<u>2 018 115 909</u>
Payments			
Employee costs and Councillors remuneration		(339 457 496)	(589 991 308)
Suppliers		(632 570 631)	(1 148 046 837)
Finance costs		(18 113 598)	(43 350 276)
		<u>(990 141 725)</u>	<u>(1 781 388 421)</u>
Net cash flows from operating activities		<u>51 546 747</u>	<u>236 727 488</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		(73 351 147)	(149 372 864)
Proceeds from sale of property, plant and equipment		-	251 860
Proceeds from sale of Investment property		-	9 679 964
Purchase of other intangible assets		-	(42 244)
Purchases of Heritage Assets		-	(64 800)
Net cash flows from investing activities		<u>(73 351 147)</u>	<u>(139 548 084)</u>
Cash flows from financing activities			
Net movements in long term loans		(17 227 077)	(31 977 999)
Movement on finance lease		256 484	1 465 602
Net cash flows from financing activities		<u>(16 970 593)</u>	<u>(30 512 397)</u>
Net increase/(decrease) in cash and cash equivalents		<u>(38 774 993)</u>	<u>66 667 007</u>
Cash and cash equivalents at the beginning of the year		76 167 306	9 500 299
Cash and cash equivalents at the end of the year		<u>37 392 313</u>	<u>76 167 306</u>

- Table F1 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 Dec 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
R thousands								%	
Revenue By Source									
Service charges - water revenue	130,945	146,737	-	13,219	79,447	73,368	6,078	8.3%	146,737
Interest earned - outstanding debtors	3,886	-	-	1,084	6,026	-	6,026		12,052
Total Revenue (excluding capital transfers and contributions)	134,831	146,737	-	14,303	85,473	73,368	12,104	16.5%	158,789
Expenditure By Type									
Employee related costs	15,988	14,611		1,191	8,282	7,306	976	13.4%	14,611
Debt impairment				-		-	-		-
Depreciation and Amortisation	59,566	860		72	430	430	0	0.0%	860
Finance charges				-		-	-		-
Inventory Consumed	33,606	31,996		3,185	18,028	15,998	2,030	12.7%	31,996
Contracted services	1,959	6,495		(6)	1,181	3,247	(2,066)	-63.6%	6,495
Transfers and grants				-		-	-		-
Other expenditure	36,585	42,784		3,400	24,047	21,392	2,655	12.4%	42,784
Loss on disposal of PPE	-	-	-	-	-	-	-		-
Total Expenditure	147,704	96,746	-	7,843	51,968	48,373	3,595	7.4%	96,746
Recharge									
Head Office Recharge	94,087	42,670	-	2,998	19,204	21,335	(2,131)	-10.0%	42,670
Surplus/(Deficit)	(106,961)	7,321	-	3,462	14,301	3,661	10,640		19,373
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
Transfers and subsidies - capital (in-kind - all)									
Surplus/(Deficit) for the year	(106,961)	7,321	-	3,462	14,301	3,661			19,373



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

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.47
BILLING DATE	2023-01-04
TAX INVOICE NO	557500854494
ACCOUNT MONTH	DECEMBER 2022
CURRENT DUE DATE	2023-02-03
VAT REG NO	4000791824

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	166,862.69
ENERGY CHARGE (STD)	12,424,595.00	R	11,895,307.25
ENERGY CHARGE (PEAK)	4,703,184.00	R	6,542,599.26
ENERGY CHARGE (OFF)	14,961,200.00	R	9,085,936.76
ELECTRIFICATION AND RURAL SUBS (ALL)		R	3,764,037.24
SERVICE CHARGE		R	182,989.28
TOTAL CHARGES FOR BILLING PERIOD		R	36,149,826.29

ACCOUNT SUMMARY FOR DECEMBER 2022

BALANCE BROUGHT FORWARD	(Due Date 2022-12-31)	R	132,852,675.77
PAYMENT(S) RECEIVED	Cash - 2022-12-15	R	-53,331,660.20
TOTAL CHARGES FOR BILLING PERIOD		R	36,149,826.29
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES	R	-63,104.15
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	5,413,008.32

COPY ONLY

ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE R	121,020,746.03
0.00	34,307,758.00	45,122,705.03	0.00	41,590,283.00		

Account OVERDUE - Subject to Disconnection



MONTH

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

ACCOUNT NO / REFERENCE NO
5578885631

NAME
NEWCASTLE LOCAL MUNICIPALITY

FAX NUMBER
0343129697

0934 5578885631

11341 5578885631



>>>>>> 9207 2557 8885 6319



TOTAL AMOUNT DUE

121,020,746.00

PAYMENT ARRANGEMENT

INSTALMENT

0.00

ARREARS (Due Immediately)

79,430,463.03

DUE DATE (For Current Amount)

2023-02-03

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE
ADDED TO OVERDUE ACCOUNT



NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566

FAX NO: 0862 437 566

E-MAIL: customerservices@eskom.co.za

WEB: WWW.ESKOM.CO.ZA

YOUR ACCOUNT NO	5578885631
BILLING DATE	2023-01-04
TAX INVOICE NO	557500854494
ACCOUNT MONTH	DECEMBER 2022
CURRENT DUE DATE	2023-02-03
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

CONSUMPTION DETAILS (2022-12-01 - 2022-12-31)

ENERGY CONSUMPTION OFF PEAK KWH	14,961,199.98
ENERGY CONSUMPTION STD kWh	12,424,594.86
ENERGY CONSUMPTION PEAK kWh	4,703,184.46
ENERGY CONSUMPTION ALL kWh	32,088,979.30
DEMAND CONSUMPTION - OFF PEAK	62,499.26
DEMAND CONSUMPTION - STD	72,863.30
DEMAND CONSUMPTION - PEAK	67,398.16
DEMAND READING - KW/KVA	72,863.30
REACTIVE ENERGY - OFF PEAK	5,223,685.26
REACTIVE ENERGY - STD	4,141,101.02
REACTIVE ENERGY - PEAK	1,502,524.44
LOAD FACTOR	62.00

PREMISE ID NUMBER

5578885383

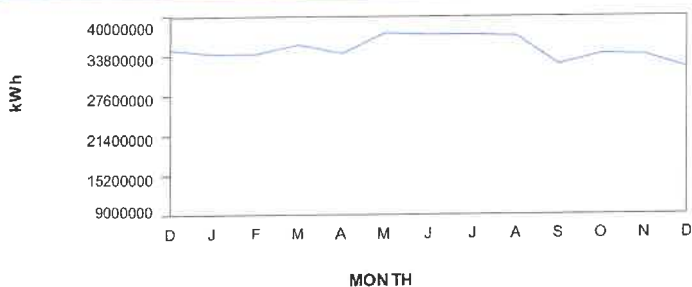
TARIFF NAME: Megaflex

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 32,088,979 kWh @ R0.0052 /kWh	R	166,862.69
Low Season Standard Energy Charge 12,424,595 kWh @ R0.9574 /kWh	R	11,895,307.25
Low Season Peak Energy Charge 4,703,184 kWh @ R1.3911 /kWh	R	6,542,599.26
Low Season Off Peak Energy Charge 14,961,200 kWh @ R0.6073 /kWh	R	9,085,936.76
Electrification and Rural Subsidy 32,088,979 kWh @ R0.1173 /kWh	R	3,764,037.24
SERVICE CHARGE	R	182,989.28

TOTAL CHARGES

R 36,149,826.29



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

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



uthukela
water

Telephone	034 328 5000
Fax	034 326 3388
Date	2022/12/31
Amount Due	180 092 065.59

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>
2022/12/01		Balance Brought Forward		163 806 331.08		163 806 331.08
2022/12/01	INV00002798	Invoice		15 201 712.86		179 008 043.94
2022/12/31	Interest Decemb	Interest		1 084 021.65		180 092 065.59

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
128 053 171.74	994 571.67	988 135.42	981 674.87	16 659 407.57	16 129 369.81	16 285 734.51	180 092 065.59

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
128 053 171.74	994 571.67	988 135.42	981 674.87	16 659 407.57	16 129 369.81	16 285 734.51	180 092 065.59

Tax Invoice

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



uthukela
water

Tax Registration	4270212725
Telephone	034 328 5000
Invoice No	INV00002798
Date	2022/12/01

Bill to:

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

VAT No: 4000791824

<u>Item Description</u>	<u>Quantity</u>	<u>Price (Ex)</u>	<u>Tax</u>
DECEMBER 2022 BULK WATER	2 970 535.00	4.45	1 982 832.11

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)	13 218 880.75
Tax	1 982 832.11
Total	15 201 712.86

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

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



Invoice	INV0003252B
Date	2022/12/31
Payment Terms	Current

Bill to:

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

VAT No: 4000791824

Quantity	Description		Ext. Price
1.00	December 2022 Interest	1 084 021.65	1 084 021.65

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	R1 084 021.65
Tax	
Total	R1 084 021.65

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

NEWCASTLE MUNICIPALITY GRANT REGISTER FOR DECEMBER 2022										
Number	Description	Opening balance	Receipts	Expenditure for DEC	Adjustments	Total expenditure before VAT	VAT FOR THE MONTH	Total VAT Amount	Total expenditure after VAT	Closing balance
ENVIRONMENTAL MANAGEMENT										
1	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		163,535.33		-	163,535.33	(2,106,952.25)
5	Expanded P/Works Incentive		(2,628,000.00)	363,898.26		1,530,334.03		383.48	1,530,717.51	(1,097,282.49)
6	Financial Management Grant (FMG)		(1,850,000.00)	52,766.08		549,523.73		1,620.00	551,143.73	(1,298,856.27)
7	Grant Skill Development	(930,687.71)	(582,467.41)			47,500.00		-	47,500.00	(1,465,655.12)
8	Community Library Services									
8	Grant	(18,925.11)	(2,595,000.00)	201,010.01		1,336,423.76		-	1,336,423.76	(1,277,501.35)
9	Ingogo Fresh Produce	(11,353.39)						-		(11,353.39)
10	Sports Maintenance Facilities									
10	Grant	(10,220.00)								
11	MIG	0.00	(110,000,000.00)	4,303,732.69		57,155,072.10	620,264.55	8,373,358.01	65,529,430.11	(44,470,569.89)
12	Oizweni Arts Centre	(36,920.00)							-	(36,920.00)
13	Corridor Development	(131,074.64)								(131,074.64)
14	Provincialisation	(46,194.19)	(6,992,000.00)	607,444.02		3,455,376.57		-	3,455,376.57	(3,582,817.62)
15	Fort Amiel Museum	(539,434.05)	(449,000.00)	43,084.98		56,783.10	6,462.75	6,462.75	63,245.85	(925,188.20)
16	Capacity Building Housing	(15,939,707.46)	(3,509,961.59)	1,488,034.51		6,264,466.18	76,756.25	321,243.22	6,585,709.40	(12,863,959.65)
17	Newcastle Airport	(1,815,281.36)								(1,815,281.36)
18	Hawker Stalls	(1,000,000.00)						6,521.74	50,000.00	(950,000.00)
19	Newcastle Airport	(2,000,000.00)				43,478.26		-	-	(2,000,000.00)
20	Neighbouring Development Partnership Grant	(2,738,677.78)	(20,000,000.00)			12,501,972.89		1,875,295.93	14,377,268.82	(8,361,408.96)
21	Water Services Infrastructure									
21	Grant	(2,746,627.76)	(28,800,000.00)	3,779,203.46		12,587,903.63	566,880.51	1,888,185.54	14,476,089.17	(17,070,538.59)
22	All Housing Grants	(152,572,537.34)	(2,747,643.63)	11,416,304.73		34,258,706.58		-	34,258,706.58	(121,061,474.39)
23	Sport and Recreation	(9,396,908.29)						-		(9,396,908.29)
Title Deeds Restoration Grant										
24	- Post	(5,196,326.30)				-				(5,196,326.30)
25	Energy Efficiency and Demand Side Management									
25	Grant	(3,656,339.34)						-		(3,656,339.34)
26	Water Intervention Grant	(3,904,250.45)				1,383,417.60		207,512.64	1,590,930.24	(2,313,320.21)
TOTAL										
TOTAL		(206,296,399.39)	(180,154,072.63)	22,277,523.20	-	131,335,493.76	1,270,364.06	12,680,583.31	144,016,077.07	(242,436,394.95)

PREPARED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD

B.N KHUMALO
MANAGER/
ACTING
DIRECTOR:
BUDGET &

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

ACCOUNTANT

DATE:

DATE:

DATE:

SUMMARY OF LOAN REGISTER FOR DECEMBER 2022

Account number	Interest Rate	LOAN AMOUNT	Opening balance as at 01.07.2022	Total Capital Payments	Interest Capitalised to Date	Interest Capitalised for the month	Total Interest Payments	Balance
Loan Account: 61000536	9.37%	24,285,550.00	1,593,511.36	1,522,756.58	0.00	34,193.91	72,740.34	-
Loan Account: 61000654	9.10%	25,993,166.00	4,675,435.26	1,456,058.99	176,325.06	28,039.72	208,582.87	3,187,118.46
Loan Account: 61000826	11.29%	12,750,000.00	3,106,754.34	539,364.16	156,628.32	11,621.32	171,042.32	2,552,976.18
Loan Account: 61000827	11.25%	1,975,000.00	1,292,075.60	55,387.26	69,706.88	35,598.33	70,890.05	1,235,505.17
Loan Account: 61000920	10.69%	7,000,000.00	4,517,762.43	238,757.20	217,149.83	20,013.62	227,433.29	4,268,721.77
Loan Account: 61000921	10.83%	1,850,000.00	1,210,377.78	26,828.37	60,915.11	9,986.08	61,690.19	1,182,774.33
Loan Account: 61007325	5.00%	11,980,174.80	5,481,026.13	478,434.08	122,083.08	719,209.53	132,611.38	4,992,063.75
Loan Account: 61007195	10.40%	122,185,000.00	92,356,911.01	3,689,128.23	4,387,178.12	2,150,368.78	4,529,488.76	88,525,472.14
Loan Account: 3042598105	11.44%	284,839,959.00	246,786,934.17	8,591,470.39	12,902,212.68	13,248,597.83	237,849,078.63	
Totals								(343,793,710.43)

BALANCE PER GENERAL LEGDER

DIFF - STATEMENT VS GEN LED
PREPARED BY:

REVIEWED BY:

AUTHORIZED BY:

N SILUMA

BN KHUMALO

MS NDLOVU

ACCOUNTANT: FINANCIAL
REPORTING

(ACTING)
DIRECTOR: BUDGET &
FINANCIAL REFORMS

(ACTING)STRATEG
IC EXECUTIVE
DIRECTOR:
BUDGET &
TREASURY
OFFICE

DATE:

DATE:

DATE:

(343,793,710.43)

NEWCASTLE LOCAL MUNICIPALITY

[illegible]

Balance as per Bank Statements at 31 December 2022



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

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

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

Computer-generated tax invoice

Some of our fees will change on 1 January 2023.

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



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

Account summary

Account type	Account number
Current account	1162667338

Statement date:	31/12/2022	Envelope:	1 of 1
Statement period:	30/11/2022 – 31/12/2022	Total pages:	24
Statement frequency:	Month-end	Client VAT number:	

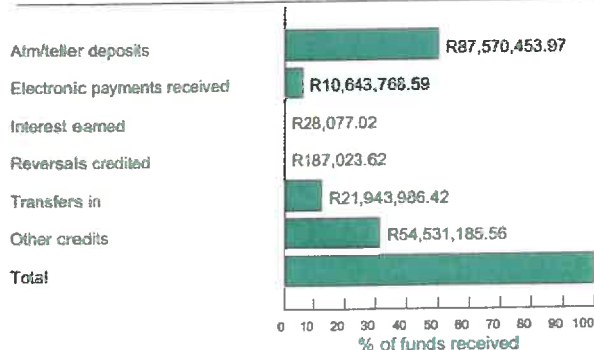
Bank charges summary

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

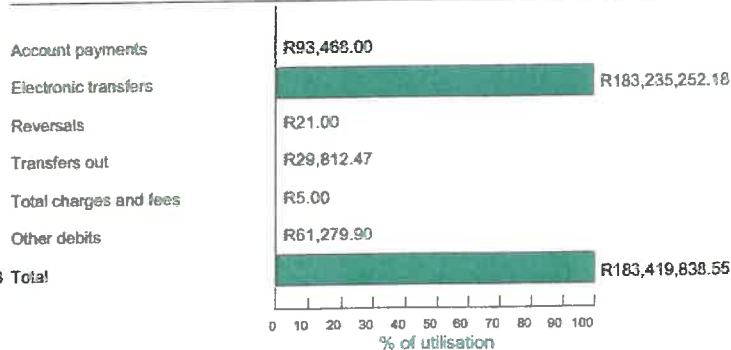
R5.00	Opening balance	R4,528,595.66
R0.00	Funds received/Credits	R174,904,495.18
R5.00	Funds used/Debits	R183,419,838.55
15.000%	Closing balance	-R3,986,747.71
	Annual credit interest rate	0.000%

Cashflow

Total funds received/credits R174,904,495.18



Total funds used/debits R183,419,838.55



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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 1951/000009/06.
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THE FINANCIAL MANAGER
*NEWCASTLE LOCAL MUNICIPALITY
COLLECTION ACCOUNT
X6621
NEWCASTLE
2940

135 Rivonia Road, Sandown, 2196
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Account summary

Account type	Account number
Current account	1162660066

Statement date:	31/12/2022	Envelope:	1 of 1
Statement period:	30/11/2022 – 31/12/2022	Total pages:	202
Statement frequency:	Month-end	Client VAT number:	

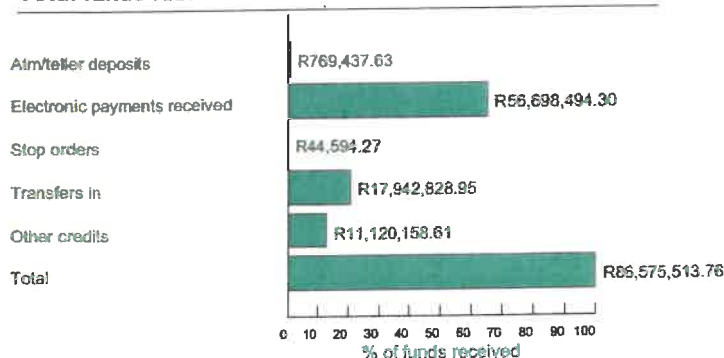
Bank charges summary

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

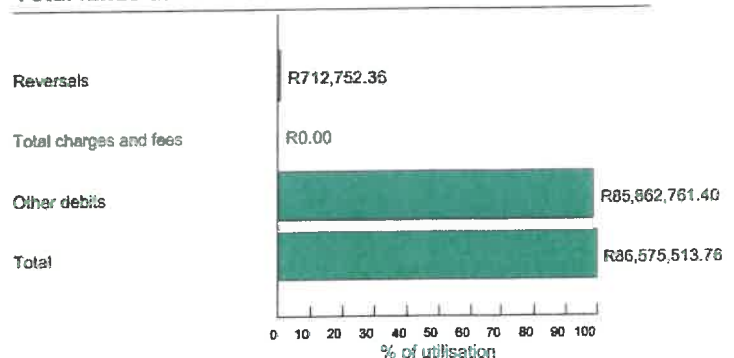
Cashflow

Opening balance	R0.00
Funds received/Credits	R86,575,513.76
Funds used/Debits	R86,575,513.76
Closing balance	R0.00
Annual credit interest rate	0.000%

Total funds received/credits R86,575,513.76



Total funds used/debits R86,575,513.76



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NEDBANK

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Nedbank Ltd Reg No 1951/000009/06.

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MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, **Z W Mcineka**, the Municipal Manager of **Newcastle Municipality**, hereby certify that the mid-year review budget and supporting documentation of the 2022/2023 Operational and Capital Budget have been prepared in accordance with Section 72(1)(a)(b) of the Municipal Finance Management Act, No56 of 2003; and Regulation 56-59 of the Municipal Budget and Reporting Regulations.

Print Name : **ZAMOKWAKHE WESLEY MCINEKA**

Municipal Manager : **NEWCASTLE MUNICIPALITY**

Signature : 

Date : 