

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH SECTION:
31 JANUARY 2023**

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

1. PURPOSE

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

2. BACKGROUND

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

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

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

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

3. DISCUSSION

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

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

Table C1: Monthly budget statements summary

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

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M07 January

Description	Budget Year 2022/23								
	2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	352,585	363,413	363,413	31,211	223,448	211,991	11,457	5%	363,413
Service charges	1,110,682	1,176,842	1,176,842	79,266	696,916	886,491	10,425	2%	1,176,842
Investment revenue	4,445	3,131	3,131	257	3,325	1,827	1,498	82%	3,131
Transfers and subsidies	490,501	1,112,707	1,102,707	178,274	421,487	430,587	(9,100)	-2%	1,102,707
Other own revenue	45,199	37,169	37,169	3,095	18,634	21,692	(3,047)	-14%	37,169
Total Revenue (excluding capital transfers and contributions)	2,003,613	2,693,283	2,683,263	292,103	1,363,811	1,352,578	11,233	1%	2,683,263
Employee costs	585,366	601,653	567,833	53,820	375,719	331,236	44,484	13%	567,833
Remuneration of Councillors	23,742	29,060	25,710	2,115	16,439	14,998	1,442	10%	25,710
Depreciation & asset impairment	348,804	363,160	363,160	28,581	200,634	211,843	(11,209)	-5%	363,160
Finance charges	64,353	35,846	35,846	2,163	21,164	20,910	254	1%	35,846
Materials and bulk purchases	786,545	758,296	758,296	41,265	446,297	442,339	3,958	1%	758,296
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	410,168	1,222,862	1,209,946	50,569	296,912	705,802	(408,890)	-58%	1,209,946
Total Expenditure	2,218,978	3,010,876	2,960,790	178,513	1,357,165	1,727,128	(369,962)	-21%	2,960,790
Surplus/(Deficit)	(215,366)	(317,613)	(277,528)	113,590	6,646	(374,549)	381,195	-102%	(277,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122,888	191,032	201,032	9,995	81,711	117,269	(35,558)	-30%	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)	123,586	88,357	(257,281)	345,637	-134%	(76,496)
Share of surplus/ (deficit) of associate	(45,141)	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(76,496)	123,586	88,357	(257,281)	345,637	-134%	(76,496)
Capital expenditure & funds sources									
Capital expenditure	149,637	209,033	221,233	12,298	85,649	129,053	(43,403)	-34%	221,233
Capital transfers recognised	122,888	191,032	201,032	9,995	81,711	117,269	(35,558)	-30%	201,032
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	26,749	18,001	20,201	2,303	3,938	11,784	(7,846)	-67%	20,201
Total sources of capital funds	149,637	209,033	221,233	12,298	85,649	129,053	(43,403)	-34%	221,233
Financial position									
Total current assets	1,003,641	676,443	726,529	-	1,109,278	-	-	-	726,529
Total non current assets	6,722,953	7,238,673	7,238,673	-	6,581,622	-	-	-	7,238,673
Total current liabilities	977,242	692,762	732,058	-	990,233	-	-	-	732,058
Total non current liabilities	545,070	351,099	351,099	-	545,167	-	-	-	351,099
Community wealth/Equity	6,204,281	6,871,255	6,882,045	-	6,155,500	-	-	-	6,882,045
Cash flows									
Net cash from (used) operating	238,944	164,505	226,791	63,348	115,477	(105,062)	(220,539)	210%	226,791
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(12,298)	(79,987)	(129,053)	(49,066)	38%	(221,233)
Net cash from (used) financing	(30,512)	(32,106)	(32,106)	(15,190)	(30,160)	(18,728)	11,432	-61%	(32,106)
Cash/cash equivalents at the month/year end	76,168	(14,037)	36,049	-	81,497	(190,247)	(271,744)	143%	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	119,258	34,302	39,116	32,061	30,987	32,264	225,605	1,032,420	1,546,014
Creditors Age Analysis									
Total Creditors	97,319	12,174	-	-	11,118	-	11,068	195,234	326,914

Table C4: Monthly Budget Statement

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

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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	31,211	223,448	211,991	11,457	5%	363,413
Service charges - electricity revenue		705,057	751,862	751,862	45,093	435,835	438,586	(2,751)	-1%	751,862
Service charges - water revenue		188,622	199,933	199,933	17,802	126,146	116,627	9,518	8%	199,933
Service charges - sanitation revenue		118,993	123,818	123,818	9,088	74,508	72,227	2,281	3%	123,818
Service charges - refuse revenue		98,211	101,229	101,229	7,283	60,427	59,051	1,377	2%	101,229
		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		8,372	9,452	9,452	684	4,877	5,514	(636)	-12%	9,452
Interest earned - external investments		4,445	3,131	3,131	257	3,325	1,827	1,498	82%	3,131
Interest earned - outstanding debtors		3,792	4,001	4,001	616	3,632	2,334	1,298	56%	4,001
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,353	4,180	4,180	401	3,133	2,439	695	28%	4,180
Licences and permits		46	48	48	11	25	28	(3)	-10%	48
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		490,501	1,112,707	1,102,707	178,274	421,487	430,587	(9,100)	-2%	1,102,707
Other revenue		15,939	19,487	19,487	791	5,928	11,368	(5,440)	-48%	19,487
Gains		11,698	-	-	593	1,039	-	1,039	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,683,263	292,103	1,363,811	1,352,578	11,233	1%	2,683,263
Expenditure By Type										
Employee related costs		585,366	601,653	567,833	53,820	375,719	331,236	44,484	13%	567,833
Remuneration of councillors		23,742	29,060	25,710	2,115	16,439	14,998	1,442	10%	25,710
Debt impairment		130,120	286,041	286,041	7,211	54,884	166,857	(111,974)	-67%	286,041
Depreciation & asset impairment		348,804	363,160	363,160	28,581	200,634	211,843	(11,209)	-5%	363,160
Finance charges		64,353	35,846	35,846	2,163	21,164	20,910	254	1%	35,846
Bulk purchases		649,750	605,107	605,107	34,364	356,730	352,979	3,751	1%	605,107
Other materials		136,795	153,188	153,188	6,901	89,567	89,360	207	0%	153,188
Contracted services		253,442	818,629	809,233	28,840	181,867	472,053	(290,186)	-61%	809,233
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		25,960	118,192	114,672	14,518	60,162	66,892	(6,730)	-10%	114,672
Losses		646	-	-	-	-	-	-	-	-
Total Expenditure		2,218,978	3,010,876	2,960,790	178,513	1,357,165	1,727,128	(369,962)	-21%	2,960,790
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	201,032	9,995	81,711	117,269	(35,558)	(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)		(92,478)	(126,581)	(76,496)	123,586	88,357	(257,281)	-	-	(76,496)
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(76,496)	123,586	88,357	(257,281)	-	-	(76,496)
Taxation		(92,478)	(126,581)	(76,496)	123,586	88,357	(257,281)	-	-	(76,496)
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(76,496)	123,586	88,357	(257,281)	-	-	(76,496)
Attributable to minorities		(92,478)	(126,581)	(76,496)	123,586	88,357	(257,281)	-	-	(76,496)
Surplus/(Deficit) attributable to municipality		(92,478)	(126,581)	(76,496)	123,586	88,357	(257,281)	-	-	(76,496)
Share of surplus/ (deficit) of associate		(45,141)	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	123,586	88,357	(257,281)	-	-	(76,496)

3.1. Operating budget performance-revenue

- The municipality generated a total revenue of R1.3 Billion of the adjusted budget of R2.6 billion, representing 50.8% percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R11.2 million. Although the aggregate performance

on revenue generated shows a variance of positive 1 percent, it is however necessary to explain reasons which attributed to the variance.

- The municipality generated R10.4 million (2%) more revenue from service charges than the year-to-date budget of R686.4 million for the period under review. Water, sanitation and refuse all over-performed above target by R9.5 million, R2.2 million and R1.3 million respectively, whereas electricity under performed by R2.7 million. Furthermore, it must be noted that the alignment of S71 report figures are net of indigents while the monthly collection rate report reflects gross amounts.
- The municipality generated revenue from property rates which is R11.4 million (5%) more than the year-to-date budget of R211.1 million during the period under review. It must be mentioned that government departments are billed a bulk amount for property rates in the first months of the financial year.
- The municipality generated R1.4 million (82%) more revenue from interest on investments than the year-to-date budget of R1.8 million for the period under review. This is due to additional investments made during the year.
- The municipality recorded R421 million for operational and R81.7 million for capital transfers and subsidies. This is due to the grants received in line with the grant's payment schedule. The second trench of the Equitable share grant was received in January however it was less by R9.1 million due to the roll overs which were declined and therefore reduced against it .
- The municipality generated R3 million (-14%) less revenue from sundry revenue than a pro-rata budget of R21.6 million for the period under review.

3.2. Operating performance – expenditure

- The summary of the operating expenditure is reflected in C1 and C4 tables of Schedule C attached hereto. As at the end of January 2023, the municipality incurred the total expenditure of R1.3 billion of the adjusted budget of R2.9 billion, which represents 45.8 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R369.9 million, representing under-expenditure of 21 percent.
- The municipality spent R44.4 million (13%) more on employee-related costs than a year-to-date budget of R331.2 million. This is due to the compensation of backpay of the increment due to employees which was removed on special adjustments budget in July 2022 and the salary consideration in respect of the reinstated employees.
- Depreciation has under-performed by R11.2 million (-5%) in the seventh month of the financial year due to the very low capital expenditure and projects still under work in progress (not yet capitalized). Debt impairment under-performed by R111.9 million (-67%) since the municipality is recognizing debt impairment on indigents only during the year, all other impairments are done at the compilation of Annual Financial Statements at year-end.
- The municipality spent R3.7 million (1%) more on the bulk purchases than the year-to-date budget of R352.9 million. This is due to colder month's season and performance is expected to stabilize gradually

as it gets warmer. The cost is generally averaging lower in the remaining months of the financial year. The impact of load shedding is also expected to reduce the consumption of bulk purchases during the year.

- Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seems to be performing R207 thousand (0.1%) more than the year-to-date budget of R89.3 million.
- The municipality spent R290 million (-61%) less on contracted services than the year-to-date budget of R472 million. This is due to some of the housing projects being slower in implementation as the municipality is an agent. It must be mentioned that the housing grants have been reduced in adjusted Provincial gazette and will be impacted in the Mid-Year Adjustments Budget.

3.2.1 Operational expenditure by function

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

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Expenditure - Functional										
<i>Governance and administration</i>		466,817	469,276	445,688	46,711	283,255	259,984	23,270	9%	445,688
Executive and council		93,820	101,198	93,961	7,247	77,579	54,810	22,769	42%	93,961
Finance and administration		372,369	367,328	350,992	39,363	205,134	204,746	388	0%	350,992
Internal audit		628	750	735	101	542	428	114	26%	735
<i>Community and public safety</i>		507,769	827,731	819,736	26,970	175,123	478,179	(303,056)	-63%	819,736
Community and social services		37,498	43,629	42,049	3,433	24,523	24,528	(5)	0%	42,049
Sport and recreation		67,860	73,339	72,478	5,819	41,606	42,279	(673)	-2%	72,478
Public safety		65,732	70,215	65,969	6,898	45,946	38,482	7,464	19%	65,969
Housing		327,112	630,591	629,783	9,802	57,486	367,373	(309,887)	-84%	629,783
Health		9,566	9,956	9,458	1,017	5,562	5,517	45	1%	9,458
<i>Economic and environmental services</i>		220,976	266,056	262,819	33,936	189,316	153,311	36,005	23%	262,819
Planning and development		78,093	85,041	81,804	6,367	49,905	47,719	2,186	5%	81,804
Road transport		142,876	181,008	181,008	27,569	139,405	105,588	33,818	32%	181,008
Environmental protection		7	7	7	-	6	4	2	38%	7
<i>Trading services</i>		1,065,293	1,444,445	1,429,179	70,636	707,789	833,688	(125,899)	-15%	1,429,179
Energy sources		619,934	742,466	740,865	40,087	419,965	432,171	(12,206)	-3%	740,865
Water management		350,885	597,907	586,801	23,043	215,933	342,301	(126,368)	-37%	586,801
Waste water management		53,873	60,542	60,542	1,069	31,764	35,316	(3,552)	-10%	60,542
Waste management		40,601	43,530	40,971	6,436	40,127	23,900	16,227	68%	40,971
<i>Other</i>		3,265	3,369	3,369	260	1,682	1,965	(283)	-14%	3,369
Total Expenditure - Functional	3	2,264,119	3,010,876	2,960,790	178,513	1,357,165	1,727,128	(369,962)	-21%	2,960,790
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	123,586	88,357	(257,281)	345,637	-134%	(76,496)

- Presentation of the operating performance function is required by National Treasury (NT) to be done by all municipality to achieve standardization and uniformity. The functions are regulated by the constitution and in line with MSCOA requirements.
- The table above reflects that some of the functions have been over-spending when compared with the year-to-date budget. Governance and Administration is overspent by R23.2 million (9%), Economic and Environmental Services is overspent by R36 million (23%). Whilst Community and Public Safety is

underspent by R303 million (-63%), Trading services are underspent by R125.8 million (-15%) and Other Services are underspent by R283 thousand (-14%), mainly due to the cost containment measures put in place. Strategic Executive Directors of relevant functions must ensure that they operate within their approved budget to avoid unauthorized expenditure at year-end.

3.3. Capital expenditure

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

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January										
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		--	--	--	--	71	6,618	(6,547)	-99%	11,345
Vote 2 - COMMUNITY SERVICES		5,583	11,345	11,345	28					2,900
Vote 3 - BUDGET AND TREASURY		1,748	2,900	2,900	399	1,278	1,692	(413)	-24%	
Vote 4 - MUNICIPAL MANAGER		243	--	--	--	--	--	--	--	--
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25,001	25,001	--	12,809	14,584	(1,775)	-12%	25,001
Vote 6 - TECHNICAL SERVICES		126,659	169,786	161,988	11,871	71,491	108,159	(34,668)	-33%	181,988
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208	--	--	--	--	--	--	--	--
Vote 8 - [NAME OF VOTE 8]		--	--	--	--	--	--	--	--	--
Vote 9 - [NAME OF VOTE 9]		--	--	--	--	--	--	--	--	--
Vote 10 - [NAME OF VOTE 10]		--	--	--	--	--	--	--	--	--
Vote 11 - [NAME OF VOTE 11]		--	--	--	--	--	--	--	--	--
Vote 12 - [NAME OF VOTE 12]		--	--	--	--	--	--	--	--	--
Vote 13 - [NAME OF VOTE 13]		--	--	--	--	--	--	--	--	--
Vote 14 - [NAME OF VOTE 14]		--	--	--	--	--	--	--	--	--
Vote 15 - [NAME OF VOTE 15]		--	--	--	--	--	--	--	--	--
Total Capital single-year expenditure	4	149,637	209,033	221,233	12,298	85,649	129,053	(43,403)	-34%	221,233
Total Capital Expenditure		149,637	209,033	221,233	12,298	85,649	129,053	(43,403)	-34%	221,233
Capital Expenditure - Functional Classification										
Governance and administration		4,199	2,900	2,900	399	1,278	1,692	(413)	-24%	2,900
Executive and council		243	--	--	--	--	--	--	--	--
Finance and administration		3,956	2,900	2,900	399	1,278	1,692	(413)	-24%	2,900
Internal audit		--	--	--	--	--	--	--	--	--
Community and public safety		5,025	11,345	11,345	28	71	6,618	(6,547)	-99%	11,345
Community and social services		1,162	345	345	20	53	201	(138)	-69%	345
Sport and recreation		3,397	11,000	11,000	8	18	6,417	(6,409)	-100%	11,000
Public safety		--	--	--	--	--	--	--	--	--
Housing		498	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--
Economic and environmental services		41,959	119,141	130,341	3,155	33,650	76,032	(42,382)	-56%	130,341
Planning and development		12,776	25,101	25,101	--	12,809	14,642	(1,833)	-13%	25,101
Road transport		29,181	93,040	105,240	3,155	20,841	61,390	(40,549)	-66%	105,240
Environmental protection		--	--	--	--	--	--	--	--	--
Trading services		98,454	76,648	76,648	8,717	50,650	44,711	5,939	13%	76,648
Energy services		--	--	--	--	--	--	--	--	--
Water management		60,525	49,848	49,848	--	--	28,961	(28,961)	-100%	49,848
Waste water management		36,874	27,000	27,000	335	14,802	15,750	(948)	-6%	27,000
Waste management		1,054	--	--	8,382	35,847	--	36,847	#DIV/0!	--
Other		--	--	--	--	--	--	--	--	--
Total Capital Expenditure - Functional Classification	3	149,637	209,033	221,233	12,298	85,649	129,053	(43,403)	-34%	221,233
Funded by:										
National Government		112,998	174,688	184,688	9,975	81,604	107,734	(28,130)	-24%	184,688
Provincial Government		9,890	16,345	16,345	20	107	9,534	(9,426)	-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	9,995	81,711	117,269	(35,558)	-30%	201,032
Borrowing	5	--	--	--	--	--	--	--	--	--
Internally generated funds		26,749	18,001	20,201	2,303	3,938	11,784	(7,846)	-67%	20,201
Total Capital Funding	0	149,637	209,033	221,233	12,298	85,649	129,053	(43,403)	-34%	221,233

- Capital expenditure for the seventh month of the financial year was R85.6 million which represents 38.7% of the adjusted capital budget of R221.2 million. Comparison between the year-to-budget of R129 million and actual expenditure for the period reflects an under expenditure of R43.4 million, which implies that the municipality spent 34% less than the year-to-date budget for the same period. The Strategic Executive Directors are advised to develop plans to deal with underspending to avoid grants being reverted to National Treasury.

3.3.1 Capital and Operational Grant Reporting

The table below reflects the grant performance when the full year budget and actuals are compared. A further comparison is also displayed between the year-to-date actuals vs. allocations received. The grant expenditure reflects adequate spending in some grants on both operational and capital grants while others are delayed, fast tracking of the grants needs to be made to avoid withholding of unspent grants, over all expenditure of the grants is as follows. Furthermore, Treasury is assessing expenditure on a quarterly basis, therefore council and management were previously advised to ensure they have spent beyond 50% target as this report is on 7 months expenditure.

GRANT RECONCILIATION - JANUARY 2023							
GRANT NAME	TOTAL GRANT BUDGET	YEAR-TO-DATE GRANT BUDGET	ALLOCATIONS RECEIVED	YEAR TO DATE EXPENDITURE (Incl VAT)	% SPENT ON ALLOCATIONS RECEIVED	% SPENT ON GRANT BUDGET	% SPENT (YTD ACTUAL vs YTD BUDGET)
NATIONAL GRANTS							
Expanded Public Works Programme Integrated Grant	3,753,000.00	2,189,250.00	3,753,000.00	1,544,052.07	41%	41%	71%
Financial Management Grant	1,850,000.00	1,079,166.67	1,850,000.00	585,187.00	32%	32%	54%
Water Service Infrastructure Grant	48,000,000.00	28,000,000.00	28,800,000.00	22,762,696.18	79%	47%	81%
Neighbourhood Development Partnership Grant	20,000,000.00	11,666,666.67	20,000,000.00	13,239,968.82	66%	66%	113%
Municipal Infrastructure Grant	129,141,000.00	75,332,250.00	110,000,000.00	69,105,191.00	63%	54%	92%
PROVINCIAL GRANTS							
Community Library Grant	2,595,000.00	1,513,750.00	2,595,000.00	1,592,551.00	61%	61%	105%
Housing Accreditation Grant	21,415,180.00	12,492,188.33	3,509,961.59	7,032,095.18	200%	33%	56%
Housing Grant	123,885,000.00	72,266,250.00	2,747,643.63	42,317,097.26	1540%	34%	59%
ISU Patmeship Grant	478,733,000.00	279,260,916.67	-	-	0%	0%	0%
Museum Art Gallery Grant	449,000.00	261,916.67	449,000.00	83,246.00	19%	19%	32%
Provincialisation Grant	6,992,000.00	4,078,666.67	6,992,000.00	4,100,431.97	59%	59%	101%
LGSETA	-	-	582,467.41	-	0%	0%	0%
EDTEA : Airport Grant	3,000,000.00	1,750,000.00	3,000,000.00	-	0%	0%	0%
EDTEA: Hawker Stalls Grant	2,000,000.00	1,166,666.67	-	50,000.00	0%	3%	4%
Sport, Recreation Grant	11,000,000.00	6,416,666.67	-	-	0%	0%	0%
ROLL OVERS							
Museum Art Gallery Grant	539,434.00	314,669.83	539,434.00	-	0%	0%	0%
Provincialisation Grant (Roll Over)	46,194.00	26,946.50	46,194.00	0	0%	0%	0%
Community Library Grant (Roll Over)	18,925.00	11,039.58	18,925.00	0	0%	0%	0%
Water Intervention Grant	2,313,319.76	1,349,436.53	2,313,319.76	1,590,930.24	0%	69%	118%

3.4. Financial position

Table C6: Monthly budget statements – Financial Position

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

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	11,353	36,049
Call investment deposits		46,232	—	—	70,144	—
Consumer debtors		805,744	594,134	594,134	922,125	594,134
Other debtors		97,185	81,351	81,351	80,323	81,351
Current portion of long-term receivables		—	—	—	—	—
Inventory		24,544	14,995	14,995	25,333	14,995
Total current assets		1,003,641	676,443	726,529	1,109,278	726,529
Non current assets						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		372,224	341,874	341,874	367,599	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	6,059,901	6,666,531
Biological		—	—	—	—	—
Intangible		382	1,224	1,224	128	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	6,581,622	7,238,673
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,690,900	7,965,202
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		47,260	(32,106)	(32,106)	16,763	(32,106)
Consumer deposits		33,418	27,095	27,095	34,903	27,095
Trade and other payables		885,459	688,021	727,316	931,323	727,316
Provisions		11,105	9,752	9,752	7,244	9,752
Total current liabilities		977,242	692,762	732,058	990,233	732,058
Non current liabilities						
Borrowing		315,490	260,654	260,654	315,826	260,654
Provisions		229,580	90,445	90,445	229,340	90,445
Total non current liabilities		545,070	351,099	351,099	545,167	351,099
TOTAL LIABILITIES		1,522,312	1,043,861	1,083,156	1,535,399	1,083,156
NET ASSETS	2	6,204,281	6,871,255	6,882,045	6,155,500	6,882,045
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,123,827	6,851,803
Reserves		323	30,242	30,242	31,674	30,242
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,882,045	6,155,500	6,882,045

- As at end of the seventh month of the financial year, the municipality showed a favorable equity position, with a net asset effect of R6.1 billion.
- While this picture looks good, it is however important to point out major reasons to such a favorable equity position, being consumer debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:

- The municipality's debtors aging as reflected in table SC3 is a total of R1.5 billion as at the end of the seventh month. The bulk of the debtor's ageing amount (R1.3 billion) was for debt owing for more than 90 days, while R1.2 billion of the total debt is owed by households. It must be noted that the total figure of debtors is inclusive of indigent.
- Property Plant and Equipment (Assets) comprise of R6 billion of the total assets of R7.6 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants, and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that most of these assets may not be easily converted to cash and cash equivalent.
- The municipality closed with a balance of cash and cash equivalent of R81.4 million at the end of the seventh month of the financial year, with R70 million from call investments and R11.3 million cash at the bank. It must be noted that the municipality had an obligation of R31.3 million relating to the HDF. The short-term obligations are sitting at R326.9 million as illustrated on SC4, while unspent conditional grants amount to R217.1 million, representing a cash shortfall of R493.9 million. Included under creditors is Eskom for R110.7 million, uThukela Water for R173.5 million, SARS – PAYE for R12.9 million, pension and other employee benefits for R27.2 million, and other trade creditors for R2.3 million. Looking at the cash position as mentioned above the municipality is currently not in the position to cover its short-term obligations, including unspent conditional grants.
- The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The **going concern** principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R6.1 billion. The net current ratio indicates that the municipality's current assets will be adequate to cover the current liabilities over the next twelve months. Due to the standing of the municipality by virtue of being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.
- The **liquidity ratio** of the municipality is currently sitting at 8.2 % as reflected in table SC2. As per paragraph 2.4.4 above, however, if one considers the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 24.9%, since the municipality needs R326.9 million in order to pay all its short-term obligations. Again, this is a bad reflection on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more likely to negatively impact the image of the municipality to public, business sector and other spheres of government.

3.5. Cash flow position

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

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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	19,351	138,375	158,993	(20,618)	-13%	272,560
Service charges		870,208	989,000	989,000	49,145	595,215	576,917	18,299	3%	989,000
Other revenue		13,234	315,172	315,172	25,491	34,081	183,850	(149,769)	-81%	315,172
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	148,812	351,913	361,013	(9,100)	-3%	1,102,707
Transfers and Subsidies - Capital		148,615	191,032	201,032	3,000	162,145	162,145	-		201,032
Interest		8,308	3,131	3,131	616	6,957	1,827	5,131	281%	3,131
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,620,965)	(180,017)	(1,152,045)	(1,528,896)	(376,851)	25%	(2,620,965)
Finance charges		(42,293)	(35,846)	(35,846)	(3,051)	(21,164)	(20,910)	254	-1%	(35,846)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	63,348	115,477	(105,062)	(220,539)	210%	226,791
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872	-	-	-	5,662	-	5,662	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(149,637)	(209,033)	(221,233)	(12,298)	(85,649)	(129,053)	(43,403)	34%	(221,233)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(221,233)	(12,298)	(79,987)	(129,053)	(49,066)	38%	(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)	(13,190)	(30,160)	(18,728)	11,432	-61%	(32,106)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(32,106)	(13,190)	(30,160)	(18,728)	11,432	-61%	(32,106)
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(26,547)	37,860	5,329	(252,843)			(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		81,497	(190,247)			49,620

- The municipality opened with a cash and cash equivalent balance of R76.1 million at the beginning of the financial year and closed with a balance of R81.4 million as at the end of January 2023 which represents a cash increase of R5.3 million since the beginning of the financial year. This is due to receipt of grant allocations, some of which have not been spent.
- Cash flows from operating activities yielded a net cash inflow of R115.4 million as a result of receipts from services charges, property rates, and government grants as well as other sundry receipts. This net

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

- Cash flows from investing activities recorded net cash outflows of R79.9 million this is due to the capital expenditure incurred.
- Cash flows from financing activities recorded net outflows of R30.1 million due to the repayment of borrowings.

4. LEGAL IMPLICATIONS

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

5. POLICY IMPLICATIONS

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

6. FINANCIAL IMPLICATIONS

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

7. RISKS

There are no risks appreciated with the submission and approval of this report. It is however important that the report is submitted within the legislated timeframes in order to ensure compliance. Risk of non-compliance with S71 of the MFMA, should the report not reach the Mayor, Provincial Treasury and National Treasury within 10 working days after the end of the month.

8. MANAGEMENT OF RISKS

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

9. RECOMMENDATIONS

9.1 That the Council notes the submission of S71 for the month ended 31 January 2023;

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

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

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

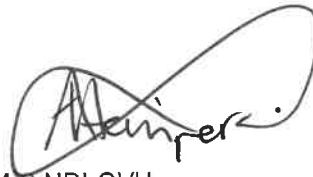
SED: BTO

Report prepared by:

Report seen by:



DX DUBE
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE



||

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



KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M07 January

Description	Budget Year 2022/23								
	2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	352,585	363,413	363,413	31,211	223,448	211,991	11,457	5%	363,413
Service charges	1,110,882	1,176,842	1,176,842	79,266	696,916	686,491	10,425	2%	1,176,842
Investment revenue	4,445	3,131	3,131	257	3,325	1,827	1,498	82%	3,131
Transfers and subsidies	490,501	1,112,707	1,102,707	178,274	421,487	430,587	(9,100)	-2%	1,102,707
Other own revenue	45,199	37,169	37,169	3,096	18,634	21,682	(3,047)	-14%	37,169
Total Revenue (excluding capital transfers and contributions)	2,003,613	2,693,263	2,683,263	292,103	1,363,811	1,352,578	11,233	1%	2,683,263
Employee costs	585,366	601,653	567,833	53,820	375,719	331,236	44,484	13%	567,833
Remuneration of Councillors	23,742	29,060	25,710	2,115	16,439	14,998	1,442	10%	25,710
Depreciation & asset impairment	348,804	363,160	363,160	28,581	200,634	211,843	(11,209)	-5%	363,160
Finance charges	64,353	35,846	35,846	2,163	21,164	20,910	254	1%	35,846
Materials and bulk purchases	786,545	758,296	758,296	41,265	446,297	442,339	3,958	1%	758,296
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	410,168	1,222,862	1,209,946	50,569	296,912	705,802	(408,890)	-58%	1,209,946
Total Expenditure	2,218,978	3,010,876	2,960,790	178,513	1,357,165	1,727,128	(369,962)	-21%	2,960,790
Surplus/(Deficit)	(215,366)	(317,613)	(277,528)	113,590	6,646	(374,549)	381,195	-102%	(277,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122,888	191,032	201,032	9,995	61,711	117,269	(35,558)	-30%	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)	123,586	88,357	(257,281)	345,637	-134%	(76,496)
Share of surplus/ (deficit) of associate	(45,141)	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(76,496)	123,586	88,357	(257,281)	345,637	-134%	(76,496)
Capital expenditure & funds sources									
Capital expenditure	149,637	209,033	221,233	12,298	85,649	129,053	(43,403)	-34%	221,233
Capital transfers recognised	122,888	191,032	201,032	9,995	61,711	117,269	(35,558)	-30%	201,032
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	26,749	18,001	20,201	2,303	3,938	11,784	(7,846)	-67%	20,201
Total sources of capital funds	149,637	209,033	221,233	12,298	85,649	129,053	(43,403)	-34%	221,233
Financial position									
Total current assets	1,003,641	676,443	726,529		1,109,278				726,529
Total non current assets	6,722,953	7,238,673	7,238,673		6,581,622				7,238,673
Total current liabilities	977,242	692,762	732,058		990,233				732,058
Total non current liabilities	545,070	351,099	351,099		545,167				351,099
Community wealth/Equity	6,204,281	6,871,255	6,882,045		6,155,500				6,882,045
Cash flows									
Net cash from (used) operating	236,944	164,505	226,791	63,348	115,477	(105,062)	(220,539)	210%	226,791
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(12,298)	(79,987)	(129,053)	(49,066)	38%	(221,233)
Net cash from (used) financing	(30,512)	(32,106)	(32,106)	(13,190)	(30,180)	(18,728)	11,432	-61%	(32,106)
Cash/cash equivalents at the month/year end	76,168	(14,037)	36,049	-	61,497	(190,247)	(271,744)	143%	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	119,258	34,302	39,116	32,061	30,987	32,264	225,605	1,032,420	1,546,014
Creditors Age Analysis									
Total Creditors	97,319	12,174	-	-	11,118	-	11,068	195,234	326,914

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

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 - Functional										
<i>Governance and administration</i>		469,582	514,453	514,453	71,013	326,546	300,098	26,449	9%	514,453
Executive and council		8,676	12,367	12,367	3,145	9,041	7,214	1,826	25%	12,367
Finance and administration		460,906	502,086	502,086	67,868	317,506	292,884	24,622	8%	502,086
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		300,140	640,739	640,739	23,060	62,627	164,562	(101,935)	-62%	640,739
Community and social services		14,854	13,877	13,877	1,177	7,282	8,095	(813)	-10%	13,877
Sport and recreation		4,711	11,139	11,139	-	91	6,498	(6,407)	-99%	11,139
Public safety		5,164	4,138	4,138	409	3,488	2,414	1,074	45%	4,138
Housing		275,319	611,581	611,581	21,473	51,757	147,553	(95,795)	-65%	611,581
Health		91	4	4	1	8	2	6	247%	4
<i>Economic and environmental services</i>		141,205	168,208	168,208	2,270	85,794	94,666	(8,871)	-9%	168,208
Planning and development		102,901	39,067	39,067	473	16,689	22,789	(6,100)	-27%	39,067
Road transport		38,305	129,141	129,141	1,796	69,105	71,877	(2,771)	-4%	129,141
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,215,404	1,560,710	1,560,710	205,741	970,454	910,414	60,040	7%	1,560,710
Energy sources		698,454	835,626	835,626	74,572	497,982	487,448	10,534	2%	835,626
Water management		225,940	337,581	337,581	57,641	215,433	196,922	18,511	9%	337,581
Waste water management		151,972	243,101	243,101	51,064	164,563	141,809	22,753	16%	243,101
Waste management		139,038	144,402	144,402	22,463	92,477	84,235	8,242	10%	144,402
<i>Other</i>	4	169	184	184	15	100	108	(7)	-7%	184
Total Revenue - Functional	2	2,126,501	2,884,295	2,884,295	302,098	1,445,522	1,469,847	(24,325)	-2%	2,884,295
Expenditure - Functional										
<i>Governance and administration</i>		466,817	469,276	445,688	46,711	283,255	259,984	23,270	9%	445,688
Executive and council		93,820	101,198	93,961	7,247	77,579	54,810	22,769	42%	93,961
Finance and administration		372,369	367,328	350,992	39,363	205,134	204,746	388	0%	350,992
Internal audit		628	750	735	101	542	428	114	26%	735
<i>Community and public safety</i>		507,769	827,731	819,736	26,970	175,123	478,179	(303,056)	-63%	819,736
Community and social services		37,498	43,629	42,049	3,433	24,523	24,528	(5)	0%	42,049
Sport and recreation		67,860	73,339	72,478	5,819	41,606	42,279	(673)	-2%	72,478
Public safety		65,732	70,215	65,969	6,898	45,946	38,482	7,464	19%	65,969
Housing		327,112	630,591	629,783	9,802	57,486	367,373	(309,887)	-84%	629,783
Health		9,566	9,956	9,458	1,017	5,562	5,517	45	1%	9,458
<i>Economic and environmental services</i>		220,976	266,056	262,819	33,936	189,316	153,311	36,005	23%	262,819
Planning and development		78,093	85,041	81,804	6,367	49,905	47,719	2,186	5%	81,804
Road transport		142,876	181,008	181,008	27,569	139,405	105,588	33,818	32%	181,008
Environmental protection		7	7	7	-	6	4	2	38%	7
<i>Trading services</i>		1,065,293	1,444,445	1,429,179	70,636	707,789	833,688	(125,899)	-15%	1,429,179
Energy sources		619,934	742,466	740,865	40,087	419,965	432,171	(12,206)	-3%	740,865
Water management		350,885	597,907	586,801	23,043	215,933	342,301	(126,368)	-37%	586,801
Waste water management		53,873	60,542	60,542	1,069	31,764	35,316	(3,552)	-10%	60,542
Waste management		40,601	43,530	40,971	6,436	40,127	23,900	16,227	68%	40,971
<i>Other</i>		3,265	3,369	3,369	260	1,682	1,965	(283)	-14%	3,369
Total Expenditure - Functional	3	2,264,119	3,010,876	2,960,790	178,513	1,357,165	1,727,128	(369,962)	-21%	2,960,790
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	123,586	88,357	(257,281)	345,637	-134%	(76,496)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

Vote Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		88,576	113,447	113,447	30,068	75,458	66,178	9,280	14.0%	113,447
Vote 2 - COMMUNITY SERVICES		163,905	173,608	173,608	24,061	103,341	101,272	2,069	2.0%	173,608
Vote 3 - BUDGET AND TREASURY		391,006	401,006	401,006	40,945	251,068	233,920	17,168	7.3%	401,006
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		281,341	647,031	647,031	21,573	67,008	168,232	(101,224)	-60.2%	647,031
Vote 6 - TECHNICAL SERVICES		503,219	713,576	713,576	110,807	450,645	412,797	37,847	9.2%	713,576
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		698,454	835,626	835,626	74,572	497,982	487,448	10,534	2.2%	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	302,027	1,445,522	1,469,847	(24,325)	-1.7%	2,884,295
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		98,250	106,832	99,563	8,262	78,026	58,078	19,947	34.3%	99,563
Vote 2 - COMMUNITY SERVICES		289,990	306,664	291,670	35,041	205,450	170,141	35,309	20.8%	291,670
Vote 3 - BUDGET AND TREASURY		194,969	192,074	188,502	20,252	101,707	109,959	(8,252)	-7.5%	188,502
Vote 4 - MUNICIPAL MANAGER		90,316	89,335	81,903	5,340	45,018	47,776	(2,758)	-5.8%	81,903
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		357,987	662,848	661,139	12,128	78,139	385,664	(307,525)	-79.7%	661,139
Vote 6 - TECHNICAL SERVICES		607,199	895,287	881,845	55,958	417,851	514,410	(86,559)	-18.8%	881,845
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		625,388	757,837	756,169	41,531	430,974	441,099	(10,124)	-2.3%	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	178,513	1,357,165	1,727,128	(369,962)	-21.4%	2,960,790
Surplus/ (Deficit) for the year	2	(137,618)	(126,581)	(76,496)	123,514	88,357	(257,281)	345,637	-134.3%	(76,496)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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	31,211	223,448	211,991	11,457	5%	363,413
Service charges - electricity revenue		705,057	751,862	751,862	45,093	435,835	438,586	(2,751)	-1%	751,862
Service charges - water revenue		188,622	199,933	199,933	17,802	126,146	116,627	9,518	8%	199,933
Service charges - sanitation revenue		118,993	123,818	123,818	9,088	74,508	72,227	2,281	3%	123,818
Service charges - refuse revenue		98,211	101,229	101,229	7,283	60,427	59,051	1,377	2%	101,229
		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		8,372	9,452	9,452	684	4,877	5,514	(636)	-12%	9,452
Interest earned - external investments		4,445	3,131	3,131	257	3,325	1,827	1,498	82%	3,131
Interest earned - outstanding debtors		3,792	4,001	4,001	616	3,632	2,334	1,298	56%	4,001
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,353	4,180	4,180	401	3,133	2,439	695	28%	4,180
Licences and permits		46	48	48	11	25	28	(3)	-10%	48
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		490,501	1,112,707	1,102,707	178,274	421,487	430,587	(9,100)	-2%	1,102,707
Other revenue		15,939	19,487	19,487	791	5,928	11,368	(5,440)	-48%	19,487
Gains		11,698	-	-	593	1,039	-	1,039	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,683,263	292,103	1,363,811	1,352,578	11,233	1%	2,683,263
Expenditure By Type										
Employee related costs		585,366	601,653	567,833	53,820	375,719	331,236	44,484	13%	567,833
Remuneration of councillors		23,742	29,060	25,710	2,115	16,439	14,998	1,442	10%	25,710
Debt impairment		130,120	286,041	286,041	7,211	54,884	166,857	(111,974)	-67%	286,041
Depreciation & asset impairment		348,804	363,160	363,160	28,581	200,634	211,843	(11,209)	-5%	363,160
Finance charges		64,353	35,846	35,846	2,163	21,164	20,910	254	1%	35,846
Bulk purchases		649,750	605,107	605,107	34,364	356,730	352,979	3,751	1%	605,107
Other materials		136,795	153,188	153,188	6,901	89,567	89,360	207	0%	153,188
Contracted services		253,442	818,629	809,233	28,840	181,867	472,053	(290,186)	-61%	809,233
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		25,960	118,192	114,672	14,518	60,162	66,892	(6,730)	-10%	114,672
Losses		646	-	-	-	-	-	-	-	-
Total Expenditure		2,218,978	3,010,876	2,960,790	178,513	1,357,165	1,727,128	(369,962)	-21%	2,960,790
Surplus/(Deficit)		(215,366)	(317,613)	(277,528)	113,590	6,646	(374,549)	381,195	(0)	(277,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	201,032	9,995	81,711	117,269	(35,558)	(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)		(92,478)	(126,581)	(76,496)	123,586	88,357	(257,281)	-	-	(76,496)
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(76,496)	123,586	88,357	(257,281)	-	-	(76,496)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(76,496)	123,586	88,357	(257,281)	-	-	(76,496)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(92,478)	(126,581)	(76,496)	123,586	88,357	(257,281)	-	-	(76,496)
Share of surplus/ (deficit) of associate		(45,141)	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	123,586	88,357	(257,281)	-	-	(76,496)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

Vote Description	Ref	Budget Year 2022/23								Full Year Forecast
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
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	28	71	6,618	(6,547)	-99%	11,345
Vote 3 - BUDGET AND TREASURY		1,748	2,900	2,900	399	1,278	1,692	(413)	-24%	2,900
Vote 4 - MUNICIPAL MANAGER		243	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25,001	25,001	-	12,809	14,584	(1,775)	-12%	25,001
Vote 6 - TECHNICAL SERVICES		126,659	169,788	161,988	11,871	71,491	106,159	(34,668)	-33%	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	12,298	85,649	129,053	(43,403)	-34%	221,233
Total Capital Expenditure		149,637	209,033	221,233	12,298	85,649	129,053	(43,403)	-34%	221,233
Capital Expenditure - Functional Classification										
Governance and administration		4,199	2,900	2,900	399	1,278	1,692	(413)	-24%	2,900
Executive and council		243	-	-	-	-	-	-	-	-
Finance and administration		3,956	2,900	2,900	399	1,278	1,692	(413)	-24%	2,900
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,025	11,345	11,345	28	71	6,618	(6,547)	-99%	11,345
Community and social services		1,162	345	345	20	63	201	(138)	-69%	345
Sport and recreation		3,367	11,000	11,000	8	8	6,417	(6,409)	-100%	11,000
Public safety		-	-	-	-	-	-	-	-	-
Housing		496	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		41,959	118,141	130,341	3,155	33,650	76,032	(42,382)	-56%	130,341
Planning and development		12,778	25,101	25,101	-	12,809	14,642	(1,833)	-13%	25,101
Road transport		29,161	93,040	105,240	3,155	20,841	61,390	(40,549)	-66%	105,240
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		98,454	76,648	76,648	8,717	50,650	44,711	5,939	13%	76,648
Energy sources		-	-	-	-	-	-	-	-	-
Water management		60,525	49,648	49,648	-	-	28,961	(28,961)	-100%	49,648
Waste water management		36,874	27,000	27,000	335	14,802	15,750	(948)	-6%	27,000
Waste management		1,054	-	-	8,362	35,847	-	35,847	#DIV/0!	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	149,637	209,033	221,233	12,298	85,649	129,053	(43,403)	-34%	221,233
Funded by:										
National Government		112,998	174,688	164,688	9,975	81,604	107,734	(26,130)	-24%	164,688
Provincial Government		9,890	16,345	16,345	20	107	9,534	(8,426)	-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	9,995	81,711	117,269	(35,558)	-30%	201,032
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		26,749	18,001	20,201	2,303	3,938	11,784	(7,846)	-67%	20,201
Total Capital Funding	0	149,637	209,033	221,233	12,298	85,649	129,053	(43,403)	-34%	221,233

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	11,353	36,049
Call investment deposits		46,232			70,144	
Consumer debtors		805,744	594,134	594,134	922,125	594,134
Other debtors		97,185	81,351	81,351	80,323	81,351
Current portion of long-term receivables						
Inventory		24,544	14,995	14,995	25,333	14,995
Total current assets		1,003,641	676,443	726,529	1,109,278	726,529
Non current assets						
Long-term receivables						
Investments						
Investment property		372,224	341,874	341,874	367,599	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	6,059,901	6,666,531
Biological						
Intangible		382	1,224	1,224	128	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	6,581,622	7,238,673
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,690,900	7,965,202
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		47,260	(32,106)	(32,106)	16,763	(32,106)
Consumer deposits		33,418	27,095	27,095	34,903	27,095
Trade and other payables		885,459	688,021	727,316	931,323	727,316
Provisions		11,105	9,752	9,752	7,244	9,752
Total current liabilities		977,242	692,762	732,058	990,233	732,058
Non current liabilities						
Borrowing		315,490	260,654	260,654	315,826	260,654
Provisions		229,580	90,445	90,445	229,340	90,445
Total non current liabilities		545,070	351,099	351,099	545,167	351,099
TOTAL LIABILITIES		1,522,312	1,043,861	1,083,156	1,535,399	1,083,156
NET ASSETS	2	6,204,281	6,871,255	6,882,045	6,155,500	6,882,045
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,123,827	6,851,803
Reserves		323	30,242	30,242	31,674	30,242
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,882,045	6,155,500	6,882,045

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		348,289	272,560	272,560	19,351	138,375	158,993	(20,618)	-13%	272,560
Service charges		870,208	989,000	989,000	49,145	595,215	576,917	18,299	3%	989,000
Other revenue		13,234	315,172	315,172	25,481	34,081	183,850	(149,769)	-81%	315,172
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	148,812	351,913	361,013	(9,100)	-3%	1,102,707
Transfers and Subsidies - Capital		148,615	191,032	201,032	3,000	162,145	162,145	-		201,032
Interest		8,308	3,131	3,131	616	6,957	1,827	5,131	281%	3,131
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,620,965)	(180,017)	(1,152,045)	(1,528,898)	(376,851)	25%	(2,620,965)
Finance charges		(42,293)	(35,846)	(35,846)	(3,051)	(21,164)	(20,910)	254	-1%	(35,846)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	63,348	115,477	(105,062)	(220,539)	210%	226,791
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872	-	-	-	5,662	-	5,662	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(149,637)	(209,033)	(221,233)	(12,298)	(85,649)	(129,053)	(43,403)	34%	(221,233)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(221,233)	(12,298)	(79,987)	(129,053)	(49,066)	38%	(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)	(13,190)	(30,160)	(18,728)	11,432	-61%	(32,106)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(32,106)	(13,190)	(30,160)	(18,728)	11,432	-61%	(32,106)
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(26,547)	37,860	5,329	(252,843)			(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		81,497	(190,247)			49,620

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M07 January

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	28% -48% -11% 82% 58% -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 Interest is impacted by the business accounts which are in arrears Dependent on the consumer's reaction	Item will be adjusted during Mid Year Adjustment Budget in relation to performance Item will be adjusted during Mid Year Adjustment Budget in relation to performance Item will be adjusted during Mid Year Adjustment Budget in relation to performance Item will be adjusted during Mid Year Adjustment Budget in relation to performance Item will be adjusted during Mid Year Adjustment Budget in relation to performance Item will be adjusted during Mid Year Adjustment Budget in relation to performance
2	Expenditure By Type Debt impairment Employee related costs Remuneration of councillors Contracted services	-67% 13% 11% -61%	Only debt impairment for indigents is calculated monthly all other debtors is Biennially This is due to the integration of the reinstated employees and the payment of salary increments Consideration of Exco councillors being full time Delays in the appointment of service providers	Item will be adjusted during Mid Year Adjustment Budget in relation to performance Item will be adjusted during Mid Year Adjustment Budget in relation to performance Item will be adjusted during Mid Year Adjustment Budget in relation to performance Item will be adjusted during Mid Year Adjustment Budget in relation to performance
3	Capital Expenditure Grant funded projects Internally funded projects Repairs and maintenance	-30% -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	210% 38% -61%	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 - M07 January

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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.5%	13.3%	13.5%	1.6%	2.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.1%	13.3%	13.9%	20.5%	13.9%
Gearing	Long Term Borrowing/ Funds & Reserves		97691.6%	861.9%	861.9%	997.1%	861.9%
Liquidity							
Current Ratio	Current assets/current liabilities	1	102.7%	97.6%	99.2%	112.0%	99.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		7.8%	-2.0%	4.9%	8.2%	4.9%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		45.1%	25.1%	25.2%	73.5%	25.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.2%	22.3%	21.2%	27.5%	21.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.6%	14.8%	14.9%	1.6%	2.3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

		Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
Description		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dye	151-180 Dye	181 Dye-1 Yr	Over 1Yr	Total	Total over 90 days			
NT Code														
R thousands														
Debtors Age Analysis By Income Source														
1200	Trade and Other Receivables from Exchange Transactions - Water	33,241	9,007	9,266	8,404	7,253	7,895	41,405	336,915	453,197	401,682	1,974		
1300	Trade and Other Receivables from Exchange Transactions - Electricity	32,483	1,171	945	694	824	686	3,624	12,769	53,195	18,597	290		
1400	Receivables from Non-exchange Transactions - Property Rates	37,575	8,528	8,690	7,704	8,384	9,473	25,515	98,832	2,44,701	159,808	3,054		
1500	Receivables from Exchange Transactions - Waste Water Management	16,754	6,554	7,455	6,339	6,313	6,287	34,470	327,747	411,919	381,156	1,280		
1600	Receivables from Exchange Transactions - Waste Management	12,783	4,927	5,501	4,557	4,596	4,567	25,358	132,971	195,362	172,150	731		
1700	Receivables from Exchange Transactions - Property Rental Debtors	585	193	156	133	115	111	622	3,394	5,314	4,380	56		
1810	Interest on Arrear Debtor Accounts	1,210	511	504	442	410	369	1,713	13,797	18,956	16,731	35		
1820	Recoverable unauthorised, irregular, nullities and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-		
1800	Other	(15,373)	3,410	(5,598)	(3,687)	(3,087)	2,967	82,898	(106,096)	193,370	188,735	782		
2000	Total By Income Source	119,258	34,302	39,116	32,061	30,987	32,264	223,695	1,032,420	1,546,014	1,383,338	8,222		
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
2200	Origins of State	3,079	677	653	318	276	2,486	2,456	6,919	16,766	12,357	-		
2300	Commercial	37,507	3,003	2,734	2,385	3,462	2,413	12,752	56,729	120,965	77,750	267		
2400	Households	93,379	30,409	32,866	28,696	27,129	27,284	208,225	958,997	1,406,665	1,250,191	7,983		
2500	Other	(14,708)	214	(3,043)	751	118	132	2,163	9,675	1,587	13,040	22		
2600	Total By Customer Group	119,258	34,302	39,116	32,061	30,987	32,264	223,695	1,032,420	1,546,014	1,383,338	8,222		

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

R thousands	Description	NT Code	Budget Year 2022/23										Prior year totals for chart (same period)	
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total			
	Creditors Age Analysis By Customer Type													
	Bulk Electricity	0100	39,552	12,174	-	-	-	11,118	-	-	219	47,646	110,739	-
	Bulk Water	0200	15,129	-	-	-	-	-	-	10,850	147,577	173,555	-	
	PAYE deductions	0300	12,983	-	-	-	-	-	-	-	-	12,983	-	
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	
	Pensions / Retirement deductions	0500	27,266	-	-	-	-	-	-	-	-	27,266	-	
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	
	Trades Creditors	0700	2,359	-	-	-	-	-	-	-	11	2,370	-	
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	
	Other	0900	-	-	-	-	-	-	-	-	-	-	-	
	Total By Customer Type	1000	97,319	12,174	-	-	-	11,118	-	11,068	195,234	326,914	-	

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

R thousands	Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Year/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
	Municipality														
	Nedbank			Call Account						Call account	856	1 190	(101,500)	121,500	22,046
	Standard Bank			Call Account						Call account	44,815	1,541	(30,895)	32,000	47,521
	ABSA			Call Account						Call account	561	16	-	-	577
	Municipality sub-total										46,232	2,747	(132,335)	153,500	70,144
	Entities														
	Entities sub-total										-	-	-	-	-
	TOTAL INVESTMENTS AND INTEREST	2									46,232	2,747	(132,335)	153,500	70,144

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		448,972	494,958	464,958	146,493	333,062	342,162	(9,100)	-2.7%	494,958
Local Government Equitable Share		403,334	466,902	466,902	146,493	328,584	337,684	(9,100)	-2.7%	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	-	2,628	2,628	-	-	3,753
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		439,867	617,749	617,749	2,319	5,790	5,790	-	-	617,749
Health subsidy		-	-	-	-	-	-	-	-	-
Level 2 accreditation		-	5,439	5,439	-	-	-	-	-	5,439
Museums Services		429	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	2,319	5,685	5,685	-	-	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	-	-	-
LGSETA GRANT		377	-	931	-	582	582	-	-	-
EED Housing Grant		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	889,216	1,112,707	1,103,638	148,812	339,434	348,534	(9,100)	-2.6%	1,112,707
Capital Transfers and Grants										
National Government:		138,282	174,688	184,688	-	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	-	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	-	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
Community Library Service		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		3,000	5,000	5,000	3,000	3,000	3,000	-	-	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	3,000	3,000	-	-	3,000
Total Capital Transfers and Grants	5	148,615	191,032	201,032	3,000	152,532	142,600	9,932	7.0%	201,032
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1,037,831	1,303,739	1,304,670	151,812	491,966	491,134	832	0.2%	1,313,739

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

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										
EXPENDITURE										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		437,303	494,958	494,958	146,902	341,690	354,050	(12,360)	-3.5%	494,958
Local Government Equitable Share		403,334	466,902	466,902	146,493	328,584	337,684	(9,100)	-2.7%	466,902
Water Services Infrastructure Grant (WSIG)		21,948	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		7,420	22,453	22,453	362	10,979	13,098	(2,119)	-16.2%	22,453
Energy Efficiency and Demand Management		299	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Finance Management Grant		1,453	1,850	1,850	34	584	1,079	(496)	-45.9%	1,850
Massification		-	-	-	-	-	-	-	-	-
EPWP Incentive		2,848	3,753	3,753	13	1,544	2,189	(646)	-29.5%	3,753
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Provincial Government:		281,209	617,749	617,749	9,547	54,862	360,353	(305,492)	-84.8%	617,749
Health subsidy		-	-	-	-	-	-	-	-	-
Housing		265,998	123,885	123,885	8,058	42,317	72,266	(29,949)	-41.4%	123,885
ISU Partnership Grant		-	478,733	478,733	-	-	279,261	(279,261)	-100.0%	478,733
Title Deeds		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries		6,698	6,992	6,992	644	4,099	4,079	20	0.5%	6,992
Level 2 Accreditation		-	5,439	5,439	589	8,853	3,173	3,680	116.0%	5,439
Museum Services		86	105	105	-	-	61	(61)	-100.0%	105
Community Library Services Grant		2,466	2,595	2,595	258	1,593	1,514	79	5.2%	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	156,449	396,552	714,404	(317,852)	-44.5%	1,112,707
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		118,473	174,688	184,688	9,975	81,604	107,734	(26,130)	-24.3%	184,688
Neighbourhood Development Partnership		2,610	20,000	20,000	-	12,502	11,667	835	7.2%	20,000
Municipal Infrastructure Grant(MIG)		97,473	106,688	116,688	2,769	49,309	68,068	(18,759)	-27.6%	116,688
Water Services Infrastructure Grant (WSIG)		12,835	48,000	48,000	7,206	19,794	28,000	(8,206)	-29.3%	48,000
Energy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Water Intervention Project		5,554	-	-	-	-	-	-	-	-
Provincial Government:		3,116	11,345	11,345	20	63	6,618	(6,555)	-99.0%	11,345
Level 2 accreditation		-	-	-	-	-	-	-	-	-
Museums Services		-	345	345	20	63	201	-	-	345
Provincialisation of Libraries		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Greenest Town		-	-	-	-	-	-	-	-	-
Sport and Recreation		3,116	11,000	11,000	-	-	6,417	(6,417)	-100.0%	11,000
Community Library Service		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		-	5,000	5,000	-	43	2,917	(2,873)	-98.5%	5,000
EDTEA Grant(AIRPORT UPGRADE)		-	2,000	2,000	-	43	1,167	(1,123)	-96.3%	2,000
EDTEA Grant(TRADE STALLS)		-	3,000	3,000	-	-	1,750	(1,750)	-100.0%	3,000
Total capital expenditure of Transfers and Grants		121,589	191,032	201,032	9,995	81,711	117,269	(35,558)	-30.3%	201,032
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		841,482	1,303,739	1,313,739	166,444	478,263	831,672	(353,410)	-42.5%	1,313,739

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 Ja

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]					-	
Provincial Government:		539	-	18	522	96.7%
Museums Services		539	-	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	-	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 ROLLOVERS		1,470	-	18	1,452	98.8%

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		13,538	16,029	12,679	1,230	9,757	7,396	2,361	32%	12,679
Pension and UIF Contributions		1,768	2,018	2,018	178	1,315	1,177	138	12%	2,018
Medical Aid Contributions		37	113	113	-	-	66	(66)	-100%	113
Motor Vehicle Allowance		5,178	6,552	6,552	466	3,655	3,822	(167)	-4%	6,552
Cellphone Allowance		2,693	3,150	3,150	224	1,585	1,837	(252)	-14%	3,150
Housing Allowances		530	1,199	1,199	16	127	699	(572)	-82%	1,199
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		23,742	29,060	25,710	2,115	16,439	14,998	1,442	10%	25,710
% increase	4		22.4%	8.3%						8.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		4,716	8,748	8,748	419	6,790	5,103	1,687	33%	8,748
Pension and UIF Contributions		577	911	911	10	199	532	(333)	-63%	911
Medical Aid Contributions		114	114	114	2	51	66	(16)	-23%	114
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	471	471	-	-	275	(275)	-100%	471
Motor Vehicle Allowance		692	1,121	1,121	82	708	654	55	8%	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	512	7,912	6,630	1,282	19%	11,365
% increase	4		75.0%	75.0%						75.0%
Other Municipal Staff										
Basic Salaries and Wages		367,944	374,905	341,085	34,966	235,965	198,966	36,999	19%	341,085
Pension and UIF Contributions		63,899	67,129	67,129	6,398	44,298	39,158	5,139	13%	67,129
Medical Aid Contributions		26,699	23,990	23,990	2,493	14,915	13,994	921	7%	23,990
Overtime		32,847	33,239	33,239	2,061	19,159	19,390	(230)	-1%	33,239
Performance Bonus		-	28,730	28,730	-	-	16,759	(16,759)	-100%	28,730
Motor Vehicle Allowance		21,724	23,227	23,227	1,922	13,182	13,549	(367)	-3%	23,227
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		7,076	7,407	7,407	683	4,515	4,320	195	5%	7,407
Other benefits and allowances		53,982	26,623	26,623	4,461	33,221	15,530	17,691	114%	26,623
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		4,700	5,039	5,039	325	2,552	2,939	(387)	-13%	5,039
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		578,872	590,287	556,467	53,308	367,808	324,606	43,202	13%	556,467
% increase	4		2.0%	-3.9%						-3.9%
Total Parent Municipality		609,108	630,713	593,543	55,934	392,159	346,233	45,925	13%	593,543
			3.5%	-2.6%						-2.6%
Unpaid salary, allowances & benefits in arrears:										
Board Members 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		-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers 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								-		
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								-		
4										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% Increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		609,108	630,713	593,543	55,934	392,159	346,233	45,925	13%	593,543
% increase	4		3.5%	-2.6%						-2.6%
TOTAL MANAGERS AND STAFF		585,366	601,653	567,833	53,820	375,719	331,236	44,484	13%	567,833

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M07 January

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates		352,585	363,413	363,413	31,211	223,448	211,991	11,457	5%	363,413
Service charges - electricity revenue		705,057	751,862	751,862	45,093	435,835	438,586	(2,751)	-1%	751,862
Service charges - water revenue		188,622	199,933	199,933	17,802	126,146	116,627	9,518	8%	199,933
Service charges - sanitation revenue		118,993	123,818	123,818	9,088	74,508	72,227	2,281	3%	123,818
Service charges - refuse revenue		98,211	101,229	101,229	7,283	60,427	59,051	1,377	2%	101,229
		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		8,372	9,452	9,452	684	4,877	5,514	(636)	-12%	9,452
Interest earned - external investments		4,445	3,131	3,131	257	3,325	1,827	1,498	82%	3,131
Interest earned - outstanding debtors		3,792	4,001	4,001	616	3,632	2,334	1,298	56%	4,001
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,353	4,180	4,180	401	3,133	2,439	695	28%	4,180
Licences and permits		48	48	48	11	25	28	(3)	-10%	48
Agency services		-	-	-	-	-	-	-	-	0.00%
Transfers and subsidies		490,501	1,112,707	1,102,707	178,274	421,487	430,587	(9,100)	-2%	1,112,707
Other revenue		15,539	19,487	19,487	791	5,928	11,368	(5,440)	-48%	19,487
Gains		11,698	-	-	583	1,039	-	1,039	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		2,003,513	2,693,263	2,683,263	292,103	1,363,811	1,352,578	11,233	1%	2,693,263
Expenditure By Type										
Employee related costs		585,366	601,653	567,833	53,820	375,719	331,236	44,484	13%	567,833
Remuneration of councillors		23,742	29,060	25,710	2,115	16,439	14,998	1,442	10%	25,710
Debt impairment		130,120	286,041	286,041	7,211	54,884	166,857	(111,974)	-67%	286,041
Depreciation & asset impairment		348,804	363,160	363,160	28,581	200,634	211,843	(11,209)	-5%	363,160
Finance charges		64,353	35,846	35,846	2,163	21,164	20,910	254	1%	35,846
Bulk purchases		649,750	605,107	605,107	34,364	356,730	352,979	3,751	1%	605,107
Other materials		136,795	153,188	153,188	8,901	89,567	89,360	207	0%	153,188
Contracted services		253,442	818,629	809,233	28,840	181,867	472,053	(290,186)	-61%	809,233
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		71,100	118,192	114,672	14,518	60,162	66,892	(6,730)	-10%	114,672
Losses		646	-	-	-	-	-	-	-	-
Total Expenditure		2,264,119	3,010,876	2,960,790	178,513	1,357,165	1,727,128	(369,962)	-24%	2,960,790
Surplus/(Deficit)		(260,506)	(317,613)	(277,528)	113,590	6,646	(374,549)	381,195	-102%	(267,528)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	201,032	9,895	81,711	117,269	(35,558)	-30%	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)	123,586	88,357	(257,281)	345,637	-134%	(76,496)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(137,618)	(126,581)	(76,496)	123,586	88,357	(257,281)	345,637	-134%	(76,496)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M07 January

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 Municipal Entity										
Service charges - water revenue		130,896	146,737	-	13,156	92,602	85,596	7,006	8%	
Service charges - other				-	-	-	-	-		
Rental of facilities and equipment				-	-	-	-	-		
Interest earned - external investments				-	-	-	-	-		
Interest earned - outstanding debtors		3,886		-	1,036	7,062	-	7,062	#DIV/0!	
Agency services		-		-	-	-	-	-		
Transfers recognised - operational		-		-	-	-	-	-		
Other revenue		-		-	-	-	-	-		
Gains on disposal of PPE		-		-	-	-	-	-		
Total Operating Revenue	1	134,783	146,737	-	14,191	99,664	85,596	14,068	16%	-
Expenditure By Municipal Entity										
Employee related costs		15,988	14,611	-	1,331	9,614	8,523	1,090	13%	
Remuneration of Directors				-	-	-	-	-		
Debt impairment				-	-	-	-	-		
Depreciation and Amortisation		59,566	860	-	72	502	502			
Finance charges				-	-	-	-	-		
Inventory Consumed		33,606	31,996	-	2,357	20,385	18,665	1,721	9%	
Contracted services		1,959	6,495	-	87	1,268	3,789	(2,521)	-67%	
Transfers and grants				-	-	-	-	-		
Other expenditure		36,585	42,784	-	3,340	27,387	24,957	2,430	10%	
Loss on disposal of PPE				-	-	-	-	-		
Total Operating Expenditure	2	147,704	96,746	-	7,187	59,155	56,435	2,720	5%	-
Surplus (Deficit) for the yr/period		(12,922)	49,991	-	7,004	40,509	29,161	16,787	58%	-
Capital Expenditure By Municipal Entity										
Service charges - water revenue				-	-	-	-	-		
Service charges - other				-	-	-	-	-		
Rental of facilities and equipment				-	-	-	-	-		
Interest earned - external investments				-	-	-	-	-		
Interest earned - outstanding debtors				-	-	-	-	-		
Agency services				-	-	-	-	-		
Transfers recognised - operational				-	-	-	-	-		
Other revenue				-	-	-	-	-		
Gains on disposal of PPE				-	-	-	-	-		
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

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	12,298	85,649	128,590	42,941	33.4%	41%
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	85,649					

Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	813	2,900	2,900	-	160	1,692	1,532	90.5%	2,900	
Furniture and Office Equipment	813	2,900	2,900	-	160	1,692	1,532	90.5%	2,900	
Machinery and Equipment	2,711	5,200	7,400	399	1,118	4,317	3,198	74.1%	7,400	
Machinery and Equipment	2,711	5,200	7,400	399	1,118	4,317	3,198	74.1%	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	10,182	38,903	63,342	24,438	38.6%	108,586

Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	9,794	10,000	10,000	-	6,310	5,833	(476)	-8.2%	10,000

Community Assets	1,804	1,733	1,733	105	627	1,011	384	38.0%	1,733
Community Facilities	1,649	1,465	1,465	103	598	855	256	30.0%	1,465
Halls	203	171	171	11	207	100	(108)	-108.1%	171
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	103	7	7	-	0	4	4	93.8%	7
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	112	117	117	1	38	68	30	43.6%	117
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	517	457	457	66	247	255	20	7.3%	457
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	88	72	72	25	71	42	(30)	-70.9%	72
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	293	361	361	-	34	210	176	83.8%	361
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	333	282	282	-	-	164	164	100.0%	282
Sport and Recreation Facilities	155	268	268	2	28	156	128	81.8%	268
Indoor Facilities	128	166	166	2	2	97	95	97.7%	166
Outdoor Facilities	28	102	102	-	26	59	33	55.8%	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	288	2,060	2,367	307	13.0%	4,057
Operational Buildings	2,366	3,378	3,378	214	1,524	1,971	447	22.7%	3,378
Municipal Offices	2,249	3,281	3,281	212	1,491	1,914	423	22.1%	3,281
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	42	39	39	1	3	23	20	88.3%	39
Yards	-	-	-	-	-	-	-	-	-
Stores	75	59	59	1	15	34	19	55.7%	59
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	16	-	(16)	#DIV/0!	-
Housing	989	679	679	74	536	396	(140)	-35.3%	679
Staff Housing	563	291	291	17	371	169	(201)	-118.7%	291
Social Housing	428	388	388	58	165	227	61	27.0%	388
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	3,737	3,784	1,784	47	1,658	1,041	(618)	-59.3%	1,784
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	3,737	3,784	1,784	47	1,658	1,041	(618)	-59.3%	1,784
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	3,737	3,784	1,784	47	1,658	1,041	(618)	-59.3%	1,784
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	2,262	2,300	2,300	-	-	1,342	1,342	100.0%	2,300
Computer Equipment	2,262	2,300	2,300	-	-	1,342	1,342	100.0%	2,300

Furniture and Office Equipment		14	33	33	-	6	19	13	67.7%	33
Furniture and Office Equipment		14	33	33	-	6	19	13	67.7%	33
Machinery and Equipment		6,927	6,122	6,122	277	3,722	3,571	(151)	-4.2%	6,122
Machinery and Equipment		6,927	6,122	6,122	277	3,722	3,571	(151)	-4.2%	6,122
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	76,056	76,707	74,707	5,812	30,720	43,579	12,859	29.5%	74,707

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

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	2,116	40,436	59,878	19,441	32.5%	102,648

- Table F1 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 Jan 2023

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	-	13,156	92,602	85,596	7,006	8.2%	146,737
Interest earned - outstanding debtors	3,886	-	-	1,036	7,062	-	7,062		12,106
Total Revenue (excluding capital transfers and contributions)	134,831	146,737	-	14,191	99,664	85,596	14,068	16.4%	158,843
Expenditure By Type									
Employee related costs	15,988	14,611		1,331	9,614	8,523	1,090	12.8%	14,611
Debt impairment				-		-	-		-
Depreciation and Amortisation	59,566	860		72	502	502	0	0.0%	860
Finance charges				-		-	-		-
Inventory Consumed	33,606	31,996		2,357	20,385	18,665	1,721	9.2%	31,996
Contracted services	1,959	6,495		87	1,268	3,789	(2,521)	-66.5%	6,495
Transfers and grants				-		-	-		-
Other expenditure	36,585	42,784		3,340	27,387	24,957	2,430	9.7%	42,784
Loss on disposal of PPE	-	-		-	-	-	-		-
Total Expenditure	147,704	96,746	-	7,187	59,155	56,435	2,720	4.8%	96,746
Recharge									
Head Office Recharge	94,087	42,670	-	3,763	22,967	21,335	1,633	7.7%	42,670
Surplus/(Deficit)	(106,961)	7,321	-	3,241	17,542	7,826	9,716		19,427
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	-	3,241	17,542	7,826			19,427

NEWCASTLE MUNICIPALITY GRANT REGISTER FOR JANUARY 2023

Number	Description	Opening balance	Receipts	Expenditure for JAN	Adjustments	Total Expenditure before VAT	VAT FOR THE MONTH	Total VAT Amount	Total Expenditure after VAT	Closing balance
1	Environment Management Framework	(502,871.43)		13,354.56		1,543,668.59		383.48	1,544,052.07	(502,871.43)
2	Cleanest Town	(833,575.21)		34,043.16		583,566.89		1,620.00	585,186.89	(833,575.21)
3	Electrification Grant					47,500.00			47,500.00	
4	Title Deeds Restoration Grant	(2,270,487.58)		108,425.62		271,960.95	13,257.50	13,257.50	285,218.45	(1,985,269.13)
5	Expanded P/Works Incentive Financial Management Grant (FMG)		(2,628,000.00)	13,354.56		1,543,668.59		383.48	1,544,052.07	(1,083,947.93)
6	Grant Skill Development	(930,687.71)	(1,850,000.00)	34,043.16		583,566.89		1,620.00	585,186.89	(1,264,813.11)
7	Community Library Services		(582,467.41)			47,500.00			47,500.00	(1,465,655.12)
8	Grant	(18,925.11)	(2,595,000.00)	256,126.75		1,592,550.51			1,592,550.51	(1,021,374.60)
9	Ingozo Fresh Produce Sports Maintenance Facilities	(11,353.39)								(11,353.39)
10	Grant	(10,220.00)								(10,220.00)
11	MIG	0.00	(110,000,000.00)	3,131,439.46		60,287,511.56	444,321.19	8,817,679.20	69,105,190.76	(40,894,809.24)
12	Osizweni 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)	643,610.34		4,098,986.91	1,445.06	1,445.06	4,100,431.97	(2,897,762.22)
15	For Amiel Museum	(539,434.05)	(449,000.00)	20,000.00		76,783.10		6,462.75	83,245.85	(905,188.20)
16	Capacity Building Housing	(15,939,707.46)	(3,509,961.59)	588,510.78		6,852,976.96	(142,125.00)	179,118.22	7,032,095.18	(12,417,573.87)
17	Newcastle Airport	(1,815,281.36)								(1,815,281.36)
18	Hawker Stalls	(1,000,000.00)				43,478.26		6,521.74	50,000.00	(950,000.00)
19	Newcastle Airport	(2,000,000.00)	(3,000,000.00)							(5,000,000.00)
20	Neighbouring Development Partnership Grant	(2,738,677.78)	(20,000,000.00)		2,738,033.00	12,501,972.89		1,875,295.93	14,377,268.82	(5,623,375.96)
21	Water Services Infrastructure	(2,746,627.76)	(28,800,000.00)	7,205,745.23		19,793,648.86	1,080,961.78	2,969,047.32	22,762,696.18	(6,037,303.92)
22	All Housing Grants	(152,572,537.34)	(5,066,952.33)	8,059,390.68		42,317,087.26			42,317,087.26	(115,322,392.41)
23	Sport and Recreation	(9,396,908.29)								(9,396,908.29)
24	Title Deeds Restoration Grant - Post	(5,196,326.30)								(5,196,326.30)
25	Energy Efficiency and Demand Side Management Grant	(3,656,339.34)			3,656,339.34					
26	Water Intervention Grant	(3,904,250.45)	(185,473,381.33)	20,059,626.58	9,141,000.00	151,395,120.34	1,397,760.53	207,512.64	165,473,464.18	(2,313,320.21)
	TOTAL	(206,238,399.39)	(185,473,381.33)	20,059,626.58	9,141,000.00	151,395,120.34	1,397,760.53	14,078,343.84	165,473,464.18	(217,157,316.54)

PREPARED BY:

REVIEWED BY:

AUTHORIZED BY:

.....

C HARIPARSAD

B.N KHUMALO
MANAGER/
ACTING
DIRECTOR:
BUDGET &
BUDGET &
BUDGET &

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

.....

ACCOUNTANT

DATE:

DATE:

.....

.....

.....

Newcastle Municipality

Annual Financial Statements for the 7 ended 31 January 2023

Statement of Financial Performance

Figures in Rand	Note(s)	31 January 2023	30 June 2022
Revenue			
Revenue from exchange transactions			
Service charges		697 078 155	1 128 488 051
Rental of facilities and equipment		4 877 043	8 372 974
Other Revenue		5 589 774	12 064 156
Interest received		6 957 359	8 308 003
Total revenue from exchange transactions		714 502 331	1 157 233 184
Revenue from non-exchange transactions			
Taxation revenue			
Property rates		223 448 158	353 326 627
Licences and Permits		25 137	45 824
Transfer revenue			
Government grants & subsidies		503 198 454	611 797 759
Fines, Penalties and Forfeits		3 133 102	5 352 730
Total revenue from non-exchange transactions		729 804 851	970 522 940
Total revenue		1 444 307 182	2 127 756 124
Expenditure			
Employee related costs		375 719 437	665 630 377
Remuneration of councillors		16 439 151	23 742 260
Depreciation and amortisation		200 633 807	348 817 502
Finance costs		21 164 324	64 412 397
Debt Impairment		-	123 924 694
Bad debts written off		54 883 603	24 492 046
Bulk purchases		356 730 296	649 750 143
Contracted services		166 296 095	240 901 289
General Expenses		165 298 668	143 927 248
Total expenditure		1 357 165 381	2 285 597 956
Operating surplus (deficit)		87 141 801	(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		1 037 340	3 113 641
Public contributions and donations		177 471	-
		1 214 811	(86 155 751)
Surplus (Deficit)		88 356 612	(243 997 583)

Newcastle Municipality

Annual Financial Statements for the 7 ended 31 January 2023

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	-	-	-	88 356 612	88 356 612
Transfers to Housing Development fund	801 157	-	801 157	(801 157)	-
Transfers from Insurance Reserves	-	(14 430)	(14 430)	14 430	-
Total changes	801 157	(14 430)	786 727	87 569 885	88 356 612
Balance at 31 January 2023	31 365 124	308 515	31 673 639	6 123 826 619	6 155 500 258

Newcastle Municipality

Annual Financial Statements for the 7 ended 31 January 2023

Cash Flow Statement

Figures in Rand	Note(s)	31 January 2023	30 June 2022
Cash flows from operating activities			
Receipts			
Sale of goods and services		767 671 842	1 229 841 918
Grants		514 057 381	779 965 988
Interest income		6 957 359	8 308 003
		<u>1 288 686 582</u>	<u>2 018 115 909</u>
Payments			
Employee costs and Councillors remuneration		(396 019 461)	(589 991 308)
Suppliers		(756 025 905)	(1 148 046 837)
Finance costs		(21 164 324)	(43 350 276)
		<u>(1 173 209 690)</u>	<u>(1 781 388 421)</u>
Net cash flows from operating activities		<u>115 476 892</u>	<u>236 727 488</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		(85 649 290)	(149 372 864)
Proceeds from sale of property, plant and equipment		-	251 860
Proceeds from sale of Investment property		5 662 340	9 679 964
Purchase of other intangible assets		-	(42 244)
Purchases of Heritage Assets		-	(64 800)
		<u>(79 986 950)</u>	<u>(139 548 084)</u>
Net cash flows from investing activities		<u>(79 986 950)</u>	<u>(139 548 084)</u>
Cash flows from financing activities			
Net movements in long term loans		(30 014 126)	(31 977 999)
Movement on finance lease		(146 359)	1 465 602
		<u>(30 160 485)</u>	<u>(30 512 397)</u>
Net cash flows from financing activities		<u>(30 160 485)</u>	<u>(30 512 397)</u>
Net increase/(decrease) in cash and cash equivalents		5 329 457	66 667 007
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>81 496 763</u>	<u>76 167 306</u>

Newcastle Municipality

Annual Financial Statements for the 7 ended 31 January 2023

Statement of Financial Position as at 31 January 2023

Figures in Rand	Note(s)	31 January 2023	30 June 2022
Assets			
Current Assets			
Inventories		25 332 993	24 543 871
Receivables from exchange transactions		61 058 752	85 289 596
Receivables from non-exchange transactions		19 264 143	16 630 103
Consumer debtors from exchange transactions		791 062 963	666 712 885
Consumer debtors from non-exchange transactions		131 062 264	120 735 153
Cash and cash equivalents		81 496 762	76 167 306
		1 109 277 877	990 078 914
Non-Current Assets			
Investment property		367 599 056	372 224 056
Property, plant and equipment		6 059 900 774	6 174 453 795
Intangible assets		128 187	382 212
Heritage assets		11 822 732	11 822 732
Investments in associates		142 171 037	142 171 037
		6 581 621 786	6 701 053 832
Total Assets		7 690 899 663	7 691 132 746
Liabilities			
Current Liabilities			
Financial liabilities		16 519 867	46 652 953
Finance lease obligation		243 080	606 923
Payables from exchange transactions		703 187 358	778 043 952
VAT payable		10 978 398	3 037 875
Consumer deposits		34 902 645	33 418 184
Unspent conditional grants and receipts		217 157 314	206 298 387
Defined Benefit Plan		7 244 127	11 105 000
		990 232 789	1 079 163 274
Non-Current Liabilities			
Financial liabilities		314 486 795	314 367 835
Finance lease obligation		1 339 703	1 122 219
Defined Benefit Plan		164 128 001	164 128 001
Provision for rehabilitation of landfill site		65 212 118	65 212 118
		545 166 617	544 830 173
Total Liabilities		1 535 399 406	1 623 993 447
Net Assets		6 155 500 257	6 067 139 299
Reserves			
Housing Development fund		31 365 124	30 563 967
Self-insurance reserve		308 515	322 945
Accumulated surplus		6 123 826 619	6 036 252 387
Total Net Assets		6 155 500 257	6 067 139 299



NEWCASTLE MUNICIPALITY

(Registration number KZN252)

ANNUAL FINANCIAL STATEMENTS FOR THE 7 ENDED 31 JANUARY 2023

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	INV00002814
Date	2023/01/02

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>
JANUARY 2023 BULK WATER	2 956 317.00	4.45	1 973 341.60

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)	13 155 610.65
Tax	1 973 341.60
Total	15 128 952.25

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	INV0003272B
Date	2023/01/31
Payment Terms	Current

Bill to:

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940
VAT No: 4000791824

Quantity	Description		Ext. Price
1.00	January 2023 Interest		1 035 784.20 1 035 784.20

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 035 784.20
Tax	
Total	R1 035 784.20

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

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



**uthukela
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	2023/01/31
Amount Due	173 555 089.18

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>	
		Brought forward from previous page				159 913 465.08	
2022/09/30	September 2022	Interest		981 674.87		160 895 139.95	
2022/10/03	INV00002759	Invoice		15 668 863.85		176 564 003.80	
2022/10/14	Newcastle Munic	Newcastle Municipality - WSA			14 208 722.40	162 355 281.40	
2022/10/31	October 2022 Int	Interest		990 543.72		163 345 825.12	
2022/11/01	INV00002782	Invoice		15 142 180.99		178 488 006.11	
2022/11/15	Newcastle Munic	Newcastle Municipality - WSA			15 668 863.85	162 819 142.26	
2022/11/30	November 2022 I	Interest		987 188.82		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	
2023/01/02	INV00002814	Invoice		15 128 952.25		195 221 017.84	
2023/01/13	Newcastle Munic	Newcastle Municipality - WSA			7 500 000.00	187 721 017.84	
2023/01/25	Newcastle Munic	Newcastle Municipality - WSA			15 201 712.86	172 519 304.98	
2023/01/31	January 2023 Int	Interest		1 035 784.20		173 555 089.18	

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
144 716 607.26	988 135.42	981 674.87	990 543.72	8 629 369.81	1 084 021.65	16 164 736.45	173 555 089.18

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
144 716 607.26	988 135.42	981 674.87	990 543.72	8 629 369.81	1 084 021.65	16 164 736.45	173 555 089.18

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



**uthukela
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	2023/01/31
Amount Due	173 555 089.18

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

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

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
144 716 607.26	988 135.42	981 674.87	990 543.72	8 629 369.81	1 084 021.65	16 164 736.45	173 555 089.18

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
144 716 607.26	988 135.42	981 674.87	990 543.72	8 629 369.81	1 084 021.65	16 164 736.45	173 555 089.18

UTHUKELA WATER REPORT FOR THE FINANCIAL YEAR 2022/2023

REPORT ON OUTSTANDING DEBT FOR UTHUKELA WATER AS AT 31 JAN 2023

Date	Details	AMOUNT EXCL VAT	VAT AMOUNT	INTEREST ON OVERDUE ACCOUNT	BALANCES
1/Jul/2022	Opening Balance	132,826,889.67	19,924,033.45	3,886,186.19	156,637,109.31
	Invoices raised previous months	79,560,957.18	11,934,143.58	6,026,136.12	97,453,409.66
	Invoice raised during the month	13,155,610.65	1,973,341.60	1,035,784.20	16,164,736.45
	Total invoices for the year	92,716,567.83	13,907,485.18	7,061,920.32	113,618,146.11
	Payments made previous months	(64,354,773.52)	(9,643,679.88)		(73,998,453.40)
15/Jan/2023	Payment made during the month	(19,740,619.88)	(2,961,092.98)		(22,701,712.86)
	Total payments for the year	(84,095,393.40)	(12,604,772.86)		(96,700,166.26)
31/Jan/2023	Closing Balance	141,448,064.10	21,226,745.77	10,948,106.51	173,555,089.18

JUNE RECON

(B)

(C)

Preparer: Ikho ikho Date: 07/02/2023

Junior Accountant: Creditors

Reviewer: CN Kubheka Date: _____

Manager: Expenditure

Reviewer: S T Biyela Date: 7/2/2023

Director: Expenditure and Revenue Enhancement

Reviewer: S. M. N. D. Zulu Date: 7/02/2023

STRATEGIC EXECUTIVE DIRECTOR: BTO

JUNE RECON

UTHUKELA WATER 30 JUNE 2022 RECON

Date	Details	AMOUNT EXCL VAT	VAT AMOUNT	CURRENT BILLING MOVEMENT	INTEREST ON OVERDUE ACCOUNT	BALANCES
1/Jul/2021	Opening Balance	101,450,355.92	15,217,553.38	116,667,909.30	-	116,667,909.30
	Invoices raised previous months	119,828,461.08	17,974,269.17	137,802,730.26	2,913,537.73	140,716,267.99
2/Jun/2022	Invoice raised during the month	11,067,913.10	1,660,186.97	12,728,100.07	972,648.46	13,700,748.53
	Total invoices for the year	130,896,374.19	19,634,456.14	150,530,830.33	3,886,186.19	154,417,016.52
	Payments made previous months	(87,982,050.83)	(13,265,006.84)	(101,179,358.45)		(101,179,358.45)
15/Jun/2022	Payment made during the month	(11,586,113.72)	(1,737,917.06)	(13,324,030.78)		(13,324,030.78)
	Total payments for the year	(99,568,164.55)	(15,002,923.89)	(114,503,389.23)	-	(114,503,389.23)
30/06/2022	Closing Balance	132,778,565.56	19,849,085.62	152,695,350.39	3,886,186.19	156,581,536.57



EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630



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

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

TEL: 08600 37566
SMS: 35328

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.47
BILLING DATE	2023-02-02
TAX INVOICE NO	557865301563
ACCOUNT MONTH	JANUARY 2023
CURRENT DUE DATE	2023-03-04
VAT REG NO	4000791824

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

DIRECT DEPOSIT DETAIL	
BANK:	First National Bank
BRANCH CODE:	223626
BANK ACC NO:	50850143295

TAX INVOICE

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

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	5,843.81
TRANSMISSION NETWORK CAPACITY		R	1,858,750.00
URBAN LOW VOLTAGE SUBSIDY		R	2,647,500.00
ANCILLARY SERVICE (ALL)		R	156,127.03
ENERGY CHARGE (STD)	11,698,349.00	R	11,199,999.33
ENERGY CHARGE (PEAK)	4,753,011.00	R	6,611,913.60
ENERGY CHARGE (OFF)	13,573,070.00	R	8,242,925.41
ELECTRIFICATION AND RURAL SUBS (ALL)		R	3,521,865.52
SERVICE CHARGE		R	182,989.28

TOTAL CHARGES FOR BILLING PERIOD R **34,427,913.98**

ACCOUNT SUMMARY FOR JANUARY 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-02-03)	R	121,020,746.03
PAYMENT(S) RECEIVED	Cash - 2023-01-13	R	-8,300,000.00
PAYMENT(S) RECEIVED	Cash - 2023-01-20	R	-41,499,730.46
TOTAL CHARGES FOR BILLING PERIOD		R	34,427,913.98
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES	R	-64,061.79
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	5,154,577.83

COPY ONLY

ACCOUNT NO / REFERENCE NO

5578885631

NAME

NEWCASTLE LOCAL MUNICIPALITY

FAX NUMBER

0343129697

0934 5578885631

5578885631

11341



9207 2557 8885 6319

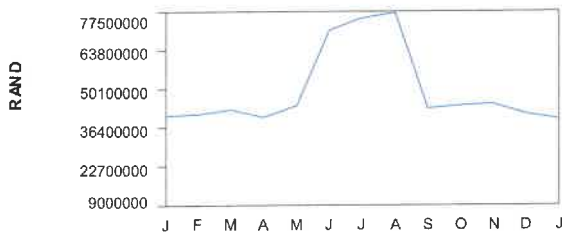


TOTAL AMOUNT DUE

110,739,445.55

ARREARS				
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT
0.00	29,566,670.78	0.00	41,590,283.00	39,582,491.81
TOTAL DUE				R 110,739,445.59

Account OVERDUE - Subject to Disconnection



MONTH

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

PAYMENT ARRANGEMENT

INSTALMENT

0.00

ARREARS (Due Immediately)

71,156,953.78

DUE DATE (For Current Amount)

2023-03-04

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE
ADDED TO OVERDUE ACCOUNT



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

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	5578885631
BILLING DATE	2023-02-02
TAX INVOICE NO	557865301563
ACCOUNT MONTH	JANUARY 2023
CURRENT DUE DATE	2023-03-04
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

CONSUMPTION DETAILS (2023-01-01 - 2023-01-31)

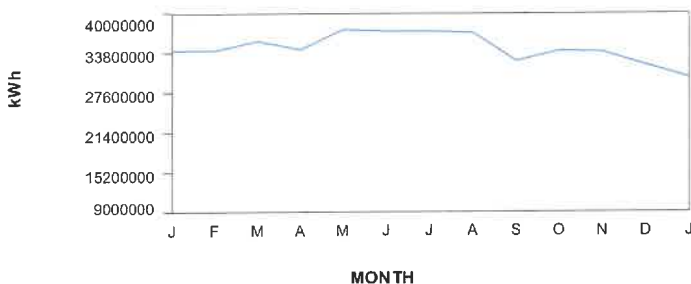
ENERGY CONSUMPTION OFF PEAK kWh	13,573,069.54
ENERGY CONSUMPTION STD kWh	11,698,349.08
ENERGY CONSUMPTION PEAK kWh	4,753,010.80
ENERGY CONSUMPTION ALL kWh	30,024,429.42
DEMAND CONSUMPTION - OFF PEAK	58,042.53
DEMAND CONSUMPTION - STD	65,480.36
DEMAND CONSUMPTION - PEAK	66,321.12
DEMAND READING - kW/KVA	66,321.12
REACTIVE ENERGY - OFF PEAK	4,789,902.30
REACTIVE ENERGY - STD	3,982,979.98
REACTIVE ENERGY - PEAK	1,541,027.26
LOAD FACTOR	64.00

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 30,024,429 kWh @ R0.0052 /kWh	R	156,127.03
Low Season Standard Energy Charge 11,698,349 kWh @ R0.9574 /kWh	R	11,199,999.33
Low Season Peak Energy Charge 4,753,011 kWh @ R1.3911 /kWh	R	6,611,913.60
Low Season Off Peak Energy Charge 13,573,070 kWh @ R0.6073 /kWh	R	8,242,925.41
Electrification and Rural Subsidy 30,024,429 kWh @ R0.1173 /kWh	R	3,521,865.52
SERVICE CHARGE	R	182,989.28

TOTAL CHARGES R **34,427,913.98**



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

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

JULY 2022 PAYMENT

ESKOM BALANCE BROUGHT FORWARD-JULY 2022	199,377,150.08	PAYMENT ON CURRENT ACCOUNT	(73,117,118.85)	PAYMENT ON ARREARS ARRANGEMENT	(7,300,000.00)	BALANCE	120,960,031.23
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AUG 2022 PAYMENT

ESKOM BALANCE BROUGHT FORWARD-AUG 2022	196,218,377.90	PAYMENT ON CURRENT ACCOUNT	(75,197,562.31)	PAYMENT ON ARREARS ARRANGEMENT	(8,300,000.00)	BALANCE	112,654,169.59
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SEPT 2022 PAYMENT

ESKOM BALANCE BROUGHT FORWARD-SEPT 2022	190,011,732.55	PAYMENT ON CURRENT ACCOUNT	(77,290,716.98)	PAYMENT ON ARREARS ARRANGEMENT	(8,300,000.00)	BALANCE	104,329,062.58
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OCT 2022 PAYMENT

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

ESKOM BALANCE BROUGHT FORWARD-NOV 2022	140,561,305.68	PAYMENT ON CURRENT ACCOUNT	(44,440,290.11)	PAYMENT ON ARREARS ARRANGEMENT	(8,300,000.00)	BALANCE	87,729,970.74
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DEC 2022 PAYMENT

ESKOM BALANCE BROUGHT FORWARD-DEC 2022	132,852,675.77	PAYMENT ON CURRENT ACCOUNT	(45,031,660.20)	PAYMENT ON ARREARS ARRANGEMENT	(8,300,000.00)	BALANCE	79,430,463.03
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JAN 2023 PAYMENT

ESKOM BALANCE BROUGHT FORWARD-JAN 2023	121,020,746.03	PAYMENT ON CURRENT ACCOUNT	(41,459,730.46)	PAYMENT ON ARREARS ARRANGEMENT	(8,300,000.00)	BALANCE	71,156,963.78
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Preparer: Ikho
Junior Accountant

Reviewer: CN Kubheka
Manager: Expenditure

Reviewer: S T Biyela
Director: Expenditure and Revenue Enhancement

Reviewer: M S NDLOVU
ACTING STRATEGIC EXECUTIVE DIRECTOR: BTO

Date: 02/06/2023

Date: 06/02/2023

Date: 7/2/2023

Date: 7/2/2023

ESKOM TOTAL BILLING REPORT FOR THE FINANCIAL YEAR 2022/2023

PERIOD	AMOUNT EXCL. VAT	VAT AMOUNT	TOTAL	BILLING	PAYMENT ON CURRENT ACCOUNT	BALANCE	PAYMENT ON ARRANGEMENT	CURRENT ARREARS DEBT	CURRENT ARREARS DEBT	Wheeling Amount	INTEREST REFLUND - UNALLOCATED
OPENING BALANCES								208,626,022.53			19,694,992.67
Jul-22	65,443,995.07	9,808,351.61	75,252,346.68	75,197,362.33	(71,114,359.37)	196,218,377.81	(7,300,000.00)	201,376,022.53	128,252,790.61	(60,964,315)	19,694,992.67
Aug-22	67,209,319.12	10,081,397.86	77,290,716.98	77,223,870.99	(75,197,362.33)	189,944,896.47	(6,300,000.00)	99,236,022.53	120,960,091.13	(66,846,591)	19,694,992.67
Sep-22	37,812,141.35	5,662,015.70	43,474,157.05	43,408,787.02	(77,223,870.99)	147,829,802.50	(6,300,000.00)	84,726,022.53	112,854,109.49	(65,370,003)	19,694,992.67
Oct-22	38,799,100.55	5,796,559.56	44,595,660.14	44,440,290.11	(43,408,787.02)	140,561,305.59	(6,300,000.00)	76,426,022.53	104,329,092.58	(65,370,003)	19,694,992.67
Nov-22	39,222,447.25	5,873,694.81	45,096,142.07	45,031,660.20	(44,440,290.11)	132,853,675.75	(6,300,000.00)	59,826,022.53	96,028,197.15	(64,461,371)	19,694,992.67
Dec-22	36,149,826.29	5,413,008.32	41,562,834.61	41,499,730.60	(45,031,660.20)	121,020,746.22	(6,300,000.00)	51,526,022.53	87,729,970.74	(63,104,02)	19,694,992.67
Jan-23	34,427,933.98	5,154,577.83	39,582,511.81	39,518,430.02	(41,499,730.60)	110,739,445.64	(6,300,000.00)	51,526,022.53	71,156,953.83	(64,061,79)	19,694,992.67
TOTAL											

BALANCE AS PER GL

NB: Wheeling Amount

In areas where there is no capacity to supply power, Eskom uses Newcastle Municipality's distribution network and amount must be subtracted from bulk as wheeling.



37 Murchison Street Newcastle 2940

Month Recon

Jan 2023

Investments Reconciliation Statement as at 31st January 2023

Closing Balance as per GL at 31st January 2023	72,664,276.39
030997060301 OPENING BALANCE	1,666,198.61
030997070301 CALL DEPOSITS	829,722,046.56
030997080301 CALL WITHDRAWALS	(758,723,968.78)

Closing Balance as per Bank Statement at 31st January 2023	70,143,757.46
STD 068450354/015	197,539.50
STD 068450354/016	31,821,251.95
STD 068450354/036	6,111,620.25
STD 068450354/040	8,388,754.17
STD 068450354/041	1,001,506.85
ABSA 9300506428	577,195.97
NEDBANK 03/7648555441/052	21,646,067.38
NEDBANK 03/7648555441/058	399,821.39

Reconciling Items	(2,520,518.93)
JV41146	252,809.55
JV41145	2,845.00
JV41147	23,826.52
JV41125	(2,800,000.00)

0.00

Prepared by: SITHEMBISO
 Accountant: Financial Reporting
 Budget & Treasury Office

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

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

INVESTMENT REGISTER FOR THE YEAR 2022/2023

NEWCASTLE LOCAL MUNICIPALITY

INVESTMENTS REGISTER FOR Jan 2023

Name Of Investment	Account Number	Opening Balance	Investment Made	Investment Matured	Withdrawals Made	Accrued Interest	Interest Capitalized	Balance
Self Insurance Reserve Fund	Standard Bank 068450354/015	R 1,168,669.39	R 0.00		R 1,000,000.00		R 28,870.11	R 197,539.50
Housing Development Fund	Standard Bank 068450354/016	R 30,725,304.02	R 0.00		R 0.00		R 1,095,947.93	R 31,821,251.95
Provincialisation	Standard Bank 068450354/035	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
MIG	Standard Bank 068450354/036	R 4,007,289.86	R 31,000,000.00		R 29,000,000.00		R 104,330.39	R 6,111,620.25
NDPP	Standard Bank 068450354/037	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00	R 0.00
Electrification Grant	Standard Bank 068450354/038	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
FGM	Standard Bank 068450354/039	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
Titel deed low cost housing	Standard Bank 068450354/040	R 8,913,659.72	R 0.00		R 835,442.31		R 310,536.76	R 8,388,754.17
Housing JBC	Standard Bank 068450354/041	R 0.00	R 1,000,000.00		R 0.00		R 1,506.85	R 1,001,506.85
Capacity Building	Absa: 9288456248	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00	R 0.00
Council Funds	Absa Bank : 9956019602	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
VAT Refund	Absa Bank : 9300506428	R 560,758.77	R 0.00		R 0.00		R 16,437.20	R 577,195.97
Council Funds	Nedbank 037648555441 46	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
Council Funds	Nedbank 037648555441 47	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
Council Funds	Nedbank 037648555441 48	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
Council Funds	Nedbank 037648555441 49	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
Council Funds	Nedbank 037648555441 52	R 456,212.56	R 121,500,000.00		R 101,500,000.00		R 1,189,854.82	R 21,646,067.38
Council Funds	Nedbank 037648555441 53	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00	R 0.00
Post Office Guarantee	Nedbank 037648555441 56	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00
Council Funds	Nedbank 037648555441 57	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
Post Office Guarantee	Nedbank 037648555441 58	R 399,821.39	R 0.00		R 0.00	R 19,010.66	R 0.00	R 399,821.39
Total		R 46,231,715.71	R 153,500,000.00	R 0.00	R 132,335,442.31	R 19,010.66	R 2,747,484.06	R 70,143,757.46

Balance as per Bank Statements at 31 Jan 2023

(not added to capital)



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

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

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

Computer-generated tax invoice

Some of our fees will change on 1 January 2023.
 For more information, go to nedbank.co.za or consult your business manager.

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

Account summary

Account type	Account number
Current account	1162660066

Statement date:	31/01/2023	Envelope:	1 of 1
Statement period:	31/12/2022 – 31/01/2023	Total pages:	190
Statement frequency:	Month-end	Client VAT number:	

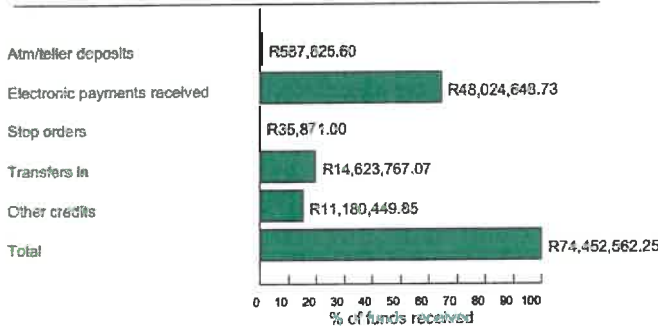
Bank charges summary

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

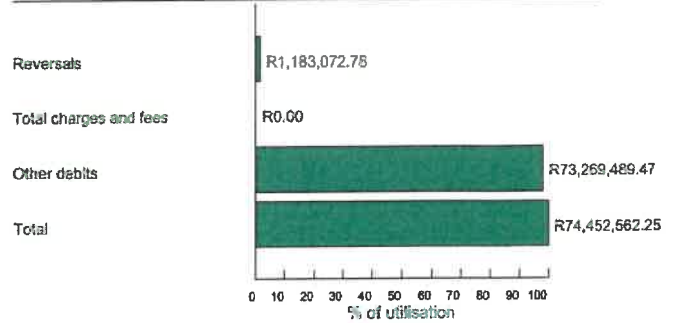
Cashflow

Opening balance	R0.00
Funds received/Credits	R74,452,562.25
Funds used/Debits	R74,452,562.25
Closing balance	R0.00
Annual credit interest rate	0.000%

Total funds received/credits R74,452,562.25



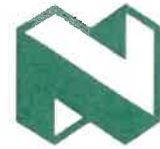
Total funds used/debits R74,452,562.25



see money differently



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 19510000906. Page 1 of 190



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:	31/01/2023	Envelope:	1 of 1
Statement period:	31/12/2022 – 31/01/2023	Total pages:	23
Statement frequency:	Month-end	Client VAT number:	

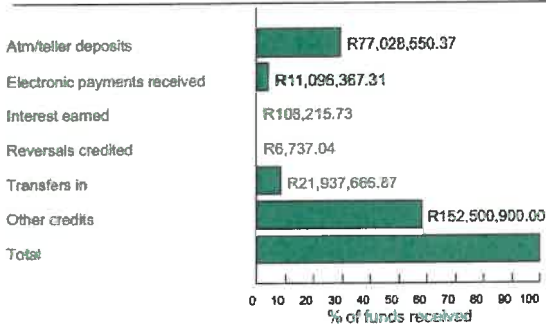
Bank charges summary

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

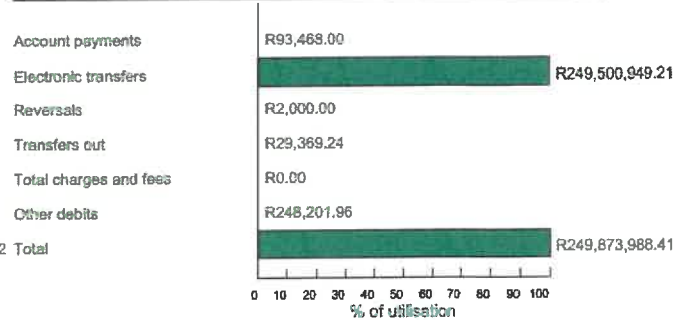
Cashflow

Opening balance	-R3,986,747.71
Funds received/Credits	R262,678,437.32
Funds used/Debits	R249,873,988.41
Closing balance	R8,817,701.20
Annual credit interest rate	0.000%

Total funds received/credits R262,678,437.32



Total funds used/debits R249,873,988.41



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