Author

: M.S Ndlovu

1st Level

: Finance Portfolio Committee

2nd Level

· Fxecutive Committee

3rd Level

: Council

4th Level

: KZN Provincial Treasury

1. PURPOSE

The purpose of this report is to appraise Council on the state of finances of the municipality for the period ended 30 June 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. LEGISLATIVE FRAMEWORK

The legislative framework which this report is prepared:

Municipal Finance Management Act 56 of 2003 (MFMA)

3. BACKGROUND

Prior to the enactment of the MFMA, municipalities used to prepare budgets in different formats. Once the budgets were approved, 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 and remedial action have been made as follows:

- > System closure before capturing of all transactions of that particular month. In the new financial year will ensure that all transactions are captured by month-end.
- > Incorrect use of movements accounts. Budget Office will train users on how to use mSCOA accounts.
- > Delayed response from phoenix to resolve problems encountered when reports are generated

- > Pre-Audit actuals not pulling in most schedules. Time frame will be set for phoenix system to finalise
- > No integration between other systems to phoenix system
- > Budget module still incomplete, as a result some tables on version 6.5 are not populated
- > Working together with Phoenix system consultant to finalize the Budget Module.

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.

4. DISCUSSION

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

Newcastle Municipality approved the Mid Tear Adjustment Budget which has 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. It should also be noted that the 2022/23 figures presented on this report are preliminary, until the audited Annual Financial Statements are produced.

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 B	2021/22	I Summ			Budget Yea	г 2022/23			
		Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
Description	Audited Outcome	Budget	Budget	actual	actual	budget	variance	variance %	Forecast
R thousands									
Financial Performance			220 102	30,516	376,265	376,103	162	0%	376, 103
Property rates	352,585	363,413	376,103	90,146	1,150,454	1,211,762	(61,309)	-5%	1,211,762
Service charges	1,110,882	1,176,842	1,211,762	391	5,404	5,330	74	1%	5,330
Investment revenue	4,445	3,131	5,330		587,921	587,921			626,424
Transfers and subsidies	490,501	1,112,707	626,424	16,854	32,358	28,782	3,575	12%	28,782
Other own revenue	45,199	37,169	28,782	3,244		2,209,899	(57,498)	-3%	2,248,402
Total Revenue (excluding capital transfers	2,003,613	2,693,263	2,248,402	141,151	2,152,401	2,205,055	(57,450)		_,,
and contributions)			000 444	73,609	669,860	636,414	33,446	5%	636,414
Employee costs	585,366	601,653	636,414	2,111	26,983	27,163	(180)	-1%	27,163
Remuneration of Councillors	23,742	29,060	27,163		340,242	363,160	(22,918)	-6%	363,160
Depreciation & asset impairment	348,804	363,160	363,160	26,764	48,295	35,846	12,449	35%	35,846
Finance charges	64,353	35,846	35,846	15,499		717,179	(35, 459)	-5%	717,179
Materials and bulk purchases	786,545	758,296	717,179	91,566	681,721		(33,438)	0.0	
Transfers and subsidies	-	-	-	-		-	(104,121)	-16%	667,298
Other expenditure	410,168	1,222,862	667,298	131,995	563,177	667,298	(116,782)	-5%	2,447,060
Total Expenditure	2,218,978	3,010,876	2,447,060	341,544	2,330,278	2,447,060		-25%	(198,658
Surplus/(Deficit)	(215, 366)	(317,613)	(198,658)	(200,394)	(177,876)	(237,161)	59,284		189,605
Transfers and subsidies - capital (monetary	122,888	191,032	189,605	29,323	178,569	189,605	(11,037)	-6%	169,000
allocations) (National / Provincial and District) Transfers and subsidies - capital (monetary	-			×	-			1	
allocations) (National / Provincial Departmental									
Agencies, Households, Non-profit Institutions,									
Private Enterprises, Public Corporatons, Higher	_	- :	-						(D. O.E.)
Educational Institutions) & Transfers and Surplus/(Deficit) after capital transfers &	(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)	48,248	-101%	(9,053
contributions	(45,141)	_	_	_	- 1	-	- 1		-
Share of surplus/ (deficit) of associate	(137,618)	(126,581)	(9,053)	(171,071)	692	(47,555)	48,248	-101%	(9,053
Surplus/ (Deficit) for the year	(137,610)	(120,301)	(0,000)		v 107		4.1		
Capital expenditure & funds sources				31,691	171,079	214,299	(43,221)	-20%	214,299
Capital expenditure	149,637	209,033	214,299	28,498	156,120	189,605	(33,485)	-18%	189,605
Capital transfers recognised	122,888	191,032	189,605	28,498	136,120	105,005	(00, 100)		_
Borrow ing	-	-	-			24,694	(9,735)	-39%	24,694
Internally generated funds	26,749	18,001	24,694	3,192	14,959		(43,221)	-20%	214,299
Total sources of capital funds	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-2070	214,200
Financial position							- 33		040.000
Total current assets	1.003,641	676,443	610,223		1,141,371				610,223
Total non current assets	6,722,953	7,238,673	7,238,673		6,520,287			F 63%	7,238,673
	977,242	692,762	873,249		1,001,409				873,249
Total current liabilities	545,070	351,099	351,099		524,928	8.0		100	351,099
Total non current liabilities	6,204,281	6,871,255	6,624,547		6,135,320				6,624,547
Community wealth/Equity	0,201,211	.,							
Cash flows		164,505	176,433	20,203	124,703	186,398	61,695	33%	176,433
Net cash from (used) operating	236,944		(199,459)	(22,640)	(156,006)	(199,459)	(43,453)	22%	(199,459
Net cash from (used) investing	(139,765)	(209,033)		(3,440)	(32,791)	(47, 260)	(14,468)	31%	(47,260
Net cash from (used) financing	(30,512)	(32,106)	(47,260) 5,881	(5,440)	12,073	15,846	3,774	24%	5,881
Cash/cash equivalents at the month/year end	76,168	(14,037)	3,001				181 Dys-1		~
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	Yr	Over 1Yr	Total
Debtors Age Analysis		20 500	33,865	33,138	35,175	35,417	176,788	1,159,862	1,633,789
Total By Income Source	120,015	39,528	33,000	35, 136	00,.,0				
	11						1 1		544.000
Creditors Age Analysis	265,120	63,828	12,287	439	_ !		- 1	200,227	541,90

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) - M12 June

KZN252 Newcastle - Table C4 Monthly Budget		2021/22 Budget Tear 2022/23										
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year		
2000 , p. 100		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecas		
R thousands			,						%			
Revenue By Source	1											
Property rates		352,585	363,413	376,103	30,516	376,265	376,103	162	0%	376,10		
Service charges - electricity revenue		705,057	751,862	767,251	58,038	709,703	767,251	(57,549)	-8%	767,25		
Service charges - water revenue		188,622	199,933	212,835	12,858	209,812	212,835	(3,024)	-1%	212,83		
Service charges - sanitation revenue		118,993	123,818	127,901	10,700	127,648	127,901	(253)	0%	127,90		
Service charges - refuse revenue		98,211	101,229	103,774	8,550	103,291	103,774	(483)	0%	103,7		
Rental of facilities and equipment		8,372	9,452	8,306	305	7,988	8,306	(318)	-4%	8,3		
Interest earned - external investments		4,445	3,131	5,330	391	5,404	5,330	74	1%	5,3		
Interest earned - outstanding debtors		3,792	4,001	5,877	654	6,532	5,877	655	11%	5,8		
Div idends receiv ed		2	-	-	7				0004	4.5		
Fines, penalties and forfeits		5,353	4,180	4,557	990	5,729	4,557	1,172	26%	4,5		
Licences and permits		46	48	32	13	62	32	29	91%			
Agency services		=	-	-	-			-		coc A		
Transfers and subsidies		490,501	1,112,707	626,424	16,854	587,921	587,921	0.000	220/	626,4 8,0		
Other revenue		15,939	19,487	8,010	914	10,640	8,010	2,630	33%	2,0		
Gains	1	11,698	72	2,000	368	1,407	2,000	(593)	-30%			
Total Revenue (excluding capital transfers and		2,003,613	2,693,263	2,248,402	141,151	2,152,401	2,209,899	(57,498)	-3%	2,248,4		
contributions)												
xpenditure By Type												
		585,366	601,653	636,414	73,609	669,860	636,414	33,446	5%	636,4		
Employee related costs	1 1	23,742	29,060	27,163	2,111	26,983	27,163	(180)	-1%	27,1		
Remuneration of councillors		130,120	286,041	299,957	15,314	86,514	299,957	(213,443)	-71%	299,9		
Debt impairment			363,160	363,160	26,764	340,242	363,160	(22,918)	-6%	363,1		
Depreciation & asset impairment		348,804		35,846	15,499	48,295	35,846	12,449	35%	35,8		
Finance charges		64,353	35,846		64,391	527,905	563,502	(35,597)	-6%	563,50		
Bulk purchases		649,750	605,107	563,502			153,677	138	0%	153,6		
Other materials		136,795	153,188	153,677	27,175	153,815				248,98		
Contracted services		253,442	818,629	248,981	80,213	342,205	248,981	93,224	37%	240,50		
Transfers and subsidies		#	×	30	Ξ. 1	盖	į					
Other ex penditure	1 1	25,960	118,192	118,360	36,412	133,671	118,360	15,311	13%	118,3		
Losses		646	_		55	788		788	#DIV/0!	- 0		
Total Expenditure		2,218,978	3,010,876	2,447,060	341,544	2,330,278	2,447,060	(116,782)	-5%	2,447,0		
Surplus/(Deficit)		(215, 366)	(317,613)	(198,658)	(200,394)	(177,876)	(237,161)	59,284	(0)	(198,6		
Transfers and subsidies - capital (monetary allocations)												
(National / Provincial and District)		122,888	191,032	189,605	29,323	178,569	189,605	(11,037)	(0)	189,60		
(National / Provincial Departmental Agencies,												
Households, Non-profit Institutions, Private Enterprises,								-				
Public Corporatons, Higher Educational Institutions)								_				
Transfers and subsidies - capital (in-kind - all)		(40, 170)	1400 504)	(0.053)	(171,071)	692	(47,555)		1	(9,05		
Surplus/(Deficit) after capital transfers &		(92,478)	(126,581)	(9,053)	(171,071)	002	(47,000)			4-7		
ontributions								_				
Tax ation		ļ,				10.5	, p. 10 mm i			/n ni		
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)		lt.	(9,0		
Attributable to minorities												
Surplus/(Deficit) attributable to municipality	1	(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)			(9,0		
Share of surplus/ (deficit) of associate		(45,141)										
		()			(171,071)	692	(47,555)			(9,0		

4.1. Operating budget performance -revenue

- The municipality generated a total revenue of R2.1 billion of the adjusted budget of R2.2 billion, representing 95.7% percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R2.2 million. Although the aggregate performance on revenue generated shows a variance of negative 3 percent, it is however necessary to explain reasons which attributed to the variance.
- The municipality generated R61.3 million (-5%) less revenue from service charges than the year-to-date budget of R1.2 billion for the period under review. Electricity, water, sanitation and refuse all under-performed below target by R57.5 million, R3 million, R253 thousand and R483 thousand respectively, Furthermore, it must be noted that the alignment of S71 report figures is net of indigents while the monthly collection rate report reflects gross amounts.
- The municipality generated revenue from property rates which is R162 thousand (0.1%) more than the year-to-date budget of R376.1 million during the period under review. It must be mentioned that government departments are billed a bulk amount for property rates in the first month of the financial year.
- The municipality generated R74 thousand (1%) more revenue from interest on investments than the year-to-date budget of R5.3 million for the period under review. This is due to additional investments made during the year.
- The municipality recorded R587.9 million for operational and R178.5 million for capital transfers and subsidies. This is due to the grants received in line with the grant's payment schedule. The third trench of the Equitable share grant was received in March which has had an impact on the favourable financials reported this month.
- The municipality generated R3.5 million (12%) more revenue from sundry revenue than a pro-rata budget of R28.7 million for the period under review. The sundry items comprise of rental of facilities, interest earned from outstanding debtors, fines, licences and other revenue.

4.2. Operating performance – expenditure

- The summary of the operating expenditure is reflected in C1 and C4 tables of Schedule C attached hereto. As at the end of June 2023, the municipality incurred the total expenditure of R2.3 billion of the adjusted budget of R2.4 billion, which represents 95.2 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R116.7 million, representing under-expenditure of 5 percent.
- The municipality spent R33.4 million (5%) more on employee-related costs than a year-to-date budget of R636.4 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 R22.9 million (-6%) in the twelfth 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 R213.4 million (-71%) 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 R35.6 million (-6%) less on the bulk purchases than the year-to-date budget of R563.5 million. This is due to colder month's season and performance is expected to stabilize gradually as it gets colder. The cost is generally averaging lower in the remaining months of the financial year. The impact of load shedding is also expected to reduce the consumption of bulk purchases during the year.
- Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seems to be performing R138 thousand (0.1%) more than the year-to-date budget of R153.6 million, this is due to the realignment of water purchases to be allocated under inventory in the Statement of Financial Position as required in circular 115.
- The municipality spent R93.2 million (37%) more on contracted services than the year-to-date budget
 of R248.9 million, this is due to the over expenditure on the housing grant and security services. It must
 be mentioned that the housing grants have been reduced in adjusted Provincial gazette and which
 impacted in the Mid-Year Adjustments Budget, however the municipality was still obligated to complete
 the housing project from the previous financial year commitment.

4.2.1 Operational expenditure by function

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

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

KZN252 Newcastle - Table C2 Monthly E		2021/22				Budget Year 2	2022/23			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YΤD	Full Year
Боотрист		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
Expenditure - Functional							540.040	47.004	3%	516,24
Governance and administration		466,817	469,276	516,248	92,784	533,312	516,248	17,064		101,25
Executive and council		93,820	101,198	101,254	16,582	107,759	101,254	6,505	6%	,
Finance and administration		372,369	367,328	414,251	75,590	423,716	414,251	9,465	2%	414,25
Internal audit		628	750	744	612	1,838	744	1,094	147%	74
Community and public safety		507,769	827,731	333,565	40,951	308,613	333,565	(24,952)	-7%	333,56
Community and social services		37,498	43,629	42,205	3,778	42,510	42,205	305	1%	42,20
Sport and recreation		67,860	73,339	72,935	8,776	74,117	72,935	1,182	2%	72,93
Public safety		65,732	70,215	78,507	9,456	86,316	78,507	7,809	10%	78,50
Housing		327,112	630,591	129,716	18,074	96,054	129,716	(33,661)	-26%	129,71
Health		9,566	9,956	10,202	867	9,616	10,202	(586)	-6%	10,20
Economic and environmental services		220,976	266,056	266,069	27,976	281,379	266,069	15,311	6%	266,06
Planning and development		78,093	85,041	85,664	8,277	86,124	85,664	460	1%	85,66
Road transport		142,876	181,008	180,398	19,698	195,248	180,398	14,851	8%	180,39
Environmental protection		7	7	7	1	7	7	(0)	-2%	
· ·	1 1	1,065,293	1,444,445	1,328,036	179,565	1,204,018	1,328,036	(124,018)	-9%	1,328,03
Trading services		619.934	742,466	712,622	93,009	664,684	712,622	(47,938)	-7%	712,62
Energy sources		350,885	597,907	402,925	58,928	375,153	402,925	(27,773)	-7%	402,92
Water management		53,873	60,542	110.304	15,930	84,962	110,304	(25, 342)	-23%	110,30
Waste water management		40,601	43,530	102,185	11,698	79,219	102,185	(22,965)	-22%	102,18
Waste management		3,265	3,369	3,142	268	2,955	3,142	(187)	-6%	3,14
Other		2,264,119	3,010,876	2,447,060	341,544	2,330,278	2,447,060	(116,782)	-5%	2,447,06
Total Expenditure - Functional	3	(137,618)	(126,581)	(9,053)	(171,071)	692	(47,555)	48,248	-101%	(9,05
Surplus/ (Deficit) for the year		(137,010)	(120,001)	(5,555)	(7. 1,0. 1)		_ ` /			

- 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 R17million (3%), Community and Public Safety is underspent by R24.9 million (-7%), Economic and Environmental Services is overspent by R15.3 million (6%), Trading services are underspent by R124 million (-9%) and Other Services are underspent by R187 thousand (-6%) this is mainly due to the cost containment measures put in place and spending on the housing projects as mentioned above. Strategic Executive Directors of relevant functions must ensure that they operate within their approved budget to avoid unauthorized expenditure at year-end.

4.3. Capital expenditure.

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

KZN252 Newcastle - Table C5 Monthly Budget	0.00	2021/22				Budget Year 202:	2/23			
Vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Variance	Full Year
	1 1	Outcome	Daugu						%	
R thousands	2					11				
fulti-Year expenditure appropriation		_	-	-	_	-		-		
Vote 1 - CORPORATE SERVICES	1 1		_	-	_	-	-	-		
Vote 2 - COMMUNITY SERVICES	1 1	_	_		_	-	-	-		
Vote 3 - BUDGET AND TREASURY	1 1	- 1	I	_	_	-	-	-		
Vote 4 - MUNICIPAL MANAGER	t			_	_		_	-		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SET	TLEN		-		_		-	-		
Vote 6 - TECHNICAL SERVICES	1 1	- 1	-	_	_	_	_	-	1	
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES	1 1		-	_	_	_	_	_		
Vote 8 - [NAME OF VOTE 8]	1 1	- 1		-		_	_ '	_		
Vote 9 - [NAME OF VOTE 9]	1 1	- 1	-	-	_	-	_ :	_	i I	
Vote 10 - [NAME OF VOTE 10]	1 1	- 1	-	-	_					
Vote 11 - [NAME OF VOTE 11]	1 1	_		-	-	-		_		
	1 1	_	-	-	-					
Vote 12 - [NAME OF VOTE 12]	1 1		-	-	-	-	- 1	-		
Vote 13 - [NAME OF VOTE 13]	1 1		_	_	-	-	_	_		
Vote 14 - [NAME OF VOTE 14]	1 1				_		_			_
Vote 15 - [NAME OF VOTE 15]	1.4			_	-	-	-	-		
otal Capital Multi-year expenditure	4,7									
ingle Year expenditure appropriation	2				120	120	582	(462)	-79%	5
Vote 1 - CORPORATE SERVICES		- 1	5.1	582		4,475	12,197	(7,722)	-63%	12,1
Vote 2 - COMMUNITY SERVICES	I II	5,583	11,345	12,197	2,396	2,999	3,330	(332)	-10%	3,3
Vote 3 - BUDGET AND TREASURY	1 1	1,748	2,900	3,330	1,559	∠,999	3,550	(002)		
Vote 4 - MUNICIPAL MANAGER	(II	243	-	-	1 1.5	24,472	29,366	(4,894)	-17%	29,3
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SET	TLEN	13,195	25,001	29,366	7,334		168,824	(29,811)	-18%	168,8
Vote 6 - TECHNICAL SERVICES	1 1	126,659	169,788	168,824	20,283	139,013	108,824	(29,011)	-1070	,.
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES	1 1	2,208	-	-	-		_		1	
	1 1	_	- 1		-	-		Ξ		
Vote 8 - [NAME OF VOTE 8]	1 1		- 1	-	-	-	-			
Vote 9 - [NAME OF VOTE 9]	1 1		=	-	-	-		-		
Vote 10 - [NAME OF VOTE 10]	1 1	_	_	-	-	-		-		
Vote 11 - [NAME OF VOTE 11]	1 1	_	_	_	-	-				
Vote 12 - [NAME OF VOTE 12]	1 1		_	_	-	-	-		1	
Vote 13 - [NAME OF VOTE 13]	1 1			_	_	-	-	- 11		
Vote 14 - [NAME OF VOTE 14]	1 1			_	_	-				
Vote 15 - [NAME OF VOTE 15]	1 . 1	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	214,2
otal Capital single-year expenditure	4	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	214,2
otal Capital Expenditure	-	149,637	208,033	2111,200						
apital Expenditure - Functional Classification					1,679	3,119	3.912	(794)	-20%	3,9
Governance and administration	1 1	4,199	2,900	3,912	1,679	3,118		1 21		1.0
Ex ecutive and council	1 1	243	-		4 070	3,119	3,912	(794)	-20%	3,9
Finance and administration	1 1	3,956	2,900	3,912	1,679	3,119	3,312	[[
	1 1		-	V 1	-		13,186	(8,033)	-61%	13,1
Internal audit	1 1	5,025	11,345	13,186	2,999	5,153	13,186	(8,033)	-9%	6
Community and public safety	1 1	1,162	345	542	413	585	2.75		-66%	11,5
Community and social services	1 1	3,367	11,000	11,544	1,982	3,891	11,544	(7,653)	-0076	,.
Sport and recreation		_		-	=	-			-32%	1,0
Public safety	1 1	496	141	1,000	604	678	1,000	(322)	-32%	1,0
Housing		-30	-	-	2					
Health	1	41,959	118,141	73,808	11,516	56,127	73,808	(17,681)	-24%	73,8
Economic and environmental services		12,778	25,101	28,466	6,773	23,887	28,466	(4,579)	-16%	28,4
Planning and development	1 1		93,040	45,342	4,743	32,240	45,342	(13,102)	-29%	45,3
Road transport		29,181	33,040	10,042	-	_	=	i - 11		
Environmental protection	1	00.451	76,648	123,393	15,497	106,680	123,393	(16,713)	-14%	123,3
Trading services	1	98,454	76,648	123,383	10,401	_	-	- 11		
Energy sources	1 1		40.040	97,361	13,349	80,466	97,361	(16,895)	-17%	97,3
Water management		60,525	49,648	26,021	2,148	26,214	26,021	193	1%	26,0
Waste water management	1 1	36,874	27,000		2, 140	20,27	11	(11)	-100%	
Waste management	1 1	1,054		11				`_ {		
Other			-		31,691	171,079	214,299	(43,221)	-20%	214,2
otal Capital Expenditure - Functional Classification	3	149,637	209,033	214,299	31,081	171,010	.,,	/		
								(04 CE T)	-14%	171.6
unded by:		112,998	174,688	171,638	24,362	146,981	171,638	(24,657)		17.9
National Government	1 1	9,890	16,345	17,967	4,136	9,139	17,967	(8,828)	-49%	17.3
Provincial Government	1 1	0,000	100		(8)	-		-		
District Municipality										
Transfers and subsidies - capital (monetary										
allocations) (National / Provincial Departmental	1 1	,			100		_			
Agencies, Households, Non-profit institutions, Private						156,120	189,605	(33,485)	-18%	189,€
Transfers recognised - capital		122,888	191,032	189,605	28,498	150, 120	100,000	(55, 156)		
	6	-	-	-	-	44.555	24 524	(9,735)	-39%	24,6
Borrowing		26,749	18,001	24,694	3,192	14,959	24,694		-20%	214,2
Internally generated funds	0	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	214,2

Capital expenditure for the twelfth month of the financial year was R171 million which represents 79.8% of the adjusted capital budget of R214.2 million. Comparison between the year-to-budget of R214.2 million and actual expenditure for the period reflects an under expenditure of R43.2 million, which implies that the municipality spent 20% 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 the National Treasury.

4.3.1 Capital and Operational Grant Reporting

The table below reflects the grant performance when the full year budget and actuals are compared. A further comparison is also displayed between the year-to-date actuals vs. allocations received. The grant expenditure reflects adequate spending in some grants on both operational and capital grants while others are delayed, fast tracking of the grants needs to be made to avoid withholding of unspent grants, over all expenditure of the grants is as follows. Furthermore, Treasury is assessing expenditure on a quarterly basis, therefore council and management were previously advised to ensure they have spent 100% target as this report is on 12 months expenditure.

CDANIT	DECONCIL	IATION - FOR	ILINE 2023
GRANI	KELUNCIE	14 HUN - FUR	JUINE 2023

3,753,000.00 1,850,000.00 18,000,000.00	3,753,000.00					
1,850,000.00	3,753,000.00		1 1	(
1,850,000.00	3,753,000.00					
			3,753,000.00	3,753,401	100%	100%
2000,000,00	1,850,000.00		1,850,000.00	965,488.19	52%	52%
10,000,000.00	48,000,000.00		48,000,000.00	47,926,787.91	100%	100%
80,000,000.00	30,000,000.00		30,000,000.00	17,861,665.32	60%	60%
9,041,000.00	129,141,000.00	-	129,041,000.00	126,616,856.57	98%	98%
2 595 000 00	2.595.000.00	18.925.00	2,613,925.00	2,663,651.40	102%	103%
			37,954,887.46	16,149,276.46	43%	73%
			123,885,000.00	58,185,902.23	47%	47%
		539.434.00		321,443.80	33%	72%
			7.038.194.00	6,306,960.09	90%	90%
			1,513,155.00	804,477.72	53%	138%
			3,000,000.00	383,875.75	13%	13%
	2,000,000.00		2.000.000.00	63,049.73	3%	3%
				2,365,204.50	22%	22%
	2 212 219 76	2 313 319 76		3,904,196.70	63%	100%
					11%	0.23
			22,670.00	0	0%	0
	11,555.00	11,000.00				
12 2 2 1 1 1 3	2,595,000.00 2,015,180.00 3,885,000.00 449,000.00 5,992,000.00 582,467.00 3,000,000.00 2,000,000.00 1,000,000.00 2,000,000.00 1,335.00	2,015,180.00 3,509,961.59 3,885,000.00 5,917,961.22 449,000.00 449,000.00 5,992,000.00 6,992,000.00 582,467.00 582,467.41 3,000,000.00 3,000,000.00 2,000,000.00 - 1,000,000.00 - 3,904,250.00 2,313,319.76 2,000,000.00 2,270,487.58	2,015,180.00 3,509,961.59 15,939,707.46 3,885,000.00 5,917,961.22 449,000.00 449,000.00 539,434.00 5,992,000.00 6,992,000.00 46,194.00 582,467.00 582,467.41 930,688.00 3,000,000.00 - - 2,000,000.00 - - 3,904,250.00 2,313,319.76 2,313,319.76 2,000,000.00 2,270,487.58 2,270,487.58	2,015,180.00 3,509,961.59 15,939,707.46 37,954,887.46 3,885,000.00 5,917,961.22 123,885,000.00 449,000.00 539,434.00 988,434.00 5,992,000.00 6,992,000.00 46,194.00 7,038,194.00 582,467.00 582,467.41 930,688.00 1,513,155.00 3,000,000.00 3,000,000.00 2,000,000.00 11,000,000.00 2,000,000.00 11,000,000.00 3,904,250.00 2,313,319.76 2,313,319.76 6,217,569.76 2,000,000.00 2,270,487.58 2,270,487.58 4,270,487.58	2,015,180.00 3,509,961.59 15,939,707.46 37,954,887.46 16,149,276.46 3,885,000.00 5,917,961.22 123,885,000.00 58,185,902.23 449,000.00 449,000.00 539,434.00 988,434.00 321,443.80 5,992,000.00 6,992,000.00 46,194.00 7,038,194.00 6,306,960.09 582,467.00 582,467.41 930,688.00 1,513,155.00 804,477.72 6,000,000.00 3,000,000.00 - 2,000,000.00 383,875.75 2,000,000.00 11,000,000.00 2,365,204.50 3,904,250.00 2,313,319.76 2,313,319.76 6,217,569.76 3,904,196.70 2,000,000.00 2,270,487.58 2,270,487.58 4,270,487.58 451,886.71	2,015,180.00 3,509,961.59 15,939,707.46 37,954,887.46 16,149,276.46 43% 38,885,000.00 5,917,961.22 123,885,000.00 58,185,902.23 47% 449,000.00 449,000.00 539,434.00 988,434.00 321,443.80 33% 5,992,000.00 6,992,000.00 46,194.00 7,038,194.00 6,306,960.09 90% 582,467.00 582,467.41 930,688.00 1,513,155.00 804,477.72 53% 3,000,000.00 3,000,000.00 - 3,000,000.00 383,875.75 13% 2,000,000.00 - 11,000,000.00 63,049.73 3% 11,000,000.00 2,365,204.50 22% 3,904,250.00 2,313,319.76 2,313,319.76 6,217,569.76 3,904,196.70 63% 2,000,000.00 2,270,487.58 2,270,487.58 451,886.71 11% 2000,000.00 2,270,487.58 2,270,487.58 451,886.71 11%

4.4. Financial position

Table C6: Monthly budget statements - Financial Position

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

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2021/22		Budget Ye	ar 2022/23	
Description	Kei	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets		22 222	(44.027)	5,881	8,238	5,881
Cash		29,936	(14,037)	5,001	3,834	0,00
Call investment deposits		46,232	504.404	F07 00F	1,009,633	507,995
Consumer debtors		805,744	594,134	507,995	95,067	81,351
Other debtors		97,185	81,351	81,351	95,007	01,551
Current portion of long-term receiv ables		=:		44.005	24 509	14,995
Inv entory		24,544	14,995	14,995	24,598	610,223
Total current assets		1,003,641	676,443	610,223	1,141,371	610,223
Non current assets				= = =	- 1	-
Long-term receivables		-			-:	:=:
Investments		272 224	341,874	341,874	367,609	341,874
Investment property		372,224	217,333	217,333	142,171	217,333
Investments in Associate	- 1	141,741	6,666,531	6,666,531	5,998,469	6,666,531
Property, plant and equipment		6,196,783	0,000,001	0,000,001	0,000,400	0,000,000
		=				-
Biological		200	1 224	1,224	101	1,224
Intangible		382	1,224	11,711	11,938	11,711
Other non-current assets		11,823	11,711	7,238,673	6,520,287	7,238,673
Total non current assets		6,722,953	7,238,673	7,848,895	7,661,657	7,848,895
TOTAL ASSETS		7,726,594	7,915,116	7,040,093	1,001,001	1,010,000
LIABILITIES						
Bank ov erdraft		27	=:		=	00.400
Borrow ing		47,260	(32,106)	32,106	34,371	32,106
Consumer deposits		33,418	27,095	27,095	35,607	27,095
Trade and other pay ables		885,459	688,021	804,297	927,254	804,297
Provisions		11,105	9,752	9,752	4,177	9,752
Total current liabilities		977,242	692,762	873,249	1,001,409	873,249
Non current liabilities						
Borrowing		315,490	260,654	260,654	295,588	260,654
Provisions		229,580	90,445	90,445	229,340	90,445
Total non current liabilities		545,070	351,099	351,099	524,928	351,099
TOTAL LIABILITIES		1,522,312	1,043,861	1,224,348	1,526,337	1,224,348
NET ASSETS	2	6,204,281	6,871,255	6,624,547	6,135,320	6,624,547
2 CONTRACTOR ALTERCHITY						
COMMUNITY WEALTH/EQUITY		6,203,958	6,841,013	6,593,660	6,102,969	6,593,660
Accumulated Surplus/(Deficit)		323	30,242	30,887	32,351	30,887
Reserves TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,624,547	6,135,320	6,624,547

- As at end of the twelfth 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 R1.6 billion as at the end of the
 twelfth month. The bulk of the debtor's ageing amount (R1.4 billion) was for debt owing for more than
 90 days, while R1.3 billion of the total debt is owed by households. It must be noted that the total figure
 of debtors is inclusive of indigent.
- Property Plant and Equipment (Assets) comprise of R5.9 billion of the total assets of R7.6 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 R12 million at the end of the twelfth month of the financial year, with R3.8 million from call investments and R8.2 million cash at the bank. It must be noted that the municipality had an obligation of R32.2 million relating to the HDF. The short-term obligations are sitting at R541.9 million as illustrated on SC4, while unspent conditional grants amount to R139.8 million, representing a cash shortfall of R701.9 million. Included under creditors is Eskom for R147 million, uThukela Water for R215 million, SARS PAYE for R9.1 million, pension and other employee benefits for R17.8 million, Loan repayments of R31.2 million and other trade creditors for R121.2 million. Looking at the cash position as mentioned above the municipality is currently not in the position to cover it short-term obligations, including unspent conditional grants.
- The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The going concern principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is 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 it being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.
- The liquidity ratio of the municipality is currently sitting at 1.2% 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 2.2%, since the municipality needs R541.9 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.

4.5 Cash flow position

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

KZN252 Newcastle - Table C7 Monthly Budget	T	2021/22				Budget Year 2	022/23			- www.ivm
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
2		Outcome	Budget	Budget	actu al	actual	budget	variance	variance	Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										000.07
Property rates		348,289	272,560	282,077	25,633	260,934	282,077	(21,143)	-7%	282,07
Service charges		870,208	989,000	1,015,802	66,688	947,157	1,015,802	(68,646)	-7%	1,015,80
Other revenue		13,234	315,172	294,327	1,821	42,529	294,327	(251,797)	-86%	294,32
Transfers and Subsidies - Operational		628,249	1,112,707	510,460		513,378	522,478	(9,100)	-2%	510,46
Transfers and Subsidies - Capital		148,615	191,032	186,286		184,234	184,234		40.40/	186,28 5,33
Interes I		8,308	3,131	5,330	246	11,936	5,330	6,606	124%	5,50
Div idends		-	21	-	199			-		
Payments								(000 500)	440/	/2 002 00
Suppliers and employees	1	(1,737,665)	(2,683,251)	(2,082,004)	(60,063)	(1,788,406)	(2,082,004)	(293,598)	14%	(2,082,00
Finance charges	\mathbf{H}	(42,293)	(35,846)	(35,846)	(14, 123)	(47,059)	(35,846)	11,213	-31%	(35,84
Transfers and Grants		@	-	-	-		-	- 04 005	33%	176,43
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	176,433	20,203	124,703	186,398	61,695	33%	170,43
CASH FLOWS FROM INVESTING ACTIVITIES									1	
Receipts										44.04
Proceeds on disposal of PPE		9,872		14,841		5,653	14,841	(9,187)	-62%	14,84
Decrease (increase) in non-current receivables	1	=				31	=	- 1		
Decrease (increase) in non-current investments		-			77	-	=	-		
Payments							10.44.00.03	(50.040)	0504	(944.20
Capital assets	1	(149,637)	(209,033)	(214,299)	(22,640)	(161,659)	(214, 299)	(52,640)	25%	(214,29
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(199,459)	(22,640)	(156,006)	(199,459)	(43,453)	22%	(199,45
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	- 2	12	(3)	- 1	-	-		- 57
Borrowing long term/refinancing		=			*	-	-	-		
Increase (decrease) in consumer deposits					=	70	5	-		1
Payments							(4= 0==)	(44.460)	040/	147.00
Repay ment of borrowing		(30,512)	(32, 106)	(47,260)	(3,440)	(32,791)	(47, 260)	(14,468)	31%	(47,26
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(47,260)	(3,440)	(32,791)	(47,260)	(14,468)	31%	(47,26
NET INCREASE! (DECREASE) IN CASH HELD		66,667	(76,633)	(70,286)	(5,876)	(64,095)	(60,321)			(70,28
Cash/cash equivalents at beginning:		9,500	62,596	76,167	1	76,167	76,167			76,16
Cash/cash equivalents at month/year end:		76,168	(14,037)	5,881		12,073	15,846			5,88

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 R12 million as at the end of June 2023 which represents a cash increase of 64 million since the beginning of the financial year. This is mainly due to the third trench of the equitable share received.

- Cash flows from operating activities yielded a net cash inflow of R124.7 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 R156 million this is due to the capital expenditure incurred.
- Cash flows from financing activities recorded net outflows of R32.7 million due to the repayment of borrowings.

5. CONCLUSION

This report provides an overview of the organization's financial viability and sustainability, reflecting the In Year expenditure against the approved budget. It is however important that the report is submitted within the legislated timeframes in order to ensure compliance. Risk of non-compliance with S71 of the MFMA, should the report not reach the Mayor, Provincial Treasury and National Treasury within 10 working days after the end of the month.

6.1 LEGAL IMPLICATIONS

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

6.2 SOCIAL-ECONOMIC IMPLICATIONS

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

6.3 FINANCIAL IMPLICATIONS

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

RECOMMENDATIONS

- 9.1 That the Council notes the submission of S71 for the month ended 30 June 2023 (Annexure A)
- 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.
- 9.5 That the Provincial Treasury's letter on early warning signals be noted (Annexure B)

Report prepared by:

Report seen by:

DX DUBE PORTFOLIO COUNCILLOR **BUDGET AND TREASURY OFFICE**

STRATEGIC EXECUTIVE DIRECTOR: BUDGET AND TREASURY OFFICE

14 | Page

SED: BTO

Annexure A Section 71- C Schedule

K7N252 Newcastle - Table C1 Monthly Budget Statement Summary - M12 June

	2021/22				Budget Yea			\r	FII V
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance		200 110	070 400	30,516	376,265	376,103	162	0%	376,103
Property rates	352,585	363,413	376,103		1,150,454	1,211,762	(61,309)	-5%	1,211,762
Service charges	1,110,882	1,176,842	1,211,762	90,146	, ,	5,330	74	1%	5,330
Investment revenue	4,445	3,131	5,330	391	5,404	587,921			626,424
Transfers and subsidies	490,501	1,112,707	626,424	16,854	587,921	28,782	3,575	12%	28,782
Other own revenue	45,199	37,169	28,782	3,244	32,358		(57,498)	-3%	2,248,402
Total Revenue (excluding capital transfers and	2,003,613	2,693,263	2,248,402	141,151	2,152,401	2,209,899	(37,430)	-070	E,E 10, 1
contributions)			000 444	72 000	669,860	636,414	33,446	5%	636,414
Employee costs	585,366	601,653	636,414	73,609	26,983	27,163	(180)	-1%	27,163
Remuneration of Councillors	23,742	29,060	27,163	2,111		363,160	(22,918)	-6%	363,160
Depreciation & asset impairment	348,804	363,160	363,160	26,764	340,242	35,846	12,449	35%	35,846
Finance charges	64,353	35,846	35,846	15,499	48,295			-5%	717,179
Materials and bulk purchases	786,545	758,296	717,179	91,566	681,721	717,179	(35,459)	-570	717,110
Transfers and subsidies	-	-	-			-	(404.424)	-16%	667,298
Other expenditure	410,168	1,222,862	667,298	131,995	563,177	667,298	(104,121)		2,447,060
Total Expenditure	2,218,978	3,010,876	2,447,060	341,544	2,330,278	2,447,060	(116,782)	-5% -25%	(198,658)
Surplus/(Deficit)	(215,366)	(317,613)	(198,658)	(200,394)	(177,876)	(237,161)	59,284		189,605
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122,888	191,032	189,605	29,323	178,569	189,605	(11,037)	-6%	105,003
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational									
Institutions) & Transfers and subsidies - capital (in-kind	_		_			-	-	-101%	(9,053)
	(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)	48,248	*10170	(3,000)
Surplus/(Deficit) after capital transfers & contributions								1	
Share of surplus/ (deficit) of associate	(45,141)	=	-	<u></u>	- (-	-	4040/	(0.052)
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(9,053)	(171,071)	692	(47,555)	48,248	-101%	(9,053)
Capital expenditure & funds sources								200/	214,299
Capital expenditure	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	
Capital transfers recognised	122,888	191,032	189,605	28,498	156,120	189,605	(33,485)	-18%	189,605
Borrowing	-	_	-	-	-	-	-		-
Internally generated funds	26,749	18,001	24,694	3,192	14,959	24,694	(9,735)	-39%	24,694
Fotal sources of capital funds	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	214,299
Financial position									040.000
Total current assets	1,003,641	676,443	610,223		1,141,371		R. DE		610,223
Total non current assets	6,722,953	7,238,673	7,238,673		6,520,287				7,238,673
Total current liabilities	977,242	692,762	873,249		1,001,409				873,249
Total non current liabilities	545,070	351,099	351,099		524,928				351,099
Community wealth/Equity	6,204,281	6,871,255	6,624,547		6,135,320				6,624,547
Cash flows	236,944	164,505	176,433	20,203	124,703	186,398	61,695	33%	176,433
Net cash from (used) operating	(139,765)	(209,033)	(199,459)	(22,640)	(156,006)	(199,459)	(43,453)	22%	(199,459)
Net cash from (used) investing	(30,512)	(32,106)	(47,260)	(3,440)	(32,791)	(47,260)	(14,468)	31%	(47,260)
Net cash from (used) financing	76,168	(14,037)	5,881	· · · - i	12,073	15,846	3,774	24%	5,881
Cash/cash equivalents at the month/year end			61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors & creditors analysis	0-30 Days	31-60 Days	o I-au Daya	31-120 Days	.2				
Debtors Age Analysis	120.015	39,528	33,865	33,138	35,175	35,417	176,788	1,159,862	1,633,789
otal By Income Source	120,015	39,528	33,000	55,150	30,	,			
Creditors Age Analysis	005.400	E0 000	12,287	439	_	- 1	_	200,227	541,902
Total Creditors	265,120	63,828	12,207	700			1		

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

	2021/22				Budget Year 20				
Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	variance	Full Year Forecast
1									
			504 700	22.747	E24 660	534 732	(13 072)	-2%	534,7
									14,5
									520,1
	460,906		520,166	4		320,100	(12,117)	2.10	,
	-		-			446.050	(41 975)	-29%	146,0
									12,3
									11,1
	4,711		-						4,4
	5,164								118,0
	275,319								110,0
	91	4							159,6
	141,205	168,208	159,079						29,9
	102,901	39,067	29,938	5,812					129,1
	38,305	129,141	129,141		126,830	129,141	(2,311)	-2%	125,1
	-	-	-			-	-	40/	1,597,9
	1,215,404	1,560,710	1,597,954	98,126					
	698,454	835,626	851,014	58,038					851,0
	225,940	337,581	350,483	20,838					350,4
	151,972	243,101	249,498	10,694	254,821				249,4
	139,038	144,402	146,958	8,556	147,985				146,9
4	169	184	184	(3)	160				1
2	2,126,501	2,884,295	2,438,007	170,474	2,330,970	2,399,504	(68,534)	-3%	2,438,0
	466 817	469.276	516,248	92,784	533,312	516,248	17,064	3%	516,2
					107,759	101,254	6,505	6%	101,2
					423,716	414,251	9,465	2%	414,2
				612	1,838	744	1,094	147%	7
				40.951	308,613	333,565	(24,952)	-7%	333,5
		,				42,205	305	1%	42,2
						72,935	1,182	2%	72,9
						78,507	7,809	10%	78,5
						129,716	(33,661)	-26%	129,7
						10,202	(586)	-6%	10,2
							15,311	6%	266,0
							460	1%	85,6
							14,851	8%	180,3
		101,000	100,330		7	7	(0)	-2%	
		4 444 445	4 229 026					-9%	1,328,0
								-7%	712,6
								-7%	402,9
						-			110,3
								-22%	102,1
								-6%	3,1
									2,447,0
3	2,264,119	3,010,876 (126,581)	(9,053)	(171,071)	692	(47,555)	48,248	-101%	(9,0
	1	Ref Audited Outcome 1 469,582 8,676 460,906 300,140 14,854 4,711 5,164 275,319 91 141,205 102,901 38,305 1,215,404 698,454 225,940 151,972 139,038 4 169 2 2,126,501 466,817 93,820 372,369 628 507,769 37,498 67,860 65,732 327,112 9,566 220,976 78,093 142,876 7 1,065,293 619,934 350,885 53,873 40,601 3,265 3 2,264,119	Ref Outcome 1 469,582 514,453 8,676 12,367 460,906 502,086	Ref Outcome Audited Outcome Original Budget Adjusted Budget 1 469,582 514,453 534,732 8,676 12,367 14,666 460,906 502,086 520,166 - - - 300,140 640,739 146,058 14,854 13,877 12,360 4,711 11,139 11,139 5,164 4,138 4,488 275,319 611,581 118,066 91 4 4 414,205 168,208 159,079 102,901 39,067 29,938 38,305 129,141 129,141 - - - - 1,215,404 1,560,710 1,597,954 698,454 835,626 851,014 225,940 337,581 350,483 151,972 243,101 249,498 139,038 144,402 146,98 4 169 184 184 93,820	Ref Audited Outcome Original Budget Adjusted Budget Monthly actual 1 469,582 514,453 534,732 32,747 8,676 12,367 14,566 372 460,906 502,086 520,166 32,375 - - - - 300,140 640,739 146,058 16,012 14,854 13,877 12,360 3,888 4,711 11,139 11,139 1,851 5,164 4,138 4,488 965 91 4 4 1 141,205 168,208 159,079 23,591 102,901 39,067 29,938 5,812 38,305 129,141 129,141 17,779 698,454 835,626 851,014 58,033 225,940 337,581 350,483 20,838 15,972 243,101 249,498 10,694 4 169 184 184 (3) 2 2,126,501 2,88	Ref Audited Outcome Original Budget Adjusted Budget Monthly actual Budget YearTD actual 1 469,582 514,453 534,732 32,747 521,660 8,676 12,367 14,566 372 13,611 460,906 502,086 520,166 32,375 508,049 — — — — 104,082 14,854 13,877 12,360 3,988 14,983 4,711 11,139 11,139 1,851 4,522 5,164 4,138 4,486 965 6,059 275,319 611,581 118,066 9,207 78,507 91 4 4 1 12 14,205 168,208 159,079 23,591 155,480 102,901 39,067 29,338 5,812 28,650 38,305 129,141 129,141 17,779 126,830 408,454 835,626 851,014 58,038 796,318 32,752 2	Ref Audited Outcome Original Budget Adjusted Budget Monthly actual PearTD actual Budget YearTD budget 1 469,582 514,453 534,732 32,747 521,660 534,732 8,676 12,367 14,666 372 13,611 14,566 460,906 502,086 520,166 32,375 508,049 520,166 300,140 640,739 146,058 16,012 104,082 146,058 4,711 11,139 11,139 1,851 4,522 11,139 5,164 4,138 4,488 965 6,059 4,488 275,319 611,581 118,066 9,207 78,507 118,066 91 4 4 1 12 4 412,205 139,036 29,938 5,812 28,650 29,938 38,305 129,141 129,141 17,779 126,830 129,141 4,125,404 1,560,710 1,597,954 98,126 1,549,588 1,559,451	Ref	Ref

ACTUSES Newcoodle - Toble C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

KZN252 Newcastle - Table C3 Monthly Budget Statement - F		2021/22				Budget Ye	ear 2022/23			
Aots Describani	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	_									
Revenue by Vote	1			447.450	479	103,260	117,159	(13,900)	-11.9%	117,15
Vote 1 - CORPORATE SERVICES		88,576	113,447	117,159		173,580	174,969	(1,389)	-0.8%	174,96
Vote 2 - COMMUNITY SERVICES		163,905	173,608	174,969	15,374	418,400	417,572	828	0.2%	417,57
Vole 3 - BUDGET AND TREASURY		391,006	401,006	417,572	32,268	110,400	- 411,072	_		_
Vote 4 - MUNICIPAL MANAGER		-	1 = 1		-	103,544	137,901	(34,357)	-24.9%	144,41
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		281,341	647,031	144,416	14,409		713,657	22,211	3.1%	732,87
Vole 6 - TECHNICAL SERVICES		503,219	713,576	732,876	49,905	735,868	838,246	(41,928)	-5.0%	851,01
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		698,454	835,626	851,014	58,038	796,318	030,240	(41,320)	3.076	_
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]			-						0.007	2,438,00
Total Revenue by Vote	2	2,126,501	2,884,295	2,438,007	170,474	2,330,970	2,399,504	(68,534)	-2.9%	2,430,00
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		98,250	106,832	107,805	15,385	111,359	107,805	3,554	3.3%	107,80
Vole 2 - COMMUNITY SERVICES		289,990	306,664	370,022	46,613	378,066	370,022	8,044	2.2%	370,02
Vote 3 - BUDGET AND TREASURY		194,989	192,074	243,196	43,806	225,071	243,196	(18,125)	-7.5%	243,19
Vote 4 - MUNICIPAL MANAGER		90,316	89,335	91,426	19,585	98,472	91,426	7,046	7.7%	91,42
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		357,987	662,848	158,627	20,176	123,194	158,627	(35,433)	-22.3%	158,62
		607,199	895,287	746,972	100,015	710,884	746,972	(36,088)	-4.8%	746,97
Vote 6 - TECHNICAL SERVICES		625,388	757,837	729,012	95,964	683,231	729,012	(45,781)	-6.3%	729,0
Vole 7 - ELECTRICAL AND MECHANICAL SERVICES		_	-	_	-	-	-	-		-
Vole 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]	2	2,264,119	3,010,876	2,447,060	341,544	2,330,278	2,447,060	(116,782)	-4.8%	2,447,06
Total Expenditure by Vote	2	(137,618)	(126,581)	(9,053)	(171,071)	692	(47,556)	48,248	-101.5%	(9,05

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

KZN252 Newcastle - Table C4 Monthly Budget State	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2021/22			-	Budget Year 20:	22/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									70	
Revenue By Source			202.442	376,103	30,516	376,265	376,103	162	0%	376,103
Property rates		352,585	363,413	767,251	58,038	709,703	767,251	(57,549)	-8%	767,25
Service charges - electricity revenue		705,057	751,862 199,933	212,835	12,858	209,812	212,835	(3,024)	-1%	212,835
Service charges - water revenue		188,622	123,818	127,901	10,700	127,648	127,901	(253)	0%	127,901
Service charges - sanitation revenue		118,993	101,229	103,774	8,550	103,291	103,774	(483)	0%	103,774
Service charges - refuse revenue		98,211	9,452	8,306	305	7,988	8,306	(318)	-4%	8,306
Rental of facilities and equipment		8,372	3,131	5,330	391	5,404	5,330	74	1%	5,330
Interest earned - external investments		4,445	4,001	5,877	654	6,532	5,877	655	11%	5,877
Interest earned - outstanding debtors		3,792	4,001	0,011		1 =	_	-		
Dividends received		5,353	4,180	4,557	990	5,729	4,557	1,172	26%	4,557
Fines, penalties and forfeits		46	48	32	13	62	32	29	91%	32
Licences and permits		40	10	-	_	-	-	-		
Agency services		490,501	1,112,707	626,424	16,854	587,921	587,921	-		626,424
Transfers and subsidies		15,939	19,487	8,010	914	10,640	8,010	2,630	33%	8,010
Other revenue		11,698	70,10.	2,000	368	1,407	2,000	(593)	-30%	2,000
Gains	-	2,003,613	2,693,263	2,248,402	141,151	2,152,401	2,209,899	(57,498)	-3%	2,248,402
Total Revenue (excluding capital transfers and contributions)		2,000,010	2,000,200							
Expenditure By Type						200 000	636,414	33,446	5%	636,414
Employee related costs		585,366	601,653	636,414	73,609	669,860				27,163
Remuneration of councillors		23,742	29,060	27,163	2,111	26,983	27,163	(180)	-1%	
Debt impairment		130,120	286,041	299,957	15,314	86,514	299,957	(213,443)	-71%	299,957
		348,804	363,160	363,160	26,764	340,242	363,160	(22,918)	-6%	363,160
Depreciation & asset impairment		64,353	35,846	35,846	15,499	48,295	35,846	12,449	35%	35,846
Finance charges		649,750	605,107	563,502	64,391	527,905	563,502	(35,597)	-6%	563,502
Bulk purchases			153,188	153,677	27,175	153,815	153,677	138	0%	153,677
Other materials		136,795			80,213	342,205	248,981	93,224	37%	248,981
Contracted services		253,442	818,629	248,981	60,213	542,205	270,007	_		-
Transfers and subsidies			20			400.074	419 260	15,311	13%	118,360
Other expenditure		25,960	118,192	118,360	36,412	133,671	118,360		#DIV/0!	110,000
Losses		646	E%	-	55	788	0.449.000	788		2,447,060
Total Expenditure		2,218,978	3,010,876	2,447,060	341,544	2,330,278	2,447,060	(116,782)	-5%	(198,65)
Surplus/(Deficit)		(215,366)	(317,613)	(198,658)	(200,394)	(177,876)	(237,161)	59,284	(0)	(190,00
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) Residual observed - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non- profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		122,888	191,032	189,605	29,323	178,569	189,605	(11,037) - -	(0)	189,605
Transfers and subsidies - capital (in-kind - all)		(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)	14.7	Section 1	(9,053
Surplus/(Deficit) after capital transfers & contributions		(32,410)	(120,001)	(0,000)	1			A/E/C	HE	
Taxation		100 100	(400 FDA)	(9,053)	(171,071)	692	(47,555)	10.00		(9,053
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(9,003)	(171,071)	U32	(47,000)		3-2-7	
Attributable to minorities					11=1 ==1	502	(47,555)	Det Viv		(9,053
Surplus/(Deficit) attributable to municipality		(92,478)	(126,581)	(9,053)	(171,071)	692	(41,555)			(0,000
Share of surplus/ (deficit) of associate		(45,141)							_	(A APP
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(9,053)	(171,071)	692	(47,555)			(9,053

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M12 June

	2021/22				Budget Yea			Vern	E-037
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance	352,585	363,413	376,103	30,516	376,265	376,103	162	0%	376,103
Property rates		1,176,842	1,211,762	90,146	1,150,454	1,211,762	(61,309)	-5%	1,211,762
Service charges	1,110,882		5,330	391	5,404	5,330	74	1%	5,330
Investment revenue	4,445	3,131		16,854	587,921	587,921	_		626,424
Transfers and subsidies	490,501	1,112,707	626,424	3,244	32,358	28,782	3,575	12%	28,782
Other own revenue	45,199	37,169	28,782		2,152,401	2,209,899	(57,498)	-3%	2,248,402
Total Revenue (excluding capital transfers and	2,003,613	2,693,263	2,248,402	141,151	2,132,401	2,200,000	(01,100)		
contributions)		004.000	626 414	73,609	669,860	636,414	33,446	5%	636,414
Employee costs	585,366	601,653	636,414		26,983	27,163	(180)	-1%	27,163
Remuneration of Councillors	23,742	29,060	27,163	2,111	340,242	363,160	(22,918)	-6%	363,160
Depreciation & asset impairment	348,804	363,160	363,160	26,764		35,846	12,449	35%	35,846
Finance charges	64,353	35,846	35,846	15,499	48,295			-5%	717,179
Materials and bulk purchases	786,545	758,296	717,179	91,566	681,721	717,179	(35,459)	-376	7 17,110
Transfers and subsidies	-	3.1	-	-	_	-	(404 404)	169/	667,298
Other expenditure	410,168	1,222,862	667,298	131,995	563,177	667,298	(104,121)	-16%	
Total Expenditure	2,218,978	3,010,876	2,447,060	341,544	2,330,278	2,447,060	(116,782)	-5%	2,447,060
Surplus/(Deficit)	(215,366)	(317,613)	(198,658)	(200,394)	(177,876)	(237,161)	59,284	-25%	(198,658
Transfers and subsidies - capital (monetary aflocations) (National / Provincial and District) Transfers and subsidies - capital (monetary aflocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational	122,888	191,032	189,605	29,323	178,569	189,605	(11,037)	-6%	189,605
Institutions) & Transfers and subsidies - capital (in-kind	_	- 1	-	_		_	-		
- all\	(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)	48,248	-101%	(9,053
Surplus/(Deficit) after capital transfers & contributions									
Share of surplus/ (deficit) of associate	(45,141)	_	_	- 1	-	-	-		-
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(9,053)	(171,071)	692	(47,555)	48,248	-101%	(9,053
	(10.70.07								
Capital expenditure & funds sources			044 000	31,691	171,079	214,299	(43,221)	-20%	214,299
Capital expenditure	149,637	209,033	214,299		156,120	189,605	(33,485)	-18%	189,605
Capital transfers recognised	122,888	191,032	189,605	28,498	130,120	-	(00,100)		· _
Волоwing	-	- 1		-	44.050		(0.735)	-39%	24,694
Internally generated funds	26,749	18,001	24,694	3,192	14,959	24,694	(9,735)	-20%	214,299
Total sources of capital funds	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20 /6	214,233
Financial position								Est 61	0.10.000
Total current assets	1,003,641	676,443	610,223		1,141,371			.0.65	610,223
Total non current assets	6,722,953	7,238,673	7,238,673		6,520,287				7,238,673
Total current liabilities	977,242	692,762	873,249		1,001,409		V 100	Zi Henri	873,249
Total non current liabilities	545,070	351,099	351,099		524,928			P. Calley	351,099
Community wealth/Equity	6,204,281	6,871,255	6,624,547		6,135,320			E. C. L. M	6,624,547
	.,,								
Cash flows	000.044	164,505	176,433	20,203	124,703	186,398	61,695	33%	176,433
Net cash from (used) operating	236,944		(199,459)	(22,640)	(156,006)	(199,459)	(43,453)	22%	(199,459)
Net cash from (used) investing	(139,765)	(209,033)	, , ,	(3,440)	(32,791)	(47,260)	(14,468)	31%	(47,260)
Net cash from (used) financing	(30,512)	(32,106)	(47,260)	(3,440)	12,073	15,846	3,774	24%	5,881
Cash/cash equivalents at the month/year end	76,168	(14,037)	5,881	_	12,010	10,010			
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					05 475	25 447	176 700	1,159,862	1,633,789
	120,015	39,528	33,865	33,138	35,175	35,417	176,788	1,100,002	1,000,100
Total By Income Source									
Total By Income Source Creditors Age Analysis	127,5		12,287	439	_	_	1,118	199,109	541,902

		2021/22		Admid		Budget Year 2022	YearTD	YTD	YTD	Full Year
Vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	budget	variance	variance %	Forecast
R thousands Multi-Year expenditure appropriation	1 2									
Vote 1 - CORPORATE SERVICES		_	-	_	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		-	- 1	-	-	-	-	-		-
Vote 3 - BUDGET AND TREASURY		- 1	_	-	-	-	-	-		-
Vote 4 - MUNICIPAL MANAGER		- 1	-	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEME	ENTS	_	-	-	-	-	-	-		-
Vote 6 - TECHNICAL SERVICES		-	-	_	-	-	-	-		-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		_	_	-	-	- 1	-	-		-
Vote 8 - [NAME OF VOTE 8]		_	_	_	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		- 1	-	-	-	-	- "	-		-
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	-	-	-	-	-	-	-		-
	2									
Single Year expenditure appropriation	²	_	_	582	120	120	582	(462)	-79%	58
Vote 1 - CORPORATE SERVICES Vote 2 - COMMUNITY SERVICES		5,583	11,345	12,197	2,396	4,475	12,197	(7,722)	-63%	12,19
Vote 3 - BUDGET AND TREASURY		1,748	2,900	3,330	1,559	2,999	3,330	(332)	-10%	3,33
Vote 4 - MUNICIPAL MANAGER		243	-	-	-	-		-	1701	20.20
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEME	NTS	13,195	25,001	29,366	7,334	24,472	29,366	(4,894)	-17%	29,36
Vote 6 - TECHNICAL SERVICES	1	126,659	169,788	168,824	20,283	139,013	168,824	(29,811)	-18%	168,82
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208	-	-	-	-	- 1	-		
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	_			_
Vote 9 - [NAME OF VOTE 9]		- 1	-	-	-	-	_			_
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]	4	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	214,29
Total Capital single-year expenditure Total Capital Expenditure		149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	214,29
Capital Expenditure - Functional Classification		4,199	2,900	3,912	1,679	3,119	3,912	(794)	-20%	3,91
Governance and administration		243			720	-	-	-		- 1
Executive and council		3,956	2,900	3,912	1,679	3,119	3,912	(794)	-20%	3,91
Finance and administration Internal audit		-	-		-	-		-		
Community and public safety		5,025	11,345	13,186	2,999	5,153	13,186	(8,033)	-61%	13,18 64
Community and social services		1,162	345	642	413	585	642	(57)	-9%	
Sport and recreation		3,367	11,000	11,544	1,982	3,891	11,544	(7,653)	-66%	11,54
Public safety		-		-	-	-	1.000	- (223)	-32%	1,00
Housing		496	*	1,000	604	678	1,000	(322)	-52 /6	1,00
Health		77	- 8	70.000	44 546	56,127	73,808	(17,681)	-24%	73,80
Economic and environmental services		41,959	118,141	73,808	11,516 6,773	23,887	28,466	(4,579)	-16%	28,46
Planning and development		12,778	25,101	28,466 45,342	4,743	32,240	45,342	(13,102)	-29%	45,34
Road transport		29,181	93,040	45,542	4,140		-	-		-
Environmental protection		98,454	76,648	123,393	15,497	106,680	123,393	(16,713)	-14%	123,39
Trading services		30,434	, 0,010	=	163	-	-	- 1		-
Energy sources		60,525	49,648	97,361	13,349	80,466	97,361	(16,895)	-17%	97,36
Water management		36,874	27,000	26,021	2,148	26,214	26,021	193	1%	26,02
Waste water management Waste management		1,054	-	11	(=1)	= 1	11	(11)	-100%	1
Other			=	-		-	(m)	-	000/	244.20
Total Capital Expenditure - Functional Classification	3	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	214,29
Funded by: National Government		112,998	174,688	171,638	24,362	146,981	171,638	(24,657)	-14%	171,63
Provincial Government		9,890	16,345	17,967	4,136	9,139	17,967	(8,828)	-49%	17,96
District Municipality			-2	€	- 1	-	121	-		-
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial Departmental Agencies, Households,										
Non-profit Institutions, Private Enterprises, Public					(#)	-		-		
Corporations, Higher Educational Institutions)		122,888	191,032	189,605	28,498	156,120	189,605	(33,485)	-18%	189,60
Transfers recognised - capital	6	-	-	*	-		3:	-		
Borrowing		26,749	18,001	24,694	3,192	14,959	24,694	(9,735)	-39%	24,69
Internally generated funds	0	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	214,29

K7N252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2021/22		Budget Ye	ear 2022/23	
Becompaci		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS	-					
Current assets		00.000	(44.027)	5,881	8,238	5,881
Cash		29,936	(14,037)	3,001	3,834	0,001
Call investment deposits		46,232		507.005	1,009,633	507,995
Consumer debtors	1 1	805,744	594,134	507,995		81,351
Other debtors		97,185	81,351	81,351	95,067	01,001
Current portion of long-term receivables		(= 1	= 1	2	44.500	44.005
Inventory		24,544	14,995	14,995	24,598	14,995
Total current assets		1,003,641	676,443	610,223	1,141,371	610,223
Non current assets				2.5		-
Long-term receivables) -		-	2	-
Investments			044.074	244 074	367,609	341,874
Investment property		372,224	341,874	341,874	142,171	217,333
Investments in Associate		141,741	217,333	217,333		6,666,531
Property, plant and equipment		6,196,783	6,666,531	6,666,531	5,998,469	0,000,551
		-			-	
Biological		*	= 1	_		4.004
Intangible		382	1,224	1,224	101	1,224
Other non-current assets		11,823	11,711	11,711	11,938	11,711
Total non current assets		6,722,953	7,238,673	7,238,673	6,520,287	7,238,673
TOTAL ASSETS		7,726,594	7,915,116	7,848,895	7,661,657	7,848,895
LIABILITIE <u>S</u>						
Dark avardraft		=	-	81	-	
Bank overdraft	1 1	47,260	(32,106)	32,106	34,371	32,106
Borrowing		33,418	27,095	27,095	35,607	27,095
Consumer deposits		885,459	688,021	804,297	927,254	804,297
Trade and other payables		11,105	9,752	9,752	4,177	9,752
Provisions Total current liabilities		977,242	692,762	873,249	1,001,409	873,249
Total current liabilities		- ·				
Non current liabilities		045 400	200 654	260,654	295,588	260,654
Borrowing		315,490	260,654	90,445	229,340	90,445
Provisions		229,580	90,445	351,099	524,928	351,099
Total non current liabilities		545,070	351,099	1,224,348	1,526,337	1,224,348
TOTAL LIABILITIES		1,522,312	1,043,861	1,224,340	1,020,001	1,227,070
NET ASSETS	2	6,204,281	6,871,255	6,624,547	6,135,320	6,624,547
COMMUNITY WEALTH/EQUITY		6,203,958	6,841,013	6,593,660	6,102,969	6,593,660
Accumulated Surplus/(Deficit)		323	30,242	30,887	32,351	30,887
Reserves TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,624,547	6,135,320	6,624,547

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M12 June

KZN252 Newcastle - Table C7 Monthly Budget		2021/22				Budget Year 20				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								70	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts					AF 600	000.004	282,077	(21,143)	-7%	282,07
Property rates		348,289	272,560	282,077	25,633	260,934	1,015,802	(68,646)	-7%	1,015,80
Service charges	- 1	870,208	989,000	1,015,802	66,688	947,157	294,327	(251,797)	-86%	294,32
Other revenue		13,234	315,172	294,327	1,821	42,529		(9,100)	-2%	510,46
Transfers and Subsidies - Operational	1 1	628,249	1,112,707	510,460		513,378	522,478	(3,100)	-2/0	186,28
Transfers and Subsidies - Capital		148,615	191,032	186,286		184,234	184,234		124%	5,33
Interest		8,308	3,131	5,330	246	11,936	5,330	6,606	12470	0,00
Dividends		1	-	(=	-		-	-		
Payments							10.000.004	(202 500)	4.40/	(2,082,00
Suppliers and employees		(1,737,665)	(2,683,251)	(2,082,004)	(60,063)	(1,788,406)	(2,082,004)	(293,598)	14%	(35,84)
Finance charges		(42,293)	(35,846)	(35,846)	(14,123)	(47,059)	(35,846)	11,213	-31%	(30,04)
Transfers and Grants		+		25	-	53	-	-	0001	176,43
NET CASH FROMI(USED) OPERATING ACTIVITIES		236,944	164,505	176,433	20,203	124,703	186,398	61,695	33%	110,43
CASH FLOWS FROM INVESTING ACTIVITIES									ě	
Receipts		AND SUNA				5,653	14,841	(9,187)	-62%	14,84
Proceeds on disposal of PPE		9,872		14,841	-	5,003	14,041	(5,107)	-0276	
Decrease (increase) in non-current receivables		=	l l							
Decrease (increase) in non-current investments		=			-	:#0		-		
Payments					(00.040)	(404.050)	(214,299)	(52,640)	25%	(214,29
Capital assets		(149,637)	(209,033)	(214,299)	(22,640)	(161,659)	(199,459)	(43,453)	22%	(199,45)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(199,459)	(22,640)	(156,006)	(199,459)	(43,433)	22.70	(100,40)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts						-	-	_ 1	1	2
Short term loans	- 1 1	0	-		- 3		2	_		-
Borrowing long term/refinancing		=					2	- 1		-
Increase (decrease) in consumer deposits		-	-			20				
Payments		100 5451	(00.400)	(47.000)	(3,440)	(32,791)	(47,260)	(14,468)	31%	(47,260
Repayment of borrowing		(30,512)	(32,106)	(47,260)	(3,440)	(32,791)	(47,260)	(14,468)	31%	(47,260
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(47,260)				(14,400)		
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(70,286)	(5,876)	(64,095)	(60,321)	5.5		(70,28
Cash/cash equivalents at beginning:		9,500	62,596	76,167		76,167	76,167	- 4		76,167
Cash/cash equivalents at month/year end:		76,168	(14,037)	5,881		12,073	15,846			5,88

KZN252 Newcastle - Supporting Table SC1 Material variance explanations · M12 June

					_	-					1	Fast track SCM processes and management of contractors	Fast track SCM processes and management of contractors				None	None			
	Reasons for material deviations		26% Dependent on the consumers reaction	Increase in deblors resulting in an increase in outstanding deblors	out of votabilities reaction due to the increased number of death and fecomection costs charged for over due accounts 91% Dependent on the consumers reaction		-71% Only debt impairement for indigents is calculated monthly all other debtors is Biannually	35% Delaying in paying our loans has resulting in increase in finance costs	13% Over expanditure has resulted on this variance	37% (Over expenditure on items such as housing project and secunity services has resulted on this variance	199, Dan is SCM manager before a lighted above	39% Due to SCM processe being at initial stages	-57% Due to SCM processe being at initial stages				33% Main attributor is property rates due to increased number of new properties & conversion of household to business category	22% Slow capital expenditure 31% Based on armotisation schedules			
	Variance		26%	11%	91%		-71%	35%	13%	37%	1897	-39%	-57%				33%	31%			
Description	R thousands	Revenue By Source	Fines, penalties and forfeits	Interest eamed - outstanding debtors	Licences and permits	Expenditure By Type	Debt impairment	Finance charges	Other expenditure	Contracted services	Cont finded arriants	Internally funded projects	Repairs and maintenance	Financial Position		Cash Flow	Net Cash from Operating Activities	Net Cash Used from Investing Activities Net Cash Used from Financial Activities	Measureable performance	Municipal Entities	

ACTIVISTS No. 11 - Comparing Table SC2 Monthly Budget Statement - performance indicators - M12 June

KZNZJZ Newcastie - Capporting - auto -	C2 Monthly Budget Statement - performance inc		2021/22		Budget \	rear 2022/23	
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						0.404	2.6%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.5%	13.3%	16.3%	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%	16.6%	20.5%	16.6%
Gearing	Long Term Borrowing/ Funds & Reserves		97691.6%	861.9%	843.9%	913.7%	843.9%
<u>Liquidity</u> Current Ratio Liquidity Ratio	Current assets/current liabilities Monetary Assets/Current Liabilities	1	102.7% 7.8%	97.6% -2.0%	69.9% 0.7%	114.0% 1.2%	69.9% 0.7%
Revenue Management Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		45.407	25.1%	26.2%	51.3%	26.2%
Outstanding Debtors to Revenue Longstanding Debtors Recovered	Total Outstanding Debtors to Annual Revenue Debtors > 12 Mihs Recovered/Total Debtors > 12 Months Old		45.1% 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 Other Indicators	Unfunded Provisions/Total Provisions						
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				0.1.40/	20.204
Employee costs	Employee costs/Total Revenue - capital revenue		29.2%	22.3%	28.3%	31.1%	28.3%
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%	17.7%	2.2%	2.8%
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						

KZNZ52 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description							Budget	Budget Year 2022/23					
	Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	40	fmpairment · Bad Debts i.t.o
R thousands												against Debtors	Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	29,077	11,131	9,444	9,632	6,693	12,660	44,029	348,281	473,946	424,295	8,425	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30,084	1,098	841	829	538	693	3,093	13,654	50,679			
Receivables from Non-exchange Transactions - Property Rates	1400	36,784	8,824	8,168	792'2	7,667	7,227	40,448	109,766	226,651	172,874	-	
Receivables from Exchange Transactions - Waste Water Management	1500	23,361	8,181	6,469	6,357	6,258	6,196	37,366	348,364	_			
Receivables from Exchange Transactions - Waste Management	1600	13,626	5,289	4,686	4,679	4,590	4,543	27,126	147,448				
Receivables from Exchange Transactions - Property Rental Debtors	1700	878	197	145	173	126	124	285	3,053		4.063		
Interest on Arrear Debtor Accounts	1810	1,430	578	535	521	513	469	2,195	14,178			·	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	1.	1	1	1	1	1	ji.					
Olher	1900	(14,923)	4,230	3,578	3,330	5,791	3,506	21,945	175,118	202.574	209.690	2.587	
Total By Income Source	2000	120,015	39,528	33,865	33,138	35,175	35,417	176,788	1,159,862	-	_		1
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,906	302	248	173	156	171	1,994	5,053	11,003	7,547	2.107	
Commercial	2300	33,511	3,551	2,923	2,516	2,497	2,163	11,337	59,553		7		
Households	2400	98,887	35,643	30,666	30,422	29,994	33,050	159,675	1,087,099		1,3	14,616	
Other	2500	(15,288)	32	29	28	2,528	32	3,783	8,157	(200)	14,528	163	
Total By Customer Group	2600	120,015	39,528	33,865	33,138	35,175	35,417	176,788	1,159,862	1,633,789	1,440,380	17.236	1

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	ķ				Bu	Budget Year 2022/23	23				Prior year totals
Rthousands	Code	0 - 30 Days	31 • 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	for chart (same period)
Creditors Age Analysis By Customer Type										'	
Bulk Electricity	0100	74,734	45,345	:0	PK.	4	**		26,958	147,037	
Bulk Water	0200	16,317	13,936	11,678	.80	T	Ä	T.	173,269	215,199	
PAYE deductions	0300	9,142	:187	D.	þ	f	-10	-1	-1	9,142	
VAT (output less input)	0400	1	i	Ä	1	1	1	13	Įį.	1	
Pensions / Retirement deductions	0200	17,837	10	T	.10	30	-10	, Y	1	17,837	
Loan repayments	0090	31,237	1))	1)	1	40	16	ť	1	31,237	
Trade Creditors	0020	115,638	4,547	609	439		- 10		+	121,234	
Auditor General	0800	217	i¥.	î#	1	2M	- 13	131	30	217	
Other	0060	¥	*	i	1	ì	==14.	*	74	1	
Total By Customer Type	1000	265,120	63,828	12,287	439	1	1	1	200,227	541,902]

3,835 596 2,646 593 - - - - - - - - 3,835 Closing Balance 354,314 Investment Top Up 354,314 246,926 (400,996) (248,661) Partial / Premature Withdrawal (4) (400,996) 4,285 1,475 4,285 Interest to be realised 46,232 856 44,815 561 46,232 Opening balance Expiry date of investment Call account
Call account Commission Recipient Variable or Fixed interest linterest Rate 'Commission rate KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June Capital Guarantee (Yes/ No) Call Account
Call Account
Call Account Type of Investment Period of Investment Yrs/Months Ref 7 Investments by maturity Name of institution & investment ID TOTAL INVESTMENTS AND INTEREST Municipality sub-total Entitles sub-total R thousands
Municipality
Nedbank
Standard Bank
ABSA

		2021/22		int receipts		Budget Year 20		YTD	YTD	Full Year
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	variance	variance	Forecast
Rthousands	1,2									
RECEIPTS:	1,5									
Operating Transfers and Grants				400 440		489,413	498,513	(9,100)	-1.8%	489,44
National Government:		448,972	494,958	489,448 457,760	2	457,725	466,825	(9,100)	-1.9%	457,78
Local Government Equitable Share		403,334	466,902	431,700	-	-	923	, , ,		-
Energy Efficiency and Demand Management		4,000	2	-	-	-				3
Integrated National Electrification Programme		1,650	1,850	1,690	2	1,690	1,690			1,69
Finance Management		_	=	-			12			
Municipal Systems Improvement Water Services Infrastructure Grant (WSIG)		29,000	-	-	+	·	-			10000
Municipal Infrastructure Grant (MIG)	3	8,040	22,453	26,245	2	26,245	26,245	- 1		26.24
Massification		-	-	-	=		242	-		3,7
EPWP Incentive		2,948	3,753	3,753	-	3,753	3,753	_		5,7
Other transfers and grants [insert description]		381	5	21040		47 064	17,851	_		21,01
Provincial Government:		440,244	617,749	21,012	- 2	17,851	11,031	_		
Health subsidy		3.5	E 420	8,129	9	6,006	6,006			8,12
Level 2 accreditation		420	5,439 105	111		111	111			11
Museums Services		429 2,475	2,595	2,849	8	2,849	2,849			2,84
Community Library Services Grant		2,473	2,000	-	=	150	0.00			
Sport and Recreation		_	*		=	-	-5-	-		-
Spatial Development Framework Support		411,185	123,885	-	= =	120	171			-
Housing Title Deeds				=	:	-) = 1			
COGTA Support Scheme		-	- L	-	5.	-	0.000			6,99
Provincialisation of Libraries	4	6,757	6,992	6,992	*	6,992	6,992	-		0,00
ISU Partneship Grant		25	478,733	-	*	- 2		_		
Accredited municipalities		19,021	8	-	프	1,000	1,000	_		2,00
EDTEA Grant(Trade Stalls)		234		2,000	= =	893	893	_		93
LGSETA Grant		377	*	931	-	- 000	-	-		
District Municipality:	- 1		*					-		
								-		
			_	_	-	-	-	-		-
Other grant providers: EED Housing Grant		12	-	-	#					-
								_		
Total Operating Transfers and Grants	5	889,216	1,112,707	510,460	-	507,264	516,364	(9,100)	-1.8%	510,46
Capital Transfers and Grants				474.050		181,056	184,848	10,000	5.4%	171,05
National Government:	_	138,282	174,688	171,056	-		104,040			
11 11 to the AD contemport Dedecarbin		7 440			-	30.000	20,000		50.0%	20,00
Neighbourhood Development Partnership		7,440	20,000	20,000		30,000 102,896	20,000 116,688	10,000	50.0%	
Municipal Infrastructure Grant (MIG)		7,440 111,142			3 8	102,896	20,000 116,688		50.0%	
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme		111,142	20,000	20,000	*				50.0%	
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management		111,142	20,000 106,688 -	20,000	8 19 19				50.0%	102,89
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG)		111,142	20,000 106,688	20,000 102,896	F 31 E 31 CB	102,896	116,688	10,000	50.0%	102,89 - - 48,00
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership		111,142	20,000 106,688 -	20,000 102,896 — — 48,000		102,896 48,000	116,688 - 48,000 - -	10,000	50.0%	102,89 - - 48,00
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervention Project		111,142	20,000 106,688 48,000	20,000 102,896 - 48,000	# E #	102,896 48,000 - 180	116,688 - - 48,000 - - - 160	- - -		102,89 - - 48,00 - - 16
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Parthership Water Intervention Project Finance Management Grant		111,142	20,000 106,688 -	20,000 102,896 48,000 160	# # # # # # # # # # # # # # # # # # #	48,000 - 150 338	116,688 - 48,000 - - 160 486	10,000 - - (149)	-30.6%	102,89 - - 48,00 - - 16 12,23
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervention Project Finance Management Grant Provincial Government:		111,142 - 11,000 8,700	20,000 106,688 48,000	20,000 102,896 - 48,000	7 B K B B	48,000 	116,688 - 48,000 - - 160 486 52	- - -		102,89 - - 48,00 - - 16 12,23
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Parthership Water Intervention Project Finance Management Grant		111,142 - 11,000 8,700 7,333	20,000 106,688 - 48,000 - 11,345	20,000 102,896 48,000 160 12,230	10 K	48,000 - 150 338	116,688 - 48,000 - - 160 486	10,000 - - (149)	-30.6%	102,89 48,00 - 16 12,23
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervention Project Finance Management Grant Provincial Government: Housing Accreditation Grant		111,142 	20,000 106,688 - 48,000 - 11,345 - 11,000	20,000 102,896 48,000 160 12,230 310	7 B K B B	48,000 - 180 338	116,688 - 48,000 - - 160 486 52	10,000 - - (149)	-30.6%	102,89 48,00 16 12,23 31
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervention Project Finance Management Grant Provincial Government: Housing Accreditation Grant Greenest Town Sport end Recreation Museum		111,142 - 11,000 8,700 7,333 - 7,333	20,000 106,688 - 48,000 - 11,345	20,000 102,896 48,000 160 12,230 310 11,000 338	2 2 2 1 4 5 6	102,896 48,000 - 160 338	48,000 - - 160 486 52	10,000 - - (149)	-30.6%	102,89 48,00 16 12,23 31
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervention Project Finance Management Grant Provincial Government: Housing Accreditation Grant Greenest Town Sport end Recreation Museum Community Library Service		111,142 - 11,000 8,700 7,333 - 7,333	20,000 106,688 - 48,000 - 11,345 - 11,000	20,000 102,896 48,000 160 12,230 310	3 1 2 3 4 1 1 1 1 1 1 1 1	102,896 48,000 - 160 338	116,688 - 48,000 - - 160 486 52	10,000 - - (149)	-30.6%	102,89 48,00 16 12,23 31 11,00 33
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervention Project Finance Management Grant Provincial Government: Housing Accreditation Grant Greenest Town Sport end Recreation Museum Community Library Service LGSETA Grant		111,142 - 11,000 8,700 7,333 - 7,333	20,000 106,688 - 48,000 - 11,345 - 11,000	20,000 102,896 48,000 160 12,230 310 11,000 338	3 1 2 3 1 1 1 2 1 3 1 3	102,896 48,000 - 160 338	116,688 - 48,000 - 160 486 52	10,000 - - - (149) (52)	-30.6% -100.0%	102,89 48,00 16 12,23 31 11,00 33
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emery efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervention Project Finance Management Grant Provincial Government: Housing Accreditation Grant Greenest Town Sport end Recreation Museum Community Library Service LGSETA Grant District Municipality:		111,142 - 11,000 8,700 7,333 - 7,333	20,000 106,688 - 48,000 - - 11,345 - - 11,000 345	20,000 102,896 48,000 160 12,230 310 11,000 338		102,896 48,000 - 180 338	116,688 48,000 160 486 52 338 - 97	10,000 - (149) (52)	-30.6% -100.0%	102,899 48,000 16 12,23 31 11,000 33
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervention Project Finance Management Grant Provincial Government: Housing Accreditation Grant Greenest Town Sport end Recreation Museum Community Library Service LGSETA Grant		111,142 - 11,000 8,700 7,333 - 7,333	20,000 106,688 - 48,000 - - 11,345 - - 11,000 345	20,000 102,896 48,000 160 12,230 310 11,000 338		102,896 48,000 - 160 338 - - 338	116,688 - 48,000 - 160 486 52 - 338 - 97	10,000 - (149) (52)	-30.6% -100.0%	102,89 - - 48,00 - 16 12,23 31 - 11,00 33 - 58
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervention Project Finance Management Grant Provincial Government: Housing Accreditation Grant Greenest Town Sport and Recreation Museum Community Library Service LGSETA Grant District Municipality: [insert description]		111,142 - 11,000 8,700 7,333 - 7,333	20,000 106,688 - 48,000 - - 11,345 - - 11,000 345	20,000 102,896 48,000 12,230 310 11,000 338 - 582		102,896 48,000 - 160 338 - 338 - 338	116,688 - 48,000 - 160 486 52 - 338 - 97	(149) (52)	-30.6% -100.0%	102,85 48,00 16 12,23 11,00 33 58
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervention Project Finance Management Grant Provincial Government: Housing Accreditation Grant Greenest Town Sport and Recreation Museum Community Library Service LGSETA Grant District Municipality: [insert description] Other grant providers:		111,142 - 11,000 - 8,700 7,333 - 7,333	20,000 106,688 - 48,000 - 11,345 - 11,000 345 - 5,000 2,000	20,000 102,896 48,000 12,230 310 11,000 338 - 582		102,896 48,000 - 160 338 - - 338	116,688 - 48,000 - 160 486 52 - 338 - 97 -	10,000 - (149) (52)	-30.6% -100.0%	102,89 48,00 16 12,23 31 11,00 33 58
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervention Project Finance Management Grant Provincial Government: Housing Accreditation Grant Greenest Town Sport and Recreation Museum Community Library Service LGSETA Grant District Municipality: [insert description]		111,142 - 11,000 - 8,700 7,333 - 7,333 - 3,000	20,000 106,688 - - 48,000 - - 11,345 - 11,000 345 - -	20,000 102,896 48,000 12,230 310 11,000 338 - 582		102,896 48,000 - 160 338 - 338 - 338	116,688 - 48,000 - 160 486 52 - 338 - 97	(149) (52)	-30.6% -100.0%	102,899 48,000 166 12,233 31
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervention Project Finance Management Grant Provincial Government: Housing Accreditation Grant Greenest Town Sport and Recreation Museum Community Library Service LGSETA Grant District Municipality: [insert description] Other grant providers: EDTEA Grant(AIRPORT UPGRADE)		111,142 - 11,000 - 8,700 7,333 - 7,333 - 3,000 2,000	20,000 106,688 - 48,000 - 11,345 - 11,000 345 - 5,000 2,000	20,000 102,896 48,000 12,230 310 11,000 338 - 582 - 2,000 2,000		102,896 48,000 - 160 338 - 338 - 338	116,688 - 48,000 - 160 486 52 - 338 - 97 -	(149) (52)	-30.6% -100.0%	20,000 102,89 48,000 160 12,23 310 11,000 333 588 -
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme Emergy efficiency & demand side management Water Services Infrastructure Grant (WSIG) Neighbourhood Development Partnership Water Intervention Project Finance Management Grant Provincial Government: Housing Accreditation Grant Greenest Town Sport and Recreation Museum Community Library Service LGSETA Grant District Municipality: [insert description] Other grant providers: EDTEA Grant(AIRPORT UPGRADE)	5	111,142 - 11,000 - 8,700 7,333 - 7,333 - 3,000 2,000	20,000 106,688 - 48,000 - 11,345 - 11,000 345 - 5,000 2,000	20,000 102,896 48,000 12,230 310 11,000 338 - 582 - 2,000 2,000		102,896 48,000 - 160 338 - 338 - 338	116,688 - 48,000 - 160 486 52 - 338 - 97 -	(149) (52)	-30.6% -100.0%	102,89 48,000 166 12,23 31 11,000 333 58.

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

		2021/22				Budget Year 2		VCD	YTD	Full Year
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	variance %	Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants								500	-2.3%	400 A
National Government:		437,303	494,958	489,448	3,110	486,977	498,513	(11,536)		489,44
Local Government Equitable Share		403,334	466,902	457,760		457,725	466,825	(9,100)	-1.9%	457,76
Water Services Infrastructure Grant (WSIG)		21,948		-	=	-			0.00/	00.0
Municipal Infrastructure Grant (MIG)		7,420	22,453	26,245	2,968	24,658	26,245	(1,587)	-6.0%	26,2
Energy Efficiency and Demand Management		299	-	-	=	-	-	-		
Integrated National Electrification Programme		15.		170	=	-		-	F0 00/	
Finance Management Grant		1,453	1,850	1,690	34	841	1,690	(849)	-50.3%	1,6
Massification			-	-	-	=	-	-	0.00/	6.7
EPWP Incentive		2,848	3,753	3,753	109	3,753	3,753	(0)	0.0%	3,7
Municipal Systems Improvement		-	-	=	5.50	-				
Provincial Government:		281,209	617,749	21,012	3,893	21,207	21,012	2,592	(0)	21,0
Health subsidy	1 1		=		72	-	-	-		
Housing		265,998	123,885	:53	1.50		-	-		
ISU Partneship Grant	1 1		478,733	\$ (C)	160	*	=	-		
Title Deeds			-	-	727	-	-	-		
Provincialisation of Libraries		6,698	6,992	6,992	43	6,303	6,992	(689)	-9.9%	6,9
Level 2 Accreditation			5,439	8,129	3,551	11,680	8,129	3,551	43.7%	8,1
Museum Services		86	105	111	17	29	111	(82)	-74.0%	1
Community Library Services Grant		2,466	2,595	2,849	260	2,661	2,849	(188)	-6.6%	2,8
Accredited municipalities		5,961	- 1	_	-	=	-	-		
EDTEA Grant(Trade Stalls)		- 1		2,000	21	533	2,000			2.0
LGSETA Grant				931			931			-9
District Municipality:			-	-		-	-	-		
District municipality.								-		
0								-		
Other grant providers:		1,381	-	-	-	-	-			
							-	-		
#REF!		1,381	7,5	540.400	7,004	508,183	519,525	(8,944)	-1.7%	510,46
otal operating expenditure of Transfers and Grants:		719,893	1,112,707	510,460	1,004	500,105	010,020	(0,011)		
apital expenditure of Transfers and Grants		1							46 30/	474.0
National Government:		118,473	174,688	171,056	20,728	143,347	171,056	(27,651)	-16.2%	171,0
Neighbourhood Development Partnership		2,610	20,000	20,000	289	14,395	20,000	(5,605)	-28.0%	20,00
Municipal Infrastructure Grant(MIG)		97,473	106,688	102,896	12,779	86,510	102,896	(16,386)	-15,9%	102,89
Water Services Infrastructure Grant (WSIG)		12,835	48,000	48,000	7,602	42,340	48,000	(5,660)	-11.8%	48,0
Ernergy efficiency & demand side management		-	· ·	₹	-	-	-	-		
Water Intervention Project		5,554	7=1	()	-	==	*	-		- 6
Finance Management Grant				160	57	102	160			11
Provincial Government:		3,116	11,345	12,230	207	2,353	12,230	(9,877)	-80.8%	12,2
Housing Accreditation Grant		90	- 1	310	-	74	310	(236)	-76.1%	3
Museums Services		.5	345	338	51	222	338			3.
Provincialisation of Libraries		(8)	·	=	173	-	- 3			2
Housing		20	120	#			= 1			
Greenest Town		-	17	9	=11	=	-			300
Sport and Recreation		3,116	11,000	11,000	156	2,057	11,000	(8,943)	-81.3%	11,00
Community Library Service		=	=	=	- 1		-8.			-
LGSETA Grant				582		14	582	(582)	-100.0%	5
District Municipality:		-	-	-	-		-	-		_
District multicipanty.								-		
0									00.00/	2.0
Other grant providers:			5,000	2,000	-	334	2,000	(1,666)	-83.3%	2,0
EDTEA Grant(AIRPORT UPGRADE)			2,000	2,000	# 1	334	2,000	(1,666)	-83.3%	2,0
EDTEA Grant(TRADE STALLLS)			3,000	=	-	-		-	04.207	105.0
otal capital expenditure of Transfers and Grants		121,589	191,032	185,286	20,935	146,033	185,286	(39,195)	-21.2%	185,2
			1,303,739	695,747	27,939	654,217	704,811	(48,139)	-6.8%	695,74

KZNOSO Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June

KZN252 Newcastle - Supporting Table SC7(2) Mont				Budget Year 2022/23		
Description	Ref	Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variand
R thousands						%
EXPENDITURE		12				
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]				. 0.040	42.924	77.9%
Provincial Government:		16,479	430	* 3,646	12,834 480	88.9%
Museums Services		539	44	60	460	00.370
Spatial Development Framework Support						
Provincialisation of Libraries		=	-	-		
ISU Partneship Grant		45.040	386	3,586	12,354	77.5%
Accredited municipalities		15,940	300	3,000	12,001	
Housing Grant		024	81	789	142	15.2%
LGSETA Grant		931		-	-	
District Municipality:		-			_	
					_	
0		_	_	_	_	
Other grant providers:					-	
otal operating expenditure of Approved Roll-overs		16,479	430	3,646	12,834	77.9%
Capital expenditure of Approved Roll-overs						
		3,904	_	2,012	1,893	48.5%
National Government: Neighbourhood Development Partnership					-	
Water Services Infrastructure Grant (WSIG)					-	
Water Services Infrastructure Grant (11010)					-	
					-	
					-	10.50/
Water Intervention Project		3,904		2,012	1,893	48.5%
Provincial Government:		-	-	-		
Provincialisation of Libraries					-	
Community Library Service					-	
Museums Services						
District Municipality:		-	_	-		
					_	
0				_	_	
Other grant providers:		-	-	_	-	
0					_	
0 otal capital expenditure of Approved Roll-overs		3,904	-	2,012	1,893	48.5%
OTAL EXPENDITURE OF APPROVED ROLL-OVERS		20,383	430	5,657	14,726	72.2%

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Ref	2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Ye
R thousands							·		%	D
201.5	1	A	В	С						
Councillors (Political Office Bearers plus Other)		13,538	16,029	14,779	1,224	15,871	14,779	1,092	7%	14,
Basic Salaries and Wages		1,766	2,018	1,964	179	2,210	1,964	245	12%	1,
Pension and UIF Contributions	1	37	113	128	-	2 (128	(128)	-100%	
Medical Aid Contributions		5,178	6,552	6,218	464	5,972	6,218	(246)	-4%	6,
Motor Vehicle Allowance			3,150	2,893	228	2,723	2,893	(171)	-6%	2
Cellphone Allowance		2,693	1,199	1,180	16	207	1,180	(973)	-82%	1
Housing Allowances		530	1, 199	1,100		_		- '		
Other benefits and allowances		-		02.462	2,111	26,983	27,163	(180)	-1%	27
ub Total - Councillors		23,742	29,060	27,163	2,111	20,505	21,100	(/		14.49
% increase	4		22.4%	14.4%						
and the state of t	3									
enior Managers of the Municipality	ľ	4,716	8,748	8,748	416	8,878	8,748	129	1%	8
Basic Salaries and Wages	1 1	577	911	911	10	247	911	(664)	-73%	
Pension and UIF Contributions		114	114	114	2	60	114	(54)	-47%	
Medical Aid Contributions				114			125	_		
Overtime	1 1	5			100		471	(471)	-100%	
Performance Bonus	11	-	471	471	1896	4.447		(3)	0%	1
Motor Vehicle Allowance		692	1,121	1,121	82	1,117	1,121	(3)	070	
Cellphone Allowance		=	=	-	57.0	-				
Housing Allowances		2	-	-		=	- 00	-	1100.000	
Other benefits and allowances		394	7.0	8	0	164	-	164	#DIV/0!	
		=	-	=	-21	3	3	-		
Payments in lieu of leave		=	a		·	-	-	-		
Long service awards				=		=	-	-		
Post-retirement benefit obligations	2	C 404	44 766	11,365	509	10,466	11,365	(899)	-8%	11
ub Total - Senior Managers of Municipality		6,494	11,365	75.0%	303	,,,,,,,	,	` ',		75.0%
% increase	4		75.0%	13.0%						
At a Ministral Conff										
ther Municipal Staff		367,944	374,905	391,721	34,828	413,478	391,721	21,756	6%	391
Basic Salaries and Wages		63,899	67,129	75,276	6,377	77,568	75,276	2,292	3%	75
Pension and UIF Contributions			23,990	27,008	2,605	27,808	27,008	800	3%	27
Medical Aid Contributions		26,699	1200		2,800	35,047	33,239	1,808	5%	33
Overtime		32,847	33,239	33,239	2,000	00,011	31,962	(31,962)	-100%	31
Performance Bonus		-	28,730	31,962				(2,575)	-10%	25
Motor Vehicle Allowance	1 1	21,724	23,227	25,937	2,086	23,361	25,937		1070	
Celiphone Allowance		-	=	100	-			- (2.4)	10/	8
Housing Allowances		7,076	7,407	8,244	681	7,930	8,244	(314)	-4%	
Other benefits and allowances	1 1	53,982	26,623	26,623	7,562	53,882	26,623	27,259	102%	26
	1 1	:=:	-	-	=	=	1.1476	-		10
Payments in lieu of leave	1 1	4,700	5,039	5,039	444	4,882	5,039	(156)	-3%	5
Long service awards	2	18.77.5	Steres			_	4	-		
Post-retirement benefit obligations	*	578,872	590,287	625,049	57,383	643,956	625,049	18,908	3%	625
Sub Total - Other Municipal Staff	1.1	375,012	2.0%	8.0%						8.0%
% increase	4		2.070				200 577	47.020	3%	663
otal Parent Municipality		609,108	630,713 3.5%	663,577 8.9%	60,003	681,405	663,577	17,828	376	8.9%
npaid salary, allowances & benefits in arrears:			3,370	0.574			1			
oard Members of Entities	1 1							-	1	
Basic Salaries and Wages						16		_		
Pension and UIF Contributions	1 1									
	1 1							_		
Medical Aid Contributions								_		
Medical Aid Contributions Overtime								-		
								-		
Overtime Performance Bonus								-		
Overtime Performance Bonus Motor Vehicle Allowance								- - - -		
Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance								-		
Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances								-		
Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances								-		
Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees								-		
Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave								-		
Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees								-		
Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave								-		
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	2	-	-	-	-	-	-	-		
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	2 4	-	-		-	-	-	-		
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 ub Total - Board Members of Entities % increase	1 1		_					-		
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 ub Total - Board Members of Entities % increase	1 1	-	-	_	-	-				
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 ub Total - Board Members of Entities % increase entor Manaters of Entities Basic Salaries and Wages	1 1	-	-		-	-				
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 ub Total - Board Members of Entities % increase enior Manatters of Entities Basic Selaries and Wages Pension and UIF Contributions	1 1	-	-		-					
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 ub Total - Board Members of Entities % increase entor Manatters of Entities Basic Selaries and Wages	1 1		-		-	-				
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 ub Total - Board Members of Entities % increase enior Manatters of Entities Basic Selaries and Wages Pension and UIF Contributions	1 1		-		-	-	-			
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 ub Total - Board Members of Entities % increase entor Manaters of Entities Basic Selaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime	1 1		-							
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 ub Total - Board Members of Entities % increase entor Manatters of Entities Basic Selaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus	1 1	-	-		-					
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 ub Total - Board Members of Entities % increase entor Manatters of Entities Basic Selaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance	1 1		-		-					
Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase entor Manatters of Entities Basic Selaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance	1 1		-							
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 ub Total - Board Members of Entities % increase entor Manatters of Entities Basic Selaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances	1 1									
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 ub Total - Board Members of Entities % increase entor Manaters of Entitles Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Celiphone Allowance Housing Altowances Other benefits and allowances	1 1									
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 ub Total - Board Members of Entities % increase entor Manatters of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Celiphone Allowance Housing Allowances Other benefits and allowances Payments in lieu of leave	1 1				-					
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 ub Total - Board Members of Entities % increase entor Manaters of Entitles Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Altowances Other benefits and allowances	1 1		-		-					

% increase	4									
Other Staff of Entities								_		
Basic Salaries and Wages								_		
Pension and UIF Contributions								_		
Medical Aid Contributions				111				_		
Overtime				1		-		_		
Performance Bonus				- 1	-			_		
Motor Vehicle Allowance								_		
Celiphone Allowance	1 1							_		
Housing Allowances	1 1							_		
Other benefits and allowances		- 1								
Payments in lieu of leave	1 1	- 1						_		
Long service awards	1 1		- 1							
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities	1 1	-	-	-	-	-	-	- 1		
% increase	4									
Total Municipal Entities			-	-	-	-	-	-		-
		609,108	630,713	663,577	60,003	681,405	663,577	17,828	3%	663,577
TOTAL SALARY, ALLOWANCES & BENEFITS		609,100		8.9%	40,000					8.9%
% increase	4		3.5%		57,892	654,422	636,414	18,008	3%	636,414
TOTAL MANAGERS AND STAFF		585,366	601,653	636,414	31,032	00-1,422	223,111			

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

Description	5.0				A. terkas	Nov	Budget Year 2022/23	2022/23	į		A	May		Expe	Expanditure Framework	ork
					A.4.4.4	Nov	200				And	May	4.13			
Phoneands		July	August	Sept	October	Outcome	Outcome	January	Feb	March	April	Outcome	Budaot	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
K inousands Cash Receints By Source	-		Описоше	Оптсоше	Оптсоше	Outcome	Outcome	Outcome	Оптсоше	Оптсоше		Outcome	Budget	07/3707	+1 6060)24	C7#707 7±
Property rates	_	26,781	26,389	25,637	30,142	25,612	26,030	19,351	22,919	25,701	25,073	23,232	(4,307)	272,560	300,807	308,487
Service charges - electricity revenue	_	45,718	91,971	59,196	56,610	47,584	55,790	27,958	40,453	43,307	43,118	44,352	170,994	127,051	822,647	904,912
Service charges - water revenue	_	12,401	13,635	15,098	18,434	15,419	16,320	11,037	13,724	15,070	13,633	13,797	(32,008)	121,559	130,432	129,810
Service charges - sanitation revenue	_	7,614	8,731	8,940	10,602	080'6	10,067	5,634	7,982	260'6	8,638	8,028	(24,578)	69,833	81,016	84,661
Service charges - refuse	_	5,894	7,484	7,304	8,564	7,314	8,221	4,516	6,449	7,180	7,022	8,605	(266'2)	70,557	66,842	69,850
Rental of facilities and equipment	_	629	980	672	723	708	733	684	269	737	289	685	1,769	9,452	898'6	10,312
Interest earned - external investments	_	235	653	653	742	493	292	257	280	465	345	669	(1,882)	3,131	2,510	2,623
Interest earned - outstanding debtors	_												1	ii ii	174	.000
Dividends received	_												1	4/	LII.	41
Fines, penalties and forfeits	_	47	376	825	438	487	703	404	106	320	551	774	(3,903)	836	873	1,266
Licences and permits		17	4	+	**	4	2	Ŧ	603	7	S	4D	3	48	46	48
Agency services	_												1		18	
Transfers and Subsidies - Operational	_	182,091	2,789	3,366	1	12,747	1,794	148,812	3,621	142,594	565	258	613,771	1,112,707	220'698	945,028
Olher revenue		820	833	825	847	4,545	265	791	428	823	980	1,035	292,332	304,836	265,231	263,943
Cash Receipts by Source		282,281	153,550	122,230	127,104	123,993	120,542	219,451	96,664	245,300	100,597	101,666	999,191	2,692,570	2,549,347	2,720,939
Other Cash Flows by Source	_												1			
Transfers and subsidies - capital (monetary allocations) (National /		THE REAL PROPERTY.								20000			(16,932)	191,032	157,183	104,950
Provincial and District)		63,600	ii.	41,000	19,587	19,545	25,345	3,000		36,888						
Transfers and subsidies - capital (monetary allocations) (National I	_													W.	T.	9
Provincial Departmental Agencies, Households, Non-profit																
Institutions, 13 years of the prises, habite corporators, higher Educational healthrippel													'			
Proceeds on Disposal of Fixed and Intangible Assets								5,667					(5,662)			
Short farm loans	_															
Borrowina tona term/refinancina													'	à		
Increase (decrease) in consumer deposits													1	1		
Decrease (increase) in non-current receivables													1)	9.	,
Decrease (increase) in non-current investments													1			1.0
Total Cash Receipts by Source		345,881	153,550	163,230	146,691	143,538	145,887	228,113	96,664	281,188	100,597	101,666	976,597	2,883,602	2,706,530	2,825,889
Cash Payments by Type													1			
Employee related costs		44.068	48.672	54.414	57.389	57.996	59.258	53.820	54.633	58.025	52.459	55.490	5 428	601.653	628.125	656.536
Remuneration of councillors		1,929	1,929	4,083	2,143		2,113	2,115	2,085	2,124	2,111					
Interest paid		3,043	3,038	657	(206)			2,163	m	21,286	2,945					
Bulk purchases - Electricity			83,497	85,591	51,709	52,740	53,332	49,800	47,818	46,231	52,933	7	33,201			
Bulk purchases - Water & Sewer																
Other materials	_	1,271		13,550							391		15,263		159,886	167,079
Contracted services		15,043	21,153	26,582	9,323	37,992	28,757	28,840	4,886	23,351	13,963	6,940	266,797	783,629	513,023	538,055
Grants and subsidies paid - other municipalities													1	V.		
Grants and subsidies paid - other	_															
General expenses		69,215			9,018		3,656				16,494		(28,629)	118,192	122,885	5 128,437
Cash Payments by Type		134,569	172,760	186,876	154,368	171,267	160,678	158,521	125,795	187,480	141,296	136,804	\$ 596,261	2,326,675	5 2,123,414	4 2,221,078
Other Cash Flows/Payments by Type																
Capital assets		11,489		-					_	19,625			3 79,605	5 221,233	3 170,083	3 117,850
Repayment of borrowing			26,743	(926)	(3,200)	(3,070)	(2,546)	13,190	1,802	10,359	(2,949)	(3,141)		5) 32,106	5 34,082	2 35,156
Other Cash Flows/Payments		53,140											276,995	330,136	5 322,277	7 428,642
Total Cash Payments by Type		199,198	212,509	199,539	166,460	181,093	165,181	184,009	140,889	217,464	147,090	147,981	1 948,736	5 2,910,150	0 2,649,856	6 2,800,727
NET INCREASE/(DECREASE) IN CASH HELD		146,684		(36,308)	(077,01) ((37,556)	(19,294)	44,104	(44,225)	63,724	(46,493)	3) (46,315)	5) 27,860	0 (26,547)	7) 56,674	4 25,162
Cash/cash equivalents at the month/year beginning:		82,596	209,280													
Cash/cash equivalents at the month/year end:		209,280								_						
עלפוויטמפון פקעוימפווופ פו ווופ וויפיוויידן טייהי	1	ZANIEAC													0	7/170

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M12 June

KZN252 Newcastle - NOT REQUIRED - municipality		2021/22				Budget Year 2	022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source		050 505	000 440	376,103	30,516	376,265	376,103	162	0%	376,103
Property rates		352,585	363,413	767,251	58,038	709,703	767,251	(57,549)	-8%	767,251
Service charges - electricity revenue		705,057	751,862		12,858	209,812	212,835	(3,024)	-1%	212,835
Service charges - water revenue		188,622	199,933	212,835	10,700	127,648	127,901	(253)	0%	127,901
Service charges - sanitation revenue	1	118,993	123,818	127,901	8,550	103,291	103,774	(483)	0%	103,774
Service charges - refuse revenue		98,211	101,229	103,774		7,988	8,306	(318)	-4%	8,306
Rental of facilities and equipment		8,372	9,452	8,306	305	5,404	5,330	74	1%	5,330
Interest earned - external investments	1 1	4,445	3,131	5,330	391		5,877	655	11%	5,877
Interest earned - outstanding debtors		3,792	4,001	5,877	654	6,532	3,011	-	1170	
Dividends received		-	-	= :	-	- - 700	4,557	1,172	26%	4,557
Fines, penalties and forfeits	1 1	5,353	4,180	4,557	990	5,729	32	29	91%	32
Licences and permits		46	48	32	13	62	32	_	J 170	12
Agency services		100	-	-	- 10.004	607 004	597 024			626,424
Transfers and subsidies		490,501	1,112,707	626,424	16,854	587,921	587,921	2,630	33%	8,010
Other revenue		15,939	19,487	8,010	914	10,640	8,010	(593)	-30%	2,000
Gains		11,698		2,000	368	1,407	2,000		-3%	2,248,402
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,248,402	141,151	2,152,401	2,209,899	(57,498)	-3/8	2,240,402
Expenditure By Type										
Employee related costs		585,366	601,653	636,414	73,609	669,860	636,414	33,446	5%	636,414
Remuneration of councillors		23,742	29,060	27,163	2,111	26,983	27,163	(180)	-1%	27,163
Debt impairment		130,120	286,041	299,957	15,314	86,514	299,957	(213,443)	-71%	299,957
Depreciation & asset impairment		348,804	363,160	363,160	26,764	340,242	363,160	(22,918)	-6%	363,160
Finance charges		64,353	35,846	35,846	15,499	48,295	35,846	12,449	35%	35,846
		649,750	605,107	563,502	64,391	527,905	563,502	(35,597)	-6%	563,502
Bulk purchases Other materials		136,795	153,188	153,677	27,175	153,815	153,677	138	0%	153,677
Contracted services		253,442	818,629	248,981	80,213	342,205	248,981	93,224	37%	248,981
Transfers and subsidies			-	_	-		-	-		-
	1 1	25,960	118,192	118,360	36,412	133,671	118,360	15,311	13%	118,360
Other expenditure		646	-	-	55	788		788	#DIV/0!	14
Losses [otal Expenditure	1	2,218,978	3,010,876	2,447,060	341,544	2,330,278	2,447,060	(116,782)	-5%	2,447,060
		(215,366)	(317,613)	(198,658)	(200,394)	(177,876)	(237,161)	59,284	-25%	(198,658
Surplus/(Deficit) Transfers and subsidies - capital (monetary allocations) (National			191,032	189,605	29,323	178,569	189,605	(11,037)	-6%	189,605
/ Provincial and District) Transfers and subsides - capital (monetary allocations) (National		122,888	131,032	100,000	20,020	,				
/ Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher								_		
Educational Institutions) Transfers and subsidies - capital (in-kind - all)					Ë					
Helipiero dua annamico - cahitei fin mico ant										10.050
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)	48,248	-101%	(9,053)
Taxation	1 1							-		(0.0-4
Surplus/(Deficit) after taxation		(92,478)	(126;581)	(9,053)	(171,071)	692	(47,555)	48,248	-101%	(9,053)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M12 June

KZN252 Newcastle - NOT REQUIRED - municipali		2021/22				Budget Year 20	122/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Yea Forecas
R thousands									%	
Revenue By Municipal Entity					40.000	119,859	110,053	9,807	9%	
Service charges - water revenue		130,896	146,737	=	13,936	119,039	110,000	3,001	376	
Service charges - other				(*)	=	20	34	_		
Rental of facilities and equipment				7	144	20	3)	_		
Interest earned - external investments					E70	0.004	-		#DIV/0!	
Interest earned - outstanding debtors		3,886		20	1,057	9,204	* 1	9,204	#D1V/0:	
Agency services	1	741		*	-	20	9	-		
Transfers recognised - operational		1,50		Carl	:=:	140	=	-		
Other revenue		140			:=:	20		-		
Gains on disposal of PPE		15		20	₩.	(90)	2	-		
					10.5	170	-			
Total Operating Revenue	1	134,783	146,737	-	14,993	129,063	110,053	19,011	17%	_
Expenditure By Municipal Entity										
Employee related costs		15,988	14,611		1,198	12,121	10,958	1,162	11%	
Remuneration of Directors							= 1			
Debt impairment					= 1		=			
Depreciation and Amortisation		59,566	860		72	645	645			
Finance charges	1 1				_		-			
The state of the s		33,606	31,996		5,914	31,693	23,997	7,696	32%	
Inventory Consumed		1,959	6,495		159	1,888	4,871	(2,984)	-61%	
Contracted services	1 1	,,,,,,	.,		3		=	-		
Transfers and grants		36,585	42,784		3,221	33,729	32,088	1,641	5%	
Other expenditure		00,000		3	=		=			
Loss on disposal of PPE	2	147,704	96,746	_	10,564	80,076	72,560	7,516	10%	
Total Operating Expenditure	+-			_	4,428	48,988	37,493	26,526	71%	
Surplus! (Deficit) for the yr/period		(12,922)	49,991	_	4,420	40,000	07,100			
Capital Expenditure By Municipal Entity	- 1							_		
Service charges - water revenue	1 1							_		
Service charges - other								_		
Rental of facilities and equipment								_		
nterest earned - external investments								_		
nterest earned - outstanding debtors								_		
Agency services								_		
ransfers recognised - operational								_ [
Other revenue								_ [
Gains on disposal of PPE										
otal Capital Expenditure	3	-	-	-	-	-				

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

	2021/22				Budget Year 2022/23	122/23			
Month	Audited	Original Budget	Adjusted Budget	Monthly actual YearTD actual	YearTD actual	YearTD budget	YTD	YTD variance	% spend of Original Budget
Rthousands								%	,
Monthly expenditure performance trend									
July	2,565	17,419	11,445	11,445	11,445	11,445	ı		2%
August	5,241		13,050	13,050	24,496	24,496	1		12%
September	12,777		13,612	13,612	38,108	38,108	1		18%
October	15,392		15,299		53,407	53,407	1		76%
November	16,790		11,422	` 	64,829	64,829	1		31%
December	10,498	17,419	8,522	8,522	73,351	73,351	1		35%
January	4,340		12,269		85,620	85,620	ı		41%
February	6,521		13,879		99,499	99,499	1		48%
March	19,569		28,700		118,567	128,199	9,632	7.5%	21%
April	18,810	17,419	28,700		127,583	156,899	29,316	18.7%	0
May	16,552	17,419	28,700		139,019	185,599	46,580	25.1%	
June	20,580	17,419	28,700	1 22,640	161,659	214,299	52,640	24.6%	
Total Capital expenditure	149,637	209,033	214,299	161,659			-		

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

B	D-1	2021/22	Outstand	Adjusted	Monthly	Budget Year 20	YearTD	YTD	YTD	Full Year
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	actual	YearTD actual	budget	variance	variance	Forecast
No In	1	Outcome	Duager	Daaget	-				%	
R thousands Capital expenditure on new assets by Asset Class/Sub-class										
		EE 600	97,941	77,295	10,271	65,213	77,295	12,082	15.6%	77,29
nfrastructure		55,598 23,114	77,941	26,982	2,316	22,521	26,982	4,461	16.5%	26,98
Roads Infrastructure		23,114	77,941	26,982	2,315	22,521	26,982	4,461	16.5%	26,98
Roads		20,114	(///011	-		- 72	72	-		+
Road Structures Road Furniture			-		-	-	2:	-		-
Capital Spares		150	325	-	-		15	-		1
Storm water Infrastructure		-	-	-	-	-	-	~		-
Drainage Collection			-	- 12	-		-	-		1.0
Storm water Conveyance		-			-			-		-
Attenuation		120	=:	-	-		- 5	-		-
Electrical Infrastructure		-	-		-	-	-	-		
Power Plants		=	175	*	-	-		-		
HV Substations		-	8	3	7.	-		-		76
HV Switching Station		191	=1	-	-			-		
HV Transmission Conductors	- 1		=	329		-	-	_		
MV Substations		57		-1	-			_		
MV Switching Stations		-20	37	1751	- 5			_		- 2
MV Networks			=	100	-	~	-	_		02
LV Networks		141	=	181	*	===		_		
Capital Spares		17.1	00.000	50.042	7.066	42 503	50,313	7,621	15.1%	50,313
Water Supply Infrastructure		31,310	20,000	50,313	7,955	42,693	دا در ۵۱۰	1,021		30,010
Dams and Weirs		-	= [.=	= 11					-
Boreholes				-	- 5		(20)			
Reservoirs		-	-					9		
Pump Stations		27	8		_	27	-	_		-
Waler Treatment Works		40.004	00.000	40,000	2.0		48,000	48,000	100.0%	48,000
Bulk Mains		12,921	20,000	48,000		42,693	2,313	(40,379)	-1745.5%	2,313
Distribution		18,389		2,313	7,955	42,020	2,010	-		-
Distribution Points		17.	=				=			
PRV Stations		= 1	3	5			127	_		-
Capital Spares		4.471	- 8	-	-	-	_	_		-
Sanitation Infrastructure		1,174	-					_	- 1	-
Pump Station		4 474	-		4		=	_		
Reticulation		1,174	5			51	=	-		-
Waste Water Trealment Works		=	=		=======================================	_		_		=
Outfall Sewers			-			-	-	_		25
Toilet Facilities	- 1				-	-	=	_		-
Capital Spares		-	- 1		_	-	_	_	- /	-
Solid Waste Infrastructure				-	-		12	-		
Landfill Sites	- 1			-				-		2
Waste Transfer Stations		~		=	=	-	-	-		- 5
Waste Processing Facilities			_	=	9	4	-	-		-
Waste Drop-off Points				-	-	12	-	-		
Waste Separation Facilities		_		-	-	-	9	~		털
Electricity Generation Facilities		=	=	-	=	-	=	-		- 4
Capital Spares		_	-	-	-	-	-	-		-
Rail Infrastructure Rail Lines		-	- 1	-	2	-		-		
Rail Structures		3	*		-	2	2	-		
Rail Fumiture		¥	#	÷	=	ā	- 5	-		
Drainage Collection		-	= 0	= 1	÷	¥	ie	-		
Storm water Conveyance		-	2	0	2	-	=	-		
Attenuation		=	-		<u> </u>	-	=	-		
MV Substations		=	-	=		5	2	-		
LV Networks		-	-	*		3		-		
Capital Spares		0	===		-	-	=	-		
Coastal Infrastructure		-	-	-	-	-	-	-		_
Sand Pumps		-	-	=		2		-		
Piers		-	-	2:		5	8	-		
Revelments		2		¥.	=	=	9.	-		
Promenades		- 3		=	=	-		-		
Capital Spares					-	-	-	-		
Information and Communication Infrastructure		-	-	-	-	-		-		
Dala Centres		+		5	93	-		-		
Core Layers		=	-	~		-		_		
Distribution Layers		=	-	-	+			_		
Capitat Spares		=	IE.		2	2				
		2,206	345	1,718	446	752	1,718	966	56.2%	1,718
ommunity Assets		2,206	345	1,718	446	752	1,718	966	56.2%	1,718

Helis	1	-	-	30	= = 1	-		-		
Centres	1 1	-		300		_		-		
Crèches			-		10.0			-		38
Clinics/Care Centres		= = = = = = = = = = = = = = = = = = = =		20		_	130	_) 9
Fire/Ambulance Stations	- 1			25		100	25	25	100.0%	- 2
Testing Stations		76	2	41	7	8	33.	(8)	#DIV/0!	9
Museums Galleries		1110		-	5	180	-	-		
Theatres		+	30	1,158	-	-	1,158	1,158	100.0%	1,15
Libraries		2,075	345	=	205	501	-	(501)	#DIV/0!	
Cemeteries/Crematoria			141	=	=	190		_		
Police	1 1	31	53	2.0	-			_		
Puris		:#31	33	4	10.0	-		_		
Public Open Space		34.9	90	3			-	_		
Neture Reserves		-201				-	= 0	-		
Public Ablution Facilities		-		535	3	- 4	535	535	100.0%	5
Markets Stalls		54	3		234	242	1	(242)	#DIV/0!	
Abattoirs		Ea.	=	=	-	150	77.1	-		
Airports		37.0	37	=	=	*	===	-		
Taxi Ranks/Bus Terminals			37	-		-	=	-		
Capital Spares			31	-			14	-		
Sport and Recreation Facilities		-	-	-	-	-	-	-		
Indoor Facilities				=	-	=		-		
Outdoor Facilities		15	- 2	=	3			_		
Capital Spares		=	= =	450	20	28	150	122	81.6%	15
Heritage assets			-	150	28	28	150	- 122	/4	
Monuments		12	-	150	28	28	150	122	81.6%	11
Historic Buildings		7	-	150	20	20	-	-		
Works of Art			2	2			=	-		
Conservation Areas		= =	= .			-	-	-		
Other Heritage					_	-	_	_		
Investment properties										_
Revenue Generating		-	-	-				_		
Improved Property		=	=	3			=	_		
Unimproved Property		-	=	-	_	-	-	-		
Non-revenue Generating				2		=	-	-		
Improved Property				8	8 1	=	-	-		
Unimproved Property		-	_	-	-		-			
Other assets Operational Buildings	1 1	_		_	-	-	-	-		_
Municipal Offices	1 1	- 4	-	-	=	=	=	-		
Pay/Enquiry Points	1 1		=	-	-	-	€ .	-		
Building Plan Offices		8	4 (-	-	-	-		
Workshops	1 1	9	7		5		-	-		
Yards		2	-	-	-		- 5	-		
Stores	1 1	8	-	=	=	8	-	_		
Laboratories	1 1		ŢĒ.					_		
Training Centres				-			2	_		
Manufacturing Plant			-		9	-	_	_		
Depots	1 1				-	-	-	-		
Capital Spares		-	_	_	-	_	-	-		-
Housing		-		-	-	2	2	-		
Staff Housing Social Housing		5	-	=	-	=	- 3	-		
Social Housing Capital Spares		8	=	¥		=	_ =	-		
			_	_	_	_	_	-		-
Biological or Cultivated Assets		-	-		2		-	-		
Biological or Cultivated Assets						_	_	_		
Intangible Assets		-	_	_	= -		-			
Servitudes				5	-	_	_	-		-
Licences and Rights		9	- 2	-	8	-	-	-		
Waler Rights				2	2	9		-		
Effluent Licenses		- 3	3	_	9	9	€	-		
Solid Waste Licenses		9	8	=	-	ĕ	2	-		9
Computer Software and Applications Load Settlement Software Applications		= ==	=	8	-	=	=	-		
Unspecified			- 2	8	8	8		-		
		_	_	_	_		_	-		-
Computer Equipment		_		= =	12	2		-		
Computer Equipment				1,348	477	823	1,348	525	38.9%	1,34
Furniture and Office Equipment		813 B13	2,900	1,348	477	823	1,348	525	38.9%	1,34
Furniture and Office Equipment					42115		A-0 25000-1		9.6%	3,59
Machinery and Equipment		2,711	5,200	3,595	2,023	3,251	3,595 3,595	344 344	9.6%	3,59
Machinery and Equipment		2,711	5,200	3,595	2,023	3,251				
Transport Assets		243	-	4,000	(325)	1,735	4,000	2,265	56.6%	4,00
110110-011110000		243	3	4,000	(325)	1,735	4,000	2,265	56.6%	4,00
Transport Assets	1		_	-	_		_			-
Transport Assels	1 1					2	2	-		-
Land		-	-	-	3.					
<u>Land</u> Land		×		8	3	_	_			_
Land			-	X 1 33						_

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

	p.,	2021/22	0-1-1-1	Adjusted	Monthly	Budget Year 2	YearTD	YTD	YTD	Full Year
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	actual	YearTD actual	budget	variance	variance	Forecast
R thousands	1		Ü	_					%	
Capital expenditure on renewal of existing assets by Asset Cl	lass/S	ub-class								
nfrastructure		7,585	10,000	19,360	1,878	13,106	19,360	6,254	32.3%	19,36 19,36
Roads Infrastructure		7,585	10,000	19,360	1,878	13,106	19,360	6,254	32.3% 32.3%	19,36
Roads		7,585	10,000	19,360	1,878	13,106	19,360	6,254	32.370	15,50
Road Structures		-		=		-	Ĵ.	_		
Road Furniture		-	8	Ξ	≐ 8	-				
Capital Spares		=	20	=			-	_		-
Storm water Infrastructure		-	-	-	_	8				
Drainage Collection		=	-	-	- 3		9	_		
Storm water Conveyance		=	-	-	31			_		
Attenuation		-	-	-		-	-	_		-
Electrical Infrastructure		-	-	-		= =	-	_		
Power Plants		- 1	8	3	_	5	9	_		
HV Substations		E .	5		-		_	_		
HV Switching Station			5					_		
HV Transmission Conductors		3			=	=	<u>_</u>	_		
MV Substations		8	-			2	2	_		
MV Switching Stations			*	= =			ä	-		
MV Networks		Ĭ.		5	=			_		
LV Networks		-	-	-	-		-	_		
Capital Spares			-	-	_		_			
Water Supply Infrastructure		-	-	-	_	-	2	_		
Dams and Weirs			5			8		-		
Boreholes		-	-	3				_		
Reservoirs		7.	-	-			-	_		
Pump Stations		1	=	=		2	=	_		
Water Treatment Works		- 3	*	-	2		_	_		
Bulk Mains		*		į.			-	_		
Distribution		Ξ.			=	_	=	_		
Distribution Points		=	2 (-	- 5		Ţ.	_		
PRV Stations		5	-	=			=	_		
Capital Spares				-	-		_	_		
Sanifation Infrastructure		-	-	-	= =		-	_		
Pump Station	- 1	7.	-	-	-		-	_		
Reticulation	- 1	5	20	5			9	_		
Waste Water Treatment Works		=	-					_		
Outfall Sewers		-	- 1	-	- 5		3	_		
Toilet Facilities	- 1	=	-	-	8		3	_		
Capital Spares			3	-	_	-	_	_		
Solid Waste Infrastructure		-	-	-		_	20	_		
Landfill Sites		=		-		3		_		
Waste Transfer Stations		-	-			=		_		
Waste Processing Facilities	- 1	- 5	-			31		_		
Waste Drop-off Points		=	3	*		S		_ 1		
Waste Separation Facilities		-	*	=	- 5					
Electricity Generation Facilities				8	*					
Capital Spares		-		*	-	71	- 3			
Rail Infrastructure	- 1	-	-	-		21	=	_ [1	
Rail Lines			100	3.	-	9		-01		
Rail Structures		=		= =	2	- 2		_[]		
Rail Furniture				2				_		
Drainage Collection			100		15	2				
Storm water Conveyance		-	12.	-						
Attenuation		-8		=			3	-		
MV Substations			18	*		2				
LV Networks		-	16.	-		2	5			
Capital Spares		2	191	-	=	-				_
Coastal Infrastructure		-	-	-	-	25	-	_		
Sand Pumps		-		=	5					
Piers		-	(4)	*	=			_		
Revelments				=	3			_ [
Promenades		=	-	2.1	- 8	-		_		
Capital Spares		JE	1.00	7:	-	-				_
Information and Communication Infrastructure		-	-	-	-	-	-	-		
Dala Centres			==			= 1	5	_		
Core Layers		- 5	-	=	*	*1	2			
Distribution Layers		1.5	15	2	- 2					
Capital Spares		161	15	-	-		-	-		
		_	_	-	-		-	-		
ommunity Assets	- 1				_	_	_	-		-

							v		
Halis	-	B()	(F)	=	21	3.	-		
Centres	30	12/2	-		100	=	_		
Crèches	:5.0	130	-		1		_		
Clinics/Care Centres	H (12	_		
Fire/Ambulance Stations		1				-	_		
Testing Stations				-	140	=	_		
Museums		=		~	=	=	_		
Galleries						- 2	_		
Theatres		=	-	8		=	-		
Libraries		- 2	- 5	=	-	-	-		
Cemeteries/Crematoria	2	_	5	2	-	19	-		
Police .		-	-	-		=	-		
Puds	2	-			-	5	-		
Public Open Space	9	=	6	=	-	=	-		
Nature Reserves Public Ablution Facilities		-	2	2	=	=	-		
Markets		_	-	_	절	=	-		
Stalls	-	=	=	=	=	197	-		
Abattoirs	~ ~	8	=	8	19	-	-		
Airports	-		-	=	-	=	-		
Taxi Ranks/Bus Terminals	-		-	-	=	=	-		
Capital Spares	-		-		-	- 5	-		
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities	-	2	2	=	+		-	1	
Outdoor Facilities	=		-	2	-		-		
Capital Spares	=	-	-	-	- 8	- 4	-		
Heritage assets		-	-	-	-	-		-	-
Monuments	=	-	=	=	3	=	-		
Historic Buildings	3	3	=	9	-	2	-		
Works of Art	=	=	-		-	3	-		
Conservation Areas	=	8	-	=		-	-		
Other Heritage	=	1 2	-	=		=	-		
	_	_	_	-		-	_		-
Investment properties		_	-	-	-		-		-
Revenue Generating			-	=	9	2	-		
Improved Property Unimproved Property			-	-	5	2	-		
Non-revenue Generating	_	-	-	-	-	-	-		-
Improved Property			(i)	-	=	+	-		
Unimproved Property			-	=	=	-	-		
Other assets	-	-	_	-	_	-			
Operational Buildings	_	_	-	-	-	-	-		-
Municipal Offices	-	=	-	8	3		-		
Pay/Enquiry Points	=	=	8	=	-	-	_		
Building Plan Offices	=	=	-	-	-	2	-		
Workshops	₩.				=	-	-		
Yards	=		*	=	=		-		
Stores	7.	5	-	-	-	-	-		
Laboratories	=	=	7.	-		-	-		
Training Centres	-	-	75	=	-	-	-		
Manufacturing Plant	=	*	=	=	9	3	-		
Depots	=	2	=	=	-		_		
Capital Spares	=		2	-	-	-	_		_
Housing	-	-	-	-			_	1 1	
Staff Housing	+	-	=	3			_		
Social Housing	· ·	=	=	=		8	_		
Capital Speres	3	-	-						
Biological or Cultivated Assets	-	-	-			-			-
Biological or Cultivated Assets	+1		2	=		-	-		
		-	_	-			_		_
Intangible Assets	_				-	5	-		
Servitudes	-	_		_	-	-	-		-
Licences and Rights	-	3		÷.	8	-	-		
Water Rights			- 5	=	=	*	-		
Effluent Licenses Solid Waste Licenses	_		_	-	=	===	-		
Solid Waste Licenses Computer Software and Applications	2		_	-	5	*	-		
Computer Software and Applications Load Settlement Software Applications	2	-	-	-	=		-		
	-	2				-	-		
Unspecified		_	_	_	_	_	-		_
Computer Equipment	-					=	-		
Computer Equipment							_		_
Furniture and Office Equipment	-		-	_		-	-	-	
Furniture and Office Equipment	=	-	=			2			
Machinery and Equipment	_	_	-	-	-	-	-	_	-
Machinery and Equipment Machinery and Equipment				-	-	3	-		
	0.000	-	_	-	_	_	-		-
Transport Assets	2,208			12	=	-	-		1 1 3
Transport Assets	2,200								_
Land	-	-	-				-	-	
Land			-				- 1		
									_
		-	-	-	-			_	_
Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals	-	-	_	-	-	- -	-		

(ZN353 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

	, l	2021/22	0111	A alternate of	Monthlu	Budget Year 20	YearTD	YTD	YTD	Full Year
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	budget	variance	variance	Forecast
	1	Outcome	Dauget	gu					%	
thousands epairs and maintenance expenditure by Asset Class/Sub-cl.										
		57,955	58,677	30,041	24,546	55,103	30,041	(25,062)	-83.4%	32,4
nfrastructure		4,266	4,697	4,197	189	4,399	4,197	(203)	-4.8%	4,19
Roads Infrastructure		4,266	4,697	4,197	189	4,399	4,197	(203)	-4.8%	4,1
Roads Road Structures		-	=	-			-	-		
Road Furniture		-	=	8	=	=	=	-		
Capital Spares			5	¥	- 2	+:	*	-		40.7
Storm water Infrastructure		19,349	16,786	13,726	19,131	32,259	13,726	(18,534)	-135.0%	13,7
Drainage Collection		-	-	*	-	-	-	-	105.00/	40.7
Storm water Conveyance		19,349	16,786	13,726	19,131	32,259	13,726	(18,534)	-135.0%	13,7
Attenuation		-	-	*		_	0.000	349	3.9%	8,9
Electrical Infrastructure	ш	7,615	9,433	8,933	1,788	8,584	8,933	349	3.570	U,.
Power Plants	ш		- A.E.V			-	4.750	976	55.8%	1.7
HV Substations	Ш	7,615	9,433	1,750	7	774	1,750	570	QD.010	
HV Switching Station		161	-	-	**	15	15			
HV Transmission Conductors		-	- 1		- 504	4:04#		(1,811)	#DIV/0!	
MV Substations	ш	-1		-	591	1,811	-	(1,011)		
MV Switching Stations	- 1		- 1		-	2.057	2,368	311	13.1%	2,3
MV Networks			#	2,368	58	2,057 3,942	4,815	873	18.1%	4,8
LV Networks		-		4,815	1,131	5,942	4,010	- 013		/1
Capital Spares			4.750	000	255	4,345	925	(3,420)	-369.8%	3,3
Water Supply Infrastructure		7,898	4,750	925	255	4,040	723	(0,120)		
Dams and Weirs				-		1.5	-			
Boreholes		-		8		2.0		5000		
Reservoirs		150	0.075		1	3,659	78	(3,659)	#DIV/0!	2,
Pump Stations		2,914	3,675	3		5,005	14	- (0,000)		
Water Treatment Works		4,292	(6)	-			-	- 1		
Bulk Mains			4.076	925	255	686	925	239	25.8%	
Distribution		692	1,075	320	EW		-	-		
Distribution Points			- 1	-			-	_]		
PRV Stations		1	*			-	92	-		
Capital Spares		40.000	22.014	2,261	3,183	5,516	2,261	(3,255)	-143.9%	2,
Sanitation Infrastructure		18,828	23,011	2,201	5,100	-	-	- 1		
Pump Station		1 704	2,561	2,261	3,183	5,516	2,261	(3,255)	-143.9%	2,2
Reticulation		1,704	10,000	- Freeze (0,100		-	` - i		
Waste Water Treatment Works		5,048	10,000			-	œ	-		
Outfall Sewers		12,077	10,450			-		-		
Toilet Facilities		12,077	10,450	-		1=	-	- 1		
Capital Spares			1/2	_	_	-	-	-		
Solid Waste Infrastructure		- Tel	-	-	-	11 (-1	- 12	-		
Landfill Sites					-	-	-	-		
Waste Transfer Stations			721		-	(+)		-		
Waste Processing Facilities					-	-	(#:	-		
Waste Drop-off Points			100	- 1	1.00	721	4	-		
Waste Separation Facilities		-	1=	-	15		-	-		
Electricity Generation Facilities			100	=	- 6		7:51	-		
Capital Spares		-	- 1	-	-	-	-	-		
Rail Infrastructure			-	-	14	- 4	18	-		
Rail Lines			-	-	100	- 3	12	-	1	
Rail Structures			120	(6)		(5)		-		
Rail Furniture Drainage Collection			~	-		100	35	-		
Storm water Conveyance			Je.		12	-	(*)	-		
Attenuation				2:	170	72	-	-		
MV Substations			150		(3)	- 5	72	-		
LV Networks			74	- 1	1.0	350	=	-1		
Capital Spares				= =	-	-	(%)	-		
Coastal Infrastructure		-	-	-	-	-		-		
Sand Pumps						~	-			
Piers				- €	-	-	1.5	-		
Revetments				: 1=:	180	060		-		
Promenades				16		-		-		
Capital Spares				15	72.	-	100	-		
nformation and Communication Infrastructure		-	-	-		-	-	-		
Data Centres		340		-	35	-	技	-		
Core Layers		-	75-1	100	: 60	**	-	-		
Distribution Layers			150	-	77	- 3		- 1		
Capital Spares		-	-	15	-	-		-		
51		1,804	1,733	1,322	116	1,068	1,322	254	19.2%	1,3
mmunity Assets		1,649	1,465	1,054	116	983	1,054	71	6.7%	1,0

							I was	(45)	-21.2%	213
Halls		203	171	213	5	258	213	(43)	-21.270	
Centres		=				=	=	-		-
Crèches Clinics/Care Centres		=	-	- 20	-		-	-		==
Fire/Ambulance Stations		-	- 4	21	- 8	-		-		-
Testing Stations		-	5.		=	=	-	- (0)	-86.0%	
Museums		103	7.	7.	9	13	T.	(6)	-00.076	
Galleries		2	-	1	=	-	- 3	_		
Theatres		-	Calabai	83	64	136	83	(53)	-64.4%	8.
Libraries		112	117	-	04	-	=	-		=
Cemeteries/Crematoria		9	5 4	_			9	-		
Police		8		-	-	-	. 5.	-		=
Purls Public Open Space		517	457	459	33	377	469	92	19.6%	469
Nature Reserves		-	-	-	E.,	=	-	-		- 3
Public Ablution Facilities		-			=	5	-	-		
Markets		-	=	=	=	-	72	- 46	63.7%	73
Stalls		88	72	72	(46)	25	16:	-	00.77	-
Abattoirs		-		211	50	173	211	37	17.6%	21
Airports		293	351	(21)	30	-	100	_		篇
Taxi Ranks/Bus Terminals		333	282		5	_	-	-		12
Capital Spares		155	268	268	_	85	268	183	68.3%	268
Sport and Recreation Facilities		128	166	166		59	166	108	64.7%	166
Indoor Facilities Outdoor Facilities		28	102	102		26	102	75	74.2%	102
Capital Spares			12	-	-	*		-		-
Heritage assets		-	-		-	_		-		-
Monuments		-			=	2		_		
Historic Buildings		-	*	=	=			[
Works of Art		-	=	2	-		3	_		
Conservation Areas		크	-		-	=	-	_		
Other Heritage		*					_	_		_
Investment properties			-	-		-				
Revenue Generating		-	-	_	-		-	_		
Improved Property							*	-		
Unimproved Property		_	_	_	_	_	-	-		-
Non-revenue Generating				-	-	-	2			
Improved Property				3	=	5	<u>-</u>	-		
Unimproved Property Other assets		3,355	4,057	4,398	834	3,733	4,398	665	15.1%	4,398
Operational Buildings		2,366	3,378	3,455	494	2,703	3,455	752	21.8%	3,455
Municipal Offices		2,249	3,281		-	-	-	-		
Pay/Enquiry Points		=	-	=	3	- 0.504	2 252	- 761	22.7%	3,352
Building Plan Offices		-	-	3,352	454	2,591	3,352	0	0.1%	39
Workshops		42	39	39	10	33	-	_		-
Yards		1	59	49	30	57	49	(9)	-18.3%	49
Stores		75	00.	29	_	9//	2	-		12
Laboratories		5	2	-	=	=	=	-		=
Training Centres		-		2	=	8		-		3
Manufacturing Plant		-		8	=	=	=	-		- 5
Depots Capital Spares		-	*	15	-	16	16	0	0.0%	16
Housing		989	679	943	340	1,030	943	(88)	-9.3% -96.9%	943
Staff Housing		563	291	411	345	808	411 532	(398) 310	58.3%	532
Social Housing		426	388	532	(4)	222	332	-	00.070	=
Capital Spares		*	5	-	-					
Biological or Cultivated Assets		-	-	-	-			<u> </u>		-
Biological or Cultivated Assets			2	9	1	-		-	ro 0**	
Intangible Assets		3,737	3,784	2,928	2,295	4,585	2,928	(1,657)	-56.6%	2,928
Servitudes			2	2	9			(4 667)	-56.6%	2,926
Licences and Rights		3,737	3,784	2,928	2,295	4,585	2,928	(1,657)	-50.074	2,320
Waler Rights		=	=	-	•	-		_		
Effluent Licenses		=			ž.	<u> </u>	_	_		=
Solid Waste Licenses		3,737	3,784	2,928	2,295	4,585	2,928	(1,657)	-56.6%	2,926
Computer Software and Applications		3/13/	Strang	Then.	-	=	=	-		5.
Load Settlement Software Applications		2			-	2	2			-
Unspecified		0.000	2 200	_	_		_	-		_
Computer Equipment		2,262	2,300	_	-		-	-		=
Computer Equipment			SAME.		-	44	33	20	59.0%	33
Furniture and Office Equipment		14	33	33	7	14	33	20	59.0%	33
Furniture and Office Equipment		14	33						3.6%	6,377
Machinery and Equipment		6,927	6,122	6,377	963	6,147	6,377 6,377	230 230	3.6%	6,377
Machinery and Equipment		6,927	6,122	6,377	963	6,147	0,377		5.570	.3696.03
Machinery and Equipment	1 1	-	-	-	-	-	-			-
Machinery and Equipment				-	*	7-	-	-		
		=								_
Machinery and Equipment Transport Assets Transport Assets		=	_	-	-	-	-			
Machinery and Equipment Transport Assets Transport Assets Land			-	_	-	-				
Machinery and Equipment Transport Assets Transport Assets Land Land		-		-						_
Machinery and Equipment Transport Assets Transport Assets Land		-			+	E.		-		

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

	0-7	2021/22	Orintaci	Adjusted	Monthly		YearTD	YTD	YTD	Full Yea
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	actual	YearTD actual	budget	variance	variance	Forecas
Titl warning	1	Ottrome	Dauger	Duaget					%	
R thousands Depreciation by Asset Class/Sub-class										
		323,975	305,403	305,403	23,151	311,749	305,403	(6,346)	-2.1%	305,4
nfrastructure		213,478	158,307	158,307	9,330	170,397	158,307	(12,090)	-7.6%	158,3
Roads Infrastructure		213,478	25,963	25,953	9,330	84,896	25,953	(58,943)	-227.1%	25,9
Roads		2 (0,010	132,354	132,354	Albitas	85,501	132,354	46,853	35.4%	132,3
Road Structures			102,504	02,001		_	- 1	_		
Road Furniture		-			-					
Capital Spares		-	-			-	-	(15,374)	#DIV/0!	
Storm water Infrastructure		15,961	-	-	1,922	15,374		(10,014)		
Drainage Collection	- 1/ 1	~	-	(3.1)	- capes			(45.024)	#DIV/0!	
Storm water Conveyance		15,961		30	1,922	15,374		(15,374)	#1014/0:	
Attenuation		100	-	197	16	3.1	31	-		
		41,246	57,403	57,403	3,973	31,781	57,403	25,623	44.6%	57
Electrical Infrastructure				- 1	-	=	-	-		
Power Plants							- 1	-		
HV Substations		3 (10.747		3,973	31,781	48,747	16,966	34.8%	48
HV Switching Station		-	48,747	48,747		01,01	-10,7 11	-		
HV Transmission Conductors		31			-			_		
MV Substations		17	-	-	-	-				
MV Switching Stations		-	-	-	9	-	7	-		
		41,246	1,311	1,311	-	.7	1,311	1,311	100.0%	1
MV Networks		11,2.0		_	91	= 1	-	-		
LV Networks			7,345	7,345	=	-	7,345	7,345	100.0%	7
Capital Spares			10000000				47.698	(15,915)	-33.4%	47
Water Supply Infrastructure		23,119	47,698	47,698	4,103	63,613	41,030	[10,810]		
Dams and Weirs		-	- 1	***	-					
Boreholes		12.1	-		=	=	15			
		- 1	2	141	19	= 1	=	- 1		
Reservoirs			4,909	4,909	=	=	4,909	4,909	100.0%	- 4
Pump Stations		22.440	10000	6,000	1		_	_		
Water Treatment Works		23,119	10.700	40.700	4,103	63,613	42,789	(20,824)	-48.7%	42
Bulk Mains		-	42,789	42,789		03,010	-72.51 00	(=0,-= .)		
Distribution					-	- 1	- 13	-		
Distribution Points		-	- 1	- 2	=	=	*	-		
		-	- 1		12	=	(4)	-		
PRV Stations			- 1	-		-	-	-		
Capilal Spares		30,171	39,766	39,766	3,464	27,708	39,766	12,057	30.3%	39
Sanitation Infrastructure		30,171					3,038	3,038	100.0%	3
Pump Station		- 5	3,038	3,038	recorde as	07 700	15,333	(12,375)	-80.7%	15
Reliculation		30,171	15,333	15,333	3,464	27,708	10,000	(12,010)		
Waste Water Treatment Works	1 1	-	100	13	=	-			400.00/	04
Oulfall Sewers		=	21,395	21,395	77	7.	21,395	21,395	100.0%	21
		8	(4)	-	-	=	- 4	-		
Toilet Facilities		_		- 2	=	-	=	-		
Capital Spares			2,229	2,229	359	2,876	2,229	(647)	-29.0%	2
Solid Waste Infrastructure		-		100000000000000000000000000000000000000	359	2,875	2,229	(647)	-29.0%	2
Landfill Sites		~	2,229	2,229		(A) (A) (A)	1/44	- (*,		
Waste Transfer Stations	11 1	=	- 1	-	- 1	=	- 5			
Waste Processing Facilities		=	-		=	#	-	-		
		-		12.1	=	3	-			
Waste Drop-off Points		_		-	-		-	-		
Waste Separation Facilities		=			_	-	2	-		
Electricity Generation Facilities				19.1			_	_		
Capital Spares				1.0				_	ľ	
Rail Infrastructure		-	-	-	_					
Rail Lines		3	-	- 5	-		-	-		
Rail Structures		-	- 1			-	-	-		
		2		9	=	=	- 3	-		
Rail Furniture		3	- 1	=	-		18	- [
Drainage Collection		~		- 2	2	-	9	-		
Storm water Conveyance		-	170		- 3	16	- 4	_		
Attenuation		=	***	75	=			_ [
MV Substations		-		=	=	3				
LV Networks	1	=	201	14		=	- 3			
		_	27		=	8	5	-		
Capital Spares		**	_	-	-	-				
Coastal Infrastructure		-				=	9	-		
Sand Pumps		= =	====	=			3	_		
Piers		=	-	.7	=			1		
Revelments		-		=	=	15	= =	-		
Promenades		-	-20	=	-	-	= .	-		
		-	-	=	-	=	E .	-		
Capital Spares		-		-	-	-	-	-		
Information and Communication Infrastructure					-	-	-	_		
Data Centres							-	_		
Core Layers		_	-				15	_		
Distribution Layers		-		-	-					
Capital Spares		-	-	=	-	-	-	-	•	
copies open or			45.000	45.000	984	7,685	15,998	8,313	52.0%	15,
ommunity Assets		4,960	15,998	15,998	204	.,000	10,937	5,904	54.0%	10

4	76	2,273	2,273	99	794	2,273	1,479	65.1%	2,273
Halls Centres	-		_	-	=	=	-		
Crèches		*	-	-	=	=	-		-
Clinics/Care Centres		-,100	242		100	706	321	44.3%	725
Fire/Ambulance Stations	122	725	725	50	404	725	321	44.070	2
Testing Stations	1	-	8				_		-
Museums		5		-		9	-		-
Galleries	3	_		-	-	9	-		9
Theatres Libraries	118	977	977	185	1,294	977	(317)	-32.5%	977
Cemeteries/Crematoria	2,914	1,920	1,920	76	604	1,920	1,316	68.5%	1,920
Police	-		-		=	=	-		1,623
Puris	1,245			- 5	56	1,623	1,567	96.6%	1,000
Public Open Space	485	1,623	1,623	1	20	1,025	- 1,007	00.070	-
Nature Reserves	-	120	120			120	120	100.0%	120
Public Ablution Facilities		1,64	14.00	-	2	2	_		-
Markets Stalls	8	375	375	-	-	375	375	100.0%	375
Abattoirs		1	-	-<	=	-	-		
Airports		2,922	2,922	=	=	2,922	2,922	100.0%	2,922
Taxi Ranks/Bus Terminals	-	2	2	-		2	(4.004)	100.0% #DIV/0!	_
Capital Spares	-		4.004	235	1,881	E 061	(1,881) 2,409	47.6%	5,061
Sport and Recreation Facilities	-	5,061	5,061	331 28	2,652 227	5,061 2,728	2,409	91.7%	2,728
Indoor Facilities	9	2,728	2,728 2,333	303	2,425	2,333	(91)	-3.9%	2,333
Outdoor Facilities	=	2,333	2,333	-	-	5	-		-
Capital Spares	_	_	-	-	-	-	-		
Heritage assets Monuments		2),	1	-	-		-		
Monuments Historic Buildings	-	-		1	=	=	-		
Works of Art	=	-	=	175	2	- 1	-		
Conservation Areas	=			15	5	- 5	_		
Other Heritage	-	-	-	-	Α.		-		
Investment properties	-	_	-	-	_	-	_		
Revenue Generating	_	-	-	-	-	-	-		-
Improved Property	€	=		10	-		-		
Unimproved Property	=		-		5	5	-		_
Non-revenue Generating	-	-	-	-	-	-	_		
Improved Property	=	-					_		
Unimproved Property	0.005	16,724	16,724	1,269	10,152	16,724	6,572	39.3%	16,724
Other assets	9,095 9,095	16,724	16,724	1,269	10,152	16,724	6,572	39.3%	16,724
Operational Buildings	9,095	16,724	15,724	1,269	10,152	16,724	6,572	39.3%	16,724
Municipal Offices	-	10,72	1777eg	_	=	=	-1		
Pay/Enquiry Points Building Plan Offices					1.2	=	-		
Workshops	-	-	-	(2)	=	=	-		
Yards		=1	1.00	-	15	*	- 1		
Stores	=	5	(2)	121	-	=	_		
Laboratories	=	-	10	-		2	_		
Training Centres	=			2	1.5				
Manufacturing Plant					10		_		
Depots	3			15			_		
Capital Spares	5	0.00	-	-	_	-	-		-
Housing	=	1 =	-				-		
Staff Housing		1.2	100	Œ.	15	5	-		
Social Housing Capital Spares	=	5	72	14	(e)	=	-		
		_	_	_	_	-	-		-
Biological or Cultivated Assets			E	(8)	-	=	-		
Biological or Cultivated Assets	4 570	-	_	78	625	_	(625)	#DIV/0!	_
Intangible Assets	1,576	-	7.0	10	-	-	-		
Servitudes	1,576	-	-	78	625	-	(625)	#DIV/0!	-
Licences and Rights Water Rights	-1,570		1.2	12	T S	=	-		
Water Rights Effluent Licenses		-	153	120	i i	=	-		
Solid Waste Licenses	-	ı.e.	:=	- 5	25	-	- (005)	#01//01	
Computer Software and Applications	1,578	123	100	78	625	5	(625)	#DIV/0!	
Load Settlement Software Applications		747	221	•			_		
Unspecified	= ==	(5)	12	-		-		0.554	
Computer Equi <u>pment</u>	856	2,366	2,366	304	2,210	2,366	156	6.6%	2,366
Computer Equipment	.856	2,366	2,366	304	2,210	2,368	156	6.6%	2,366
Furniture and Office Equipment	1,785	2,422	2,422	194	1,553	2,422	868	35.9%	2,422
Furniture and Office Equipment	1,785	2,422	2,422	194	1,553	2,422	868	35.9%	2,422
	2,418	15,095	15,095	275	2,202	15,095	12,892	85.4%	15,095
Machinery and Equipment	2,418	15,095	15,095	275	2,202	15,095	12,892	85.4%	15,095
Machinery and Equipment			5,111	508	4,066	5,111	1,045	20.5%	5,111
Transport Assets	4,139 4,139	5,111 5,111	5,111	508	4,066	5,111	1,045	20 5%	5,111
Transport Assels				1985	11855.4	_	_		_
Land	_	-	-	-	177		-		
Land						42	42	100.0%	42
Zoo's Marine and Non-biological Animals		42	42	-	-	42	42	100.0%	42
Zoo's, Marine and Non-biological Animals		42	42					6.3%	363,160
	1 348,804	363,160	363,160	26,764	340,242	363,160	22,918	0.0/0	203,100

KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June

D	Ref	2021/22	Original	Adjusted	Monthly		YearTD	YTD	YTD	Full Year
Description	L61	Audited Outcome	Original Budget	Budget	actual	YearTD actual	budget	variance	variance	Forecast
R thousands	1								%	
Capital expenditure on upgrading of existing assets by Asset		s/Sub-class								
nfrastructure		70,831	76,648	76,019	9,567	69,026	76,019	6,993	9.2%	76,01
Roads Infrastructure		2,610	20,000	21,661	3,578	19,084	21,661	2,577	11.9%	21,66
Roads		2,610	20,000	21,661	3,578	19,084	21,661	2,577	11.9%	21,66
Road Structures		=	5	72	-	~		- 1		
Road Furniture	- 1	nei l	B			-	-	-		
Capital Spares		34		:=1	-	-	-			
Storm water Infrastructure		-	-	-	-	-				
Drainage Collection	П			-	-	-		1 [1		
Storm water Conveyance		500	-	-	35	-				
Attenuation	- 1	(=)	-		- 5	3	-/-	-		
Electrical Infrastructure		-	-	-	-	-		_		
Power Plants		155	721				12			
HV Substations		58.	*	-			12	-		
HV Switching Station		-		-	77.4	100		_		
HV Transmission Conductors	- 1	-	160	-	20.0		150			
MV Substations				-	-	-				
MV Switching Stations		差	15	-	-					
MV Networks		-	575	=	3.		-	-		
LV Networks		.01	-	- 20	-			_		
Capital Spares		21		00.040	0.040	22 000	29,048	5,182	17.8%	29,04
Water Supply Infrastructure		37,367	29,648	29,048	3,840	23,866	29,040	J, 102	11.070	20,0
Dams and Weirs		-	-	2	127			-		
Boreholes		1 - 1	7	31	= =	20				
Reservoirs	- 1				191			_		
Pump Stations		= 1	-	-	-	3.				
Water Trealment Works	- 1	= 1	-		-	- c 467	8,400	3,233	38.5%	8,40
Bulk Mains	- 1	27,947	13,000	8,400		5,167		1,949	9.4%	20,64
Distribution	- 1	9,419	16,648	20,648	3,840	18,698	20,648	1,949	0,470	20,0
Distribution Points	- 1	-			-	-		1		
PRV Stations					-			_		
Capital Spares	- 1		-	34	-	20.070			-3.0%	25,31
Sanitation Infrastructure		30,854	27,000	25,310	2,148	26,076	25,310	(766)	-3.076	20,0
Pump Station		-	-	30	-	-	- 2	_		
Reliculation	- 1			-	1000000	- 07.070	25 240	(766)	-3.0%	25,31
Waste Water Treatment Works	- 1	30,854	27,000	25,310	2,148	26,076	25,310	(700)	-3.0%	20,01
Outfall Sewers		-	-		=	_				
Toilet Facilities			-	=	-	= 1		_		
Capital Spares		-	7	=	-	-		_		
Solid Waste Infrastructure		-	-	-	-	-	-	-		
Landfill Siles				20	-	91	2			
Waste Transfer Stations		-		7		2	-			
Waste Processing Facilities		==		*	=	17.0		-		
Waste Drop-off Points	ı	170	40	3	-		180	-		
Waste Separation Facilities		-	TO.	3	-			_		
Electricity Generation Facilities	- 1	-	30	100	-	-				
Capital Spares		:4:	-	-		-	-	-		
Rail Infrastructure		-	-	-	-	-	_	_		
Rail Lines		177	-	12	2	3	-	-		
Rail Structures		==	====	=	-			-		
Rail Fumiture					=		-	-		
Drainage Collection		8	-	=	-	=	34	-		
Storm water Conveyance		12	3/	9	8	=	-	- 1		
Altenuation		=	-Er	14	(1)	-		-		
MV Substations		=	120	=	3	=	-	-		
LV Networks		25	(8)	13	5	3	(3)	-		
Capital Spares		12	-	-		=	70	-		
Coastal Infrastructure		-	-	-	-	-	-	-		
Sand Pumps			1,77	3	-			-		
Piers		=	=	=	3	-	-	~		
Revetments		=	14			2	-	-		
Promenades		=	-	=	-	=	31	- [
Capital Spares		-	6.0	=	=	2		~		
Information and Communication Infrastructure		-	-	-	-	-	-	-		
Data Centres		-	=	8	0	2	-	-		
Core Layers		¥		喜	*	-	1,0	-		
Distribution Layers		五	12	-	- 1		=	-		
Capital Spares		7	-	2	=	=	± 1	-		
		2 446	16,000	27,009	5,546	14,652	27,009	12,357	45.8%	27,00
ommunity Assets	- 1	3,116	10,000	21,000	0,040	,	3,000	783	26.1%	3,00

	2	4	2						į.	
Halls		.51	-	:=0	-			_		
Centres		=			-	=	-	-		
Crèches Clinics/Care Centres		-	-	-	-	-	520	-		
Fire/Ambulance Stations		21	125	-	-	-	187	-		
Testing Stations		-	- 2	20	-	-	-	-		
Museums	1	100	=	3	-		(8)	-		
Galleries		30	800	-	35/	7.1		_		
Theatres		12	E				120	_		
Libraries		52	-21		- 3	(T)	-	_		
Cemeteries/Crematoria			= 1	3		20		-		
Police			20		-			_		
Purls			= 1	-	-	-	3	-		
Public Open Space				50	-	40		-		
Nature Reserves Public Ablution Facilities		- 1	=		2		=	-		
Markets		=	90	91		5.	12	-	#ID# (/0)	
Stalls		12	3,000		-21	633	=	(533)	#DIV/0!	
Abattoirs			-		4.000	6004	3,000	1,316	43.9%	3,00
Airports		2	2,000	3,000	1,350	1,684	3,000	1,010	40.070	****
Taxi Ranks/Bus Terminals		-	E (-	_			_		12
Capital Spares		2.440		24,009	4,174	12,435	24,009	11,574	48.2%	24,00
Sport and Recreation Facilities		3,116	11,000	24,008	4,174	12,435		(12,435)	#DIV/0!	=
Indoor Facilities		3,110	11,000	24,009	30.0	127	24,009	24,009	100.0%	24,00
Outdoor Facilities			9	37.1	=	3	=	-		
Capital Spares L <u>eritage assets</u>		-	-	-	-			-		-
Monuments				1	141		=	-		
Historic Buildings		€		= =	7	31	7	_		
Works of Ari		= =			3:	20		-		
Conservation Areas		2	-		-	(m)	8	_		
Other Heritage		7	3	3						
vestment properties		-	-							
Revenue Generating		-	-	-	-	-		_		
Improved Property		=	=			2.0		_		
Unimproved Property		-	-	-		_	_	-		
Non-revenue Generating		-	_		- 2	-	=	-		
Improved Property		=			_	20		-		
Unimproved Property		4,327	_	3,805	1,781	2,493	3,805	1,312	34.5%	3,805
Occasional Puildings		4,327	-	3,805	1,781	2,493	3,805	1,312	34.5%	3,805
Operational Buildings Municipal Offices		4,327	=	3,805	1,781	2,493	3,805	1,312	34.5%	3,80
Pay/Enquiry Points		₩	=		-	- 3	=	-		
Building Plan Offices		=		31	*	3.	-	-		-
Workshops		12	=	= 1	-	- 1	- 2	-		
Yards		- 5		-		(#) (20)		_		-
Stores			=	3		2.5	-	_		-
Laboratories								_		-
Training Centres				=		-	-	-		=
Manufacturing Plant			-	2	-	140	70	-		:=
Depots Control Spares		=	-		20	1	-	-		-
Capital Spares Housing		-	-	-	-		-	-		-
Staff Housing		3	9	=	100	= 1	5	-		
Social Housing			2	-		-	= =	_		
Capital Spares			3	-		-		-		
iological or Cultivated Assets		-	-	-	_		-			_
Biological or Cultivated Assets					7	(5)	=	-		
•		_	_	-	-	-	-			-
ntangible Assets Servitudes			=		:81	-	=	-		
Licences and Rights		-	-	-	-	-	-	-		_
Water Rights			-	147		=		~		
Effluent Licenses		8	-	=	3	-	9	_		
Solid Waste Licenses		9		-	131			_		
Computer Software and Applications		-	-				=	-		
Load Settlement Software Applications		7			(a)		=	-		
Unspecified						_	_	_		_
omputer Equipment			-		-			-		
Computer Equipment		-	-	=	- 3/1					
urniture and Office Equipment		-				-	_	-		
Furniture and Office Equipment		2		-	-31	2				
lachinery and Equipment		-	-	-			-	-		-
Machinery and Equipment				2	4.	-	-	~		
		-	_	-	_	-		-		_
renewant Assets		-		-	:8)	2	-	~		
ransport Assets				_	-	_	_			-
Transport Assets		_	_							
Transport Assets and		4	- 3	-	-	31	-	-		
Transport Assets a <u>nd</u> Land				-	*	31	-	-		
Transport Assets and			9	-	# # # # # # # # # # # # # # # # # # #		-			-



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

NEWCASTLE LOCAL MUNICIPALITY PRIVATE BAG X6621 NEWCASTLE 2940

EASTERN REGION PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566 0862 437 566 FAX NO: customerservices@eskom.co.za

E-MAIL: WWW.ESKOM.CO.ZA WEB:

5578885631	YOUR ACCOUNT NO
1.54	SECURITY HELD
2023-07-03	BILLING DATE
557965206611	TAX INVOICE NO
JUNE 2023	ACCOUNT MONTH
2023-08-02	CURRENT DUE DATE
4000791824	VAT REG NO



08600 37566 TEL: 35328 SMS:

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

EASTERN REGION PRIVATE BAG X16 WESTVILLE 3630

DIRECT DEPOSIT DETAIL

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

TAX INVOICE

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

ACCOUNT NO / REFERENCE NO

5578885631

NAME

NEWCASTLE LOCAL MUNICIPALITY

FAX NUMBER

0343129697

0934 5578885631

ACCOUNT TRANSACTION SUMMARY

5,655.30 R ADMINISTRATION CHARGE 1,858,750.00 R TRANSMISSION NETWORK CAPACITY 2,647,500.00 R LIRBAN LOW VOLTAGE SUBSIDY 188,099.23 R ANCILLARY SERVICE (ALL) 26,141,004.35 6,129,767.00 R ENERGY CHARGE (PEAK) 10,804,503.00 R 15,402,000.00 ENERGY CHARGE (OFF) 18,914,915.90 14,641,161.00 R ENERGY CHARGE (STD) 4,243,084.45 R ELECTRIFICATION AND RURAL SUBS (ALL) 13.636.19 64,352.00 R REACTIVE ENERGY 177,086.40 R SERVICE CHARGE R 64,994,234.82 TOTAL CHARGES FOR BILLING PERIOD

ACCOUNT SUMMARY FOR JUNE 2023

BALANCE BROUGHT FORWARD PAYMENT(S) RECEIVED TOTAL CHARGES FOR BILLING PERIOD ADJUSTMENT VAT RAISED ON ITEMS AT 14% VAT RAISED ON ITEMS AT 15%

R 80,666,223.12 (Due Date 2023-07-01) -8,300,000.00 R Cash - 2023-06-14 64,994,234.82 R -63,520.42 WHEELING/3RD PARTY WHEELING CHARGES R 0.00 OPY ON 9,739,607.16

557888563







TOTAL AMOUNT DUE

147,036,544.65

	ARR	EARS
>90 DAYS	61-90 DAYS	31-

77500000

63800000

50100000

36400000

22700000

9000000

RAND

60 DAYS 0.00 29,596,975.11 42,705,727.59

CURRENT 16-30 DAYS Account OVERDUE - Subject to Disconnection

74,733,841.98 TOTAL DUE R

147,036,544.68

PAYMENT ARRANGEMENT

INSTALMENT

0.00 ARREARS diately) 72,302,702.70

(For Current Amount)

DUE DATE

2023-08-02 AMOUNT PAID

А	S	0	N	D	J	F	M	Α	М	J

MONTH

PAGE RUN NO	EP 5
BILL GROUP	
BILL PAGE	1 OF 2

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT



NEWCASTLE LOCAL MUNICIPALITY PRIVATE BAG X6621 NEWCASTLE 2940

EASTERN REGION

PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566 0862 437 566

FAX NO:

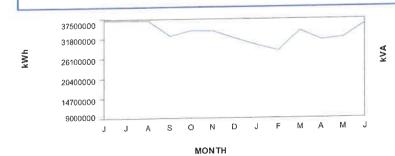
customerservices@eskom.co.za

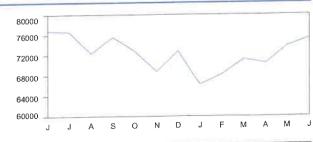
E-MAIL: WEB:

WWW.ESKOM.CO.ZA

M LD.	
YOUR ACCOUNT NO	5578885631
BILLING DATE	2023-07-03
TAX INVOICE NO	557965206611
ACCOUNT MONTH	JUNE 2023
CURRENT DUE DATE	2023-08-02
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
LITTLESED CAPACITY	125,000.00

	15,402,000
	15,402,000
	6.129.767
	36,172,927
	60,605
	75.400
	74.873
	75,400
	4,552,295
	4,208,543
	1,568,229
	64,351
	68
R	5,655
	1,858,750
	2,647,500
***	188.099
	26.141,004
R	10,804,503
R	18,914,915
R	4,243,084
R	13,636
R	13,636
R R	13,636





MONTH

PAGE RUN NO	EP 6
BILL GROUP	
BILL PAGE	2 OF 2

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

ESKOM BALANCE BROUGHT FORWARD-JAN 2023		PAYMENT ON CURRENT ACCOUNT ARRANGEMENT	PAYMENT ON ARREARS ARRANGEMENT	BALANCE
	121,020,746.03	(41,499,730.46)	(8,300,000.00)	71,156,953.78
		FEB 2023 PAYMENT		
ESKOM BALANCE BROUGHT FORWARD-FEB 2023		PAYMENT ON CURRENT ACCOUNT	PAYMENT ON ARREARS ARRANGEMENT	BALANCE
	110,739,445.55	(39,518,430.02)	(8,300,000.00)	62,856,953.74
		MARCH 2023 PAYMENT		
ESKOM BAJANCE BROUGHT FORWARD-MARCH 2023		PAYMENT ON CURRENT ACCOUNT	PAYMENT ON ARREARS ARRANGEMENT	BALANCE
	100,852,429.95	(37,931,414.46)	(8,300,000.00)	54,563,388.40
		APRIL 2023 PAYMENT		
ESKOM BALANCE BROUGHT FORWARD-APRIL 2023		PAYMENT ON CURRENT ACCOUNT ARRANGEMENT	PAYMENT ON ARREARS ARRANGEMENT	BALANCE
	99,254,042.25	(44,633,026.75)	(8,300,000,000	46,260,106.09
		MAY 2023 PAYMENT		
ESKOM BALANCE BRÖLIGHT FORWARD-MAY 2023		PAYMENT ON CURRENT ACCOUNT ARRANGEMENT	PAYMENT ON ARREARS ARRANGEMENT	BALANCE
	86,276,080.40	(39,955,064.87)	(8,300,000.00)	37,960,495.53
		JUNE 2023 PAYMENT		
ESKOM BALANCE BROUGHT FORWARD-JUNE 2023		PAYMENT ON CURRENT ACCOUNT ARRANGEMENT	PAYMENT ON ARREARS ARRANGEMENT	BALANCE
	80,666,223.12		(8,300,000.00)	0) 72,302,702.70

Date: 18 /67/2023

Reviewer: ST Biyela Director: Expenditure and Revenue Enhablycement

Reviewer: PHZ Kubheka STRATEGIC EXECUTIVE DIRECTOR: BTO

JULY 2022 PAYMENT

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

AUG 2022 PAYMENT

	TOO EVEL 1 ATTAILS		
FORWARD-AUG 2022	PAYMENT ON CURRENT ACCOUNT ARRANGEMENT	ARRANGEMENT	BALANCE
196,218,377.90	(75,197,362.31)	(8,300,000.00)	112,654,169.59

SEPT 2022 PAYMENT

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

OCT 2022 PAYMENT

ESKOM BALANCE BROUGHT		PAYMENT ON ARREARS	
FORWARD-OCT 2022	PAYMENT ON CURRENT ACCOUNT ARRANGEMENT	ARRANGEMENT	BALANCE
147,829,802.55	(43,408,787.02)	(8,300,000.00)	96,121,015.53
	NOV 2022 PAYMENT		
ESKOM BALANCE BROUGHT		PAYMENT ON ARREARS	
FORWARD-NOV 2022	PAYMENT ON CURRENT ACCOUNT ARRANGEMENT	ARRANGEMENT	BALANCE
140,561,305.68	(44,440,290.11)	(8,300,000.00)	87,729,970.74

DEC 2022 PAYMENT

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

PERIOD	TAN DISTRIBUTION	Not amount	TOTAL	RHING	PAYMENT ON CHREEKT ACCOUNT	RALANCE	DEVINENT ON ADDRESSED	TOO DO THE ADDITION OF THE PARTY OF THE PART	Topograph Appraise near the second	the second	INTEREST REFUND.
OPENING BALANCES								626.022.53	128 262 790 61		19,684,002,67
Jul-22	52 65,449,995.07	9,808,351.61	75,258,346.68	75,197,362.33	(71,114,359.37)	196,218,377.81	lou cuo inchi il		120,960,031,13	(60,984.35)	
Aug-22	22 67,276,161.73	10,081,397.86	17,357,559.59	77,290,713.60	(75,197,362.33)	190,011,729.08	B (18, 300,000) of p	93,026,022.53	112,654,169.49	9 (66,845.99)	19,694,992.67
Sep-22	22 37,812,141,35	5,662,015.70	43,474,157.05	43,408,767.02	(05:217,290,713.60)	147,829,802.50	DO THE STOCK OF TH)) B4,726,022,53	104,329,082.58	(65,370,03)	19,694,992.67
0ct-22	38,709,100.56	5,796,559.58	44,505,660.14	44,440,290.11	(43,408,787.02)	140,561,305.59	(60 000 008:8)	18,476,022 53	96,028,197.15	(65,370.03)	19,684,992.67
Nov-22	39,222,447.26	5,873,594,81	45,096,142,07	45,031,660.20	(44,440,290.11)	132,852,675.75	S is any exp con	68,175,822.53	PT.072,627,78	74 (64,461.87)	13,684,992.67
Dec-22	-22 36,145,826.29	5,413,008.32	2 41,562,834.61	41,499,730.46	(45,031,660.20)	121,020,746,08	(th) Coop (tan) (d)	99,626,022.53	79,457,911.47	(63,104,15)	19,694,992.67
Jan-23	-23 34,427,913.98	8 5,154,577.83	3 39,582,491.81	39,518,430.02	(41,499,730.46)	110,739,445.64	A (R, STOLEN CHI	51,526,027 53	71,156,953.83	83 (64,061.79	19,694,992.67
Feb-23	-23 33,046,907.96	4,947,575.80	37,994,483.76	37,930,414.46	(29,518,430.02)	2) 100,851,430,08	(STO CHOOLODE, PL)	(I) A7,270,027.59	62,856,9 46.32	32 (64,069,30)	19,694,992,67
Mar-23	-23 38,868,954.70	5,821,699.14	44,690,653,84	44,633,026.75	(37,930,414.46)	5} 99,254,042.37	(R, 80, OH) (8, 90, OH) (4)	34,926,022.53	54,569,388,53	(57,627.09)	19,694,992.67
Apr	Apr-23 34,804,444.11	.1 5,211,530,20	10 40,015,974.31	39,955,064,87	(44,633,026.75)	5) 86,276,080.49	(c) that chart (c)	26,626,022.53	46,250,106.18	(80,909.44)	19,694,992.67
May-23	17,143,309.21	5,562,418.38	42,705,727,59	42,645,207.59	(39,955,064.87)	17) 80,666,223.21	(8,344,000,400)	10:326,027 \$3	\$7,360,495.62	.62 (60,520.00)	19,694,992.67
Jun	Jun-23 64,994,234.82	32 9739609.16	74,733,843,98	8 74,670,323.56		147,036,546.71	(00 0000,000,000,000,000	10,026,022.53	3 72,302,702.79	.79 (63,520.42)	42) 19,694,992,67
TOTAL BALANCE AS PER GL Diffence	627,005,437,04 3L 462,911,202.22 64,894,234,82	2 2 2									

in areas where there is no capacity to supply power . Eskom usea Nawcasda Municipality's dintibution network and amount must be substracted from builk as wheeling.

uThukela Water (Pty) Ltd 79 Harding Street Newcastle 2940 uthukela water Telephone 03
Fax 03
Date 2
Amount Due 214

034 328 5000 034 326 3388 2023/06/30 214 036 479.84

N003 Newcastle Municipality - WSA Private Bag X 6621 Newcastle 2940

	Deference	Description	Allocated To	Debit	Credit	Balance
<u>Date</u>	Reference			637 109.31		156 637 109.31
2022/07/0	1	Balance Brought Forward		114 234.76		172 751 344.07
2022/07/0	1 INV00002686	Invoice	10	114 234.70		160 023 244.00
2022/07/1	5 Newcastle Mun	ic Newcastle Municipality - WSA			12 /26 100.07	
2022/07/3	1 July 2022 Intere	es Interest		994 571.67		161 017 815.67
	•	Invoice	15	159 385.91		176 177 201.58
2022/08/0		*****			16 169 807.48	160 007 394.10
2022/08/1	5 Newcastle Mun	c Newcastle Municipality - WSA		988 135.42		160 995 529.52
2022/08/3	1 Interest	Interest				175 204 251.92
2022/09/0	1 INV00002725	Invoice	14	208 722.40		
2022/09/1	5 Newcastle Muni	c Newcastle Municipality - WSA				160 044 866.01
2022/09/3		Credit Note			14 208 722.40	145 836 143.61
		Credit Note			15 159 385.91	130 676 757.70
2022/09/3			15	091 558.68		145 768 316.38
2022/09/3	0 INV00002726	Invoice				159 913 465.08
2022/10/0	3 INV00002727	Invoice	14	145 148.70		
2022/10/0	3 CRN0092	Invoice				145 768 316.38
2022/09/3		Invoice	14	145 148.70		159 913 465.08

180 Davs	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
149 748 171.74		1 084 690.00	13 582 914.33	15 058 866.31	17 209 388.86	16 316 664.39	214 036 479.84
149 140 17 1.14							

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

400 Dave	150 Days	120 Davs	90 Days	60 Days	30 Days	Current	Amount Due
180 Days	150 Days	120 Days		45 050 000 24	17 200 200 86	16 316 664 39	214 036 479.84
149 748 171.74	1 035 784 21	1 084 690.00	13 582 914.33	15 058 866.31	17 209 300.00	10 510 004.00	
149 /40 1/1./4	1 000 101121	1 44 1 1 1					

uThukela Water (Pty) Ltd 79 Harding Street Newcastle 2940

uthukela water

Telephone Fax Date

Amount Due

034 328 5000 034 326 3388 2023/06/30 214 036 479.84

N003 Newcastle Municipality - WSA Private Bag X 6621 Newcastle 2940

Data	Reference	Description	Allocated To	Debit	Credit	Balance
<u>Date</u>	Veterence	Brought forward from previous	nage			159 913 465.08
		-		981 674.87		160 895 139.95
2022/09/30				668 863.85		176 564 003.80
2022/10/03		Invoice	10	000 000.00		162 355 281.40
2022/10/14	Newcastle Munic	Newcastle Municipality - WSA			14 200 1 22.10	163 345 825.12
2022/10/31	October 2022 In	t Interest		990 543.72		
2022/11/01	INV00002782	Invoice	15	142 180.99		178 488 006.11
2022/11/15	Newcastle Munic	: Newcastle Municipality - WSA				162 819 142.26
2022/11/30	November 2022			987 188.82		163 806 331.08
	INV00002798	Invoice	15	201 712.86		179 008 043.94
2022/12/01			1	084 021.65		180 092 065.59
2022/12/31	Interest Decemb		15	128 952.25		195 221 017.84
2023/01/02	INV00002814	Invoice	10	,40	7 500 000.00	187 721 017.84
2023/01/13		: Newcastle Municipality - WSA			15 201 712.86	
2023/01/25	Newcastle Munic	Newcastle Municipality - WSA				173 555 089.18
2023/01/31	January 2023 Int	Interest	1	035 784.20		
2023/02/01	INV00002829	Invoice	15	319 865.70		188 874 954.88

400 D	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
180 Days		1 084 690.00	13 582 914.33	15 058 866.31	17 209 388.86	16 316 664.39	214 036 479.84
140 140 17 117				,			

Deposit Banking Details uThukela Water (Pty) Ltd Account Number: 61938939 Bank Name: Standard Bank

Branch Code: 057724

400 Davis	150 Days	120 Days	90 Days	60 Days	30 Days		Amount Due
180 Days	190 Days	120 Buys	[]	45 050 006 24	17 200 288 86	16 316 664 39	214 036 479.84
140 748 171 74	1 035 784.21	1 084 690.00	13 582 914.33	15 058 800.31	17 209 300.00	10010001100	
140140 11114	1 000 10 112	11					

uThukela Water (Pty) Ltd 79 Harding Street Newcastle 2940

Telephone Fax Date

Amount Due

034 328 5000 034 326 3388 2023/06/30

214 036 479.84

N003

Newcastle Municipality - WSA

Private Bag X 6621 Newcastle

2940

Dete	Reference	Description	Allocated To	<u>Debit</u>	Credit	<u>Balance</u>
<u>Date</u>	Reference	Brought forward from previous	nane			188 874 954.88
		_	page		7 6/2 180 00	181 232 773.89
2023/02/17	Newcastle Munic	: Newcastle Municipality - WSA				
2023/02/28	February 2023 In	Interest		1 084 690.00		182 317 463.89
	-		1.	6 025 850.42		198 343 314.31
2023/03/01	INV00002834	Invoice	•		20 362 849.78	177 980 464.53
2023/03/15	Newcastle Munic	: Newcastle Municipality - WSA				
2023/04/03	INV00002864	Invoice	1-	4 001 802.40	ľ	191 982 266.93
				1 057 063.91		193 039 330.84
2023/03/31	March 2023 Inter	Interest			,	194 096 394.75
2023/04/30	April 2023 Interes	Interest		1 057 063.91		
	INV00002872	Invoice	10	6 127 381.62	7	210 223 776.37
2023/05/01					10 085 968.16 2	200 137 808.21
2023/05/16	Newcastle Munic	Newcastle Municipality - WSA				201 219 815.45
2023/05/31	May 2023 Interes	Interest		1 082 007.24		
	•		1:	5 154 222.46		216 374 037.91
2023/06/01	INV00002873	Invoice			3 500 000.00 2	212 874 037.91
2023/06/15	Newcastle Munic	Newcastle Municipality - WSA				
2023/05/31	June 2023 Intere	Interest	•	1 184 736.45	2	214 058 774.36
				1 162 441.93	2	215 221 216.29
2023/06/30	June 2023 Intere	Interest		102 741100		

180 Days	150 Davs	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
149 748 171.74		1 084 690.00	13 582 914.33	15 058 866.31	17 209 388.86	16 316 664.39	214 036 479.84
110 110 171111							

Deposit Banking Details uThukela Water (Pty) Ltd Account Number: 61938939 Standard Bank Bank Name:

057724 Branch Code:

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
149 748 171.74	1 035 784.21	1 084 690.00	13 582 914.33	15 058 866.31	17 209 388.86	16 316 004.39	214 030 478.04

uThukela Water (Pty) Ltd 79 Harding Street Newcastle 2940

uthukela

Telephone

Fax

Amount Due

034 328 5000 034 326 3388

Date

2023/06/30 214 036 479.84

N003

Newcastle Municipality - WSA Private Bag X 6621

Newcastle 2940

<u>Date</u> <u>Reference</u>

Description

Allocated To

<u>Debit</u>

Credit Balance

215 221 216.29

Brought forward from previous page

2023/05/31 CRN0120

Credit Note

1 184 736.45 214 036 479.84

180 Days 149 748 171.74 150 Days 1 035 784.21 120 Days 1 084 690.00 **90 Days** 13 582 914.33 **60 Days** 15 058 866.31 **30 Days** 17 209 388.86 Current 16 316 664.39 Amount Due 214 036 479.84

Deposit Banking Details

uThukela Water (Pty) Ltd Account Number: 61938939

Bank Name:

Standard Bank

Branch Code:

057724

180 Days 149 748 171.74

150 Days 1 035 784.21 **120 Days** 1 084 690.00 **90 Days** 13 582 914.33 60 Days 15 058 866.31 30 Days 17 209 388.86 Current 16 316 664.39 Amount Due 214 036 479.84

Tax Invoice



4270212725 Tax Registration 034 328 5000 Telephone INV00002873 Invoice No 2023/06/01 Date

uThukela Water (Pty) Ltd 79 Harding Street Newcastle 2940

Email: debtors@uthukelawater.co.za

Bill to:

N003 Newcastle Municipality - WSA

Private Bag X 6621

Item Description

Newcastle 2940

VAT No: 4000791824

Quantity 2 961 255.00

Price (Ex)

Tax

JUNE 2023 BULK WATER

4.45

1 976 637.71

Deposit Banking Details uThukela Water (Pty) Ltd

Acc No: 061938939 Standard Bank Newcastle

Branch Code: 057724

Terms strictly 30 days from date of invoice

F. MOOLA

ACT. CHIEF FINANCIAL OFFICER

for and on behalf of uThukela Water (Pty) Ltd

13 177 584.75 Total (Excl) 1 976 637.71 Tax 15 154 222.46 Total

Tax Credit Note

uThukela Water (Pty) Ltd 79 Harding Street

Newcastle

Tax Registration 4270212725
Telephone 034 328 5000
Fax 034 326 3388

Delivery Method

VAT Number

4000791824

To: N003 Newcastle Municipality - WSA Private Bag X 6621 Newcastle 2940

Acco	unt	Date	Order N	o De	alivery Note	Our Refe	rence
N00	3	2023/05/31	June 2023 Inter	rest Dup	energy of the second of the se	CRN0	120
Have Oada	# P-	and Alan			-	-	- 458 (4 T - 1)
Item Code		scription		ity Unit	Disc %	<u>Tax</u>	Total (Incl)
D0001/IA08440/	F0932 June 202	23 Interest Corre	ction 1.6	00 1184	736.45	1	184 736.45
Received by	60 00 5 460 6 5 5 6 6 6 7			•	Total (Excl)	1 18	84 736.45
Date				1	Discount		0.00
Date		ه د و دک تا ۱۰۰۰ د مصل وی بوده به تابیک نو		7	Гах		0.00
Signed		r මා ව කියා ම ල්වේල්ලි ලා කිරීම සහ පෙප පර ම දෙයා ල ල ලක		1	Total (Incl)	1 18	34 736.45
				- T	Total (incl)	1 18	4 736.45
					, ,		

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



4000791824

VAT No:

Invoice	INV0003348B
Date	2023/06/30
Payment Term	ns Current

Bill to:

N003

Newcastle Municipality - WSA

Private Bag X 6621

Newcastle

2940

i

Quantity	Description		Ext. Price
1.00	June 2023 Interest	1 162 441.93	1 162 441.93

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 162 441,93

 Tax
 R1 162 441,93

MR N KHUMALO

ACT. CHIEF FINANCIAL OFFICER

for and on behalf of uThukela Water (PTY) Ltd





Accounts Receivable Age Analysis

uThukela Water (Pty) Ltd

						Y	Report Date:	2023/06/30
Accounts Receivable Age Analysis								Page 1 of 1
Customer N003 (Newcastle Municipality - WSA)	180 Days 149 748 171.74	150 Days 1 035 784,21	120 Days 1 084 690.00	90 Days 13 582 914.33	60 Days 15 058 866.31	30 Days 17 209 388.86	Current 16 316 664.39	Balance 214 036 479.84
Totals:	180 Days 149 748 171.74	150 Days	120 Days	90 Days 13 582 914.33	60 Days 15 058 866.31	30 Days 17 209 388.86	Current 16 316 664.39	Balance 214 036 479.84
% of Balance:	96.69	0.48	0.51	6.35	7.04	8.04	7.62	

SUMMARY OF LOAN REGISTER FOR JUNE 2023

						Opening balance as at the					
Account number	Interest Rate	Rede Inception Date Date	Redemption Date	Loan period	Original Loan Amount	g of the	Total Capital Payments to date	Interest Capitalised Interest Paid on to Date	Interest Paid on Overdue accounts	Total Interest Payments	Closing Balance as at 30 June 2023
Loan Account: 61000536	9.37%	9.37% 01/07/2006	30.06.2022	16 years	24,285,550.00	1,593,511.36	1,522,756.58		1.985.56	70.754.78	(00 0)
Loan Account: 61000654	9.10%	9.10% 01/10/2007	30.09.2023	16 years	25,993,166.00	4,675,435.26	2,979,326,95	282.362.76		349,956.77	1.628.514.30
Loan Account: 61000826	11.29%	11.29% 01/10/2008	30.09.2024	16 years	12,750,000.00	3,106,754.34	1,110,026.68			310,786.29	
Loan Account: 61000827	11.25%	11.25% 27/09/2008	28.09.2029	20,99 years	1,975,000.00	1,292,075.60	114,268.89			138,285.73	
Loan Account: 61000920	10.69%	10.69% 01/07/2012	30.06.2028	16 years	7,000,000.00	4,517,762.43			6,169.79		
Loan Account: 61000921	10.83%	10.83% 01/07/2012	30.06.2033	21 years	1,850,000.00	1,210,377.78	54,431.82	120,006.73	1,120.13	122,605.30	
Loan Account: 61007325	2.00%	5.00% 01/01/2015	31.12.2026	11,50 years	10,854,998.70	5,481,026.13					
Loan Account: 61007195	10.40%	10.40% 01/01/2014	31.12.2029	15 years	122,185,000.00	92,356,911.01	7,520,567.11	ω	10	8	
Loan Account: 3042598105	11,44%	11,44% 26/06/2015	28.06.2030	15 years	284,839,959.00	246,786,934.17		3 25,224,076.80		26,150,810.51	,
CLOSING BALANCE AS PER LOAN REGISTER	AN REGISTER										(327,219,654.98)
CLOSING BALANCE AS PER GENERAL LEGDER	VERAL LEGDER										(327,219,654.97)
DIFF - STATEMENT VS GEN LED											00 0
PREPARED BY:					REVIEWED BY:		AUTHORIZED BY:				
								12			
N. SILUMA					BN.KHUMALO		MS.NDLOVU				
ACCOUNTANT: FINANCIAL REPORTING					(ACTING) DIRECTOR: BUDGET & FINANCIAL REFORMS		(ACTING) STRATEGIC EXECUTIVE DIRECTOR: BUDGET & TREASURY OFFICE	<u>.</u> w			
H + 4											
DAIE:					UAIE:		UAIE:				
								P			

INVESTMENT REGISTER FOR THE YEAR 2022/2023

NEWCASTLE LOCAL MUNICIPALITY

VESTMENTS REGISTER FOR Jun 2023

				IIIAERIII	•	Accrena		
ame Of Investment	Account Number	Opening Balance Investment Made		Matured	Withdrawals Made Interst		Interest Capitalized Balance	alance
if Insurance Reserve Fund	Standard Bank 068450354/015	R 1,168,669.39	R 112,123.09		R 1,000,000.00		R 38,268.01	R 319,060.49
ousing Development Fund	Standard Bank 068450354/016	R 30,725,304.02	R 30,518,670.80		R 62,600,000.00		R 1,803,693.06	R 447,667.88
ovincialisation	Standard Bank 068450354/035	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
IIG	Standard Bank 068450354/036	R 4,007,289.86	R 67,752,545.00		R 71,900,000.00		R 340,786.76	R 200,621.62
DPG	Standard Bank 068450354/037	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00	R 0.00
ectrification Grant	Standard Bank 068450354/038	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
GM	Standard Bank 068450354/039	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
itel deed low cost housing	Standard Bank 068450354/040	R 8,913,659.72	R 8,004,922.02		R 16,835,442.31		R 568,355.04	R 651,494.47
lousing JBC	Standard Bank 068450354/041	R 0.00	R 1,000,000.00		R 0.00		R 27,049.67	R 1,027,049.67
apacity Building	Absa: 9288456248	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00	R 0.00
Jouncil Funds	Absa Bank: 9956019602	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
/AT Refund	Absa Bank : 9300506428	R 560,758.77	R 0.00		R 0.00		R 31,948.14	R 592,706.91
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	D R 0.00		R 0.00		R 0.00	R 0.00
Council Funds	Nedbank 037648555441 49	R 0.00	D R 0.00		R 0.00		R 0.00	R 0.00
Council Funds	Nedbank 037648555441 52	R 456,212.56	8 R 246,500,000.00		R 248,235,000.00		R 1,443,903.42	R 165,115.98
Council Funds	Nedbank 037648555441 53	R 0.00	0 R 425,809.78	3	R 0.00	R 0.00	R 4,894.54	R 430,704.32
Post Office Guarentee	Nedbank 037648555441 56	R 0.00	O R 0.00	D R 0.00	0 R 0.00	R 0.00	D R 0.00	R 0.00
Council Funds	Nedbank 037648555441 57	R 0.00	0 R 0.00)(R 0.00		R 0.00	R 0.00
Post Office Guarentee	Nedbank 037648555441 58	R 399,821.39	9 R 0.00	0	R 425,809.78	R 25,988.39	9 R 0.00	R 0.00
Total		R 46,231,715.71	1 R 354,314,070.69	9 R 0.00	10 R 400,996,252.09	R 25,988.39	9 R 4,258,898.64	R 3,834,421.34
Balance as per Bank Statements as at 30 June 2023	as at 30 June 2023					(not added to capital)		R 3,834,421.34

Balance as per Bank Statements as at 30 June 2023

Newsastic Local Municipality



Investment Reconciliation Statement

37' Wierenison Street Newcoaste 2940

Month Recon	
1 92	
investments Reconciliation Statement as at 30 June 2023	Closing Balance
Detalis	91,743,974.82
030997070302	71,759,834.86
030997070303	24,918,581.74
030997070304	577,195.97
030997070305	281,956,212.50
030997070306	399,821.39
030997070307	1,280,792.48
030997070308	1,000,000.00
030997070309	(93,100,000.00
030997080302	(71,900,000.00
030997080303	(24,835,442.3
030997080304	(283,235,000.00
030997080306	(1,000,000.00
030997080308	1,803,693.00
030997090302	340,786.76
030997090303	568,355.04
030997090304	15,510.94
030997090305	1,443,903.42
030997090306	30,882.93
030997090307	38,268.01
030997090308	27,049.67
030997090309	3,834,421.34
Closing Balance as per GL as at 30 June 2023	
0000	3,834,421.34
Closing Balance as per Bank Statement at 30 June 2023	592,706.9
ABSABANK 9300506428	165,115.98
NEDBANK 03/7648555441/052	430,704.32
NEDBANK 03/7648555441/053	319,060.49
STDBANK 068450354/015	447,667.88
STDBANK 068450354/016	200,621.62
STDBANK 068450354/036	651,494.4
STDBANK 068450354/040	1,027,049.6

Reconciling Amount (0:00)

Checked by: SE Sibiya

STDBANK 068450354/041

Accountant: Financial Reporting Budget & Treasury Office

Reviewed by:BN Khumalo Manager: Financial Reporting Budget & Treasury Office

Reviewed by:MS Ndlovu

Director: Budget and Financial Reforms

Budget & Treasury Office

Approved by: PHZ Kubheka Strategic Executive Director: Budget & Treasury Office





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

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

> 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.

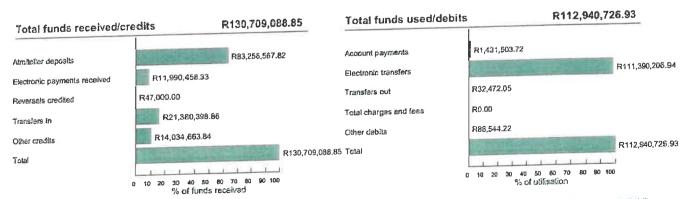


For more information, go to nedbank co.za or consult your business manage-

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 Current account		Account number 1162667338	
Statement date: Statement period: Statement frequency:	30/06/2023 31/05/2023 30/06/2023 Month-end	Envelope: Total pages: Client VAT number:	1 of 1 24
Bank charges summary Other charges Bank charge(s) (total) *VAT inclusive @ VAT calculated monthly	R0.00 R0.00 15.000%	Cashflow Opening balance Funds received/Credits Funds used/Debits Closing balance Annual credit interest rate	-R9,544,853.13 R130,709,088.85 R112,940,726.93 R8,223,508.79 0.000%



see money differently

NEDBANK



2940





THE FINANCIAL MANAGER
*NEWCASTLE LOCAL MUNICIPALITY
COLLECTION ACCOUNT
X6621
NEWCASTLE

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

> Lost cards 9800 110 929 Client Solution Desk 9860 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.

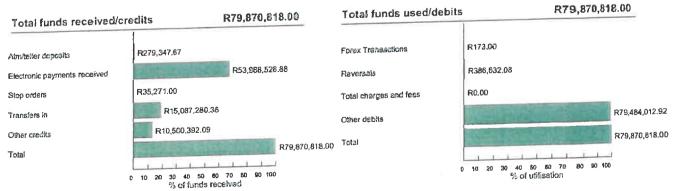


0

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 Summer		The second secon	THE RESERVE OF THE PARTY OF THE
Account type Current account		Account number 1162660066	
Statement date: Statement period: Statement frequency:	30/06/2023 31/05/2023 — 30/06/2023 Month-end	Envelope: Total pages: Client VAT number:	1 of 1 192
Bank charges summary Other charges Bank charge(s) (total) *VAT inclusive @ VAT calculated monthly	R0.00 R0.00 15.000%	Cashflow Opening balance Funds received/Credits Funds used/Debits Closing balance Annual credit interest rate	R0.00 R79,870,818.00 R79,870,818.00 R0.00 0.000%



see money differently

NEDBANK

Annexure B

Provincial Treasury's letter on early warning signals



DIRECTORATE: HEAD OF DEPARTMENT

P. O. Box 3613, Pietermaritzburg, 3200 Treasury House,145 Chief Albert Luthuli Street, Pietermaritzburg, 3201 Tel: 033 897 4307/4583 Fax: 033 342 2486 Website: www.kzntreasury.gov.za E-mail address: carol.coetzee@kzntreasury.gov.za

> 11/6/13/1(KZN252)-2023 Reference:

Mr. F. Cassimjee Enquiries: 26 July 2023 Date:

THE MUNICIPAL MANAGER NEWCASTLE LOCAL MUNICIPALITY **PRIVATE BAG X6621 NEWCASTLE** 2940

Fax No: 034 312 7089

Dear Mr. Z.W. Mcineka

EARLY WARNING SIGNALS FOR THE MUNICIPALITIES MEETING THE CRITERIA OF FINANCIAL **PROBLEMS**

Section 71(1) of the Municipal Finance Management Act, Act No. 56 of 2003 (MFMA) requires that the Accounting Officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant Provincial Treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month.

The purpose of the MFMA Section 71 report is amongst others, to serve as an early warning system to identify and assist municipalities facing financial problems, including any emerging or impending financial problems.

Section 138 of the MFMA specifies criteria for determining serious financial problems at municipalities. As per Section 138 of the MFMA, the following factors, singly or in combination, may indicate a serious financial problem:

- (a) The municipality has failed to make payments as and when due;
- (b) the municipality has defaulted on financial obligations for financial reasons;
- (c) the actual current expenditure of the municipality has exceeded the sum of its actual current revenue plus available surpluses for at least two consecutive financial years;
- (d) the municipality had an operating deficit in excess of five per cent of revenue in the most recent financial year for which financial information is available;
- (e) the municipality is more than 60 days late in submitting its annual financial statements to the Auditor-General in accordance with Section 126 [of the MFMA];
- (f) the Auditor-General has withheld an opinion or issued a disclaimer due to inadequacies in the financial statements or records of the municipality, or has issued an opinion which identifies a serious financial problem in the municipality;



- (g) any of the above conditions exists in a municipal entity under the municipality's sole control, or in a municipal entity for whose debts the municipality may be responsible, and the municipality has failed to intervene effectively; or
- (h) any other material condition exists which indicates that the municipality, or a municipal entity under the municipality's sole control, is likely to be unable for financial reasons to meet its obligations.

Additionally, Section 140 of the MFMA specifies criteria for determining serious or persistent breach of financial commitments. As per Section 140(2) of the MFMA, the following factors, singly or in combination, may indicate that a municipality is in serious material breach of its obligations to meet its financial commitments:

- (a) The municipality has failed to make any payment to a lender or investor as and when due;
- (b) the municipality has failed to meet a contractual obligation which provides security in terms of Section 48 [of the MFMA];
- (c) the municipality has failed to make any other payment as and when due, which individually or in the aggregate is more than an amount as may be prescribed or, if none is prescribed, more than two per cent of the municipality's budgeted operating expenditure; or
- (d) the municipality's failure to meet its financial commitments has impacted, or is likely to impact, on the availability or price of credit to other municipalities.

In this regard, the National and Provincial Treasuries are utilising the criteria as per Sections 138 and 140 of the MFMA to identify and monitor municipalities that display **one or more** of the indicators of serious financial problems on a quarterly basis based on the MFMA Section 71 (data string) reports.

Based on the MFMA Section 71 reports as at 19 July 2023, your municipality has met the criteria listed below in terms of Sections 138 and 140 of the MFMA which could indicate that your municipality may be facing serious financial problems. It should be noted that in instances of inaccurate and incomplete MFMA Section 71 reporting by municipalities, other relevant criteria for financial problems may not have been triggered and met.

Section 138(a) of the MFMA - Failure to make payments for amounts in excess of R1 million which are outstanding for longer than 90 days

The municipality has amounts in excess of R1 million that are outstanding for longer than 90 days as reflected in Table 1. The municipality has thus failed to make payments as and when due as per Section 138(a) of the MFMA. Furthermore, Section 65(2)(e) of the MFMA requires that the Accounting Officer of the municipality take all reasonable steps to ensure that all money owing by the municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure.

Table 1: Failure to make payments for amounts in excess of R1 million which are outstanding for longer than 90 days

outstanding for longer than 90) days	
Name of municipality	Total creditors owed > 90 days	Indicator
		TRUE

Source: KZN Provincial Treasury

The municipality has indicated that the bulk of the Creditors outstanding as at 30 June 2023 in the over 90 days' category is attributable to amounts owing to Eskom and uThukela Water as the municipality is currently facing cash flow challenges. The municipality further indicated that it has paid the final amount of the R127.4 million of the Eskom payment arrangement on 05 July 2023.



The municipality has further confirmed that even though they owe uThukela Water for bulk water supply, there is however no payment arrangement in place to settle this debt. The municipality has indicated that the discussions between the Newcastle Local Municipality and uThukela Water regarding the payment agreement with respect to the arrear debt are still underway and have not been finalised. The municipality is therefore advised to fast track this process and conclude the discussions as the municipality provided the same response in the third quarter of the 2022/23 financial year.

In addition, the municipality has understated their Trade creditors total as their MFMA Section 71 Creditors Quarter four data string does not include the total aged Bulk water owed to uThukela Water as at 30 June 2023.

The municipality further approved an unfunded Budget for the 2023/24 financial year together with an updated Budget funding plan which is still being assessed by Provincial Treasury and it is currently facing cash flow challenges.

Section 140(2)(c) of the MFMA - Failure to make any other payment as and when due, which individually or in the aggregate is more than an amount as may be prescribed or, if none is prescribed (40 percent as applied by National Treasury), more than two per cent of the municipality's budgeted operating expenditure

As per Table 2, the municipality has failed to make payments as and when due, which individually or in the aggregate is more than two per cent and 40 percent of the municipality's budgeted Operating expenditure as per Section 140(2)(c) of the MFMA.

Table 2: Failure to make any other payment as and when due

Table 2: Fa			Bulk electricity	-11			Bulk	water) otal c	reditors	
Name of Municipality	Operating expenditure Budget	Bulk electricity creditors > 90 days	electricity creditors > 90 days as %	Indicator (> 40%)	Operating expenditure Budget	Bulk water creditors > 90 days	Bulk water creditors > 90 days as % Opex Budget		Indicator (> 40%)	Total creditors > 90 days	Total findi creditors > (> 2° ays 90 days as % Opex Budget	(> 2%)	Indicator (> 40%)
R'000			Opex Budget	 4	0.440.070	-	1			142 263	5.8	TRUE	
Vewcastle	2 446 078		F (2)	-	- 2 446 078				-				

Source: KZN Provincial Treasury

The municipality has indicated that the bulk of the Creditors outstanding as at 30 June 2023 in the over 90 days' category is attributable to amounts owing to Eskom and uThukela Water as the municipality is currently facing cash flow challenges. The municipality further indicated that it has paid the final amount of R127.4 million of the Eskom payment arrangement on 05 July 2023.

The municipality has further confirmed that even though they owe uThukela Water for bulk water supply, there is however no payment arrangement in place to settle this debt. The municipality has indicated that the discussions between the Newcastle Local Municipality and uThukela Water regarding the payment agreement with respect to the arrear debt are still underway and have not been finalised.

The municipality has understated their Trade creditors total as their MFMA Section 71 Creditors Quarter four data string does not include the total aged Bulk water owed to uThukela Water as at 30 June 2023.

The municipality further approved an unfunded Budget for the 2023/24 financial year together with an updated Budget funding plan which is still being assessed by Provincial Treasury. The municipality is currently facing cash flow challenges.

Please refer to the recommendation as per Section 138(a) of the MFMA criteria above which would apply in this instance.



Provincial Treasury is alerting you to the above findings and the municipality is required to take the necessary steps to rectify the situation.

It should be noted that your municipality also met the same triggers in the previous quarters of the 2022/23 financial year as listed below and communicated in the Provincial Treasury letters dated, 28 October 2022 (Quarter 1), 26 January 2023 (Quarter 2) and 25 April 2023 (Quarter 3):

- Section 138(a) of the MFMA Failure to make payments for amounts in excess of R1 million which are outstanding for longer than 90 days.
- Section 140(2)(c) of the MFMA Failure to make any other payment as and when due, which individually or in the aggregate is more than an amount as may be prescribed or, if none is prescribed (40 percent as prescribed by National Treasury), more than two per cent of the municipality's budgeted operating expenditure.

Provincial Treasury received a Council resolution dated 04 July 2023 for the tabling of the Provincial Treasury letter issued on 25 April 2023. The municipality is required to indicate if it has implemented any remedial actions as tabled to Council, and also indicate what has been the outcome of these actions. Furthermore, kindly indicate the extent of Council exercising its monthly oversight of these remedial actions.

The municipality should note that according to Section 62(1)(b) of the MFMA, the Accounting Officer of a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure that full and proper records of the financial affairs of the municipality are kept in accordance with any prescribed norms and standards. Furthermore, Section 135(1) of the MFMA clearly states that the primary responsibility to avoid, identify and resolve financial problems in a municipality rests with the municipality itself. However, as part of Provincial Treasury's oversight responsibilities, the municipality is hereby notified that the conditions for serious financial problems have been triggered as at the end of Quarter 4 of the 2022/23 financial year.

In addition, the municipality is reminded that in terms of Section 135(3) of the MFMA, if a municipality encounters a serious financial problem or anticipates problems in meeting its financial commitments, it must immediately:

- seek solutions for the problem;
- notify the MEC for Local Government and the MEC for Finance in the province; and
- notify organised local government.

The findings above are based on the MFMA Section 71 reports submitted by the municipality, therefore, it is paramount that each Municipal Manager and Chief Financial Officer verify the accuracy of the MFMA Section 71 reports prior to their submission to the National Treasury GoMuni Upload Portal. Therefore, any queries on the figures reflected in this correspondence must be referred to your Chief Financial Officer.

Please note that your municipality's performance will be monitored over the next quarter. The municipality is notified that all municipalities that meet the criteria of Sections 138 and 140 of the MFMA with the relevant reasons and explanations are reported to the Provincial Legislature for their attention on a quarterly basis as part of the MFMA Section 71(7) report.

The municipality is therefore required to investigate the reported performance as at the end of Quarter 4 of the 2022/23 financial year and take the necessary steps to rectify the situation.



The municipality is requested to do the following to address the findings identified in this letter:

- formally respond to Provincial Treasury on the remedial actions implemented by the municipality to rectify the findings by no later than 18 August 2023;
- table this letter at the next Council meeting together with the remedial actions taken by the municipality; and
- forward a copy of the signed Council resolution to Provincial Treasury within a week of tabling the letter to Council.

Yours faithfully

Ms. C. Coetzee

Head of Department – KZN Provincial Treasury

CC: Mayor

Chief Financial Officer Audit Committee Chairperson Mr. J. Hattingh – National Treasury

MUNICIPAL MANAGER'S QUALITY CERTIFICATE



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

Print Name

: ZAMOKWAKHE WESLEY MCINEKA

Municipal Manager

: NEWCASTLE MUNICIPALITY

Signature

14/07/2023

Date