

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH TWELVE:
30 JUNE 2023: FILE NUMBER 7/1/1 (2022/23)**

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1 st Level	: Finance Portfolio Committee
2 nd Level	: Executive Committee
3 rd Level	: Council
4 th Level	: KZN Provincial Treasury

1. PURPOSE

The purpose of this report is to appraise Council on the 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

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- 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.

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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 Budget Statement Summary - M12 June

Description	Budget Year 2022/23								
	2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	352,585	363,413	376,103	30,516	376,265	376,103	162	0%	376,103
Service charges	1,110,882	1,176,842	1,211,762	90,146	1,150,454	1,211,762	(61,309)	-5%	1,211,762
Investment revenue	4,445	3,131	5,330	391	5,404	5,330	74	1%	5,330
Transfers and subsidies	490,501	1,112,707	626,424	16,854	587,921	587,921	-	-	626,424
Other own revenue	45,199	37,169	28,782	3,244	32,358	28,782	3,575	12%	28,782
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%	2,248,402
Employee 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
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
Materials and bulk purchases	786,545	758,296	717,179	91,566	681,721	717,179	(35,459)	-5%	717,179
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	410,168	1,222,862	667,298	131,995	563,177	667,298	(104,121)	-16%	667,298
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 allocations) (National / Provincial and District)	122,888	191,032	189,605	29,323	178,569	189,605	(11,037)	-6%	189,605
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)	48,248	-101%	(9,053)
Share of surplus/ (deficit) of associate	(45,141)	-	-	-	-	-	-	-	-
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									
Capital expenditure	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	214,299
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
Total sources of capital funds	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	214,299
Financial position									
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	-	-	-	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									
Net cash from (used) operating	236,944	164,505	176,433	20,203	124,703	186,398	61,695	33%	176,433
Net cash from (used) investing	(139,765)	(209,033)	(199,459)	(22,640)	(156,006)	(199,459)	(43,453)	22%	(199,459)
Net cash from (used) financing	(30,512)	(32,106)	(47,260)	(3,440)	(32,791)	(47,260)	(14,468)	31%	(47,260)
Cash/cash equivalents at the month/year end	76,168	(14,037)	5,881	-	12,073	15,846	3,774	24%	5,881
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	120,015	39,528	33,865	33,138	35,175	35,417	176,788	1,159,862	1,633,789
Creditors Age Analysis									
Total Creditors	265,120	63,828	12,287	439	-	-	-	200,227	541,902

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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

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		352,585	363,413	376,103	30,516	376,265	376,103	162	0%	376,103
Service charges - electricity revenue		705,057	751,862	767,251	58,038	709,703	767,251	(57,549)	-8%	767,251
Service charges - water revenue		188,622	199,933	212,835	12,858	209,812	212,835	(3,024)	-1%	212,835
Service charges - sanitation revenue		118,993	123,818	127,901	10,700	127,648	127,901	(253)	0%	127,901
Service charges - refuse revenue		98,211	101,229	103,774	8,550	103,291	103,774	(483)	0%	103,774
Rental of facilities and equipment		8,372	9,452	8,306	305	7,988	8,306	(318)	-4%	8,306
Interest earned - external investments		4,445	3,131	5,330	391	5,404	5,330	74	1%	5,330
Interest earned - outstanding debtors		3,792	4,001	5,877	654	6,532	5,877	655	11%	5,877
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,353	4,180	4,557	990	5,729	4,557	1,172	26%	4,557
Licences and permits		46	48	32	13	62	32	29	91%	32
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		490,501	1,112,707	626,424	16,854	587,921	587,921	-	-	626,424
Other revenue		15,939	19,487	8,010	914	10,640	8,010	2,630	33%	8,010
Gains		11,698	-	2,000	368	1,407	2,000	(593)	-30%	2,000
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%	2,248,402
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
Bulk purchases		649,750	605,107	563,502	64,391	527,905	563,502	(35,597)	-6%	563,502
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		-	-	-	-	-	-	-	-	-
Other expenditure		25,960	118,192	118,360	36,412	133,671	118,360	15,311	13%	118,360
Losses		646	-	-	55	788	-	788	#DIV/0!	-
Total Expenditure		2,218,978	3,010,876	2,447,060	341,544	2,330,278	2,447,060	(116,782)	-5%	2,447,060
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(215,366)	(317,613)	(198,658)	(200,394)	(177,876)	(237,161)	59,284	(0)	(198,658)
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, 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)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)			(9,053)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)			(9,053)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)			(9,053)
Share of surplus/ (deficit) of associate		(45,141)	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(9,053)	(171,071)	692	(47,555)			(9,053)

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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.

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- 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.

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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

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Expenditure - Functional										
<i>Governance and administration</i>		466,817	469,276	516,248	92,784	533,312	516,248	17,064	3%	516,248
Executive and council		93,820	101,198	101,254	16,582	107,759	101,254	6,505	6%	101,254
Finance and administration		372,369	367,328	414,251	75,590	423,716	414,251	9,465	2%	414,251
Internal audit		628	750	744	612	1,838	744	1,094	147%	744
<i>Community and public safety</i>		507,769	827,731	333,565	40,951	308,613	333,565	(24,952)	-7%	333,565
Community and social services		37,498	43,629	42,205	3,778	42,510	42,205	305	1%	42,205
Sport and recreation		67,860	73,339	72,935	8,776	74,117	72,935	1,182	2%	72,935
Public safety		65,732	70,215	78,507	9,456	86,316	78,507	7,809	10%	78,507
Housing		327,112	630,591	129,716	18,074	96,054	129,716	(33,661)	-26%	129,716
Health		9,566	9,956	10,202	867	9,616	10,202	(586)	-6%	10,202
<i>Economic and environmental services</i>		220,976	266,056	266,069	27,976	281,379	266,069	15,311	6%	266,069
Planning and development		78,093	85,041	85,664	8,277	86,124	85,664	460	1%	85,664
Road transport		142,876	181,008	180,398	19,698	195,248	180,398	14,851	8%	180,398
Environmental protection		7	7	7	1	7	7	(0)	-2%	7
<i>Trading services</i>		1,065,293	1,444,445	1,328,036	179,565	1,204,018	1,328,036	(124,018)	-9%	1,328,036
Energy sources		619,934	742,466	712,622	93,009	664,684	712,622	(47,938)	-7%	712,622
Water management		350,885	597,907	402,925	58,928	375,153	402,925	(27,773)	-7%	402,925
Waste water management		53,873	60,542	110,304	15,930	84,962	110,304	(25,342)	-23%	110,304
Waste management		40,601	43,530	102,185	11,698	79,219	102,185	(22,965)	-22%	102,185
<i>Other</i>		3,265	3,369	3,142	268	2,955	3,142	(187)	-6%	3,142
Total Expenditure - Functional	3	2,264,119	3,010,876	2,447,060	341,544	2,330,278	2,447,060	(116,782)	-5%	2,447,060
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(9,053)	(171,071)	692	(47,555)	48,248	-101%	(9,053)

- 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.

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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 Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June										
Vote Description	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES										
Vote 2 - COMMUNITY SERVICES										
Vote 3 - BUDGET AND TREASURY										
Vote 4 - MUNICIPAL MANAGER										
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS										
Vote 6 - TECHNICAL SERVICES										
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES										
Vote 8 - [NAME OF VOTE 8]										
Vote 9 - [NAME OF VOTE 9]										
Vote 10 - [NAME OF VOTE 10]										
Vote 11 - [NAME OF VOTE 11]										
Vote 12 - [NAME OF VOTE 12]										
Vote 13 - [NAME OF VOTE 13]										
Vote 14 - [NAME OF VOTE 14]										
Vote 15 - [NAME OF VOTE 15]										
Total Capital Multi-year expenditure	4,7									
Single Year expenditure appropriation	2			582	120	120	582	(462)	-79%	582
Vote 1 - CORPORATE SERVICES										
Vote 2 - COMMUNITY SERVICES		5,583	11,345	12,197	2,396	4,475	12,197	(7,722)	-63%	12,197
Vote 3 - BUDGET AND TREASURY		1,748	2,900	3,330	1,559	2,899	3,330	(332)	-10%	3,330
Vote 4 - MUNICIPAL MANAGER		243								
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,185	25,001	29,366	7,334	24,472	29,366	(4,894)	-17%	29,366
Vote 6 - TECHNICAL SERVICES		126,659	169,788	168,824	20,283	139,013	168,824	(29,811)	-18%	168,824
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208								
Vote 8 - [NAME OF VOTE 8]										
Vote 9 - [NAME OF VOTE 9]										
Vote 10 - [NAME OF VOTE 10]										
Vote 11 - [NAME OF VOTE 11]										
Vote 12 - [NAME OF VOTE 12]										
Vote 13 - [NAME OF VOTE 13]										
Vote 14 - [NAME OF VOTE 14]										
Vote 15 - [NAME OF VOTE 15]										
Total Capital single-year expenditure	4	149,637	209,033	214,289	31,691	171,079	214,289	(43,221)	-20%	214,289
Total Capital Expenditure		149,637	209,033	214,289	31,691	171,079	214,289	(43,221)	-20%	214,289
Capital Expenditure - Functional Classification										
Governance and administration		4,199	2,900	3,912	1,679	3,119	3,912	(794)	-20%	3,912
Executive and council		243								
Finance and administration		3,956	2,900	3,912	1,679	3,119	3,912	(794)	-20%	3,912
Internal audit										
Community and public safety		5,026	11,345	13,186	2,999	5,153	13,186	(8,033)	-61%	13,186
Community and social services		1,162	345	542	413	585	642	(57)	-9%	642
Sport and recreation		3,367	11,000	11,544	1,982	3,891	11,544	(7,653)	-66%	11,544
Public safety										
Housing		496		1,000	604	678	1,000	(322)	-32%	1,000
Health										
Economic and environmental services		41,859	118,141	73,808	11,516	56,127	73,808	(17,681)	-24%	73,808
Planning and development		12,778	25,101	28,466	6,773	23,887	28,466	(4,579)	-16%	28,466
Road transport		29,181	93,040	45,342	4,743	32,240	45,342	(13,102)	-29%	45,342
Environmental protection										
Trading services		98,454	76,648	123,393	15,497	108,880	123,393	(16,713)	-14%	123,393
Energy services										
Water management		60,525	49,648	97,361	13,349	80,466	97,361	(16,895)	-17%	97,361
Waste water management		36,874	27,000	26,021	2,148	26,214	26,021	193	1%	26,021
Waste management		1,054		11			11	(11)	-100%	11
Other										
Total Capital Expenditure - Functional Classification	3	149,637	209,033	214,289	31,691	171,079	214,289	(43,221)	-20%	214,289
Funded by:										
National Government		112,998	174,688	171,638	24,362	146,981	171,638	(24,657)	-14%	171,638
Provincial Government		9,890	16,345	17,967	4,136	9,139	17,967	(8,828)	-49%	17,967
District Municipality										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Institutions)										
Transfers recognised - capital		122,888	181,032	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
Total Capital Funding	0	149,637	209,033	214,289	31,691	171,079	214,289	(43,221)	-20%	214,289

- 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

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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.

GRANT RECONCILIATION - FOR JUNE 2023							
GRANT NAME	TOTAL GRANT BUDGET	ALLOCATIONS RECEIVED	ROLL-OVER	TOTAL RECEIPTS	YEAR TO DATE EXPENDITURE (Incl VAT)	% SPENT ON GRANT BUDGET	% SPENT (YTD ACTUAL vs YTD BUDGET)
NATIONAL GRANTS							
Expanded Public Works Programme Integrated Gr	3,753,000.00	3,753,000.00	-	3,753,000.00	3,753,401	100%	100%
Financial Management Grant	1,850,000.00	1,850,000.00	-	1,850,000.00	965,488.19	52%	52%
Water Service Infrastructure Grant	48,000,000.00	48,000,000.00	-	48,000,000.00	47,926,787.91	100%	100%
Neighbourhood Development Partnership Grant	30,000,000.00	30,000,000.00	-	30,000,000.00	17,861,665.32	60%	60%
Municipal Infrastructure Grant	129,041,000.00	129,141,000.00	-	129,041,000.00	126,616,856.57	98%	98%
PROVINCIAL GRANTS							
Community Library Grant	2,595,000.00	2,595,000.00	18,925.00	2,613,925.00	2,663,651.40	102%	103%
Housing Accreditation Grant	22,015,180.00	3,509,961.59	15,939,707.46	37,954,887.46	16,149,276.46	43%	73%
Housing Grant	123,885,000.00	5,917,961.22	-	123,885,000.00	58,185,902.23	47%	47%
Museum Art Gallery Grant	449,000.00	449,000.00	539,434.00	988,434.00	321,443.80	33%	72%
Provincialisation Grant	6,992,000.00	6,992,000.00	46,194.00	7,038,194.00	6,306,960.09	90%	90%
LGSETA	582,467.00	582,467.41	930,688.00	1,513,155.00	804,477.72	53%	138%
EDTEA : Airport Grant	3,000,000.00	3,000,000.00	-	3,000,000.00	383,875.75	13%	13%
EDTEA: MUNICIPAL EMPLOYMENT INITIATIVE	2,000,000.00	-	-	2,000,000.00	63,049.73	3%	3%
Sport, Recreation Grant	11,000,000.00	-	-	11,000,000.00	2,365,204.50	22%	22%
Water Intervention Grant	3,904,250.00	2,313,319.76	2,313,319.76	6,217,569.76	3,904,196.70	63%	100%
Title Deeds	2,000,000.00	2,270,487.58	2,270,487.58	4,270,487.58	451,886.71	11%	0.23
Greenest Town	11,335.00	11,335.00	11,335.00	22,670.00	0	0%	0
EDTEA: HAWKER STALLS	950,000.00	950,000.00	-	950,000.00	581,485.58	61%	61%

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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 Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		29,936	(14,037)	5,881	8,238	5,881
Call investment deposits		46,232			3,834	
Consumer debtors		805,744	594,134	507,995	1,009,633	507,995
Other debtors		97,185	81,351	81,351	95,067	81,351
Current portion of long-term receivables						
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						
Long-term receivables						
Investments						
Investment property		372,224	341,874	341,874	367,609	341,874
Investments in Associate		141,741	217,333	217,333	142,171	217,333
Property, plant and equipment		6,196,783	6,666,531	6,666,531	5,998,469	6,666,531
Biological						
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
LIABILITIES						
Bank overdraft						
Borrowing		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 payables		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
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,593,660	6,102,969	6,593,660
Reserves		323	30,242	30,887	32,351	30,887
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,624,547	6,135,320	6,624,547

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- 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

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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 Statement - Cash Flow - M12 June

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		348,289	272,560	282,077	25,633	260,934	282,077	(21,143)	-7%	282,077
Service charges		870,208	989,000	1,015,802	66,688	947,157	1,015,802	(68,646)	-7%	1,015,802
Other revenue		13,234	315,172	294,327	1,821	42,529	294,327	(251,797)	-86%	294,327
Transfers and Subsidies - Operational		628,249	1,112,707	510,460	-	513,378	522,478	(9,100)	-2%	510,460
Transfers and Subsidies - Capital		148,615	191,032	186,286	-	184,234	184,234	-		186,286
Interest		8,308	3,131	5,330	246	11,936	5,330	6,606	124%	5,330
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,082,004)	(60,063)	(1,788,406)	(2,082,004)	(293,598)	14%	(2,082,004)
Finance charges		(42,293)	(35,846)	(35,846)	(14,123)	(47,059)	(35,846)	11,213	-31%	(35,846)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	176,433	20,203	124,703	186,398	61,695	33%	176,433
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872	-	14,841	-	5,653	14,841	(9,187)	-62%	14,841
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(149,637)	(209,033)	(214,299)	(22,640)	(161,659)	(214,299)	(52,640)	25%	(214,299)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(199,459)	(22,640)	(156,006)	(199,459)	(43,453)	22%	(199,459)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(30,512)	(32,106)	(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)	(3,440)	(32,791)	(47,260)	(14,468)	31%	(47,260)
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(70,286)	(5,876)	(64,095)	(60,321)			(70,286)
Cash/cash equivalents at beginning:		9,500	62,596	76,167		76,167	76,167			76,167
Cash/cash equivalents at month/year end:		76,168	(14,037)	5,881		12,073	15,846			5,881

- 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.

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- 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.

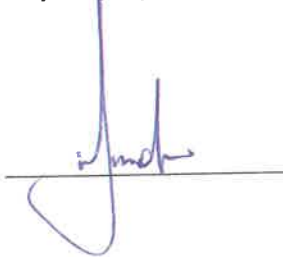
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7 RECOMMENDATIONS

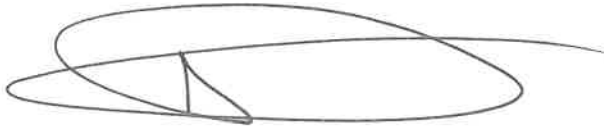
- 9.1 That the Council notes the submission of S71 for the month ended 30 June 2023
(Annexure A)
- 9.2 That the management prioritize spending of grant funded projects in order to ensure that the municipality does not revert funds to National Treasury;
- 9.3 That the municipality continue to implement 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)**

SED: BTO

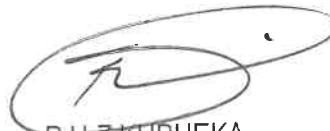
Report prepared by:



Report seen by:



DX DUBE
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE



P.H.Z KUBHEKA
STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE

Annexure A

Section 71- C Schedule

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

Description	Budget Year 2022/23								
	2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	352,585	363,413	376,103	30,516	376,265	376,103	162	0%	376,103
Service charges	1,110,882	1,176,842	1,211,762	90,146	1,150,454	1,211,762	(61,309)	-5%	1,211,762
Investment revenue	4,445	3,131	5,330	391	5,404	5,330	74	1%	5,330
Transfers and subsidies	490,501	1,112,707	626,424	16,854	587,921	587,921	-	-	626,424
Other own revenue	45,199	37,169	28,782	3,244	32,358	28,782	3,575	12%	28,782
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%	2,248,402
Employee 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
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
Materials and bulk purchases	786,545	758,296	717,179	91,566	681,721	717,179	(35,459)	-5%	717,179
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	410,168	1,222,862	667,298	131,995	563,177	667,298	(104,121)	-16%	667,298
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 allocations) (National / Provincial and District)	122,888	191,032	189,605	29,323	178,569	189,605	(11,037)	-6%	189,605
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)	48,248	-101%	(9,053)
Share of surplus/ (deficit) of associate	(45,141)	-	-	-	-	-	-	-	-
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									
Capital expenditure	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	214,299
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
Total sources of capital funds	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	214,299
Financial position									
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	-	-	-	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									
Net cash from (used) operating	236,944	164,505	176,433	20,203	124,703	186,398	61,695	33%	176,433
Net cash from (used) investing	(139,765)	(209,033)	(199,459)	(22,640)	(156,006)	(199,459)	(43,453)	22%	(199,459)
Net cash from (used) financing	(30,512)	(32,106)	(47,260)	(3,440)	(32,791)	(47,260)	(14,468)	31%	(47,260)
Cash/cash equivalents at the month/year end	76,168	(14,037)	5,881	-	12,073	15,846	3,774	24%	5,881
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	120,015	39,528	33,865	33,138	35,175	35,417	176,788	1,159,862	1,633,789
Creditors Age Analysis									
Total Creditors	265,120	63,828	12,287	439	-	-	-	200,227	541,902

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

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		469,582	514,453	534,732	32,747	521,660	534,732	(13,072)	-2%	534,732
Executive and council		8,676	12,367	14,566	372	13,611	14,566	(955)	-7%	14,566
Finance and administration		460,906	502,086	520,166	32,375	508,049	520,166	(12,117)	-2%	520,166
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		300,140	640,739	146,058	16,012	104,082	146,058	(41,975)	-29%	146,058
Community and social services		14,854	13,877	12,360	3,988	14,983	12,360	2,623	21%	12,360
Sport and recreation		4,711	11,139	11,139	1,851	4,522	11,139	(6,618)	-59%	11,139
Public safety		5,164	4,138	4,488	965	6,059	4,488	1,571	35%	4,488
Housing		275,319	611,581	118,066	9,207	78,507	118,066	(39,559)	-34%	118,066
Health		91	4	4	1	12	4	8	207%	4
<i>Economic and environmental services</i>		141,205	168,208	159,079	23,591	155,480	159,079	(3,599)	-2%	159,079
Planning and development		102,901	39,067	29,938	5,812	28,650	29,938	(1,288)	-4%	29,938
Road transport		38,305	129,141	129,141	17,779	126,830	129,141	(2,311)	-2%	129,141
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,215,404	1,560,710	1,597,954	98,126	1,549,588	1,559,451	(9,864)	-1%	1,597,954
Energy sources		698,454	835,626	851,014	58,038	796,318	838,180	(41,862)	-5%	851,014
Water management		225,940	337,581	350,483	20,838	350,464	337,649	12,815	4%	350,483
Waste water management		151,972	243,101	249,498	10,694	254,821	236,664	18,157	8%	249,498
Waste management		139,038	144,402	146,958	8,556	147,985	146,958	1,027	1%	146,958
<i>Other</i>	4	169	184	184	(3)	160	184	(24)	-13%	184
Total Revenue - Functional	2	2,126,501	2,884,295	2,438,007	170,474	2,330,970	2,399,504	(68,534)	-3%	2,438,007
Expenditure - Functional										
<i>Governance and administration</i>		466,817	469,276	516,248	92,784	533,312	516,248	17,064	3%	516,248
Executive and council		93,820	101,198	101,254	16,582	107,759	101,254	6,505	6%	101,254
Finance and administration		372,369	367,328	414,251	75,590	423,716	414,251	9,465	2%	414,251
Internal audit		628	750	744	612	1,838	744	1,094	147%	744
<i>Community and public safety</i>		507,769	827,731	333,565	40,951	308,613	333,565	(24,952)	-7%	333,565
Community and social services		37,498	43,629	42,205	3,778	42,510	42,205	305	1%	42,205
Sport and recreation		67,860	73,339	72,935	8,776	74,117	72,935	1,182	2%	72,935
Public safety		65,732	70,215	78,507	9,456	86,316	78,507	7,809	10%	78,507
Housing		327,112	630,591	129,716	18,074	96,054	129,716	(33,661)	-26%	129,716
Health		9,566	9,956	10,202	867	9,616	10,202	(586)	-6%	10,202
<i>Economic and environmental services</i>		220,976	266,056	266,069	27,976	281,379	266,069	15,311	6%	266,069
Planning and development		78,093	85,041	85,664	8,277	86,124	85,664	460	1%	85,664
Road transport		142,876	181,008	180,398	19,698	195,248	180,398	14,851	8%	180,398
Environmental protection		7	7	7	1	7	7	(0)	-2%	7
<i>Trading services</i>		1,065,293	1,444,445	1,328,036	179,565	1,204,018	1,328,036	(124,018)	-9%	1,328,036
Energy sources		619,934	742,466	712,622	93,009	664,684	712,622	(47,938)	-7%	712,622
Water management		350,885	597,907	402,925	58,928	375,153	402,925	(27,773)	-7%	402,925
Waste water management		53,873	60,542	110,304	15,930	84,962	110,304	(25,342)	-23%	110,304
Waste management		40,601	43,530	102,185	11,698	79,219	102,185	(22,965)	-22%	102,185
<i>Other</i>		3,265	3,369	3,142	268	2,955	3,142	(187)	-6%	3,142
Total Expenditure - Functional	3	2,264,119	3,010,876	2,447,060	341,544	2,330,278	2,447,060	(116,782)	-5%	2,447,060
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(9,053)	(171,071)	692	(47,555)	48,248	-101%	(9,053)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		88,576	113,447	117,159	479	103,260	117,159	(13,900)	-11.9%	117,159
Vote 2 - COMMUNITY SERVICES		163,905	173,608	174,969	15,374	173,580	174,969	(1,389)	-0.8%	174,969
Vote 3 - BUDGET AND TREASURY		391,006	401,006	417,572	32,268	418,400	417,572	828	0.2%	417,572
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		281,341	647,031	144,416	14,409	103,544	137,901	(34,357)	-24.9%	144,416
Vote 6 - TECHNICAL SERVICES		503,219	713,576	732,876	49,905	735,868	713,657	22,211	3.1%	732,876
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		698,454	835,626	851,014	58,038	796,318	838,246	(41,928)	-5.0%	851,014
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2,126,501	2,884,295	2,438,007	170,474	2,330,970	2,399,504	(68,534)	-2.9%	2,438,007
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		98,250	106,832	107,805	15,385	111,359	107,805	3,554	3.3%	107,805
Vote 2 - COMMUNITY SERVICES		289,990	305,664	370,022	46,613	378,066	370,022	8,044	2.2%	370,022
Vote 3 - BUDGET AND TREASURY		194,989	192,074	243,196	43,806	225,071	243,196	(18,125)	-7.5%	243,196
Vote 4 - MUNICIPAL MANAGER		90,316	89,335	91,426	19,585	98,472	91,426	7,046	7.7%	91,426
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		357,987	662,848	158,627	20,176	123,194	158,627	(35,433)	-22.3%	158,627
Vote 6 - TECHNICAL SERVICES		607,199	895,267	746,972	100,015	710,884	746,972	(36,088)	-4.8%	746,972
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		625,388	757,837	729,012	95,954	683,231	729,012	(45,781)	-6.3%	729,012
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2,264,119	3,010,876	2,447,060	341,544	2,330,278	2,447,060	(116,782)	-4.8%	2,447,060
Surplus/ (Deficit) for the year	2	(137,618)	(126,581)	(9,053)	(171,071)	692	(47,556)	48,248	-101.5%	(9,053)

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

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		352,585	363,413	376,103	30,516	376,265	376,103	162	0%	376,103
Service charges - electricity revenue		705,057	751,862	767,251	58,038	709,703	767,251	(57,549)	-8%	767,251
Service charges - water revenue		188,622	199,933	212,835	12,858	209,812	212,835	(3,024)	-1%	212,835
Service charges - sanitation revenue		118,993	123,818	127,901	10,700	127,648	127,901	(253)	0%	127,901
Service charges - refuse revenue		98,211	101,229	103,774	8,550	103,291	103,774	(483)	0%	103,774
Rental of facilities and equipment		8,372	9,452	8,306	305	7,988	8,306	(318)	-4%	8,306
Interest earned - external investments		4,445	3,131	5,330	391	5,404	5,330	74	1%	5,330
Interest earned - outstanding debtors		3,792	4,001	5,877	654	6,532	5,877	655	11%	5,877
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,353	4,180	4,557	990	5,729	4,557	1,172	26%	4,557
Licences and permits		46	48	32	13	62	32	29	91%	32
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		490,501	1,112,707	626,424	16,854	587,921	587,921	-	-	626,424
Other revenue		15,939	19,487	8,010	914	10,640	8,010	2,630	33%	8,010
Gains		11,698	-	2,000	368	1,407	2,000	(593)	-30%	2,000
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%	2,248,402
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
Bulk purchases		649,750	605,107	563,502	64,391	527,905	563,502	(35,597)	-6%	563,502
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		-	-	-	-	-	-	-	-	-
Other expenditure		25,960	118,192	118,360	36,412	133,671	118,360	15,311	13%	118,360
Losses		646	-	-	55	788	-	788	#DIV/0!	-
Total Expenditure		2,218,978	3,010,876	2,447,060	341,544	2,330,278	2,447,060	(116,782)	-5%	2,447,060
Surplus/(Deficit)		(215,366)	(317,613)	(198,658)	(200,394)	(177,876)	(237,161)	59,284	(0)	(198,658)
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)	189,605
Transfers and subsidies - capital (in-kind - all)		(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)	-	-	(9,053)
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)	-	-	(9,053)
Taxation		(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)	-	-	(9,053)
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)	-	-	(9,053)
Attributable to minorities		(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)	-	-	(9,053)
Surplus/(Deficit) attributable to municipality		(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)	-	-	(9,053)
Share of surplus/ (deficit) of associate		(45,141)	(126,581)	(9,053)	(171,071)	692	(47,555)	-	-	(9,053)
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

Description	Budget Year 2022/23								
	2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	352,585	363,413	376,103	30,516	376,265	376,103	162	0%	376,103
Service charges	1,110,882	1,176,842	1,211,762	90,146	1,150,454	1,211,762	(61,309)	-5%	1,211,762
Investment revenue	4,445	3,131	5,330	391	5,404	5,330	74	1%	5,330
Transfers and subsidies	490,501	1,112,707	626,424	16,854	587,921	587,921	-	-	626,424
Other own revenue	45,199	37,169	28,782	3,244	32,358	28,782	3,575	12%	28,782
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%	2,248,402
Employee 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
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
Materials and bulk purchases	786,545	758,296	717,179	91,566	681,721	717,179	(35,459)	-5%	717,179
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	410,168	1,222,862	667,298	131,995	563,177	667,298	(104,121)	-16%	667,298
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 allocations) (National / Provincial and District)	122,888	191,032	189,605	29,323	178,569	189,605	(11,037)	-6%	189,605
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
	(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)	48,248	-101%	(9,053)
Surplus/(Deficit) after capital transfers & contributions	(45,141)	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	(45,141)	-	-	-	-	-	-	-	-
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									
Capital expenditure	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	214,299
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
Total sources of capital funds	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	214,299
Financial position									
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				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									
Net cash from (used) operating	236,944	164,505	176,433	20,203	124,703	186,398	61,695	33%	176,433
Net cash from (used) investing	(139,765)	(209,033)	(199,459)	(22,640)	(156,006)	(199,459)	(43,453)	22%	(199,459)
Net cash from (used) financing	(30,512)	(32,106)	(47,260)	(3,440)	(32,791)	(47,260)	(14,468)	31%	(47,260)
Cash/cash equivalents at the month/year end	76,168	(14,037)	5,881	-	12,073	15,846	3,774	24%	5,881
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	120,015	39,528	33,865	33,138	35,175	35,417	176,788	1,159,862	1,633,789
Creditors Age Analysis									
Total Creditors	265,120	63,828	12,287	439	-	-	1,118	199,109	541,902

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	582	120	120	582	(462)	-79%	582
Vote 2 - COMMUNITY SERVICES		5,583	11,345	12,197	2,396	4,475	12,197	(7,722)	-63%	12,197
Vote 3 - BUDGET AND TREASURY		1,748	2,900	3,330	1,559	2,999	3,330	(332)	-10%	3,330
Vote 4 - MUNICIPAL MANAGER		243	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		13,195	25,001	29,366	7,334	24,472	29,366	(4,894)	-17%	29,366
Vote 6 - TECHNICAL SERVICES		128,659	169,788	168,824	20,283	139,013	168,824	(29,811)	-18%	168,824
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	214,299
Total Capital Expenditure		149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	214,299
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		4,199	2,900	3,912	1,679	3,119	3,912	(794)	-20%	3,912
Executive and council		243	-	-	-	-	-	-	-	-
Finance and administration		3,956	2,900	3,912	1,679	3,119	3,912	(794)	-20%	3,912
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		5,025	11,345	13,186	2,999	5,153	13,186	(8,033)	-61%	13,186
Community and social services		1,162	345	642	413	585	642	(57)	-9%	642
Sport and recreation		3,367	11,000	11,544	1,982	3,891	11,544	(7,653)	-66%	11,544
Public safety		-	-	-	-	-	-	-	-	-
Housing		496	-	1,000	604	678	1,000	(322)	-32%	1,000
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		41,959	118,141	73,808	11,516	56,127	73,808	(17,681)	-24%	73,808
Planning and development		12,778	25,101	28,466	6,773	23,887	28,466	(4,579)	-16%	28,466
Road transport		29,181	93,040	45,342	4,743	32,240	45,342	(13,102)	-29%	45,342
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		98,454	76,648	123,393	15,497	106,680	123,393	(16,713)	-14%	123,393
Energy sources		-	-	-	-	-	-	-	-	-
Water management		60,525	49,648	97,361	13,349	80,466	97,361	(16,895)	-17%	97,361
Waste water management		36,874	27,000	26,021	2,148	26,214	26,021	193	1%	26,021
Waste management		1,054	-	11	-	-	11	(11)	-100%	11
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	214,299
Funded by:										
National Government		112,998	174,688	171,638	24,362	146,981	171,638	(24,657)	-14%	171,638
Provincial Government		9,890	16,345	17,967	4,136	9,139	17,967	(8,826)	-49%	17,967
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		122,888	191,032	189,605	28,498	156,120	189,605	(33,485)	-18%	189,605
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		26,749	18,001	24,694	3,192	14,959	24,694	(9,735)	-39%	24,694
Total Capital Funding	0	149,637	209,033	214,299	31,691	171,079	214,299	(43,221)	-20%	214,299

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

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		29,936	(14,037)	5,881	8,238	5,881
Call investment deposits		46,232			3,834	
Consumer debtors		805,744	594,134	507,995	1,009,633	507,995
Other debtors		97,185	81,351	81,351	95,067	81,351
Current portion of long-term receivables						
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						
Long-term receivables						
Investments						
Investment property		372,224	341,874	341,874	367,609	341,874
Investments in Associate		141,741	217,333	217,333	142,171	217,333
Property, plant and equipment		6,196,783	6,666,531	6,666,531	5,998,469	6,666,531
Biological						
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
LIABILITIES						
Bank overdraft						
Borrowing		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 payables		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
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,593,660	6,102,969	6,593,660
Reserves		323	30,242	30,887	32,351	30,887
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

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		348,289	272,560	282,077	25,633	260,934	282,077	(21,143)	-7%	282,077
Service charges		870,208	989,000	1,015,802	66,688	947,157	1,015,802	(68,646)	-7%	1,015,802
Other revenue		13,234	315,172	294,327	1,821	42,529	294,327	(251,797)	-86%	294,327
Transfers and Subsidies - Operational		628,249	1,112,707	510,460	-	513,378	522,478	(9,100)	-2%	510,460
Transfers and Subsidies - Capital		148,615	191,032	186,286	-	184,234	184,234	-	-	186,286
Interest		8,308	3,131	5,330	246	11,936	5,330	6,606	124%	5,330
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1,737,665)	(2,683,251)	(2,082,004)	(60,063)	(1,788,406)	(2,082,004)	(293,598)	14%	(2,082,004)
Finance charges		(42,293)	(35,846)	(35,846)	(14,123)	(47,059)	(35,846)	11,213	-31%	(35,846)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	176,433	20,203	124,703	186,398	61,695	33%	176,433
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872	-	14,841	-	5,653	14,841	(9,187)	-62%	14,841
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(149,637)	(209,033)	(214,299)	(22,640)	(161,659)	(214,299)	(52,640)	25%	(214,299)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(199,459)	(22,640)	(156,006)	(199,459)	(43,453)	22%	(199,459)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(30,512)	(32,106)	(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)	(3,440)	(32,791)	(47,260)	(14,468)	31%	(47,260)
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(70,286)	(5,876)	(64,095)	(60,321)			(70,286)
Cash/cash equivalents at beginning:		9,500	62,596	76,167		76,167	76,167			76,167
Cash/cash equivalents at month/year end:		76,168	(14,037)	5,881		12,073	15,846			5,881

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands <u>Revenue By Source</u> Fines, penalties and forfeits Interest earned - outstanding debtors Other revenue Licences and permits	26% 11% 33% 91%	Dependent on the consumers reaction Increase in debtors resulting in an increase in outstanding debtors Consumer reaction due to the increased number of death and reconnection costs changed for over due accounts Dependent on the consumers reaction	
2	<u>Expenditure By Type</u> Debt impairment Finance charges Other expenditure Contracted services	-71% 35% 13% 37%	Only debt impairment for indigents is calculated monthly all other debtors is Biannually Delaying in paying our loans has resulted in increase in finance costs Over expenditure has resulted on this variance Over expenditure on items such as housing project and security services has resulted on this variance	
3	<u>Capital Expenditure</u> Grant funded projects Internally funded projects Repairs and maintenance	-18% -39% -57%	Due to SCM processes being at initial stages Due to SCM processes being at initial stages Due to SCM processes being at initial stages	Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors
4	<u>Financial Position</u>			
5	<u>Cash Flow</u> Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	33% 22% 31%	Main allocator is property rates due to increased number of new properties & conversion of household to business category Slow capital expenditure Based on amortisation schedules	None None None
6	<u>Measurable performance</u>			
7	<u>Municipal Entities</u>			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.5%	13.3%	16.3%	2.1%	2.6%
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%
Liquidity							
Current Ratio	Current assets/current liabilities	1	102.7%	97.6%	69.9%	114.0%	69.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		7.8%	-2.0%	0.7%	1.2%	0.7%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		45.1%	25.1%	26.2%	51.3%	26.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.2%	22.3%	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						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description		Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
NT Code		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
1200	Trade and Other Receivables from Exchange Transactions - Water	29,077	11,131	9,444	9,632	9,693	12,660	44,029	346,281	473,946	424,295	8,425	
1300	Trade and Other Receivables from Exchange Transactions - Electricity	30,084	1,098	841	678	538	693	3,063	13,654	50,679	18,656	629	
1400	Receivables from Non-exchange Transactions - Property Rates	36,784	8,624	8,168	7,767	7,667	7,227	40,448	109,766	226,651	172,874	1,527	
1500	Receivables from Exchange Transactions - Waste Water Management	23,361	8,181	6,469	6,357	6,258	6,196	37,366	348,364	442,552	404,541	2,969	
1600	Receivables from Exchange Transactions - Waste Management	13,626	5,289	4,686	4,679	4,590	4,543	27,126	147,448	211,886	188,365	971	
1700	Receivables from Exchange Transactions - Property Rental Debtors	578	197	145	173	126	124	587	3,063	4,982	4,063	11	
1810	Interest on Arrear Debtor Accounts	1,430	578	535	521	513	469	2,185	14,178	20,419	17,877	117	
1820	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	
1900	Other	(14,923)	4,230	3,578	(3,330)	5,791	3,506	21,945	175,118	202,574	209,690	2,587	
2000	Total By Income Source	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	-
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
2200	Organs of State	2,906	302	248	173	156	171	1,994	5,053	11,003	7,547	2,107	
2300	Commercial	33,511	3,551	2,923	2,516	2,497	2,163	11,337	59,553	118,051	78,066	349	
2400	Households	98,887	35,643	30,666	30,422	29,994	33,050	159,675	1,087,099	1,505,436	1,340,239	14,616	
2500	Other	(15,288)	32	29	28	2,528	32	3,783	8,157	(700)	14,528	163	
2600	Total By Customer Group	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	-

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

R thousands	Description	NT Code	Budget Year 2022/23										Total	Prior year totals for chart (same period)	
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year					
	Creditors Age Analysis By Customer Type														
	Bulk Electricity	0100	74,734	45,345	-	-	-	-	-	-	-	-	26,958	-	-
	Bulk Water	0200	16,317	13,936	11,678	-	-	-	-	-	-	-	173,269	147,037	147,037
	PAYE deductions	0300	9,142	-	-	-	-	-	-	-	-	-	-	9,142	215,199
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	-	-
	Pensions / Retirement deductions	0500	17,837	-	-	-	-	-	-	-	-	-	-	17,837	17,837
	Loan repayments	0600	31,237	-	-	-	-	-	-	-	-	-	-	31,237	31,237
	Trade Creditors	0700	115,638	4,547	609	-	439	-	-	-	-	-	1	121,234	121,234
	Auditor General	0800	217	-	-	-	-	-	-	-	-	-	-	217	217
	Other	0900	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total By Customer Type	1000	265,120	63,828	12,287	439	-	-	-	-	-	-	200,227	541,902	-

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		448,972	494,958	489,448	-	489,413	498,513	(9,100)	-1.8%	489,448
Local Government Equitable Share		403,334	466,902	457,760	-	457,725	466,825	(9,100)	-1.9%	457,760
Energy Efficiency and Demand Management		4,000	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Finance Management		1,650	1,850	1,890	-	1,690	1,690	-	-	1,690
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		29,000	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)	3	8,040	22,453	26,245	-	26,245	26,245	-	-	26,245
Massification		-	-	-	-	-	-	-	-	-
EPWP Incentive		2,948	3,753	3,753	-	3,753	3,753	-	-	3,753
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		440,244	617,749	21,012	-	17,851	17,851	-	-	21,012
Health subsidy		-	-	-	-	-	-	-	-	-
Level 2 accreditation		-	5,439	8,129	-	6,006	6,006	-	-	8,129
Museums Services		429	105	111	-	111	111	-	-	111
Community Library Services Grant		2,475	2,595	2,849	-	2,849	2,849	-	-	2,849
Sport and Recreation		-	-	-	-	-	-	-	-	-
Spatial Development Framework Support		-	-	-	-	-	-	-	-	-
Housing		411,185	123,885	-	-	-	-	-	-	-
Title Deeds		-	-	-	-	-	-	-	-	-
COGTA Support Scheme		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries	4	6,757	6,992	6,992	-	6,992	6,992	-	-	6,992
ISU Partnership Grant		-	478,733	-	-	-	-	-	-	-
Accredited municipalities		19,021	-	-	-	-	-	-	-	-
EDTEA Grant(Trade Stalls)		-	-	2,000	-	1,000	1,000	-	-	2,000
LGSETA Grant		377	-	931	-	893	893	-	-	931
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
EED Housing Grant		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	889,216	1,112,707	510,460	-	507,264	516,364	(9,100)	-1.8%	510,460
Capital Transfers and Grants										
National Government:		138,282	174,688	171,056	-	181,056	184,848	10,000	5.4%	171,056
Neighbourhood Development Partnership		7,440	20,000	20,000	-	30,000	20,000	10,000	50.0%	20,000
Municipal Infrastructure Grant (MIG)		111,142	106,688	102,896	-	102,896	116,688	-	-	102,896
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Energy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		11,000	48,000	48,000	-	48,000	48,000	-	-	48,000
Neighbourhood Development Partnership		-	-	-	-	-	-	-	-	-
Water Intervention Project		8,700	-	-	-	-	-	-	-	-
Finance Management Grant		-	-	160	-	160	160	-	-	160
Provincial Government:		7,333	11,345	12,230	-	338	486	(149)	-30.6%	12,230
Housing Accreditation Grant		-	-	310	-	-	52	(52)	-100.0%	310
Greenest Town		-	-	-	-	-	-	-	-	-
Sport and Recreation		7,333	11,000	11,000	-	-	-	-	-	11,000
Museum		-	345	338	-	338	338	-	-	338
Community Library Service		-	-	-	-	-	-	-	-	-
LGSETA Grant		-	-	582	-	-	97	(97)	-100.0%	582
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		3,000	5,000	2,000	-	3,000	3,000	-	-	2,000
EDTEA Grant(AIRPORT UPGRADE)		2,000	2,000	2,000	-	3,000	3,000	-	-	2,000
EDTEA Grant(TRADE STALLS)		1,000	3,000	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	148,615	191,032	185,286	-	184,394	188,334	9,851	5.2%	185,286
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1,037,831	1,303,739	695,747	-	691,658	704,698	751	0.1%	695,747

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		437,303	494,958	489,448	3,110	486,977	498,513	(11,536)	-2.3%	489,448
Local Government Equitable Share		403,334	466,902	457,760	-	457,725	466,825	(9,100)	-1.9%	457,760
Water Services Infrastructure Grant (WSIG)		21,948	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		7,420	22,453	26,245	2,968	24,658	26,245	(1,587)	-6.0%	26,245
Energy Efficiency and Demand Management		289	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Finance Management Grant		1,453	1,850	1,690	34	841	1,690	(849)	-50.3%	1,690
Massification		-	-	-	-	-	-	-	-	-
EPWP Incentive		2,848	3,753	3,753	109	3,753	3,753	(0)	0.0%	3,753
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Provincial Government:		281,209	617,749	21,012	3,893	21,207	21,012	2,592	(0)	21,012
Health subsidy		-	-	-	-	-	-	-	-	-
Housing		265,998	123,885	-	-	-	-	-	-	-
ISU Partnership Grant		-	478,733	-	-	-	-	-	-	-
Title Deeds		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries		6,698	6,992	6,992	43	6,303	6,992	(689)	-9.9%	6,892
Level 2 Accreditation		-	5,439	8,129	3,551	11,680	8,129	3,551	43.7%	8,129
Museum Services		86	105	111	17	29	111	(82)	-74.0%	111
Community Library Services Grant		2,466	2,595	2,849	260	2,661	2,849	(188)	-6.6%	2,849
Accredited municipalities		5,961	-	-	-	-	-	-	-	-
EDTEA Grant(Trade Stalls)		-	-	2,000	21	533	2,000	-	-	2,000
LGSETA Grant		-	-	931	-	-	931	-	-	931
District Municipality:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		1,381	-	-	-	-	-	-	-	-
#REF!		1,381	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		719,893	1,112,707	510,460	7,004	508,183	519,525	(8,944)	-1.7%	510,460
Capital expenditure of Transfers and Grants										
National Government:		118,473	174,688	171,056	20,728	143,347	171,056	(27,651)	-16.2%	171,056
Neighbourhood Development Partnership		2,610	20,000	20,000	289	14,395	20,000	(5,605)	-28.0%	20,000
Municipal Infrastructure Grant(MIG)		97,473	106,688	102,896	12,779	86,510	102,896	(16,386)	-15.9%	102,896
Water Services Infrastructure Grant (WSIG)		12,835	48,000	48,000	7,602	42,340	48,000	(5,660)	-11.8%	48,000
Emergy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Water Intervention Project		5,554	-	-	-	-	-	-	-	-
Finance Management Grant		-	-	160	57	102	160	-	-	160
Provincial Government:		3,116	11,345	12,230	207	2,353	12,230	(9,877)	-80.8%	12,230
Housing Accreditation Grant		-	-	310	-	74	310	(236)	-76.1%	310
Museums Services		-	345	338	51	222	338	-	-	338
Provincialisation of Libraries		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Greenest Town		-	-	-	-	-	-	-	-	-
Sport and Recreation		3,116	11,000	11,000	156	2,057	11,000	(8,943)	-81.3%	11,000
Community Library Service		-	-	-	-	-	-	-	-	-
LGSETA Grant		-	-	582	-	-	582	(582)	-100.0%	582
District Municipality:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		-	5,000	2,000	-	334	2,000	(1,666)	-83.3%	2,000
EDTEA Grant(AIRPORT UPGRADE)		-	2,000	2,000	-	334	2,000	(1,666)	-83.3%	2,000
EDTEA Grant(TRADE STALLS)		-	3,000	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		121,589	191,032	185,286	20,935	146,033	185,286	(39,195)	-21.2%	185,286
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		841,482	1,303,739	695,747	27,939	654,217	704,811	(48,139)	-6.8%	695,747

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance
						%
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share						
Integrated National Electrification Programme						
Finance Management						
Municipal Systems Improvement						
Water Services Infrastructure Grant (WSIG)						
Municipal Infrastructure Grant (MIG)						
Other transfers and grants [insert description]						
		16,479	430	3,646	12,834	77.9%
Provincial Government:						
Museums Services		539	44	60	480	88.9%
Spatial Development Framework Support						
Provincialisation of Libraries						
ISU Partnership Grant						
Accredited municipalities		15,940	386	3,586	12,354	77.5%
Housing Grant						
LGSETA Grant		931	81	789	142	15.2%
District Municipality:						
0						
Other grant providers:						
Total operating expenditure of Approved Roll-overs		16,479	430	3,646	12,834	77.9%
Capital expenditure of Approved Roll-overs						
National Government:		3,904	-	2,012	1,893	48.5%
Neighbourhood Development Partnership						
Water Services Infrastructure Grant (WSIG)						
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						
Total capital expenditure of Approved Roll-overs		3,904	-	2,012	1,893	48.5%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		20,383	430	5,657	14,726	72.2%

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

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

Ref	Description	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
1	Cash Receipts By Source	26,781	26,389	25,637	30,142	25,612	26,030	19,351	22,919	25,701	25,073	23,232	272,550	300,807	306,487		
	Property rates	45,718	91,971	59,196	56,610	47,584	55,790	27,969	40,453	43,307	43,118	44,352	727,051	822,647	904,912		
	Service charges - electricity revenue	12,401	13,635	15,098	18,434	15,419	16,320	11,037	13,724	15,070	13,833	13,797	121,959	130,432	129,810		
	Service charges - water revenue	7,614	8,731	8,940	10,602	9,080	10,067	5,534	7,982	9,097	8,638	8,028	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	70,557	86,942	89,850		
	Rental of facilities and equipment	679	680	672	723	708	733	684	697	737	687	665	9,452	9,869	10,312		
	Interest earned - external investments	235	653	653	742	493	292	257	280	465	345	599	3,131	2,510	2,623		
	Interest earned - outstanding debtors																
	Dividends received																
	Fines, penalties and forfeits	47	376	539	438	487	703	401	106	320	551	771	836	873	1,266		
	Licences and permits	2	4	1	1	4	2	11	8	7	5	5	48	46	48		
	Agency services																
	Transfers and Subsidies - Operational	182,081	2,789	3,365	-	12,747	1,794	148,812	3,621	142,594	565	568	1,112,707	869,077	945,028		
	Other revenue	820	839	825	847	4,545	592	791	428	823	960	1,035	304,836	285,231	283,943		
	Cash Receipts by Source	282,281	153,550	122,230	127,104	123,993	120,542	219,451	86,664	245,300	100,597	101,666	2,692,570	2,549,347	2,720,939		
	Other Cash Flows by Source																
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	63,600	-	41,000	19,357	19,545	25,345	3,000	36,868				191,032	157,183	104,950		
	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																
	Proceeds on Disposal of Fixed and Intangible Assets							5,662									
	Short term loans																
	Borrowing long term/refinancing																
	Increase (decrease) in consumer deposits																
	Decrease (increase) in non-current receivables																
	Decrease (increase) in non-current investments																
	Total Cash Receipts by Source	345,881	153,550	163,230	146,691	143,538	145,887	228,113	96,664	281,188	100,597	101,666	2,883,602	2,706,530	2,825,889		
	Cash Payments by Type																
	Employee related costs	44,068	48,672	54,414	57,369	57,996	59,298	53,820	54,633	58,025	52,459	55,490	601,653	626,125	656,536		
	Remuneration of councillors	1,929	1,929	4,083	2,143	2,127	2,113	2,115	2,085	2,124	2,111	2,111	29,060	30,359	31,704		
	Interest paid	3,043	3,038	657	(206)	13	2,163	2,163	3	21,266	2,945	2,892	35,846	37,423	39,107		
	Bulk purchases - Electricity		83,497	85,591	51,709	52,740	53,332	49,800	47,818	46,231	52,933	48,255	605,107	631,732	660,160		
	Bulk purchases - Water & Sewer																
	Other materials	1,271	13,182	13,550	24,993	14,583	13,563	6,901	7,642	26,824	391	15,016	153,188	159,886	167,079		
	Contracted services	15,043	21,153	26,562	9,323	37,992	28,757	28,840	4,986	23,361	13,963	6,940	763,628	513,023	536,065		
	Grants and subsidies paid - other municipalities																
	Grants and subsidies paid - other																
	General expenses	69,215	1,288	1,998	9,018	5,805	3,656	14,883	8,728	9,641	16,494	6,097	118,192	122,885	128,437		
	Cash Payments by Type	134,589	172,760	186,976	154,366	171,267	160,678	158,321	125,795	187,480	141,296	135,804	2,326,675	2,123,414	2,221,078		
	Other Cash Flows/Payments by Type																
	Capital assets																
	Repayment of borrowing	11,469	13,007	13,618	15,232	12,886	7,048	12,298	13,283	19,625	8,743	14,318	79,605	221,233	170,083		
	Other Cash Flows/Payments	53,140	26,743	(956)	(3,200)	(3,070)	(2,546)	13,190	1,802	10,359	(2,949)	(3,141)	(4,125)	34,082	35,155		
	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	147,991	2,910,150	2,649,956	2,800,727		
	NET INCREASE/(DECREASE) IN CASH HELD	146,684	(59,980)	(36,308)	(19,770)	(37,556)	(19,294)	44,104	(44,225)	63,724	(46,493)	(46,315)	27,860	(26,547)	56,874		
	Cash/eq equivalents at the month/year beginning:	62,596	209,280	150,320	114,011	94,242	56,696	37,392	81,487	37,272	100,996	54,503	8,188	62,596	36,049		
	Cash/eq equivalents at the month/year end:	209,280	150,320	114,011	94,242	56,696	37,392	81,487	37,272	100,996	54,503	8,188	36,049	36,049	92,723		

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

Description	Ref	Budget Year 2022/23								
		2021/22	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates		352,585	363,413	376,103	30,516	376,265	376,103	162	0%	376,103
Service charges - electricity revenue		705,057	751,862	767,251	58,038	709,703	767,251	(57,549)	-8%	767,251
Service charges - water revenue		188,622	199,933	212,835	12,858	209,812	212,835	(3,024)	-1%	212,835
Service charges - sanitation revenue		118,993	123,818	127,901	10,700	127,648	127,901	(253)	0%	127,901
Service charges - refuse revenue		98,211	101,229	103,774	8,550	103,291	103,774	(483)	0%	103,774
Rental of facilities and equipment		8,372	9,452	8,306	305	7,988	8,306	(318)	-4%	8,306
Interest earned - external investments		4,445	3,131	5,330	391	5,404	5,330	74	1%	5,330
Interest earned - outstanding debtors		3,792	4,001	5,877	654	6,532	5,877	655	11%	5,877
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,353	4,180	4,557	990	5,729	4,557	1,172	26%	4,557
Licences and permits		46	48	32	13	62	32	29	91%	32
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		490,501	1,112,707	626,424	16,854	587,921	587,921	-	-	626,424
Other revenue		15,939	19,487	8,010	914	10,640	8,010	2,630	33%	8,010
Gains		11,698	-	2,000	368	1,407	2,000	(593)	-30%	2,000
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%	2,248,402
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
Bulk purchases		649,750	605,107	563,502	64,391	527,905	563,502	(35,597)	-6%	563,502
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		-	-	-	-	-	-	-	-	-
Other expenditure		25,960	118,192	118,360	36,412	133,671	118,360	15,311	13%	118,360
Losses		646	-	-	55	788	-	788	#DIV/0!	-
Total Expenditure		2,218,978	3,010,876	2,447,060	341,544	2,330,278	2,447,060	(116,782)	-5%	2,447,060
Surplus/(Deficit)		(215,366)	(317,613)	(198,658)	(200,394)	(177,876)	(237,161)	59,284	-25%	(198,658)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122,888	191,032	189,605	29,323	178,569	189,605	(11,037)	-6%	189,605
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)	48,248	-101%	(9,053)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(9,053)	(171,071)	692	(47,555)	48,248	-101%	(9,053)

KZN252 Newcastle - Supporting Table SC:12 Monthly Budget Statement - capital expenditure trend - M12 June

		Budget Year 2022/23									
		2021/22									
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget		
R thousands											
<u>Monthly expenditure performance trend</u>											
July	2,565	17,419	11,445	11,445	11,445	11,445	-	-	5%		
August	5,241	17,419	13,050	13,050	24,496	24,496	-	-	12%		
September	12,777	17,419	13,612	13,612	38,108	38,108	-	-	18%		
October	15,392	17,419	15,299	15,299	53,407	53,407	-	-	26%		
November	16,790	17,419	11,422	11,422	64,829	64,829	-	-	31%		
December	10,498	17,419	8,522	8,522	73,351	73,351	-	-	35%		
January	4,340	17,419	12,269	12,269	85,620	85,620	-	-	41%		
February	6,521	17,419	13,879	13,879	99,499	99,499	-	-	48%		
March	19,589	17,419	28,700	19,068	118,567	128,199	9,632	7.5%	57%		
April	18,810	17,419	28,700	9,016	127,583	156,899	29,316	18.7%	0		
May	16,552	17,419	28,700	11,436	139,019	185,599	46,580	25.1%	0		
June	20,580	17,419	28,700	22,640	161,659	214,299	52,640	24.6%	0		
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

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		55,598	97,941	77,295	10,271	65,213	77,295	12,082	15.6%	77,295
Roads Infrastructure		23,114	77,941	26,982	2,316	22,521	26,982	4,461	16.5%	26,982
Roads		23,114	77,941	26,982	2,316	22,521	26,982	4,461	16.5%	26,982
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		31,310	20,000	50,313	7,955	42,693	50,313	7,621	15.1%	50,313
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		12,921	20,000	48,000	-	-	48,000	48,000	100.0%	48,000
Distribution		18,389	-	2,313	7,955	42,693	2,313	(40,379)	-1745.5%	2,313
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,174	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1,174	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		2,206	345	1,718	446	752	1,718	966	56.2%	1,718
Community Facilities		2,206	345	1,718	446	752	1,718	966	56.2%	1,718

Halls	-	-	-	-	-	-	-	-	-	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	25	-	-	25	25	100.0%	25	
Museums	76	-	-	7	8	-	(8)	#DIV/0!	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	1,158	-	-	1,158	1,158	100.0%	1,158	
Libraries	2,075	345	-	205	501	-	(501)	#DIV/0!	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Purts	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	535	535	100.0%	535	
Markets	-	-	535	-	-	-	(242)	#DIV/0!	-	
Stalls	54	-	-	234	742	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	150	28	28	150	122	81.6%	150	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	150	28	28	150	122	81.6%	150	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	
Municipal Offices	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	813	2,900	1,348	477	823	1,348	525	38.9%	1,348	
Furniture and Office Equipment	813	2,900	1,348	477	823	1,348	525	38.9%	1,348	
Machinery and Equipment	2,711	5,200	3,595	2,023	3,251	3,595	344	9.6%	3,595	
Machinery and Equipment	2,711	5,200	3,595	2,023	3,251	3,595	344	9.6%	3,595	
Transport Assets	243	-	4,000	(325)	1,735	4,000	2,265	56.6%	4,000	
Transport Assets	243	-	4,000	(325)	1,735	4,000	2,265	56.6%	4,000	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	61,569	106,386	88,106	12,919	71,802	88,106	16,305	18.5%	88,106

Halls	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	2,208	-	-	-	-	-	-	-	-	-
Transport Assets	2,208	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	9,794	10,000	19,360	1,878	13,106	19,360	6,254	32.3%	19,360

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

Description	Ref	Budget Year 2022/23								Full Year Forecast
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class	1									
Infrastructure		57,955	58,677	30,041	24,546	55,103	30,041	(25,062)	-83.4%	32,412
Roads Infrastructure		4,266	4,697	4,197	189	4,399	4,197	(203)	-4.8%	4,197
Roads		4,266	4,697	4,197	189	4,399	4,197	(203)	-4.8%	4,197
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		19,349	16,786	13,726	19,131	32,259	13,726	(18,534)	-135.0%	13,726
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		19,349	16,786	13,726	19,131	32,259	13,726	(18,534)	-135.0%	13,726
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		7,615	9,433	8,933	1,788	8,684	8,933	349	3.9%	8,933
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		7,615	9,433	1,750	7	774	1,750	976	55.8%	1,750
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	591	1,811	-	(1,811)	#DIV/0!	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	2,368	58	2,057	2,368	311	13.1%	2,368
MV Networks		-	-	4,815	1,131	3,942	4,815	873	18.1%	4,815
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7,898	4,750	925	255	4,345	925	(3,420)	-369.8%	3,296
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		2,914	3,675	-	-	3,659	-	(3,659)	#DIV/0!	2,371
Water Treatment Works		4,292	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		692	1,075	925	255	686	925	239	25.8%	925
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		18,828	23,011	2,261	3,183	5,516	2,261	(3,255)	-143.9%	2,261
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1,704	2,561	2,261	3,183	5,516	2,261	(3,255)	-143.9%	2,261
Waste Water Treatment Works		5,048	10,000	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		12,077	10,450	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		1,804	1,733	1,322	116	1,068	1,322	254	19.2%	1,322
Community Facilities		1,649	1,465	1,054	116	983	1,054	71	6.7%	1,054

Halls	203	171	213	5	258	213	(45)	-21.2%	213	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	103	7	7	9	13	7	(6)	-86.0%	7	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	112	117	83	64	136	83	(53)	-64.4%	83	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	517	457	469	33	377	469	92	19.6%	469	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	88	72	72	(46)	26	72	46	63.7%	72	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	293	361	211	50	173	211	37	17.6%	211	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	333	282	-	-	-	-	-	-	-	
Sport and Recreation Facilities	155	268	268	-	85	268	183	68.3%	268	
Indoor Facilities	128	166	166	-	59	166	108	64.7%	166	
Outdoor Facilities	28	102	102	-	26	102	75	74.2%	102	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	3,355	4,057	4,398	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	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	3,352	454	2,591	3,352	761	22.7%	3,352	
Workshops	42	39	39	10	39	39	0	0.1%	39	
Yards	-	-	-	-	-	-	-	-	-	
Stores	75	59	49	30	57	49	(9)	-18.3%	49	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	16	-	16	16	0	0.0%	16	
Housing	989	679	943	340	1,030	943	(88)	-9.3%	943	
Staff Housing	563	291	411	345	808	411	(398)	-96.9%	411	
Social Housing	426	388	532	(4)	222	532	310	58.3%	532	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	3,737	3,784	2,928	2,295	4,585	2,928	(1,657)	-56.6%	2,928	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	3,737	3,784	2,928	2,295	4,585	2,928	(1,657)	-56.6%	2,928	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	3,737	3,784	2,928	2,295	4,585	2,928	(1,657)	-56.6%	2,928	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	2,262	2,300	-	-	-	-	-	-	-	
Computer Equipment	2,262	2,300	-	-	-	-	-	-	-	
Furniture and Office Equipment	14	33	33	7	14	33	20	59.0%	33	
Furniture and Office Equipment	14	33	33	7	14	33	20	59.0%	33	
Machinery and Equipment	6,927	6,122	6,377	963	6,147	6,377	230	3.6%	6,377	
Machinery and Equipment	6,927	6,122	6,377	963	6,147	6,377	230	3.6%	6,377	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	76,056	76,707	45,099	28,761	70,651	45,099	(25,552)	-56.7%	47,470

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

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		323,975	305,403	305,403	23,151	311,749	305,403	(5,346)	-2.1%	305,403
Roads Infrastructure		213,478	158,307	158,307	9,330	170,397	158,307	(12,090)	-7.6%	158,307
Roads		213,478	25,953	25,953	9,330	84,896	25,953	(58,943)	-227.1%	25,953
Road Structures		-	132,354	132,354	-	85,501	132,354	46,853	35.4%	132,354
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		15,961	-	-	1,922	15,374	-	(15,374)	#DIV/0!	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		15,961	-	-	1,922	15,374	-	(15,374)	#DIV/0!	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		41,246	57,403	57,403	3,973	31,781	57,403	25,623	44.6%	57,403
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	48,747	48,747	3,973	31,781	48,747	16,966	34.8%	48,747
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		41,246	1,311	1,311	-	-	1,311	1,311	100.0%	1,311
LV Networks		-	7,345	7,345	-	-	7,345	7,345	100.0%	7,345
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		23,119	47,698	47,698	4,103	63,613	47,698	(15,915)	-33.4%	47,698
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	4,909	4,909	-	-	4,909	4,909	100.0%	4,909
Water Treatment Works		23,119	42,789	42,789	4,103	63,613	42,789	(20,824)	-48.7%	42,789
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		30,171	39,766	39,766	3,464	27,708	39,766	12,057	30.3%	39,766
Pump Station		-	3,038	3,038	-	-	3,038	3,038	100.0%	3,038
Reticulation		30,171	15,333	15,333	3,464	27,708	15,333	(12,375)	-80.7%	15,333
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	21,395	21,395	-	-	21,395	21,395	100.0%	21,395
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2,229	2,229	359	2,876	2,229	(647)	-29.0%	2,229
Landfill Sites		-	2,229	2,229	359	2,876	2,229	(647)	-29.0%	2,229
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		4,960	15,998	15,998	984	7,685	15,998	8,313	52.0%	15,998
Community Facilities		4,960	10,937	10,937	652	5,033	10,937	5,904	54.0%	10,937

Halls	76	2,273	2,273	99	794	2,273	1,479	65.1%	2,273	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	122	725	725	50	404	725	321	44.3%	725	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
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	
Parks	1,245	-	-	-	-	-	-	-	-	
Public Open Space	485	1,623	1,623	7	56	1,623	1,567	96.6%	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	120	120	-	-	120	120	100.0%	120	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	375	375	-	-	375	375	100.0%	375	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	2,922	2,922	-	-	2,922	2,922	100.0%	2,922	
Taxi Ranks/Bus Terminals	-	2	2	-	-	2	2	100.0%	2	
Capital Spares	-	-	-	235	1,881	-	(1,861)	#DIV/0!	-	
Sport and Recreation Facilities	-	5,061	5,061	331	2,652	5,061	2,409	47.8%	5,061	
Indoor Facilities	-	2,728	2,728	28	227	2,728	2,501	91.7%	2,728	
Outdoor Facilities	-	2,333	2,333	303	2,425	2,333	(91)	-3.9%	2,333	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	9,095	16,724	16,724	1,269	10,152	16,724	6,572	39.3%	16,724	
Operational Buildings	9,095	16,724	16,724	1,269	10,152	16,724	6,572	39.3%	16,724	
Municipal Offices	9,095	16,724	16,724	1,269	10,152	16,724	6,572	39.3%	16,724	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	1,576	-	-	78	625	-	(625)	#DIV/0!	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	1,576	-	-	78	625	-	(625)	#DIV/0!	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	1,576	-	-	78	625	-	(625)	#DIV/0!	-	
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	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	2,366	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	
Machinery and Equipment	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	
Transport Assets	4,139	5,111	5,111	508	4,066	5,111	1,045	20.5%	5,111	
Transport Assets	4,139	5,111	5,111	508	4,066	5,111	1,045	20.5%	5,111	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	42	42	-	-	42	42	100.0%	42	
Zoo's, Marine and Non-biological Animals	-	42	42	-	-	42	42	100.0%	42	
Total Depreciation	1	348,804	363,160	363,160	26,764	340,242	363,160	22,918	6.3%	363,160

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

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		70,831	76,648	76,019	9,567	69,026	76,019	6,993	9.2%	76,019
Roads Infrastructure		2,610	20,000	21,661	3,578	19,084	21,661	2,577	11.9%	21,661
Roads		2,610	20,000	21,661	3,578	19,084	21,661	2,577	11.9%	21,661
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		37,367	29,648	29,048	3,840	23,866	29,048	5,182	17.8%	29,048
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		27,947	13,000	8,400	-	5,167	8,400	3,233	38.5%	8,400
Distribution		9,419	16,648	20,648	3,840	18,698	20,648	1,949	9.4%	20,648
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		30,854	27,000	25,310	2,148	26,076	25,310	(766)	-3.0%	25,310
Pump Station		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		30,854	27,000	25,310	2,148	26,076	25,310	(766)	-3.0%	25,310
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		3,116	16,000	27,009	5,546	14,652	27,009	12,357	45.8%	27,009
Community Facilities		-	5,000	3,000	1,371	2,217	3,000	783	26.1%	3,000

Halls	-	-	-	-	-	-	-	-	-	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	3,000	-	21	533	-	(533)	#DIV/0!	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	2,000	3,000	1,360	1,684	3,000	1,316	43.9%	3,000	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	3,116	11,000	24,009	4,174	12,435	24,009	11,574	48.2%	24,009	
Indoor Facilities	3,116	-	-	4,174	12,435	-	(12,435)	#DIV/0!	-	
Outdoor Facilities	-	11,000	24,009	-	-	24,009	24,009	100.0%	24,009	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	4,327	-	3,805	1,781	2,493	3,805	1,312	34.5%	3,805	
Operational Buildings	4,327	-	3,805	1,781	2,493	3,805	1,312	34.5%	3,805	
Municipal Offices	4,327	-	3,805	1,781	2,493	3,805	1,312	34.5%	3,805	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets	1	78,274	92,648	106,833	16,893	86,171	106,833	20,662	19.3%	106,833



EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630



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

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

TEL: 08600 37566
SMS: 35328

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

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


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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

TAX INVOICE

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

ACCOUNT NO / REFERENCE NO	
5578885631	
NAME	
NEWCASTLE LOCAL MUNICIPALITY	
FAX NUMBER	
0343129697	
	
0934 5578885631	

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	5,655.30
TRANSMISSION NETWORK CAPACITY		R	1,858,750.00
URBAN LOW VOLTAGE SUBSIDY		R	2,647,500.00
ANCILLARY SERVICE (ALL)		R	188,099.23
ENERGY CHARGE (PEAK)	6,129,767.00	R	26,141,004.35
ENERGY CHARGE (OFF)	15,402,000.00	R	10,804,503.00
ENERGY CHARGE (STD)	14,641,161.00	R	18,914,915.90
ELECTRIFICATION AND RURAL SUBS (ALL)		R	4,243,084.45
REACTIVE ENERGY	64,352.00	R	13,636.19
SERVICE CHARGE		R	177,086.40
TOTAL CHARGES FOR BILLING PERIOD		R	64,994,234.82

ACCOUNT SUMMARY FOR JUNE 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-07-01)	R	80,666,223.12
PAYMENT(S) RECEIVED	Cash - 2023-06-14	R	-8,300,000.00
TOTAL CHARGES FOR BILLING PERIOD		R	64,994,234.82
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES	R	-63,520.42
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	9,739,607.16

COPY ONLY

11341 5578885631



9207 2557 8885 6319



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TOTAL AMOUNT DUE

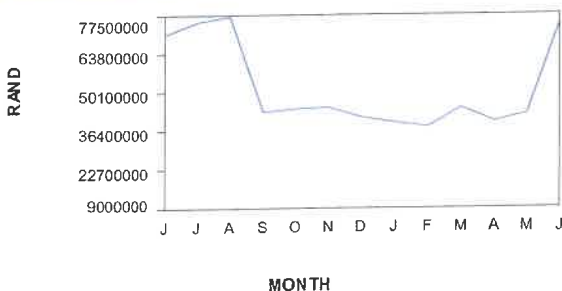
147,036,544.65

PAYMENT ARRANGEMENT

INSTALMENT	0.00
ARREARS (Due Immediately)	72,302,702.70
DUE DATE (For Current Amount)	2023-08-02
AMOUNT PAID	

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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RAND

MONTH

Account OVERDUE - Subject to Disconnection

ARREARS				
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT
0.00	29,596,975.11	42,705,727.59	0.00	74,733,841.98
TOTAL DUE R				147,036,544.68



EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566

FAX NO: 0862 437 566

E-MAIL: customerservices@eskom.co.za

WEB: WWW.ESKOM.CO.ZA

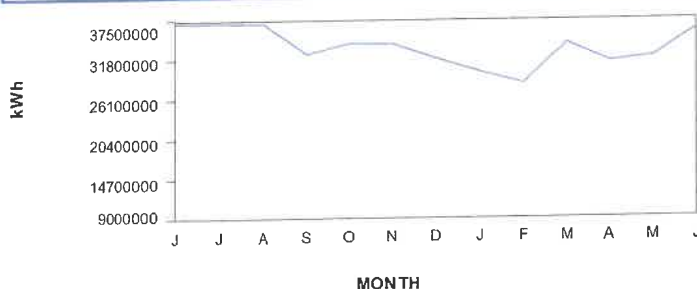
NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

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

CONSUMPTION DETAILS (2023-06-01 - 2023-06-30)

ENERGY CONSUMPTION OFF PEAK kWh	15,402,000.36
ENERGY CONSUMPTION STD kWh	14,641,160.50
ENERGY CONSUMPTION PEAK kWh	6,129,767.12
ENERGY CONSUMPTION ALL kWh	36,172,927.98
DEMAND CONSUMPTION - OFF PEAK	60,605.44
DEMAND CONSUMPTION - STD	75,400.28
DEMAND CONSUMPTION - PEAK	74,873.90
DEMAND READING - KW/KVA	75,400.28
REACTIVE ENERGY - OFF PEAK	4,552,295.62
REACTIVE ENERGY - STD	4,208,543.82
REACTIVE ENERGY - PEAK	1,568,229.24
EXCESS REACTIVE ENERGY	64,351.81
LOAD FACTOR	68.00

PREMISE ID NUMBER	5578885383	TARIFF NAME: Megaflex
INST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC CENTRE 37 MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY		
Administration Charge @ R188.51 per day for 30 days	R	5,655.30
TX Network Capacity Charge 125,000 kVa @ R14.87 : = R14.87/kVA	R	1,858,750.00
Urban Low Voltage Subsidy 125,000 kVa @ R21.18 : = R21.18/kVA	R	2,647,500.00
Ancillary Service Charge 36,172,928 kWh @ R0.0052 /kWh	R	188,099.23
High Season Peak Energy Charge 6,129,767 kWh @ R4.2646 /kWh	R	26,141,004.35
High Season Off Peak Energy Charge 15,402,000 kWh @ R0.7015 /kWh	R	10,804,503.00
High Season Standard Energy Charge 14,641,161 kWh @ R1.2919 /kWh	R	18,914,915.90
Electrification and Rural Subsidy 36,172,928 kWh @ R0.1173 /kWh	R	4,243,084.45
High Season Reactive energy Charge 64,352 kvarh @ R0.2119 /kvarh	R	13,636.19
SERVICE CHARGE	R	177,086.40
TOTAL CHARGES	R	64,994,234.82



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

JAN 2023 PAYMENT			
ESKOM BALANCE BROUGHT FORWARD-JAN 2023	PAYMENT ON CURRENT ACCOUNT	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 BALANCE 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	PAYMENT ON ARREARS ARRANGEMENT	BALANCE
99,254,042.25	(44,633,026.75)	(8,300,000.00)	46,260,106.09
MAY 2023 PAYMENT			
ESKOM BALANCE BROUGHT FORWARD-MAY 2023	PAYMENT ON CURRENT ACCOUNT	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	PAYMENT ON ARREARS ARRANGEMENT	BALANCE
80,666,223.12	-	(8,300,000.00)	72,302,702.70

Preparer: Ikho Q. [Signature]
Junior Accountant: Creditors

Reviewer: CN Kubheka [Signature]
Manager: Expenditure

Reviewer: S T Blyden [Signature]
Director: Expenditure and Revenue Enhancement

Reviewer: PHZ Kubheka [Signature]
STRATEGIC EXECUTIVE DIRECTOR: BTO

Date: 06/07/2023

Date: 11/07/2023

Date: 11/7/2023

Date: 18/07/2023

JULY 2022 PAYMENT

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

AUG 2022 PAYMENT

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

OCT 2022 PAYMENT

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

NOV 2022 PAYMENT

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

DEC 2022 PAYMENT

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

ESKOM TOTAL BILLING REPORT FOR THE FINANCIAL YEAR 2022/2023

PERIOD	AMOUNT EXCL VAT	VAT AMOUNT	TOTAL	BILLING	PAYMENT ON CURRENT ACCOUNT	BALANCE	PAYMENT ON ARRANGEMENT	CURRENT ARRIFARS DEBT	CURRENT ARRIFARS DEBT	Whirling Amount	INTEREST HERUND - UNALLOATED
OPENING BALANCES											
Jul-22	65,449,995.07	9,808,351.61	75,258,346.68	75,497,962.43	(71,114,350.37)	196,216,377.81	(1,400,079,000)	108,626,022.53	129,262,790.61		19,694,992.67
Aug-22	67,276,161.73	10,061,907.66	77,338,069.39	77,390,713.60	(75,197,962.33)	190,011,729.08	(6,303,881,179)	93,026,022.53	112,654,169.49	(60,584.15)	19,694,992.67
Sep-22	37,812,141.35	5,652,015.70	43,464,157.05	43,408,787.02	(77,240,715.60)	147,829,802.50	(4,303,881,179)	84,726,022.53	108,329,982.58	(65,370.03)	19,694,992.67
Oct-22	39,709,100.56	5,796,559.58	44,505,660.14	44,440,290.11	(43,408,787.02)	140,561,305.59	(8,303,881,179)	76,473,022.53	96,028,197.15	(65,370.03)	19,694,992.67
Nov-22	39,222,447.26	5,875,694.81	45,098,142.07	45,031,660.20	(44,440,290.11)	132,852,675.75	(8,303,881,179)	68,176,022.53	87,729,970.74	(64,464.87)	19,694,992.67
Dec-22	36,149,816.29	5,413,008.32	41,562,824.61	41,499,790.46	(45,031,660.20)	123,020,746.08	(8,303,881,179)	59,826,022.53	76,457,911.47	(63,104.15)	19,694,992.67
Jan-23	34,427,913.98	5,154,577.83	39,582,491.81	39,518,490.02	(41,499,790.46)	110,739,445.64	(8,303,881,179)	51,546,022.53	71,156,953.83	(64,061.79)	19,694,992.67
Feb-23	33,046,907.96	4,947,575.80	37,994,483.76	37,930,414.46	(39,518,490.02)	100,851,430.08	(8,303,881,179)	47,276,022.53	62,856,946.32	(64,069.30)	19,694,992.67
Mar-23	38,866,964.70	5,871,939.14	44,738,903.84	44,683,026.75	(37,930,414.46)	99,254,042.37	(8,303,881,179)	34,976,022.53	54,363,984.53	(57,627.09)	19,694,992.67
Apr-23	34,604,444.11	5,211,530.20	40,015,974.31	39,955,064.87	(44,683,026.75)	86,276,086.49	(8,303,881,179)	26,696,022.53	46,560,106.18	(60,909.44)	19,694,992.67
May-23	37,143,309.21	5,562,218.38	42,705,527.59	42,645,207.59	(39,955,064.87)	80,586,223.21	(8,303,881,179)	18,346,022.53	97,940,495.62	(60,520.00)	19,694,992.67
Jun-23	677,605,637.04	482,911,202.22	1,160,516,839.26	74,733,843.98	(80,586,223.21)	147,096,546.77	(8,303,881,179)	10,026,022.53	72,302,702.79	(63,520.42)	19,694,992.67
TOTAL											
BALANCE AS PER GL											
Difference											

In areas where there is no capacity to supply power, Eskom used Newsada Municipality's distribution network and amount must be subtracted from bill as whirling.

*Bil Whirling Amount

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



**uthukela
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	2023/06/30
Amount Due	214 036 479.84

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

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

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

Deposit Banking Details

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

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

Statement

uThukela Water (Pty) Ltd
 79 Harding Street
 Newcastle
 2940



uthukela
 water

Telephone	034 328 5000
Fax	034 326 3388
Date	2023/06/30
Amount Due	214 036 479.84

N003
Newcastle Municipality - WSA
 Private Bag X 6621
 Newcastle
 2940

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
		Brought forward from previous page				159 913 465.08
2022/09/30	September 2022	Interest		981 674.87		160 895 139.95
2022/10/03	INV00002759	Invoice		15 668 863.85		176 564 003.80
2022/10/14	Newcastle Munic	Newcastle Municipality - WSA			14 208 722.40	162 355 281.40
2022/10/31	October 2022 Int	Interest		990 543.72		163 345 825.12
2022/11/01	INV00002782	Invoice		15 142 180.99		178 488 006.11
2022/11/15	Newcastle Munic	Newcastle Municipality - WSA			15 668 863.85	162 819 142.26
2022/11/30	November 2022	Interest		987 188.82		163 806 331.08
2022/12/01	INV00002798	Invoice		15 201 712.86		179 008 043.94
2022/12/31	Interest Decemb	Interest		1 084 021.65		180 092 065.59
2023/01/02	INV00002814	Invoice		15 128 952.25		195 221 017.84
2023/01/13	Newcastle Munic	Newcastle Municipality - WSA			7 500 000.00	187 721 017.84
2023/01/25	Newcastle Munic	Newcastle Municipality - WSA			15 201 712.86	172 519 304.98
2023/01/31	January 2023 Int	Interest		1 035 784.20		173 555 089.18
2023/02/01	INV00002829	Invoice		15 319 865.70		188 874 954.88

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	16 316 664.39	214 036 479.84

Deposit Banking Details

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

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

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



**uthukela
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	2023/06/30
Amount Due	214 036 479.84

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
		Brought forward from previous page				188 874 954.88
2023/02/17	Newcastle Munic	Newcastle Municipality - WSA			7 642 180.99	181 232 773.89
2023/02/28	February 2023	In Interest		1 084 690.00		182 317 463.89
2023/03/01	INV00002834	Invoice		16 025 850.42		198 343 314.31
2023/03/15	Newcastle Munic	Newcastle Municipality - WSA			20 362 849.78	177 980 464.53
2023/04/03	INV00002864	Invoice		14 001 802.40		191 982 266.93
2023/03/31	March 2023	Inter Interest		1 057 063.91		193 039 330.84
2023/04/30	April 2023	Inter Interest		1 057 063.91		194 096 394.75
2023/05/01	INV00002872	Invoice		16 127 381.62		210 223 776.37
2023/05/16	Newcastle Munic	Newcastle Municipality - WSA			10 085 968.16	200 137 808.21
2023/05/31	May 2023	Inter Interest		1 082 007.24		201 219 815.45
2023/06/01	INV00002873	Invoice		15 154 222.46		216 374 037.91
2023/06/15	Newcastle Munic	Newcastle Municipality - WSA			3 500 000.00	212 874 037.91
2023/05/31	June 2023	Inter Interest		1 184 736.45		214 058 774.36
2023/06/30	June 2023	Inter Interest		1 162 441.93		215 221 216.29

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	16 316 664.39	214 036 479.84

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

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

Statement

uThukela Water (Pty) Ltd
 79 Harding Street
 Newcastle
 2940



**uthukela
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	2023/06/30
Amount Due	214 036 479.84

N003
Newcastle Municipality - WSA
 Private Bag X 6621
 Newcastle
 2940

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
						215 221 216.29
2023/05/31	CRN0120	Credit Note			1 184 736.45	214 036 479.84

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	16 316 664.39	214 036 479.84

Deposit Banking Details

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

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

Tax Invoice

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



uthukela
water

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


Bill to:

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

<u>Item Description</u>	<u>Quantity</u>	<u>Price (Ex)</u>	<u>Tax</u>
JUNE 2023 BULK WATER	2 961 255.00	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

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

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

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

Tax 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

Account	Date	Order No	Delivery Note	Our Reference
N003	2023/05/31	June 2023 Interest Dup		CRN0120

<u>Item Code</u>	<u>Item Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Disc %</u>	<u>Tax</u>	<u>Total (Incl)</u>
D0001/IA08440/F0932	June 2023 Interest Correction	1.00			1184736.45	1 184 736.45
Received by _____				Total (Excl)		1 184 736.45
Date _____				Discount		0.00
Signed _____				Tax		0.00
				Total (Incl)		1 184 736.45
				Total (Incl)		1 184 736.45

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



Invoice	INV0003348B
Date	2023/06/30
Payment Terms	Current

Bill to:

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

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	
Total	R1 162 441.93

MR N KHUMALO
ACT. CHIEF FINANCIAL OFFICER
for and on behalf of uThukela Water (PTY) Ltd



uthukela
water

Accounts Receivable Age Analysis

uThukela Water (Pty) Ltd

Report Date: 2023/06/30

Accounts Receivable Age Analysis

Page 1 of 1

Customer	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
N003 (Newcastle Municipality - WSA)	149 748 171.74	1 035 784.21	1 084 690.00	13 582 914.33	15 058 866.31	17 209 388.86	16 316 664.39	214 036 479.84
Totals:	149 748 171.74	1 035 784.21	1 084 690.00	13 582 914.33	15 058 866.31	17 209 388.86	16 316 664.39	214 036 479.84
% of Balance:	69.96	0.48	0.51	6.35	7.04	8.04	7.62	

SUMMARY OF LOAN REGISTER FOR JUNE 2023

Account number	Interest Rate	Inception Date	Redemption Date	Loan period	Original Loan Amount	Opening balance as at the beginning of the year	Total Capital Payments to date	Interest Capitalised to Date	Interest Paid on Overdue accounts	Total Interest Payments	Closing Balance as at 30 June 2023
Loan Account: 61000536	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	(0.00)
Loan Account: 61000654	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%	01/10/2008	30.09.2024	16 years	12,750,000.00	3,106,754.34	1,110,026.68	279,541.62		310,786.29	1,965,482.99
Loan Account: 61000827	11.25%	27/09/2008	28.09.2029	20,99 years	1,975,000.00	1,292,075.60	114,268.89	135,080.73		138,285.73	1,174,601.71
Loan Account: 61000920	10.69%	01/07/2012	30.06.2028	16 years	7,000,000.00	4,517,762.43	487,797.66	419,838.30	6,169.79	444,563.12	4,005,219.75
Loan Account: 61000921	10.83%	01/07/2012	30.06.2033	21 years	1,850,000.00	1,210,377.78	54,431.32	120,006.73	1,120.13	122,605.30	1,153,347.39
Loan Account: 61007325	5.00%	01/01/2015	31.12.2026	11,50 years	10,854,998.70	5,481,026.13	967,396.46	231,308.47	4,218.73	254,694.66	4,490,243.68
Loan Account: 61007195	10.40%	01/01/2014	31.12.2029	15 years	122,165,000.00	92,356,911.01	7,520,567.11	8,651,693.60	100,514.81	8,916,666.87	84,471,370.63
Loan Account: 3042598105	11.44%	26/06/2015	28.06.2030	15 years	284,839,959.00	246,788,934.17	17,529,325.93	25,224,076.80		26,150,810.51	228,330,874.53

CLOSING BALANCE AS PER LOAN REGISTER

CLOSING BALANCE AS PER GENERAL LEDGER

DIFF - STATEMENT VS GEN LED

(327,219,654.98)

(327,219,654.97)

0.00

PREPARED BY: _____

REVIEWED BY: _____

AUTHORIZED BY: _____

N. SILUMA

BN.KHUMALO

MS.NDLOVU

ACCOUNTANT: FINANCIAL REPORTING

(ACTING) DIRECTOR: BUDGET & FINANCIAL REFORMS

(ACTING) STRATEGIC EXECUTIVE DIRECTOR: BUDGET & TREASURY OFFICE

DATE: _____

DATE: _____

DATE: _____

INVESTMENT REGISTER FOR THE YEAR 2022/2023

NEWCASTLE LOCAL MUNICIPALITY

VESTMENTS REGISTER FOR Jun 2023

Name Of Investment	Account Number	Opening Balance	Investment Made	Investment Matured	Withdrawals Made	Accrued Interest	Interest Capitalized	Balance
Life 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
Housing 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
Localisation	Standard Bank 068450354/035	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
ILG	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
Electrification 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
Self-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
Housing 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
Capacity Building	Absa: 9288456248	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00	R 0.00
Council Funds	Absa Bank : 9956019602	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
/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	R 0.00		R 0.00		R 0.00	R 0.00
Council Funds	Nedbank 037648555441 49	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
Council Funds	Nedbank 037648555441 52	R 456,212.56	R 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	R 425,809.78		R 0.00	R 0.00	R 4,894.54	R 430,704.32
Post Office Guarantee	Nedbank 037648555441 56	R 0.00	R 0.00	R 0.00	R 0.00		R 0.00	R 0.00
Council Funds	Nedbank 037648555441 57	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
Post Office Guarantee	Nedbank 037648555441 58	R 399,821.39	R 0.00		R 425,809.78	R 25,988.39	R 0.00	R 0.00
Total		R 46,231,715.71	R 354,314,070.69	R 0.00	R 400,996,252.09	R 25,988.39	R 4,258,898.64	R 3,834,421.34

Balance as per Bank Statements as at 30 June 2023

(not added to capital)

R 3,834,421.34



Month Recon
Jun-23

Investments Reconciliation Statement as at 30 June 2023

	Closing Balance
Details	91,743,974.82
030997070302	71,759,834.86
030997070303	24,918,581.74
030997070304	577,195.97
030997070305	281,956,212.56
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	(24,835,442.31)
030997080304	(283,235,000.00)
030997080306	(1,000,000.00)
030997080308	1,803,693.06
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	3,834,421.34
Closing Balance as per Bank Statement at 30 June 2023	3,834,421.34
ABSABANK 9300506428	592,706.91
NEDBANK 03/7648555441/052	165,115.98
NEDBANK 03/7648555441/053	430,704.32
STDBANK 068450354/015	319,060.49
STDBANK 068450354/016	447,667.88
STDBANK 068450354/036	200,621.62
STDBANK 068450354/040	651,494.47
STDBANK 068450354/041	1,027,049.67
Reconciling Amount	(0.00)

Checked by: SE Sibiya
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 manager.



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

Account summary

Account type	Account number
Current account	1162667338

Statement date:	30/06/2023	Envelope:	1 of 1
Statement period:	31/05/2023 – 30/06/2023	Total pages:	24
Statement frequency:	Month-end	Client VAT number:	

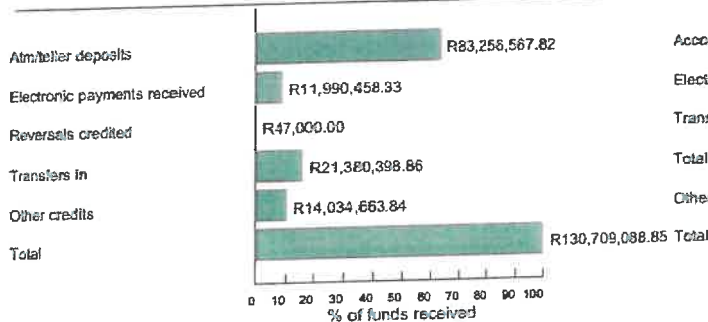
Bank charges summary

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

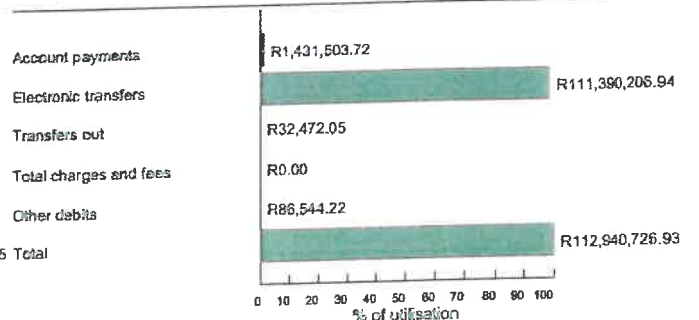
Cashflow

Opening balance	-R9,544,853.13
Funds received/Credits	R130,709,088.85
Funds used/Debits	R112,940,726.93
Closing balance	R8,223,508.79
Annual credit interest rate	0.000%

Total funds received/credits R130,709,088.85



Total funds used/debits R112,940,726.93



see money differently

NEDBANK

We subscribe to the Code of Banking Practice of The Banking Association South Africa and, for unresolved disputes, support resolution through the Ombudsman for Banking Services. Authorised financial services and registered credit provider (NCRCP16). Nedbank Limited Reg No 195160009/06



THE FINANCIAL MANAGER
 *NEWCASTLE LOCAL MUNICIPALITY
 COLLECTION 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 manager.



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

Account summary

Account type	Account number
Current account	1162660066
Statement date:	30/06/2023
Statement period:	31/05/2023 – 30/06/2023
Statement frequency:	Month-end
Envelope:	1 of 1
Total pages:	192
Client VAT number:	

Bank charges summary

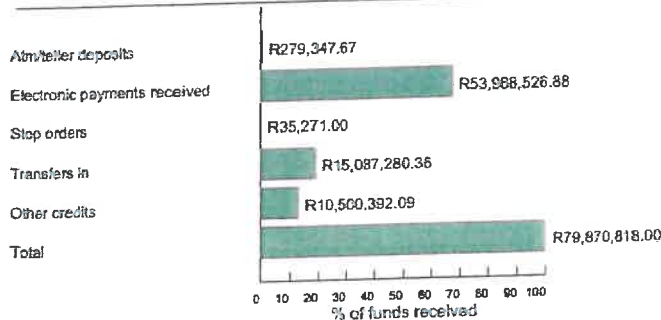
Other charges
 Bank charge(s) (total)
 *VAT inclusive @
 VAT calculated monthly

R0.00	Opening balance
R0.00	Funds received/Credits
15.000%	Funds used/Debits
	Closing balance
	Annual credit interest rate

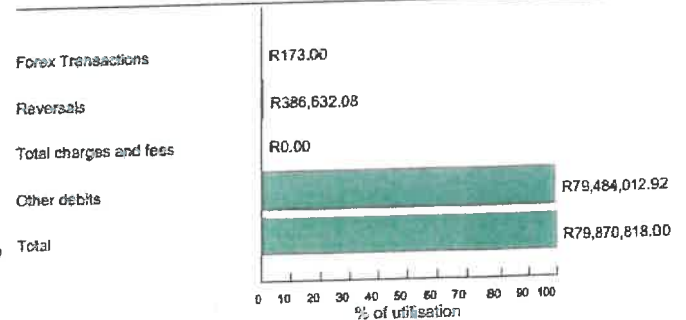
Cashflow

R0.00
R79,870,818.00
R79,870,818.00
R0.00
0.000%

Total funds received/credits **R79,870,818.00**



Total funds used/debits **R79,870,818.00**



see money differently

NEDBANK

We subscribe to the Code of Banking Practice of The Banking Association, South Africa and, for unresolved disputes, support resolution through the Ombudsman for Banking Services. Authorised financial services and registered credit provider (NCRCP 16). Nedbank Limited Reg No 1951/000099/06

Annexure B

Provincial Treasury's letter on early warning signals



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

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

Reference: 11/6/13/1(KZN252)-2023
Enquiries: Mr. F. Cassimjee
Date: 26 July 2023

**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;*



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- (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

Name of municipality R'000	Total creditors owed > 90 days	Indicator
Newcastle	142 263	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.



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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

Name of Municipality	Bulk electricity				Operating expenditure Budget	Bulk water				Total creditors				
	Operating expenditure Budget	Bulk electricity creditors > 90 days	Bulk electricity creditors > 90 days as % Opex Budget	Indicator (> 2%)		Indicator (> 40%)	Bulk water creditors > 90 days	Bulk water creditors > 90 days as % Opex Budget	Indicator (> 2%)	Indicator (> 40%)	Total creditors > 90 days	Total creditors > 90 days as % Opex Budget	Indicator (> 2%)	Indicator (> 40%)
R'000														
Newcastle	2 446 078				2 446 078					142 263	5.8	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 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.



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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.



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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 : 

Date : **14/07/2023**