

SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH ONE:
31 JULY 2023: FILE NUMBER 7/1/1 (2023/24)

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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 31 July 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 6.7. This report, however, is presented on the manually captured schedule C, Version 6.7.

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

SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH ONE:
31 JULY 2023: FILE NUMBER 7/1/1 (2023/24)

- 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 6.7 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.

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH ONE:
31 JULY 2023: FILE NUMBER 7/1/1 (2023/24)**

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.

This month's financial analysis comprises of the Section 71 will be reflected version 6.7 which is manually captured. It should also be noted that the 2023/24 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.

Description	2022/23		Budget Year 2023/24						
	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	376,265	396,741	–	41,594	41,594	33,062	8,532	26%	396,741
Service charges	1,150,814	1,345,737	–	111,266	111,266	112,145	(879)	-1%	1,345,737
Investment revenue	5,406	5,877	–	696	696	490	206	42%	5,877
Transfers and subsidies - Operational	531,036	577,623	–	213,994	213,994	213,994	–	–	577,623
Other own revenue	41,188	29,490	–	1,417	1,417	2,458	(1,040)	-42%	29,490
Total Revenue (excluding capital transfers and contributions)	2,104,709	2,355,468	–	368,967	368,967	362,148	6,819	2%	2,355,468
Employee costs	677,337	724,604	–	50,317	50,317	60,384	(10,067)	-17%	724,604
Remuneration of Councillors	26,983	28,443	–	2,111	2,111	2,370	(259)	-11%	28,443
Depreciation and amortisation	343,913	379,139	–	29,287	29,287	31,595	(2,308)	-7%	379,139
Interest	76,062	32,205	–	2,749	2,749	2,684	65	2%	32,205
Inventory consumed and bulk purchases	681,721	820,786	–	14,613	14,613	68,399	(53,786)	-79%	820,786
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	952,039	739,412	–	16,242	16,242	61,618	(45,376)	-74%	739,412
Total Expenditure	2,758,055	2,724,589	–	115,319	115,319	227,049	(111,730)	-49%	2,724,589
Surplus/(Deficit)	(653,346)	(369,121)	–	253,648	253,648	135,099	118,549	88%	(369,121)
Transfers and subsidies - capital (monetary)	178,070	240,770	–	4,020	4,020	20,064	(16,044)	-80%	240,770
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(475,275)	(128,351)	–	257,668	257,668	155,163	102,505	66%	(128,351)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(475,275)	(128,351)	–	257,668	257,668	155,163	102,505	66%	(128,351)
Capital expenditure & funds sources									
Capital expenditure	173,883	255,338	–	4,020	4,020	21,278	(17,258)	-81%	255,338
Capital transfers recognised	158,926	240,770	–	4,020	4,020	20,064	(16,044)	-80%	240,770
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	14,958	14,568	–	–	–	1,214	(1,214)	-100%	14,568
Total sources of capital funds	173,883	255,338	–	4,020	4,020	21,278	(17,258)	-81%	255,338
Financial position									
Total current assets	773,402	1,067,493	–	1,202,811	1,067,493				1,067,493
Total non current assets	6,462,341	5,915,689	–	6,520,287	5,915,689				5,915,689
Total current liabilities	1,129,479	766,659	–	1,001,409	766,659				766,659
Total non current liabilities	520,818	614,410	–	524,928	614,410				614,410
Community wealth/Equity	5,585,446	5,602,113	–	6,196,761	5,602,113				5,602,113
Cash flows									
Net cash from (used) operating	137,460	261,626	–	9,343	50,051	253,771	203,720	80%	261,626
Net cash from (used) investing	(167,862)	(235,338)	–	(4,020)	(4,020)	(19,611)	(15,592)	80%	(235,338)
Net cash from (used) financing	(33,536)	(34,062)	–	–	–	(2,840)	(2,840)	100%	(34,062)
Cash/cash equivalents at the month/year end	12,227	19,688	–	–	73,513	258,801	185,288	72%	19,688
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	133,675	40,648	38,508	33,133	32,595	34,644	182,334	1,179,204	1,674,742
Creditors Age Analysis									
Total Creditors	157,449	37,981	14,487	–	–	–	–	172,062	381,978

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH ONE:
31 JULY 2023: FILE NUMBER 7/1/1 (2023/24)**

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) - M01 July

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Revenue										
Exchange Revenue										
Service charges - Electricity		710,063	882,022		72,150	72,150	73,502	(1,352)	-2%	882,022
Service charges - Water		209,836	219,986		18,658	18,658	18,332	326	2%	219,986
Service charges - Waste Water Management		127,572	133,580		11,348	11,348	11,132	216	2%	133,580
Service charges - Waste management		103,342	110,148		9,110	9,110	9,179	(69)	-1%	110,148
Sale of Goods and Rendering of Services		8,621			306	306		306	0%	
Agency services										
Interest										
Interest earned from Receivables	5,406		5,877		696	696	490	206	42%	5,877
Interest from Current and Non Current Assets	6,529		5,330		0	0	444			5,330
Dividends										
Rent on Land										
Rental from Fixed Assets	7,988		8,804		723	723	734	(10)	-1%	8,804
Licence and permits										
Operational Revenue	12,259		8,490		19	19	708	(688)	-97%	8,490
Non-Exchange Revenue										
Property rates	376,265		396,741		41,594	41,594	33,062	8,532	26%	396,741
Surcharges and Taxes										
Fines, penalties and forfeits	5,729		4,831		58	58	403	(345)	-86%	4,831
Licence and permits	62		34		2	2	3	(0)	-16%	34
Transfers and subsidies - Operational	531,036		577,623		213,994	213,994	213,994			577,623
Interest										
Fuel Levy										
Operational Revenue							167	142	85%	2,000
Gains on disposal of Assets			2,000		309	309				
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		2,104,709	2,355,468	-	368,967	368,967	362,148	6,819	2%	2,355,468
Expenditure By Type										
Employee related costs		677,337	724,604		50,317	50,317	60,384	(10,067)	-17%	724,604
Remuneration of councillors		26,983	28,443		2,111	2,111	2,370	(259)	-11%	28,443
Bulk purchases - electricity		527,905	660,933				55,078	(55,078)	-100%	660,933
Inventory consumed		153,815	159,854		14,613	14,613	13,321	1,292	10%	159,854
Debt impairment		354,192	308,145				26,679	(26,679)	-100%	308,145
Depreciation and amortisation		343,913	379,139		29,287	29,287	31,595	(2,308)	-7%	379,139
Interest		76,062	32,205		2,749	2,749	2,684	65	2%	32,205
Contracted services		250,887	207,361		4,520	4,520	17,280	(12,760)	-74%	207,361
Transfers and subsidies										
Irrecoverable debts written off		102,410	89,312		5,138	5,138	7,443	(2,305)	-31%	89,312
Operational costs		244,550	134,594		6,584	6,584	11,216	(4,632)	-41%	134,594
Losses on Disposal of Assets										
Other Losses										
Total Expenditure		2,758,055	2,724,589	-	115,319	115,319	227,049	(111,730)	-49%	2,724,589
Surplus/(Deficit)		(653,346)	(369,121)	-	253,648	253,648	135,089	118,549	0	(369,121)
Transfers and subsidies - capital (monetary allocations)		178,070	240,770		4,020	4,020	20,064	(16,044)	(0)	240,770
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(475,275)	(128,351)	-	257,668	257,668	155,163			(128,351)
Income Tax										
Surplus/(Deficit) after income tax		(475,275)	(128,351)	-	257,668	257,668	155,163			(128,351)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(475,275)	(128,351)	-	257,668	257,668	155,163			(128,351)
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/(Deficit) for the year		(475,275)	(128,351)	-	257,668	257,668	155,163			(128,351)

4.1. Operating budget performance -revenue

- The municipality generated a total revenue of R368.9 million of the original budget of R2.3 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 R6.8 million. Although the aggregate performance on revenue generated shows a variance of positive 2 percent, it is however necessary to explain reasons which attributed to the variance.

SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH ONE:

31 JULY 2023: FILE NUMBER 7/1/1 (2023/24)

- The municipality generated R879 thousand (-1%) less revenue from service charges than the year-to-date budget of R111.2 million for the period under review. Water and sanitation all over-performed below target by R326 thousand and R216 thousand respectively, whereas Electricity and waste underperformed by R1.3 million and R69 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 R8.5 million (26%) more than the year-to-date budget of R33 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 R206 thousand (42%) more revenue from interest on investments than the year-to-date budget of R490 thousand for the period under review. This is due to additional investments made during the year.
- The municipality recorded R213.9 million for operational and R4.5 million for capital transfers and subsidies. This is due to the grants received in line with the grant's payment schedule. The first trench of the Equitable share grant was received in July which has had an impact on the favourable financials reported this month.
- The municipality generated R1 million (-42%) less revenue from sundry revenue than a pro-rata budget of R2.4 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 July 2023, the municipality incurred the total expenditure of R115.3 million of the original budget of R2.7 billion, which represents 4.2 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R111.7 million, representing under-expenditure of 49 percent.
- The municipality spent R10 million (-17%) less on employee-related costs than a year-to-date budget of R60.3 million. This is due to exits not yet filled.
- Depreciation has under-performed by R2.3 million (-7%) in the first month of the financial year due to the very low capital expenditure and projects still under work in progress (not yet capitalized) in the prior years. Irrecoverable debts written off under-performed by R2.3 million (-31%) 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.

SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH ONE:
31 JULY 2023: FILE NUMBER 7/1/1 (2023/24)

- It must be mentioned that in the 2023/24 financial year the Eskom invoice for bulk purchases will be recorded on an accrual basis as it is received in the following month due to mSCOA requiring recognition of when the invoice is acknowledged. The invoice for July is R75.2 million (excl VAT). The billing reflected on this invoice is high 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 inventory consumed is the bulk water consumed in line with Circular 98 of the MFMA. It seems to be performing R1.2 million (10%) more than the year-to-date budget of R13.3 million, this is due to the water losses during the month. Issues on pipe bursts are being addressed, there are contractors appointed to address these challenges.
- The municipality spent R12.7 million (-74%) less on contracted services than the year-to-date budget of R17.2 million, this is due to the delays in the appointment of contractors.

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) - M01 July

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Expenditure - Functional										
<i>Governance and administration</i>		653,078	526,515	–	31,978	31,978	43,876	(11,898)	-27%	526,515
Executive and council		122,855	87,849	–	10,161	10,161	7,321	2,841	39%	87,849
Finance and administration		528,385	431,359	–	21,333	21,333	35,947	(14,614)	-41%	431,359
Internal audit		1,838	7,308	–	484	484	609	(125)	-21%	7,308
<i>Community and public safety</i>		253,589	305,267	–	16,738	16,738	25,439	(8,701)	-34%	305,267
Community and social services		42,542	46,305	–	3,310	3,310	3,859	(548)	-14%	46,305
Sport and recreation		74,021	81,375	–	5,124	5,124	6,781	(1,658)	-24%	81,375
Public safety		97,424	94,712	–	6,143	6,143	7,893	(1,750)	-22%	94,712
Housing		29,985	72,572	–	1,542	1,542	6,048	(4,506)	-75%	72,572
Health		9,616	10,303	–	619	619	859	(239)	-28%	10,303
<i>Economic and environmental services</i>		286,897	276,739	–	20,398	20,398	23,062	(2,663)	-12%	276,739
Planning and development		86,124	86,004	–	6,153	6,153	7,167	(1,014)	-14%	86,004
Road transport		200,765	190,732	–	14,245	14,245	15,894	(1,649)	-10%	190,732
Environmental protection		7	3	–	1	1	0	0	121%	3
<i>Trading services</i>		1,561,537	1,613,058	–	45,969	45,969	134,421	(88,453)	-66%	1,613,058
Energy sources		666,305	811,505	–	8,207	8,207	67,625	(59,418)	-88%	811,505
Water management		707,439	612,122	–	26,163	26,163	51,010	(24,847)	-49%	612,122
Waste water management		104,648	62,470	–	5,112	5,112	5,206	(94)	-2%	62,470
Waste management		83,145	126,961	–	6,487	6,487	10,580	(4,093)	-39%	126,961
Other		2,955	3,010	–	235	235	251	(16)	-6%	3,010
Total Expenditure - Functional	3	2,758,055	2,724,589	–	115,319	115,319	227,049	(111,730)	-49%	2,724,589
Surplus/ (Deficit) for the year		(475,275)	(128,351)	–	257,668	257,668	155,163	102,505	66%	(128,351)

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.

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH ONE:
31 JULY 2023: FILE NUMBER 7/1/1 (2023/24)**

- 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 R11.8million (-27%), Community and Public Safety is underspent by R8.7 million (-34%), Economic and Environmental Services is overspent by R2.6 million (-12%), Trading services are underspent by R92.9 million (-69%) and Other Services are underspent by R16 thousand (-6%) this is mainly due to the cost containment measures put in place and spending on the housing projects as mentioned above. Strategic Executive Directors of relevant functions must ensure that they operate within their approved budget to avoid unauthorized expenditure at year-end.

4.3. Capital expenditure.

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

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July										
Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		120	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		4,448	13,326	-	1,635	1,635	1,110	-	-	13,326
Vote 3 - BUDGET AND TREASURY		2,999	3,900	-	-	-	325	-	-	3,900
Vote 4 - MUNICIPAL MANAGER		-	800	-	-	-	67	-	-	800
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		24,472	500	-	-	-	42	-	-	500
Vote 6 - TECHNICAL SERVICES		141,846	215,262	-	2,385	2,385	17,938	-	-	215,262
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	21,550	-	-	-	1,796	-	-	21,550
Vote 8 - GOVERNANCE UNIT		-	-	-	-	-	-	-	-	-
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	173,883	255,338	-	4,020	4,020	21,278	-	-	255,338
Total Capital Expenditure		173,883	255,338	-	4,020	4,020	21,278	-	-	255,338
Capital Expenditure - Functional Classification										
Governance and administration		3,119	4,700	-	-	-	392	(392)	-100%	4,700
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		3,119	4,700	-	-	-	392	(392)	-100%	4,700
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,125	37,334	-	1,635	1,635	3,111	(1,476)	-47%	37,334
Community and social services		557	858	-	-	-	71	(71)	-100%	858
Sport and recreation		3,891	35,977	-	1,635	1,635	2,998	(1,363)	-45%	35,977
Public safety		-	-	-	-	-	-	-	-	-
Housing		678	500	-	-	-	42	(42)	-100%	500
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		56,127	54,635	-	714	714	4,553	(3,839)	-84%	54,635
Planning and development		23,887	-	-	-	-	-	-	-	-
Road transport		32,240	54,635	-	714	714	4,553	(3,839)	-84%	54,635
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		109,513	158,669	-	1,671	1,671	13,222	(11,551)	-87%	158,669
Energy sources		-	21,550	-	-	-	1,796	(1,796)	-100%	21,550
Water management		83,298	108,185	-	1,671	1,671	9,015	(7,344)	-81%	108,185
Waste water management		26,214	28,484	-	-	-	2,374	(2,374)	-100%	28,484
Waste management		-	450	-	-	-	38	(38)	-100%	450
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	173,883	255,338	-	4,020	4,020	21,278	(17,258)	-81%	255,338
Funded by:										
National Government		149,814	228,012	-	4,020	4,020	19,001	(14,981)	-79%	228,012
Provincial Government		9,112	12,758	-	-	-	1,063	(1,063)	-100%	12,758
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		158,926	240,770	-	4,020	4,020	20,064	(16,044)	-80%	240,770
Borrowing	6									
Internally generated funds		14,958	14,568	-	-	-	1,214	(1,214)	-100%	14,568
Total Capital Funding		173,883	255,338	-	4,020	4,020	21,278	(17,258)	-81%	255,338

SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH ONE:**31 JULY 2023: FILE NUMBER 7/1/1 (2023/24)**

- Capital expenditure for the first month of the financial year was R4 million which represents 2% of the original capital budget of R255.3 million. Comparison between the year-to-budget of R21.2 million and actual expenditure for the period reflects an under expenditure of R17.2 million, which implies that the municipality spent 81% less than the year-to-date budget for the same period. The Strategic Executive Directors are advised to develop plans to deal with underspending to avoid grants being reverted to the National Treasury.

4.3.1 Capital and Operational Grant Reporting

The table below reflects the grant performance when the full year budget and actuals are compared. A further comparison is also displayed between the year-to-date actuals vs. allocations received. The grant expenditure reflects adequate spending in some grants on both operational and capital grants while others are delayed, fast tracking of the grants needs to be made to avoid withholding of unspent grants, over all expenditure of the grants is as follows.

GRANT ANALYSIS AS AT 31 JULY 2023				
GRANT NAME	DORA OR PROVINCIAL GAZZETE ALLOCATION	ALLOCATIONS RECEIVED	YEAR TO DATE EXPENDITURE (Incl VAT)	% SPENT ON GRANT BUDGET
NATIONAL GRANTS				
Expanded Public Works Programme Integrated Grant	3,106,000.00	776,000.00	196,809	6%
Financial Management Grant	1,850,000.00	-	86,026.96	5%
Water Service Infrastructure Grant	50,000,000.00	20,000,000.00	-	0%
Neighbourhood Development Partnership Grant	24,514,000.00	10,000,000.00	-	0%
INEP GRANT	21,550,000.00	-	-	0%
Municipal Infrastructure Grant	143,068,000.00	50,000,000.00	3,885,592.72	3%
PROVINCIAL GRANTS				
Community Library Grant	2,595,000.00	-	239,432.74	9%
Housing Accreditation Grant	15,501,000.00	-	465,977.10	0%
Housing Grant	131,615,000.00	-	-	0%
ISU Partnership Grant	478,733,300.00	-	-	0%
Museum Art Gallery Grant	476,000.00	-	-	0%
Provincialisation Grant	6,992,000.00	-	585,664.60	8%
LGSETA	-	-	-	0%
EDTEA : Airport Grant	-	-	-	0%
EDTEA: MUNICIPAL EMPLOYEMENT INITIATIVE	-	-	-	0%
Sport, Recreation Grant	11,938,000.00	-	1,880,260.10	0%
Water Intervention Grant	-	-	-	0%
Title Deeds	-	-	-	0%
Greenest Town	-	-	0	0
EDTEA: HAWKER STALLS	-	-	-	0%

SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH ONE:
31 JULY 2023: FILE NUMBER 7/1/1 (2023/24)

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 - M01 July

Description	Ref	Budget Year 2023/24				
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		12,227	19,688		73,513	19,688
Trade and other receivables from exchange transactions		636,800	951,655		1,009,633	951,655
Receivables from non-exchange transactions		99,679	83,155		95,067	83,155
Current portion of non-current receivables						
Inventory		24,696	12,995		24,598	12,995
VAT						
Other current assets						
Total current assets		773,402	1,067,493	-	1,202,811	1,067,493
Non current assets						
Investments		72,154	110,954		367,609	110,954
Investment property		374,076	352,224		142,171	352,224
Property, plant and equipment		6,003,876	5,440,429		5,998,469	5,440,429
Biological assets						
Living and non-living resources						
Heritage assets		11,982	11,883		11,938	11,883
Intangible assets		254	200		101	200
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		6,462,341	5,915,689	-	6,520,287	5,915,689
TOTAL ASSETS		7,235,743	6,983,183	-	7,723,098	6,983,183
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		65,978	34,082		34,371	34,082
Consumer deposits		35,599	35,649		35,607	35,649
Trade and other payables from exchange transactions		872,516	571,301		779,798	571,301
Trade and other payables from non-exchange transactions		134,074				
Provision		14,261	10,513		4,177	10,513
VAT		7,052				
Other current liabilities			115,115		147,456	115,115
Total current liabilities		1,129,479	766,659	-	1,001,409	766,659
Non current liabilities						
Financial liabilities		263,234	321,905		293,163	321,905
Provision		257,584	229,340		229,340	229,340
Long term portion of trade payables			63,165		2,424	63,165
Other non-current liabilities						
Total non current liabilities		520,818	614,410	-	524,928	614,410
TOTAL LIABILITIES		1,650,298	1,381,069	-	1,526,337	1,381,069
NET ASSETS	2	5,585,446	5,602,113	-	6,196,761	5,602,113
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5,553,154	5,567,259		6,164,410	5,567,259
Reserves and funds		32,292	34,854		32,351	34,854
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	5,585,446	5,602,113	-	6,196,761	5,602,113

- As at end of the first month of the financial year, the municipality showed a favorable equity position, with a net asset effect of R5.9 billion.

SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH ONE:

31 JULY 2023: FILE NUMBER 7/1/1 (2023/24)

- 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 first month. The bulk of the debtor's ageing amount (R1.4 billion) was for debt owing for more than 90 days, while R1.4 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 R7.7 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 R73.5 million at the end of the first month of the financial year, with R65 million from call investments and R8.4 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 R381.9 million as illustrated on SC4, while unspent conditional grants amount to R212.1 million, representing a cash shortfall of R552.7 million. Included under creditors is Eskom for R106.1 million, uThukela Water for R220.7 million, SARS – PAYE for R16.2 million, pension and other employee benefits for R27.9 million, and other trade creditors for R10.9 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 0.19%, since the municipality needs R381.9 million in order to pay all its short-term obligations. Again, this is a bad reflection on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more likely to negatively impact the image of the municipality to public, business sector and other spheres of government.

SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH ONE:
31 JULY 2023: FILE NUMBER 7/1/1 (2023/24)

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 - M01 July

Description	Ref	Budget Year 2023/24								
		2022/23 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		260,934	299,539		29,116	29,116	24,962	4,154	17%	299,539
Service charges		947,157	1,144,535		78,100	78,100	95,378	(17,278)	-18%	1,144,535
Other revenue		36,402	231,189		1,821	42,529	19,266	23,263	121%	231,189
Transfers and Subsidies - Operational		458,811	547,623		211,168	211,168	211,168	-		547,623
Transfers and Subsidies - Capital		178,070	240,770		86,500	86,500	86,500	-		240,770
Interest		11,936	5,330		696	696	444	252	57%	5,330
Dividends			-		-	-	-	-		-
Payments										
Suppliers and employees		(1,707,272)	(2,175,156)		(395,309)	(395,309)	(181,263)	214,046	-118%	(2,175,156)
Interest		(48,579)	(32,205)		(2,749)	(2,749)	(2,684)	65	-2%	(32,205)
Transfers and Subsidies			-		-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		137,460	261,626	-	9,343	50,051	253,771	203,720	80%	261,626
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		6,022	20,000		-	-	1,667	(1,667)	-100%	20,000
Decrease (increase) in non-current receivables			-							
Decrease (increase) in non-current investments			-							
Payments										
Capital assets		(173,883)	(255,338)		(4,020)	(4,020)	(21,278)	(17,258)	81%	(255,338)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(167,862)	(235,338)	-	(4,020)	(4,020)	(19,611)	(15,592)	80%	(235,338)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-							
Borrowing long term/refinancing			-							
Increase (decrease) in consumer deposits			-							
Payments										
Repayment of borrowing		(33,538)	(34,082)		-	-	(2,840)	(2,840)	100%	(34,082)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(33,538)	(34,082)	-	-	-	(2,840)	(2,840)	100%	(34,082)
NET INCREASE/ (DECREASE) IN CASH HELD		(63,940)	(7,794)	-	5,324	46,031	231,319			(7,794)
Cash/cash equivalents at beginning:		76,167	27,482		27,482	27,482	27,482			27,482
Cash/cash equivalents at monthly year end:		12,227	19,688			73,513	258,801			19,688

- The municipality opened with a provisional cash and cash equivalent balance of R27.4 million at the beginning of the financial year and closed with a balance of R73.5 million as at the end of July 2023 which represents a cash increase of 46 million since the beginning of the financial year. This is mainly due to the first trench of the equitable share received.
- Cash flows from operating activities yielded a net cash inflow of R50 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.

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH ONE:
31 JULY 2023: FILE NUMBER 7/1/1 (2023/24)**

- Cash flows from investing activities recorded net cash outflows of R4 million this is due to the capital expenditure incurred.
- Cash flows from financing activities recorded net outflows of nil 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.

7 RECOMMENDATIONS

7.1 That the Council notes the submission of S71 for the month ended 31 July 2023

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

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH ONE:
31 JULY 2023: FILE NUMBER 7/1/1 (2023/24)**

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

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

Report seen by:



DX DUBE
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE



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

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M01 July

Description	2022/23		Budget Year 2023/24						
	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	376,265	396,741	-	41,594	41,594	33,062	8,532	26%	396,741
Service charges	1,150,814	1,345,737	-	111,266	111,266	112,145	(879)	-1%	1,345,737
Investment revenue	5,406	5,877	-	696	696	490	206	42%	5,877
Transfers and subsidies - Operational	531,036	577,623	-	213,994	213,994	213,994	-		577,623
Other own revenue	41,188	29,490	-	1,417	1,417	2,458	(1,040)	-42%	29,490
Total Revenue (excluding capital transfers and contributions)	2,104,709	2,355,468	-	368,967	368,967	362,148	6,819	2%	2,355,468
Employee costs	677,337	724,604	-	50,317	50,317	60,384	(10,067)	-17%	724,604
Remuneration of Councillors	26,983	28,443	-	2,111	2,111	2,370	(259)	-11%	28,443
Depreciation and amortisation	343,913	379,139	-	29,287	29,287	31,595	(2,308)	-7%	379,139
Interest	76,062	32,205	-	2,749	2,749	2,684	65	2%	32,205
Inventory consumed and bulk purchases	681,721	820,786	-	14,613	14,613	68,399	(53,786)	-79%	820,786
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	952,039	739,412	-	16,242	16,242	61,618	(45,376)	-74%	739,412
Total Expenditure	2,758,055	2,724,589	-	115,319	115,319	227,049	(111,730)	-49%	2,724,589
Surplus/(Deficit)	(653,346)	(369,121)	-	253,648	253,648	135,099	118,549	88%	(369,121)
Transfers and subsidies - capital (monetary allocations)	178,070	240,770	-	4,020	4,020	20,064	(16,044)	-80%	240,770
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
	(475,275)	(128,351)	-	257,668	257,668	155,163	102,505	66%	(128,351)
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(475,275)	(128,351)	-	257,668	257,668	155,163	102,505	66%	(128,351)
Capital expenditure & funds sources									
Capital expenditure	173,883	255,338	-	4,020	4,020	21,278	(17,258)	-81%	255,338
Capital transfers recognised	158,926	240,770	-	4,020	4,020	20,064	(16,044)	-80%	240,770
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	14,958	14,568	-	-	-	1,214	(1,214)	-100%	14,568
Total sources of capital funds	173,883	255,338	-	4,020	4,020	21,278	(17,258)	-81%	255,338
Financial position									
Total current assets	773,402	1,067,493	-	1,202,811	1,067,493				1,067,493
Total non current assets	6,462,341	5,915,689	-	6,520,287	5,915,689				5,915,689
Total current liabilities	1,129,479	766,659	-	1,001,409	766,659				766,659
Total non current liabilities	520,818	614,410	-	524,928	614,410				614,410
Community wealth/Equity	5,585,446	5,602,113	-	6,196,761	5,602,113				5,602,113
Cash flows									
Net cash from (used) operating	137,460	261,626	-	9,343	50,051	253,771	203,720	80%	261,626
Net cash from (used) investing	(167,862)	(235,338)	-	(4,020)	(4,020)	(19,611)	(15,592)	80%	(235,338)
Net cash from (used) financing	(33,538)	(34,082)	-	-	-	(2,840)	(2,840)	100%	(34,082)
Cash/cash equivalents at the month/year end	12,227	19,688	-	-	73,513	258,801	185,288	72%	19,688
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	133,675	40,648	38,508	33,133	32,595	34,644	182,334	1,179,204	1,674,742
Creditors Age Analysis									
Total Creditors	157,449	37,981	14,487	-	-	-	-	172,062	381,978

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2022/23		Budget Year 2023/24						
		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>		521,000	565,717	-	102,230	102,230	47,143	55,087	117%	565,717
Executive and council		20,452	15,251	-	2,313	2,313	1,271	1,042	82%	15,251
Finance and administration		500,548	550,466	-	99,917	99,917	45,872	54,045	118%	550,466
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		46,287	77,025	-	3,671	3,671	6,419	(2,748)	-43%	77,025
Community and social services		14,994	11,656	-	964	964	971	(7)	-1%	11,656
Sport and recreation		4,683	12,086	-	1,880	1,880	1,007	873	87%	12,086
Public safety		6,059	4,757	-	39	39	396	(357)	-90%	4,757
Housing		20,539	48,522	-	785	785	4,043	(3,258)	-81%	48,522
Health		12	4	-	1	1	0	1	203%	4
<i>Economic and environmental services</i>		157,172	171,944	-	3,718	3,718	14,329	(10,611)	-74%	171,944
Planning and development		28,031	28,876	-	326	326	2,406	(2,080)	-86%	28,876
Road transport		129,141	143,068	-	3,392	3,392	11,922	(8,531)	-72%	143,068
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,558,161	1,781,356	-	263,355	263,355	314,305	(50,950)	-16%	1,781,356
Energy sources		796,318	994,494	-	110,034	110,034	138,161	(28,127)	-20%	994,494
Water management		359,037	366,795	-	59,315	59,315	85,853	(26,538)	-31%	366,795
Waste water management		254,821	263,058	-	65,324	65,324	77,208	(11,884)	-15%	263,058
Waste management		147,985	157,009	-	28,682	28,682	13,084	15,598	119%	157,009
<i>Other</i>	4	160	195	-	14	14	16	(3)	-16%	195
Total Revenue - Functional	2	2,282,780	2,596,238	-	372,987	372,987	382,212	(9,225)	-2%	2,596,238
Expenditure - Functional										
<i>Governance and administration</i>		653,078	526,515	-	31,978	31,978	43,876	(11,898)	-27%	526,515
Executive and council		122,855	87,849	-	10,161	10,161	7,321	2,841	39%	87,849
Finance and administration		528,385	431,359	-	21,333	21,333	35,947	(14,614)	-41%	431,359
Internal audit		1,838	7,308	-	484	484	609	(125)	-21%	7,308
<i>Community and public safety</i>		253,589	305,267	-	16,738	16,738	25,439	(8,701)	-34%	305,267
Community and social services		42,542	46,305	-	3,310	3,310	3,859	(548)	-14%	46,305
Sport and recreation		74,021	81,375	-	5,124	5,124	6,781	(1,658)	-24%	81,375
Public safety		97,424	94,712	-	6,143	6,143	7,893	(1,750)	-22%	94,712
Housing		29,985	72,572	-	1,542	1,542	6,048	(4,506)	-75%	72,572
Health		9,616	10,303	-	619	619	859	(239)	-28%	10,303
<i>Economic and environmental services</i>		286,897	276,739	-	20,398	20,398	23,062	(2,663)	-12%	276,739
Planning and development		86,124	86,004	-	6,153	6,153	7,167	(1,014)	-14%	86,004
Road transport		200,765	190,732	-	14,245	14,245	15,894	(1,649)	-10%	190,732
Environmental protection		7	3	-	1	1	0	0	121%	3
<i>Trading services</i>		1,561,537	1,613,058	-	45,969	45,969	134,421	(88,453)	-66%	1,613,058
Energy sources		666,305	811,505	-	8,207	8,207	67,625	(59,418)	-88%	811,505
Water management		707,439	612,122	-	26,163	26,163	51,010	(24,847)	-49%	612,122
Waste water management		104,648	62,470	-	5,112	5,112	5,206	(94)	-2%	62,470
Waste management		83,145	126,961	-	6,487	6,487	10,580	(4,093)	-39%	126,961
<i>Other</i>		2,955	3,010	-	235	235	251	(16)	-6%	3,010
Total Expenditure - Functional	3	2,758,055	2,724,589	-	115,319	115,319	227,049	(111,730)	-49%	2,724,589
Surplus/ (Deficit) for the year		(475,275)	(128,351)	-	257,668	257,668	155,163	102,505	66%	(128,351)

KZN252 Newcastle- Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		110,294	124,961	-	47,907	47,907	10,413	37,493	360.0%	124,961
Vote 2 - COMMUNITY SERVICES		173,752	185,534	-	31,570	31,570	70,747	(39,177)	-55.4%	185,534
Vote 3 - BUDGET AND TREASURY		410,706	440,756	-	54,323	54,323	36,730	17,594	47.9%	440,756
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		44,957	74,467	-	926	926	6,206	(5,279)	-85.1%	74,467
Vote 6 - TECHNICAL SERVICES		746,752	776,027	-	128,227	128,227	175,241	(47,015)	-26.8%	776,027
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		796,318	994,494	-	110,034	110,034	82,874	27,160	32.8%	994,494
Vote 8 - GOVERNANCE UNIT		-	-	-	-	-	-	-	-	-
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	2,282,780	2,596,238	-	372,987	372,987	382,212	(9,225)	-2.4%	2,596,238
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		121,912	110,707	-	11,596	11,596	9,226	2,370	25.7%	110,707
Vote 2 - COMMUNITY SERVICES		393,037	425,983	-	23,388	23,388	35,499	(12,110)	-34.1%	425,983
Vote 3 - BUDGET AND TREASURY		336,565	238,236	-	12,156	12,156	19,853	(7,697)	-38.8%	238,236
Vote 4 - MUNICIPAL MANAGER		97,601	100,353	-	6,096	6,096	8,363	(2,267)	-27.1%	100,353
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		57,125	98,555	-	3,373	3,373	8,213	(4,840)	-58.9%	98,555
Vote 6 - TECHNICAL SERVICES		1,068,373	920,360	-	49,563	49,563	76,697	(27,134)	-35.4%	920,360
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		683,442	830,394	-	9,146	9,146	69,200	(60,053)	-86.8%	830,394
Vote 8 - GOVERNANCE UNIT		-	-	-	-	-	-	-	-	-
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	2,758,055	2,724,589	-	115,319	115,319	227,049	(111,730)	-49.2%	2,724,589
Surplus/ (Deficit) for the year	2	(475,275)	(128,351)	-	257,668	257,668	155,163	102,505	66.1%	(128,351)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Revenue										
Exchange Revenue										
Service charges - Electricity		710,063	882,022		72,150	72,150	73,502	(1,352)	-2%	882,022
Service charges - Water		209,836	219,986		18,658	18,658	18,332	326	2%	219,986
Service charges - Waste Water Management		127,572	133,580		11,348	11,348	11,132	216	2%	133,580
Service charges - Waste management		103,342	110,148		9,110	9,110	9,179	(69)	-1%	110,148
Sale of Goods and Rendering of Services		8,621			306	306		306	0%	
Agency services										
Interest										
Interest earned from Receivables		5,406	5,877		696	696	490	206	42%	5,877
Interest from Current and Non Current Assets		6,529	5,330		0	0	444			5,330
Dividends										
Rent on Land										
Rental from Fixed Assets		7,988	8,804		723	723	734	(10)	-1%	8,804
Licence and permits										
Operational Revenue		12,259	8,490		19	19	708	(688)	-97%	8,490
Non-Exchange Revenue										
Property rates		376,265	396,741		41,594	41,594	33,062	8,532	26%	396,741
Surcharges and Taxes										
Fines, penalties and forfeits		5,729	4,831		58	58	403	(345)	-86%	4,831
Licence and permits		62	34		2	2	3	(0)	-16%	34
Transfers and subsidies - Operational		531,036	577,623		213,994	213,994	213,994			577,623
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets			2,000		309	309	167	142	85%	2,000
Other Gains										
Discontinued Operations										
		2,104,709	2,355,468		368,967	368,967	362,148	6,819	2%	2,355,468
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		677,337	724,604		50,317	50,317	60,384	(10,067)	-17%	724,604
Remuneration of councillors		26,983	28,443		2,111	2,111	2,370	(259)	-11%	28,443
Bulk purchases - electricity		527,905	660,933				55,078	(55,078)	-100%	660,933
Inventory consumed		153,815	159,854		14,613	14,613	13,321	1,292	10%	159,854
Debt impairment		354,192	308,145				25,679	(25,679)	-100%	308,145
Depreciation and amortisation		343,913	379,139		29,287	29,287	31,595	(2,308)	-7%	379,139
Interest		76,062	32,205		2,749	2,749	2,684	65	2%	32,205
Contracted services		250,887	207,361		4,520	4,520	17,280	(12,760)	-74%	207,361
Transfers and subsidies										
Irrecoverable debts written off		102,410	89,312		5,138	5,138	7,443	(2,305)	-31%	89,312
Operational costs		244,550	134,594		6,584	6,584	11,216	(4,632)	-41%	134,594
Losses on Disposal of Assets										
Other Losses										
		2,758,055	2,724,589		115,319	115,319	227,049	(111,730)	-49%	2,724,589
Total Expenditure										
Surplus/(Deficit)		(653,346)	(369,121)		253,648	253,648	135,099	118,549	0	(369,121)
Transfers and subsidies - capital (monetary allocations)		178,070	240,770		4,020	4,020	20,064	(16,044)	(0)	240,770
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(475,275)	(128,351)		257,668	257,668	155,163			(128,351)
Income Tax										
Surplus/(Deficit) after income tax		(475,275)	(128,351)		257,668	257,668	155,163			(128,351)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(475,275)	(128,351)		257,668	257,668	155,163			(128,351)
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(475,275)	(128,351)		257,668	257,668	155,163			(128,351)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		120	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		4,448	13,326	-	1,635	1,635	1,110	-	-	13,326
Vote 3 - BUDGET AND TREASURY		2,999	3,900	-	-	-	325	-	-	3,900
Vote 4 - MUNICIPAL MANAGER		-	800	-	-	-	67	-	-	800
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		24,472	500	-	-	-	42	-	-	500
Vote 6 - TECHNICAL SERVICES		141,846	215,262	-	2,385	2,385	17,938	-	-	215,262
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	21,550	-	-	-	1,796	-	-	21,550
Vote 8 - GOVERNANCE UNIT		-	-	-	-	-	-	-	-	-
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	173,883	255,338	-	4,020	4,020	21,278	-	-	255,338
Total Capital Expenditure		173,883	255,338	-	4,020	4,020	21,278	-	-	255,338
Capital Expenditure - Functional Classification										
Governance and administration		3,119	4,700	-	-	-	392	(392)	-100%	4,700
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		3,119	4,700	-	-	-	392	(392)	-100%	4,700
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,125	37,334	-	1,635	1,635	3,111	(1,476)	-47%	37,334
Community and social services		557	858	-	-	-	71	(71)	-100%	858
Sport and recreation		3,891	35,977	-	1,635	1,635	2,998	(1,363)	-45%	35,977
Public safety		-	-	-	-	-	-	-	-	-
Housing		678	500	-	-	-	42	(42)	-100%	500
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		56,127	54,635	-	714	714	4,553	(3,839)	-84%	54,635
Planning and development		23,887	-	-	-	-	-	-	-	-
Road transport		32,240	54,635	-	714	714	4,553	(3,839)	-84%	54,635
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		109,513	158,669	-	1,671	1,671	13,222	(11,551)	-87%	158,669
Energy sources		-	21,550	-	-	-	1,796	(1,796)	-100%	21,550
Water management		83,298	108,185	-	1,671	1,671	9,015	(7,344)	-81%	108,185
Waste water management		26,214	26,484	-	-	-	2,374	(2,374)	-100%	28,484
Waste management		-	450	-	-	-	38	(38)	-100%	450
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	173,883	255,338	-	4,020	4,020	21,278	(17,258)	-81%	255,338
Funded by:										
National Government		149,814	226,012	-	4,020	4,020	19,001	(14,981)	-79%	226,012
Provincial Government		9,112	12,758	-	-	-	1,063	(1,063)	-100%	12,758
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		158,926	240,770	-	4,020	4,020	20,064	(16,044)	-80%	240,770
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		14,958	14,568	-	-	-	1,214	(1,214)	-100%	14,568
Total Capital Funding		173,883	255,338	-	4,020	4,020	21,278	(17,258)	-81%	255,338

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		260,934	299,539		29,116	29,116	24,962	4,154	17%	299,539
Service charges		947,157	1,144,535		78,100	78,100	95,378	(17,278)	-18%	1,144,535
Other revenue		36,402	231,189		1,821	42,529	19,266	23,263	121%	231,189
Transfers and Subsidies - Operational		458,811	547,623		211,168	211,168	211,168	-		547,623
Transfers and Subsidies - Capital		178,070	240,770		86,500	86,500	86,500	-		240,770
Interest		11,936	5,330		696	696	444	252	57%	5,330
Dividends			-		-	-	-	-		-
Payments										
Suppliers and employees		(1,707,272)	(2,175,156)		(395,309)	(395,309)	(181,263)	214,046	-118%	(2,175,156)
Interest		(48,579)	(32,205)		(2,749)	(2,749)	(2,684)	65	-2%	(32,205)
Transfers and Subsidies			-		-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		137,460	261,626	-	9,343	50,051	253,771	203,720	80%	261,626
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		6,022	20,000		-	-	1,667	(1,667)	-100%	20,000
Decrease (increase) in non-current receivables			-		-	-	-	-		-
Decrease (increase) in non-current investments			-		-	-	-	-		-
Payments										
Capital assets		(173,883)	(255,338)		(4,020)	(4,020)	(21,278)	(17,258)	81%	(255,338)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(167,862)	(235,338)	-	(4,020)	(4,020)	(19,611)	(15,592)	80%	(235,338)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-		-	-	-	-		-
Borrowing long term/refinancing			-		-	-	-	-		-
Increase (decrease) in consumer deposits			-		-	-	-	-		-
Payments										
Repayment of borrowing		(33,538)	(34,082)		-	-	(2,840)	(2,840)	100%	(34,082)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(33,538)	(34,082)	-	-	-	(2,840)	(2,840)	100%	(34,082)
NET INCREASE/ (DECREASE) IN CASH HELD		(63,940)	(7,794)	-	5,324	46,031	231,319			(7,794)
Cash/cash equivalents at beginning:		76,167	27,482		27,482	27,482	27,482			27,482
Cash/cash equivalents at month/year end:		12,227	19,688		-	73,513	258,801			19,688

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		12,227	19,688		73,513	19,688
Trade and other receivables from exchange transactions		636,800	951,655		1,009,633	951,655
Receivables from non-exchange transactions		99,679	83,155		95,067	83,155
Current portion of non-current receivables						
Inventory		24,696	12,995		24,598	12,995
VAT						
Other current assets						
Total current assets		773,402	1,067,493	-	1,202,811	1,067,493
Non current assets						
Investments		72,154	110,954		367,609	110,954
Investment property		374,076	352,224		142,171	352,224
Property, plant and equipment		6,003,876	5,440,429		5,998,469	5,440,429
Biological assets						
Living and non-living resources						
Heritage assets		11,982	11,883		11,938	11,883
Intangible assets		254	200		101	200
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		6,462,341	5,915,689	-	6,520,287	5,915,689
TOTAL ASSETS		7,235,743	6,983,183	-	7,723,098	6,983,183
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		65,978	34,082		34,371	34,082
Consumer deposits		35,599	35,649		35,607	35,649
Trade and other payables from exchange transactions		872,516	571,301		779,798	571,301
Trade and other payables from non-exchange transactions		134,074				
Provision		14,261	10,513		4,177	10,513
VAT		7,052				
Other current liabilities			115,115		147,456	115,115
Total current liabilities		1,129,479	766,659	-	1,001,409	766,659
Non current liabilities						
Financial liabilities		263,234	321,905		293,163	321,905
Provision		257,584	229,340		229,340	229,340
Long term portion of trade payables			63,165		2,424	63,165
Other non-current liabilities						
Total non current liabilities		520,818	614,410	-	524,928	614,410
TOTAL LIABILITIES		1,650,298	1,381,069	-	1,526,337	1,381,069
NET ASSETS	2	5,585,446	5,602,113	-	6,196,761	5,602,113
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5,553,154	5,567,259		6,164,410	5,567,259
Reserves and funds		32,292	34,854		32,351	34,854
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	5,585,446	5,602,113	-	6,196,761	5,602,113

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands Revenue Operational Revenue Property rates Fines, penalties and forfeits Licence and permits Expenditure By Type Employee related costs Bulk purchases - electricity Inventory consumed Debt impairment Contracted services Operational costs Irrecoverable debts written off Capital Expenditure Grant funded projects Internally funded projects Repairs and maintenance	-97% 26% -86% -16% -17% -100% -24% -100% -74% -41% -31% -80% -100% 77%	Dependent on the consumers reaction Government departments are paying in & new properties have been registered Dependent on the consumers reaction Dependent on the consumers reaction The July Eskom Bulk is only received the following month, it's on an accrual basis Only debt impairment for indigents is calculated monthly all other debtors is Biannually Delays in the appointment of service providers Cost containment procedures placed to curb unnecessary expenditure Only debt impairment for indigents is calculated monthly all other debtors is Biannually Due to SCM processes being at initial stages Due to SCM processes being at initial stages Due to SCM processes being at initial stages	
2	Financial Position			
3	Cash Flow Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	80% 80% 100%	Main attributor is property rates due to increased number of new properties & conversion of household to business category Slow capital expenditure Based on amortisation schedules	
4	Measureable performance			
5	Municipal Entities			

KZN52 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2023/24											Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr								
R thousands																	
Debtors Age Analysis By Income Source																	
Trade and Other Receivables from Exchange Transactions - Water	1200	27,793	11,183	10,928	9,259	9,465	9,541	49,766	352,301	480,236	430,331	1,739					
Trade and Other Receivables from Exchange Transactions - Electricity	1300	36,422	1,121	1,000	783	644	508	3,150	14,036	57,663	19,121	127					
Receivables from Non-exchange Transactions - Property Rates	1400	45,539	9,008	8,450	7,812	7,505	7,479	40,639	113,792	240,724	177,426	947					
Receivables from Exchange Transactions - Waste Water Management	1500	23,711	6,972	8,044	6,394	6,298	6,199	37,253	352,623	447,495	408,768	1,719					
Receivables from Exchange Transactions - Waste Management	1600	14,062	5,222	5,202	4,634	4,841	4,547	27,003	151,100	216,412	191,926	429					
Receivables from Exchange Transactions - Property Rental Debtors	1700	861	164	192	140	157	125	625	3,133	5,197	4,180						
Interest on Arrear Debtor Accounts	1810	1,402	697	574	529	519	511	2,348	14,446	21,026	18,353	8					
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820																
Other	1900	(16,216)	6,281	4,119	3,482	3,266	5,734	21,550	177,772	206,969	211,805	732					
Total By Income Source	2000	133,675	40,648	38,508	33,133	32,995	34,644	182,334	1,179,204	1,674,742	1,461,910	5,701					
2022/23 - totals only																	
Debtors Age Analysis By Customer Group																	
Organs of State	2200	11,666	162	289	242	171	143	2,075	5,111	19,857	7,740						
Commercial	2300	38,329	3,860	3,432	2,836	2,474	2,442	11,650	61,412	126,404	80,814	215					
Households	2400	101,368	34,165	34,786	30,027	29,922	29,531	164,972	1,104,371	1,529,164	1,358,824	5,449					
Other	2500	(17,697)	2,441	31	29	28	2,529	3,638	8,310	(684)	14,531	37					
Total By Customer Group	2600	133,675	40,648	38,508	33,133	32,995	34,644	182,334	1,179,204	1,674,742	1,461,910	5,701					

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2023/24										Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total			
Creditors Age Analysis By Customer Type													
Bulk Electricity	0100	86,537										19,576	106,113
Bulk Water	0200	16,805	37,539	13,936								152,485	220,763
PAYE deductions	0300	16,218											16,218
VAT (output less input)	0400												-
Pensions / Retirement deductions	0500	27,902											27,902
Loan repayments	0600												-
Trade Creditors	0700	9,987	442	552								1	10,981
Auditor General	0800												-
Other	0900												-
Total By Customer Type	1000	157,449	37,981	14,487	-	-	-	-	-	-	-	172,062	381,978

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

R thousands	Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
			Yrs	Months												
	Municipality															
	Nedbank										Call account	596	4	-	-	600
	Standard Bank										Call account	2,646	154	(59,000)	120,100	63,900
	ABSA										Call account	593	4	-	-	596
												-	-	-	-	-
	Municipality sub-total											3,835	162	(59,000)	120,100	65,097
	Entities															
	Entities sub-total											-	-	-	-	-
	TOTAL INVESTMENTS AND INTEREST	2										3,835	162	(59,000)	120,100	65,097

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		489,413	522,879	-	211,168	211,168	211,168	-	-	522,879
Local Government Equitable Share		457,725	506,803	-	211,168	211,168	211,168	-	-	506,803
Energy Efficiency and Demand Management		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Finance Management Grant		1,690	1,850	-	-	-	-	-	-	1,850
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)	3	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		26,245	11,120	-	-	-	-	-	-	11,120
Massification		-	-	-	-	-	-	-	-	-
EPWP Incentive		3,753	3,106	-	-	-	-	-	-	3,106
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		17,851	24,744	-	-	-	-	-	-	24,744
Health subsidy		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Level 2 accreditation		6,006	15,001	-	-	-	-	-	-	15,001
Museums Services		111	156	-	-	-	-	-	-	156
Community Library Services Grant		2,849	2,595	-	-	-	-	-	-	2,595
Sport and Recreation		-	-	-	-	-	-	-	-	-
Spatial Development Framework Support		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Title Deeds		-	-	-	-	-	-	-	-	-
COGTA Support Scheme		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries		6,992	6,992	-	-	-	-	-	-	6,992
EDTEA Grant(Trade Stalls)	4	1,000	-	-	-	-	-	-	-	-
LGSETA		893	-	-	-	-	-	-	-	-
ISU Partnership Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	507,264	547,623	-	211,168	211,168	211,168	-	-	547,623
Capital Transfers and Grants										
National Government:		181,056	228,012	-	86,500	86,500	86,500	-	-	228,012
Neighbourhood Development Partnership		30,000	24,514	-	10,000	10,000	10,000	-	-	24,514
Municipal Infrastructure Grant (MIG)		102,896	131,948	-	50,000	50,000	50,000	-	-	131,948
Integrated National Electrification Programme		-	21,550	-	6,500	6,500	6,500	-	-	21,550
Energy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Municipal water infrastructure		-	-	-	-	-	-	-	-	-
Water Intervention Project		-	-	-	-	-	-	-	-	-
Finance Management Grant		160	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		48,000	50,000	-	20,000	20,000	20,000	-	-	50,000
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		3,338	12,758	-	-	-	-	-	-	12,758
Housing Level 2 accreditation		-	500	-	-	-	-	-	-	500
Community Library Service		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	11,938	-	-	-	-	-	-	11,938
Housing		-	-	-	-	-	-	-	-	-
Greenest Town		-	-	-	-	-	-	-	-	-
Museum		338	320	-	-	-	-	-	-	320
LGSETA		-	-	-	-	-	-	-	-	-
EDTEA Grant(AIRPORT UPGRADE)		3,000	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	184,394	240,770	-	86,500	86,500	86,500	-	-	240,770
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	691,658	788,393	-	297,668	297,668	297,668	-	-	788,393

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	Budget Year 2023/24								
		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:		486,977	522,879	-	211,682	211,682	212,508	(989)	-0.5%	522,879
Local Government Equitable Share		457,725	506,803	-	211,168	211,168	211,168	-	-	506,803
Energy Efficiency and Demand Management		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Finance Management Grant		841	1,850	-	318	318	154	-	-	1,850
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		24,658	11,120	-	-	-	927	(927)	-100.0%	11,120
Massification		-	-	-	-	-	-	-	-	-
EPWP Incentive		3,753	3,106	-	197	197	259	(62)	-24.0%	3,106
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		21,207	24,744	-	1,291	1,291	2,062	3	0.1%	24,744
Health subsidy		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Level 2 accreditation		11,680	15,001	-	466	466	1,250	-	-	15,001
Museums Services		29	156	-	-	-	13	-	-	156
Community Library Services Grant		2,661	2,595	-	239	239	216	-	-	2,595
Sport and Recreation		-	-	-	-	-	-	-	-	-
Spatial Development Framework Support		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Title Deeds		-	-	-	-	-	-	-	-	-
COGTA Support Scheme		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries		6,303	6,992	-	586	586	583	3	0.5%	6,992
EDTEA Grant(Trade Stalls)		533	-	-	-	-	-	-	-	-
LGSETA		-	-	-	-	-	-	-	-	-
ISU Partnership Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		508,183	547,623	-	212,974	212,974	214,570	(986)	-0.5%	547,623
Capital expenditure of Transfers and Grants										
National Government:		143,347	228,012	-	5,557	5,557	19,001	(4,538)	-23.9%	228,012
Neighbourhood Development Partnership		14,395	24,514	-	-	-	2,043	(2,043)	-100.0%	24,514
Municipal Infrastructure Grant (MIG)		86,510	131,948	-	3,886	3,886	10,996	-	-	131,948
Integrated National Electrification Programme		-	21,550	-	-	-	1,796	-	-	21,550
Energy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Municipal water infrastructure		-	-	-	-	-	-	-	-	-
Water Intervention Project		-	-	-	-	-	-	-	-	-
Finance Management Grant		102	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		42,340	50,000	-	1,671	1,671	4,167	(2,496)	-59.9%	50,000
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		2,687	12,758	-	-	-	42	(42)	-100.0%	12,758
Housing Level 2 accreditation		74	500	-	-	-	42	(42)	-100.0%	500
Community Library Service		-	-	-	-	-	-	-	-	-
Sport and Recreation		2,057	11,838	-	-	-	995	-	-	11,838
Housing		-	-	-	-	-	-	-	-	-
Greenest Town		-	-	-	-	-	-	-	-	-
Museum		222	320	-	-	-	27	-	-	320
LGSETA		-	-	-	-	-	-	-	-	-
EDTEA Grant(AIRPORT UPGRADE)		334	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		146,033	240,770	-	5,557	5,557	19,001	(4,538)	-23.9%	240,770
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		654,217	788,393	-	218,530	218,530	233,571	(5,524)	-2.4%	788,393

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		15,871	16,059		1,224	1,224	1,338	(114)	-9%	16,059
Pension and UIF Contributions		2,210	1,964		179	179	164	15	9%	1,964
Medical Aid Contributions		-	128				11	(11)	-100%	128
Motor Vehicle Allowance		5,972	6,218		464	464	518	(54)	-10%	6,218
Cellphone Allowance		2,723	2,893		228	228	241	(13)	-6%	2,893
Housing Allowances		207	1,180		16	16	98	(82)	-84%	1,180
Other benefits and allowances		-	-		-	-	-	-	-	-
Sub Total - Councillors		26,983	28,443	-	2,111	2,111	2,370	(259)	-11%	28,443
% increase	4		5.4%							5.4%
Senior Managers of the Municipality										
Basic Salaries and Wages		8,878	8,947		551	551	746	(195)	-26%	8,947
Pension and UIF Contributions		247	911		10	10	76	(66)	-87%	911
Medical Aid Contributions		60	114		2	2	9	(8)	-80%	114
Overtime		-	-		-	-	-	-	-	-
Performance Bonus		-	516		-	-	43	(43)	-100%	516
Motor Vehicle Allowance		1,117	1,121		119	119	93	26	28%	1,121
Cellphone Allowance		-	-		-	-	-	-	-	-
Housing Allowances		-	-		9	9	-	9	#DIV/0!	-
Other benefits and allowances		164	-		-	-	-	-	-	-
Payments in lieu of leave		-	-		-	-	-	-	-	-
Long service awards		-	-		-	-	-	-	-	-
Post-retirement benefit obligations		-	-		-	-	-	-	-	-
Entertainment		-	-		-	-	-	-	-	-
Scarcity		-	-		-	-	-	-	-	-
Acting and post related allowance		-	-		-	-	-	-	-	-
In kind benefits		-	-		-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10,466	11,609	-	691	691	967	(277)	-29%	11,609
% increase	4		10.9%							10.9%
Other Municipal Staff										
Basic Salaries and Wages		446,859	484,203		34,679	34,679	40,350	(5,672)	-14%	484,203
Pension and UIF Contributions		77,568	86,690		6,414	6,414	7,224	(811)	-11%	86,690
Medical Aid Contributions		27,808	29,701		2,597	2,597	2,475	122	5%	29,701
Overtime		35,047	20,000		-	-	1,667	(1,667)	-100%	20,000
Performance Bonus		-	40,487		3,350	3,350	3,374	(24)	-1%	40,487
Motor Vehicle Allowance		23,361	25,612		1,765	1,765	2,134	(369)	-17%	25,612
Cellphone Allowance		-	-		-	-	-	-	-	-
Housing Allowances		7,930	9,375		673	673	781	(108)	-14%	9,375
Other benefits and allowances		53,882	12,113		149	149	1,009	(860)	-85%	12,113
Payments in lieu of leave		-	-		-	-	-	-	-	-
Long service awards		4,882	4,814		-	-	401	(401)	-100%	4,814
Post-retirement benefit obligations		-	-		-	-	-	-	-	-
Entertainment		-	-		-	-	-	-	-	-
Scarcity		-	-		-	-	-	-	-	-
Acting and post related allowance		-	-		-	-	-	-	-	-
In kind benefits		-	-		-	-	-	-	-	-
Sub Total - Other Municipal Staff		677,337	712,995	-	49,626	49,626	59,416	(9,790)	-16%	712,995
% increase	4		5.3%							5.3%
Total Parent Municipality		714,786	753,047	-	52,428	52,428	62,754	(10,325)	-16%	753,047
% increase	4		5.4%							5.4%
Unpaid salary, allowances & benefits in arrears:										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		714,786	753,047	-	52,428	52,428	62,754	(10,325)	-16%	753,047
% increase	4		5.4%							5.4%
TOTAL MANAGERS AND STAFF		687,804	724,604	-	50,317	50,317	60,384	(10,067)	-17%	724,604

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M01 July

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue										
Exchange Revenue										
Service charges - Electricity		710,063	882,022		72,150	72,150	73,502	(1,352)	-2%	882,022
Service charges - Water		209,836	219,986		18,658	18,658	18,332	326	2%	219,986
Service charges - Waste Water Management		127,572	133,580		11,348	11,348	11,132	216	2%	133,580
Service charges - Waste management		103,342	110,148		9,110	9,110	9,179	(69)	-1%	110,148
Sale of Goods and Rendering of Services		8,621			306	306		306	#DIV/0!	
Agency services										
Interest										
Interest earned from Receivables		5,406	5,877		696	696	490	206	42%	5,877
Interest earned from Current and Non Current Assets		6,529	5,330		0	0	444			5,330
Dividends										
Rent on Land										
Rental from Fixed Assets		7,988	8,804		723	723	734	(10)	-1%	8,804
Licence and permits										
Operational Revenue		12,259	8,490		19	19	708	(688)	-97%	8,490
Non-Exchange Revenue										
Property rates		376,265	396,741		41,594	41,594	33,062			396,741
Surcharges and Taxes										
Fines, penalties and forfeits		5,729	4,831		58	58	403	(345)	-86%	4,831
Licences or permits		62	34		2	2	3			34
Transfer and subsidies - Operational		531,036	577,623		213,994	213,994	213,994			577,623
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets			2,000		309	309	167			2,000
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		2,104,709	2,355,468	-	368,967	368,967	362,148	6,819	2%	2,355,468
Expenditure By Type										
Employee related costs		677,337	724,604		50,317	50,317	60,384	(10,067)	-17%	724,604
Remuneration of councillors		26,983	28,443		2,111	2,111	2,370	(259)	-11%	28,443
Bulk purchases - electricity		527,905	660,933				55,078	(55,078)	-100%	660,933
Inventory consumed		153,815	159,854		14,613	14,613	13,321	1,292	10%	159,854
Debt impairment		354,192	308,145				25,679	(25,679)	-100%	308,145
Depreciation and amortisation		343,913	379,139		29,287	29,287	31,595	(2,308)	-7%	379,139
Interest		76,062	32,205		2,749	2,749	2,684	65	2%	32,205
Contracted services		250,887	207,361		4,520	4,520	17,280	(12,760)	-74%	207,361
Transfers and subsidies										
Irrecoverable debts written off		102,410	89,312		5,138	5,138	7,443	(2,305)	-31%	89,312
Operational costs		244,550	134,594		6,584	6,584	11,216	(4,632)	-41%	134,594
Losses on disposal of Assets										
Other Losses										
Total Expenditure		2,758,055	2,724,589	-	115,319	115,319	227,049	(111,730)	-49%	2,724,589
Surplus/(Deficit)		(653,346)	(369,121)	-	253,648	253,648	135,099	118,549	88%	(369,121)
Transfers and subsidies - capital (monetary allocations)		178,070	240,770		4,020	4,020	20,064	(16,044)	-80%	240,770
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(475,275)	(128,351)	-	257,668	257,668	155,163	102,505	66%	(128,351)
Income Tax										
Surplus/(Deficit) after income tax		(475,275)	(128,351)	-	257,668	257,668	155,163	102,505	66%	(128,351)

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

		Budget Year 2023/24									
		2022/23	Monthly actual		YearTD actual		YearTD budget		YTD variance	YTD variance %	% spend of Original Budget
R thousands	Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget	
Monthly expenditure performance trend											
	July	11,445	21,278		4,020	4,020	21,278	17,258	81.1%	2%	
	August	13,060	21,278				42,556	-			
	September	13,612	21,278				63,834	-			
	October	15,299	21,278				85,113	-			
	November	11,422	21,278				106,391	-			
	December	8,522	21,278				127,669	-			
	January	12,269	21,278				148,947	-			
	February	13,879	21,278				170,225	-			
	March	19,068	21,278				191,503	-			
	April	9,016	21,278				212,781	-			
	May	11,805	21,278				234,060	-			
	June	34,455	21,278				255,338	-			
	Total Capital expenditure	173,843	255,338	-	4,020						

Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	242	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	11,938	-	-	-	995	995	100.0%	11,938	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	11,938	-	-	-	995	995	100.0%	11,938	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	270	-	-	-	23	23	100.0%	270	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	190	-	-	-	16	16	100.0%	190	
Works of Art	-	80	-	-	-	7	7	100.0%	80	
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	-	2,000	-	-	-	167	167	100.0%	2,000	
Computer Equipment	-	2,000	-	-	-	167	167	100.0%	2,000	
Furniture and Office Equipment	823	991	-	-	-	83	83	100.0%	991	
Furniture and Office Equipment	823	991	-	-	-	83	83	100.0%	991	
Machinery and Equipment	3,251	2,100	-	-	-	175	175	100.0%	2,100	
Machinery and Equipment	3,251	2,100	-	-	-	175	175	100.0%	2,100	
Transport Assets	1,734	500	-	-	-	42	42	100.0%	500	
Transport Assets	1,734	500	-	-	-	42	42	100.0%	500	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	74,538	163,083	-	714	714	13,590	12,877	94.7%	163,083

Markets												
Stalls												
Abattoirs		800				57	67	100.0%		800		
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												
Local 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												
Living resources												
Mature												
Policing and Protection												
Zoological plants and animals												
Immature												
Policing and Protection												
Zoological plants and animals												
Total Capital Expenditure on renewal of existing assets	1	13,106	11,296	-	-	-	941	941	100.0%		11,296	

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		53,655	25,165	-	279	279	2,097	1,818	86.7%	25,165
Roads Infrastructure		4,399	3,500	-	-	-	292	292	100.0%	3,500
Roads		4,399	3,500	-	-	-	292	292	100.0%	3,500
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		31,104	-	-	70	70	-	(70)	#DIV/0!	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		31,104	-	-	70	70	-	(70)	#DIV/0!	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8,584	8,850	-	210	210	738	528	71.6%	8,850
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		774	1,750	-	-	-	146	146	100.0%	1,750
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		1,811	2,600	-	34	34	217	182	84.1%	2,600
MV Switching Stations		-	2,000	-	6	6	167	160	96.2%	2,000
MV Networks		2,057	-	-	-	-	-	-	-	-
LV Networks		3,942	2,500	-	169	169	208	39	18.9%	2,500
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3,399	3,200	-	-	-	267	267	100.0%	3,200
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		2,713	2,000	-	-	-	167	167	100.0%	2,000
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		666	1,200	-	-	-	100	100	100.0%	1,200
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		6,168	9,615	-	-	-	801	801	100.0%	9,615
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		6,168	1,200	-	-	-	100	100	100.0%	1,200
Waste Water Treatment Works		-	8,415	-	-	-	701	701	100.0%	8,415
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		1,153	677	-	12	12	69	57	83.0%	877
Community Facilities		1,068	743	-	12	12	58	46	79.7%	743
Halls		266	324	-	5	5	27	22	82.3%	324
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		45	3	-	-	-	0	0	100.0%	3
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		189	41	-	2	2	3	2	55.5%	41

Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Purfs	-	93	-	-	-	8	8	100.0%	93	
Public Open Space	377	204	-	-	-	17	17	100.0%	204	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	26	26	-	5	5	2	(3)	-151.2%	26	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	173	52	-	-	-	-	-	-	52	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	85	134	-	-	-	11	11	100.0%	134	
Indoor Facilities	59	83	-	-	-	7	7	100.0%	83	
Outdoor Facilities	26	51	-	-	-	4	4	100.0%	51	
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	3,689	2,079	-	262	262	173	(89)	-51.1%	2,079	
Operational Buildings	2,659	1,515	-	148	148	126	(22)	-17.1%	1,515	
Municipal Offices	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	2,547	1,453	-	131	131	121	(10)	-7.9%	1,453	
Workshops	39	12	-	1	1	1	(0)	-33.2%	12	
Yards	-	-	-	-	-	-	-	-	-	
Stores	57	50	-	16	16	4	(12)	-283.5%	50	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	16	-	-	-	-	-	-	-	-	
Housing	1,030	564	-	114	114	47	(67)	-142.4%	564	
Staff Housing	808	378	-	49	49	31	(17)	-55.3%	378	
Social Housing	222	186	-	65	65	16	(50)	-319.0%	186	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	4,585	2,784	-	-	-	232	232	100.0%	2,784	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	4,585	2,784	-	-	-	232	232	100.0%	2,784	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	4,585	2,784	-	-	-	232	232	100.0%	2,784	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	22	-	-	-	2	2	100.0%	22	
Computer Equipment	-	22	-	-	-	2	2	100.0%	22	
Furniture and Office Equipment	14	93	-	-	-	8	8	100.0%	93	
Furniture and Office Equipment	14	93	-	-	-	8	8	100.0%	93	
Machinery and Equipment	6,147	3,671	-	285	285	306	21	6.7%	3,671	
Machinery and Equipment	6,147	3,671	-	285	285	306	21	6.7%	3,671	
Transport Assets	10,492	9,800	-	-	-	817	817	100.0%	9,800	
Transport Assets	10,492	9,800	-	-	-	817	817	100.0%	9,800	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	79,735	44,492	-	838	838	3,703	2,865	77.4%	44,492

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	Ref	2022/23		Budget Year 2023/24						
		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		315,420	379,139	-	24,997	24,997	31,595	6,598	20.9%	379,139
Roads Infrastructure		170,397	379,139	-	11,501	11,501	31,595	20,093	63.6%	379,139
Roads		84,896	379,139	-	1,899	1,899	31,595	29,696	94.0%	379,139
Road Structures		85,501	-	-	9,603	9,603	-	(9,603)	#DIV/0!	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		15,374	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		15,374	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		31,781	-	-	4,104	4,104	-	(4,104)	#DIV/0!	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	3,566	3,566	-	(3,566)	#DIV/0!	-
HV Switching Station		31,781	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	537	537	-	(537)	#DIV/0!	-
Water Supply Infrastructure		67,285	-	-	4,757	4,757	-	(4,757)	#DIV/0!	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	359	359	-	(359)	#DIV/0!	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		67,285	-	-	-	-	-	-	-	-
Distribution		-	-	-	4,397	4,397	-	(4,397)	#DIV/0!	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		27,708	-	-	4,325	4,325	-	(4,325)	#DIV/0!	-
Pump Station		-	-	-	222	222	-	(222)	#DIV/0!	-
Reticulation		27,708	-	-	1,122	1,122	-	(1,122)	#DIV/0!	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	2,981	2,981	-	(2,981)	#DIV/0!	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2,876	-	-	309	309	-	(309)	#DIV/0!	-
Landfill Sites		2,876	-	-	309	309	-	(309)	#DIV/0!	-
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		7,685	-	-	1,203	1,203	-	(1,203)	#DIV/0!	-
Community Facilities		5,033	-	-	686	686	-	(686)	#DIV/0!	-
Halls		794	-	-	43	43	-	(43)	#DIV/0!	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		404	-	-	43	43	-	(43)	#DIV/0!	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		1,294	-	-	159	159	-	(159)	#DIV/0!	-

Cemeteries/Crematoria	804			64	64		(64)	#DIV/0!		
Police	-			-	-		-			
Purts	-			-	-		-			
Public Open Space	66			119	119		(119)	#DIV/0!		
Nature Reserves	-			-	-		-			
Public Ablution Facilities	-			6	6		(6)	#DIV/0!		
Markets	-			-	-		-			
Stalls	-			50	50		(50)	#DIV/0!		
Abattoirs	-			-	-		-			
Airports	-			202	202		(202)	#DIV/0!		
Taxi Ranks/Bus Terminals	-			0	0		(0)	#DIV/0!		
Capital Spares	1,881			-	-		-			
Sport and Recreation Facilities	2,652	-	-	517	517		(517)	#DIV/0!	-	
Indoor Facilities	227	-	-	200	200		(200)	#DIV/0!	-	
Outdoor Facilities	2,425	-	-	317	317		(317)	#DIV/0!	-	
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	10,152	-	-	1,090	1,090		(1,090)	#DIV/0!	-	
Operational Buildings	10,152	-	-	1,090	1,090		(1,090)	#DIV/0!	-	
Municipal Offices	10,152	-	-	1,090	1,090		(1,090)	#DIV/0!	-	
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	625	-	-	21	21		(21)	#DIV/0!	-	
Servitudes										
Licences and Rights	625	-	-	21	21		(21)	#DIV/0!	-	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	625	-	-	21	21		(21)	#DIV/0!	-	
Load Settlement Software Applications										
Unspecified										
Computer Equipment	2,210	-	-	240	240		(240)	#DIV/0!	-	
Computer Equipment	2,210	-	-	240	240		(240)	#DIV/0!	-	
Furniture and Office Equipment	1,553	-	-	185	185		(185)	#DIV/0!	-	
Furniture and Office Equipment	1,553	-	-	185	185		(185)	#DIV/0!	-	
Machinery and Equipment	2,202	-	-	1,104	1,104		(1,104)	#DIV/0!	-	
Machinery and Equipment	2,202	-	-	1,104	1,104		(1,104)	#DIV/0!	-	
Transport Assets	4,066	-	-	444	444		(444)	#DIV/0!	-	
Transport Assets	4,066	-	-	444	444		(444)	#DIV/0!	-	
Land										
Land										
Zoo's, Marine and Non-biological Animals				3	3		(3)	#DIV/0!	-	
Zoo's, Marine and Non-biological Animals				3	3		(3)	#DIV/0!	-	
Living resources										
Mature										
Policing and Protection										
Zoological plants and animals										
Immature										
Policing and Protection										
Zoological plants and animals										
Total Depreciation	1	343,913	379,139	-	29,287	29,287	31,595	2,308	7.3%	379,139

Markets	-	-	-	-	-	-	-	-	-	
Stalls	533	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	1,664	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	12,435	23,959	-	1,635	1,635	1,997	362	18.1%	23,959	
Indoor Facilities	12,435	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	23,959	-	1,635	1,635	1,997	362	18.1%	23,959	
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	2,493	-	-	-	-	-	-	-	-	
Operational Buildings	2,493	-	-	-	-	-	-	-	-	
Municipal Offices	2,493	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets	1	86,239	80,959	-	3,306	3,306	6,747	3,440	51.0%	80,959

NEWCASTLE MUNICIPALITY GRANT REGISTER FOR JULY 2023

Number	Description	Opening balance	Receipts	Adjustments	Expenditure for JULY	VAT FOR THE MONTH	Total Expenditure for July	Total Expenditure before VAT	Total VAT Amount	Total Expenditure after VAT	Closing balance
1	Environmental Management Framework	(502 871.43)									(502 871.43)
2	Cleanest Town	(833 575.21)	(6 500 000.00)								(6 500 000.00)
3	Electrification Grant										
4	Title Deeds Restoration Grant	(1 799 040.88)									(1 799 040.88)
5	Expanded P/Works Incentive				196 809.15		196 809.15	196 809.15		196 809.15	196 809.15
6	Financial Management Grant (FMG)				83 687.48	2 339.48	86 026.96	83 687.48	2 339.48	86 026.96	86 026.96
7	Grant Skill Development	(994 137.02)									(994 137.02)
8	Community Library Services Grant	(634.00)									238 798.74
9	Injipjo Fresh Produce	(11 353.39)			239 432.74		239 432.74	239 432.74		239 432.74	(11 353.39)
10	Sports Maintenance Facilities Grant	(10 220.00)									(10 220.00)
11	MIG		(50 000 000.00)		3 500 448.10	385 144.62	3 885 592.72	3 500 448.10	385 144.62	3 885 592.72	(46 114 407.28)
12	Osizweni Arts Centre	(36 920.00)									(36 920.00)
13	Corridor Development	(131 074.64)									(131 074.64)
14	Provincialisation	(59 926.09)			595 664.60		595 664.60	595 664.60		595 664.60	525 738.51
15	Fort Amiel Museum	(400 213.30)									(400 213.30)
16	Capacity Building Housing	(7 834 983.21)			465 977.10		465 977.10	465 977.10		465 977.10	(7 369 006.11)
17	Newcastle Airport	(1 815 281.36)									(1 815 281.36)
18	Hawker Stalls	(2 352 068.31)									(2 352 068.31)
19	Newcastle Airport Neighbouring Development Partnership Grant	(3 063 635.75)									(3 063 635.75)
20	Water Services	(8 357 019.30)	(10 000 000.00)								(18 357 019.30)
21	Infrastructure Grant	0.00	(20 000 000.00)								(20 000 000.00)
22	All Housing Grants	(94 166 010.22)	(242 203.40)								(94 408 213.62)
23	Sport and Recreation	(5 201 203.13)			1 635 008.78	245 251.32	1 880 260.10	1 635 008.78	245 251.32	1 880 260.10	(3 320 943.03)
24	Title Deeds Restoration Grant - Post	(5 196 326.30)									(5 196 326.30)
25	Energy Efficiency and Demand Side Management Grant										
26	Water Intervention Grant	(53.76)									(53.76)
	TOTAL	(132 766 547.30)	(86 742 203.40)		6 707 027.95	632 735.42	7 339 763.37	6 707 027.95	632 735.42	7 339 763.37	(212 168 987.33)

PREPARED BY:

CHECKED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD

N.B. KHUMALO

M.S NDLOVU

P.H.Z KUBHEKA

ACCOUNTANT

MANAGER:
FINANCIAL
REPORTING

DIRECTOR:
FINANCIAL
REPORTING

STRATEGIC EXECUTIVE
DIRECTOR: BUDGET &
TREASURY OFFICE

DATE:

DATE:

DATE:

DATE:

WSA	Potable water consumption per WSA	Monthly Consumption													
		Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Total	
Newcastle	Nqanele to Newcastle	2,714,274.60	-	-	-	-	-	-	-	-	-	-	-	-	2,714,274.60
	Consumers UTW bills	1,946.00	-	-	-	-	-	-	-	-	-	-	-	-	1,946.00
	Consumers NN bills (Raw)	223.00	-	-	-	-	-	-	-	-	-	-	-	-	223.00
	Consumers NN bills (Potable)	147.00	-	-	-	-	-	-	-	-	-	-	-	-	147.00
	Total:	2,716,590.60	-	-	-	-	-	-	-	-	-	-	-	-	2,716,590.60
	Monthly Total	2,714,544.60	-	-	-	-	-	-	-	-	-	-	-	-	2,714,544.60
uMzinyathi	Biggarsberg to Dundee/Clonco	488,023.00	-	-	-	-	-	-	-	-	-	-	-	-	488,023.00
	Consumers UTW bills	25,149.00	-	-	-	-	-	-	-	-	-	-	-	-	25,149.00
	Consumers UMZ bills	78.00	-	-	-	-	-	-	-	-	-	-	-	-	78.00
	Monthly Total	488,101.00	-	-	-	-	-	-	-	-	-	-	-	-	488,101.00
Amajuba	Biggarsberg to Hallingsport	4,068.00	-	-	-	-	-	-	-	-	-	-	-	-	4,068.00
	Nqanele to Alcocksonit	245,493.00	-	-	-	-	-	-	-	-	-	-	-	-	245,493.00
	Sheildiffi & Ekusant Prison	25,930.00	-	-	-	-	-	-	-	-	-	-	-	-	25,930.00
	Nqanele to Emadlangeni	94,737.00	-	-	-	-	-	-	-	-	-	-	-	-	94,737.00
	Nqanele raw water to Durmaco	2,068.00	-	-	-	-	-	-	-	-	-	-	-	-	2,068.00
	Consumers UTW bills	372,316.00	-	-	-	-	-	-	-	-	-	-	-	-	372,316.00
	Total:	370,228.00	-	-	-	-	-	-	-	-	-	-	-	-	370,228.00
	Monthly Total	370,228.00	-	-	-	-	-	-	-	-	-	-	-	-	370,228.00

1

WSA	Annual Year Budgeted Volumes	Daily	Q1		Q1 Variance	
			Actual Supply Volumes	Q1 Target	Shortfall	Percentage
Newcastle	33215000	91000	8372000	2714645	-5657355	-67.57%
Biggarsberg	5500000	15068	1386301	488101	-698200	-64.75%
Amajuba	5263200	14420	1326615	370228	-656387	-72.09%

WSA	Annual Year Budgeted Volumes	Daily	Q2		Q2 Variance	
			Actual Supply Volumes	Q2 Target	Shortfall	Percentage
Newcastle	33215000	91000	8372000	0	-8372000	-100.00%
Biggarsberg	5500000	15068	1386301	0	-1386301	-100.00%
Amajuba	5263200	14420	1326615	0	-1326615	-100.00%

WSA	Annual Year Budgeted Volumes	Daily	Q3		Q3 Variance	
			Actual Supply Volumes	Q3 Target	Shortfall	Percentage
Newcastle						
Biggarsberg						
Amajuba						

WSA	Annual Year Budgeted Volumes	Daily	Q4		Q4 Variance	
			Actual Supply Volumes	Q4 Target	Shortfall	Percentage
Newcastle						
Biggarsberg						
Amajuba						

WSA	Annual Year Budgeted Volumes	Annual Variance	
		Actual annual Supply Volumes	Shortfall Percentage
Newcastle			
Biggarsberg			
Amajuba			

UTHUKELA WATER REPORT FOR THE FINANCIAL YEAR 2023/2024

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

Date	Details	AMOUNT EXCL VAT	VAT AMOUNT	INTEREST ON OVERDUE ACCOUNT	BALANCES
1/Jul/2023	Opening Balance	171,865,309.86	25,779,796.48	16,391,373.50	214,036,479.84
	Invoices raised previous months				
	Invoice raised during the month	14,612,745.35	2,191,911.80	1,192,077.21	17,996,734.36
	Total Invoices for the year	14,612,745.35	2,191,911.80	1,192,077.21	17,996,734.36
	Payments made previous months				
15/Jul/2023	Payment made during the month	(23,155,812.19)	(3,473,371.83)		(26,629,184.02)
	Total payments for the year	(23,155,812.19)	(3,473,371.83)		(26,629,184.02)
30/Jul/2023	Closing Balance	163,322,243.02	24,498,336.45	17,583,450.71	205,404,030.18


JUNE RECON


(B)

(C)

Preparer: Ikho  Junior Accountant: Creditors Date: 11/08/2023

Reviewer: CN Kubheka  Manager: Expenditure Date: 11/08/2023

Reviewer: S T Biyela  Director: Expenditure and Revenue Enhancement Date: 14/8/2023

Reviewer: PHZ Kubheka  STRATEGIC EXECUTIVE DIRECTOR: BTO Date: 14/08/2023

Tax Invoice

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



uthukela
water

Tax Registration	4270212725
Telephone	034 328 5000
Invoice No	INV00002908
Date	2023/07/03

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>
JULY 2023 BULK	3 283 763.00	4.45	2 191 911.80

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)	14 612 745.35
Tax	2 191 911.80
Total	16 804 657.15


~~F.MSOA~~ Mr N Khumalo
ACT. CHIEF FINANCIAL OFFICER
for and on behalf of uThukela Water (Pty) Ltd

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

Tax Invoice

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



**uthukela
water**

Invoice	INV0003373B
Date	2023/07/31
Payment Terms	Current

Bill to:

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle

VAT No: 4000791824

2940

Quantity	Description		Ext. Price
1.00	July 2023 Interest	1 192 077.21	1 192 077.21

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 192 077.21
Tax	
Total	R1 192 077.21


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

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



uthukela
water

Telephone	034 328 5000
Fax	034 326 3388
Date	2023/08/01
Amount Due	220 763 491.59

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
2023/08/01		Balance Brought Forward		205 404 030.18		205 404 030.18
2023/08/01	INV00002911	Invoice		15 359 461.41		220 763 491.59

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
151 868 645.95	13 582 914.33	4 557 063.91	17 209 388.86	16 316 664.39	1 869 352.74	15 359 461.41	220 763 491.59

Deposit Banking Details

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

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
151 868 645.95	13 582 914.33	4 557 063.91	17 209 388.86	16 316 664.39	1 869 352.74	15 359 461.41	220 763 491.59

Statement

uThukela Water (Pty) Ltd
 79 Harding Street
 Newcastle
 2940



**uthukela
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	2023/07/31
Amount Due	205 404 030.18

N003
Newcastle Municipality - WSA
 Private Bag X 6621
 Newcastle
 2940

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
2023/07/01		Balance Brought Forward		214 036 479.84		214 036 479.84
2023/07/08	Newcastle Munic	Newcastle Municipality - WSA			5 000 000.00	209 036 479.84
2023/07/10	Newcastle Munic	Newcastle Municipality - WSA			5 501 802.40	203 534 677.44
2023/07/18	Newcastle Munic	Newcastle Municipality - WSA			16 127 381.62	187 407 295.82
2023/07/03	INV00002908	Invoice		16 804 657.15		204 211 952.97
2023/07/31	July 2023 Interes	Interest		1 192 077.21		205 404 030.18

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
150 783 955.95	1 084 690.00	13 582 914.33	4 557 063.91	17 209 388.86	16 316 664.39	1 869 352.74	205 404 030.18

Deposit Banking Details

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

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
150 783 955.95	1 084 690.00	13 582 914.33	4 557 063.91	17 209 388.86	16 316 664.39	1 869 352.74	205 404 030.18

ESKOM HOLDING SOC LTD REPORT FOR THE FINANCIAL YEAR 2023/2024

JULY 2023 PAYMENT

BROUGHT FORWARD- JULY 2023	PAYMENT ON CURRENT ACCOUNT	ARREARS ARRANGEMENT	BALANCE
147,036,544.68	(74,670,321.40)	(52,725,740.00)	19,576,364.91

Preparer: Junior Accountant: Creditors 

Date: 24/08/2023

Reviewer: 
CN Kubheka
Manager: Expenditure

Date: 11/08/2023

Reviewer: 
S T Biyela
Director :Expenditure and Revenue Enhancement

Date: 14/8/2023

Reviewer: 
PHZ Kubheka
STRATEGIC EXECUTIVE DIRECTOR: BTO

Date: 14/08/2023

ESKOM TOTAL BILLING REPORT FOR THE FINANCIAL YEAR 23/24

PERIOD	AMOUNT EXCL VAT	VAT AMOUNT	TOTAL	BILLING	PAYMENT ON CURRENT ACCOUNT	BALANCE	PAYMENT ON ARRANGEMENT	CURRENT ARREARS DEBT	Withholding Amount	INTEREST REFUND - UNALLOCATED
OPENING BALANCES						147,036,544.68		72,302,702.70		19,576,364.91
Jul-23	75,257,634.40	11,279,027.60	86,536,662.00	86,472,544.94	(74,670,321.40)	106,113,028.22	(62,725,740.00)	(52,725,740.00)	64,117.06	19,576,364.91

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



EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630



TEL: 08600 37566
SMS: 35328

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

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

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.54
BILLING DATE	2023-08-02
TAX INVOICE NO	557697563461
ACCOUNT MONTH	JULY 2023
CURRENT DUE DATE	2023-09-01
VAT REG NO	4000791824

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

TAX INVOICE

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

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	6,924.16
TRANSMISSION NETWORK CAPACITY		R	2,202,500.00
URBAN LOW VOLTAGE SUBSIDY		R	3,137,500.00
ANCILLARY SERVICE (ALL)		R	221,402.37
ENERGY CHARGE (OFF)	15,528,035.00	R	12,906,902.69
ENERGY CHARGE (PEAK)	5,877,881.00	R	29,700,932.69
ENERGY CHARGE (STD)	14,304,144.00	R	21,895,353.22
ELECTRIFICATION AND RURAL SUBS (ALL)		R	4,963,698.34
REACTIVE ENERGY	22,306.00	R	5,601.04
SERVICE CHARGE		R	216,819.89

TOTAL CHARGES FOR BILLING PERIOD R **75,257,634.40**

ACCOUNT SUMMARY FOR JULY 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-08-02)	R	147,036,544.68
PAYMENT(S) RECEIVED	Cash - 2023-07-05	R	-127,396,062.71
TOTAL CHARGES FOR BILLING PERIOD		R	75,257,634.40
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES	R	-64,117.00
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	11,279,027.60

ACCOUNT NO / REFERENCE NO
5578885631

NAME
NEWCASTLE LOCAL MUNICIPALITY

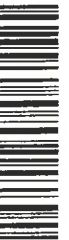
FAX NUMBER
0343129697

0934 5578885631

11341 5578885631



^ 9207 2557 8885 6319



Click to pay via
 More Payment Options



TOTAL AMOUNT DUE

106,113,026.90

ARREARS					CURRENT	TOTAL DUE R	106,113,026.91
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS				
0.00	0.00	19,576,364.91	0.00	86,536,662.00			

Account OVERDUE - Subject to Disconnection

PAYMENT ARRANGEMENT

INSTALMENT

0.00

ARREARS (Due Immediately)

19,576,364.91

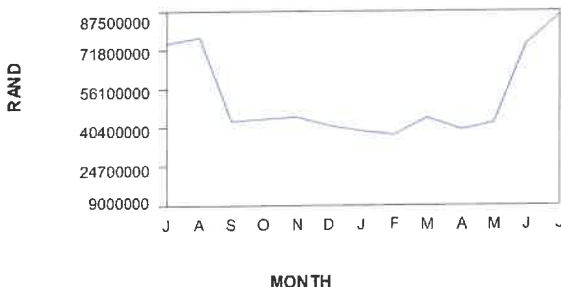
DUE DATE (For Current Amount)

2023-09-01

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE
ADDED TO OVERDUE ACCOUNT

PAGE RUN NO	EE 23
BILL GROUP	
BILL PAGE	1 OF 2





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	2023-08-02
TAX INVOICE NO	557697563461
ACCOUNT MONTH	JULY 2023
CURRENT DUE DATE	2023-09-01
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

CONSUMPTION DETAILS (2023-07-01 - 2023-07-31)

ENERGY CONSUMPTION OFF PEAK kWh	15,528,035.46
ENERGY CONSUMPTION STD kWh	14,304,143.74
ENERGY CONSUMPTION PEAK kWh	5,877,880.78
ENERGY CONSUMPTION ALL kWh	35,710,059.98
DEMAND CONSUMPTION - OFF PEAK	66,007.75
DEMAND CONSUMPTION - STD	81,403.53
DEMAND CONSUMPTION - PEAK	78,866.26
DEMAND READING - KW/KVA	81,403.53
REACTIVE ENERGY - OFF PEAK	4,113,563.44
REACTIVE ENERGY - STD	3,763,041.48
REACTIVE ENERGY - PEAK	1,368,213.02
EXCESS REACTIVE ENERGY	22,305.70
LOAD FACTOR	60.00

PREMISE ID NUMBER

5578885383

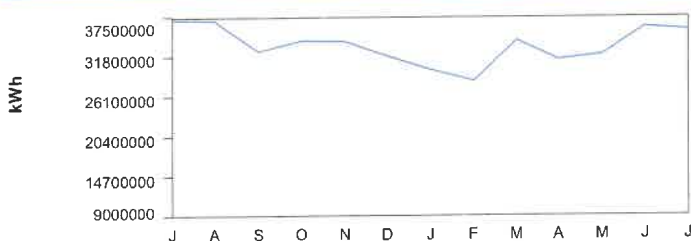
TARIFF NAME: Megaflex

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

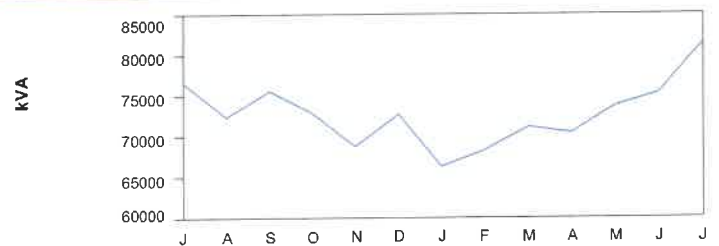
Administration Charge @ R223.36 per day for 31 days	R	6,924.16
TX Network Capacity Charge 125,000 kVa @ R17.62 : = R17.62/kVA	R	2,202,500.00
Urban Low Voltage Subsidy 125,000 kVa @ R25.10 : = R25.10/kVA	R	3,137,500.00
Ancillary Service Charge 35,710,060 kWh @ R0.0062 /kWh	R	221,402.37
High Season Off Peak Energy Charge 15,528,035 kWh @ R0.8312 /kWh	R	12,906,902.69
High Season Peak Energy Charge 5,877,881 kWh @ R5.053 /kWh	R	29,700,932.69
High Season Standard Energy Charge 14,304,144 kWh @ R1.5307 /kWh	R	21,895,353.22
Electrification and Rural Subsidy 35,710,060 kWh @ R0.139 /kWh	R	4,963,698.34
High Season Reactive energy Charge 22,306 kvarh @ R0.2511 /kvarh	R	5,601.04
SERVICE CHARGE	R	216,819.89

TOTAL CHARGES

R 75,257,634.40



MONTH



MONTH

PAGE RUN NO	EE 24
BILL GROUP	
BILL PAGE	2 OF 2



37 Murchison Street Newcastle 2940

Month Recon

Jul-23

Investments Reconciliation Statement as at 31 July 2023

Details	Closing Balance
030997070302	157,843,974.82
030997070303	137,759,834.86
030997070304	32,918,581.74
030997070305	577,195.97
030997070306	281,956,212.56
030997070307	399,821.39
030997070308	1,280,792.48
030997070309	1,000,000.00
030997080302	(127,100,000.00)
030997080303	(116,900,000.00)
030997080304	(24,835,442.31)
030997080306	(283,235,000.00)
030997080308	(1,000,000.00)
030997090302	1,803,693.06
030997090303	340,786.76
030997090304	568,355.04
030997090305	15,510.94
030997090306	1,443,903.42
030997090307	30,882.93
030997090308	38,268.01
030997090309	27,049.67
Closing Balance as per GL as at 31 July 2023	64,934,421.34
Closing Balance as per Bank Statement at 31 July 2023	65,096,291.07
ABSABANK 9300506428	596,255.84
NEDBANK 03/7648555441/052	166,265.77
NEDBANK 03/7648555441/053	433,703.88
STDBANK 068450354/015	321,255.45
STDBANK 068450354/016	32,635,608.96
STDBANK 068450354/036	21,211,766.17
STDBANK 068450354/040	8,698,584.61
STDBANK 068450354/041	1,032,850.39
Reconciling Amount	161,869.73
Reconciling Items	Amount
JV43093	2,194.96
JV43095	87,941.08
JV43094	11,144.55
JV43096	47,090.14
JV43097	5,800.72
JV43098	3,548.93
JV43099	1,149.79
JV43100	2,999.56
Total	161,869.73

Prepared 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

INVESTMENT REGISTER FOR THE YEAR 2022/2023

NEWCASTLE LOCAL MUNICIPALITY

INVESTMENTS REGISTER FOR July 2023

Name Of Investment	Account Number	Opening Balance	Investment Made	Investment Matured	Withdrawals Made	Accrued Interest	Interest Capitalized	Balance
Self Insurance Reserve Fund	Standard Bank 068450354/015	R 319,060.49	R 0.00		R 0.00		R 2,194.96	R 321,255.45
Housing Development Fund	Standard Bank 068450354/016	R 447,667.88	R 66,100,000.00		R 34,000,000.00		R 87,941.08	R 32,635,608.96
Provincialisation	Standard Bank 068450354/035	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
MIG	Standard Bank 068450354/036	R 200,621.62	R 46,000,000.00		R 25,000,000.00		R 11,144.55	R 21,211,766.17
NDPG	Standard Bank 068450354/037	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00	R 0.00
Electrification Grant	Standard Bank 068450354/038	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
FGM	Standard Bank 068450354/039	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
Titel deed low cost housing	Standard Bank 068450354/040	R 651,494.47	R 8,000,000.00		R 0.00		R 47,090.14	R 8,698,584.61
Housing JBC	Standard Bank 068450354/041	R 1,027,049.67	R 0.00		R 0.00		R 5,800.72	R 1,032,850.39
Capacity Building	Absa: 9288456248	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00	R 0.00
Council Funds	Absa Bank : 9956019602	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
VAT Refund	Absa Bank : 9300506428	R 592,706.91	R 0.00		R 0.00		R 3,548.93	R 596,255.84
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 165,115.98	R 0.00		R 0.00		R 1,149.79	R 166,265.77
Council Funds	Nedbank 037648555441 53	R 430,704.32	R 0.00		R 0.00		R 2,999.56	R 433,703.88
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 0.00	R 0.00		R 0.00	R 0.00	R 0.00	R 0.00
Total		R 3,834,421.34	R 120,100,000.00		R 59,000,000.00	R 0.00	R 161,869.73	R 65,096,291.07

Balance as per Bank Statements as at 31 July 2023

(not added to capital)

R 65,096,291.07

**Newcastle Local
Municipality**

37 Murchison Street Newcastle 2940

**Bank Reconciliation Statement****Month Recon**

July 2023

Bank Reconciliation Statement as at 31 July 2023

Closing Bank Balance as per Cash book at 31 July 2023	(11,079,057.07)
Vote no:030996099911	(21,133,032.99)
Vote no:030996099912	2,982,096,414.03
Vote no:030996099913	(3,049,743,773.84)
Vote no:030996099914	1,121,274.56
Vote no:030996099915	(3,272,888.74)
Vote no:030996099921	50,647,055.11
Vote no:030996099922	29,206,248.43
Vote no:030996099924	(353.63)
Closing Bank Balance as per Nedbank at 31 July 2023	8,417,039.17
Account No: 1162667338	8,417,039.17
Account No: 1162660066	-
Reconciling Amount	19,496,096.24
Reconciling Items	
Bank Charges & Commission not Recorded on Cashbook as at 31 July 2023	(351,858.65)
Direct Deposit not Recorded on Cashbook as at 31 July 2023	519,682.17
Outstanding Deposit made by Easypay & Cashiers as at 31 July 2023	(1,191,263.81)
Payments was made on the system but not at the Bank	20,518,787.30
Shortage made by cashiers as at 31 July 2023	(14.55)
	19,495,332.46

763.78

Prepared 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
 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:	31/07/2023	Envelope:	1 of 1
Statement period:	30/06/2023 – 31/07/2023	Total pages:	197
Statement frequency:	Month-end	Client VAT number:	

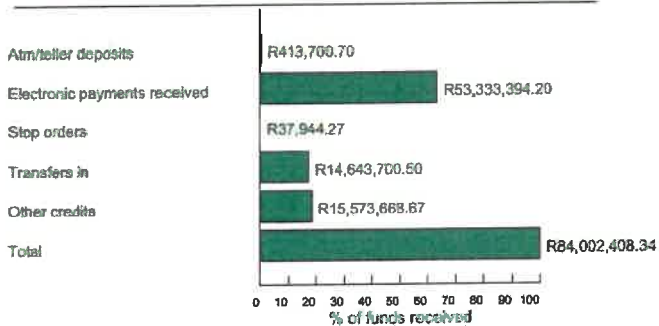
Bank charges summary

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

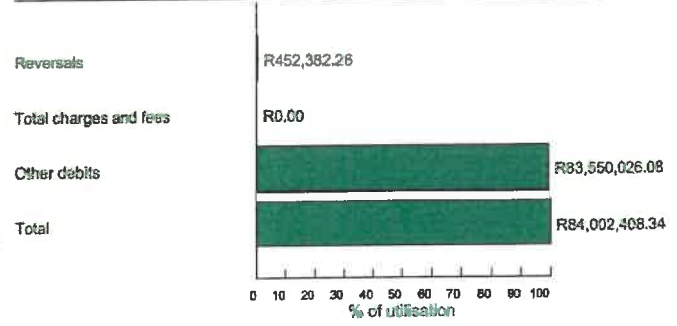
Cashflow

Opening balance	R0.00
Funds received/Credits	R84,002,408.34
Funds used/Debits	R84,002,408.34
Closing balance	R0.00
Annual credit interest rate	0.000%

Total funds received/credits **R84,002,408.34**



Total funds used/debits **R84,002,408.34**



see money differently



We subscribe to the Code of Banking Practice of The Banking Association South Africa and, for unresolved disputes, support resolution through the Ombudsman for Banking Services. Authorised financial services and registered credit provider (NCRCP16)
 Nedbank Limited Reg No 1951/000009/06
 Page 1 of 197



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:	31/07/2023	Envelope:	1 of 1
Statement period:	30/06/2023 – 31/07/2023	Total pages:	28
Statement frequency:	Month-end	Client VAT number:	

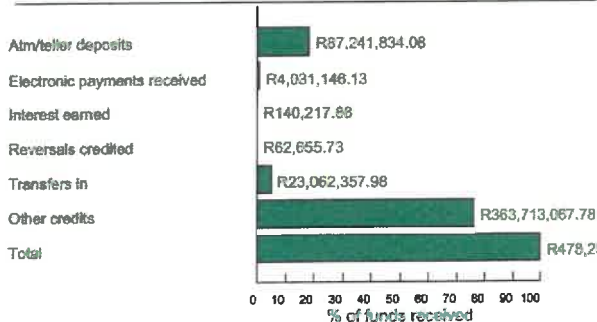
Bank charges summary

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

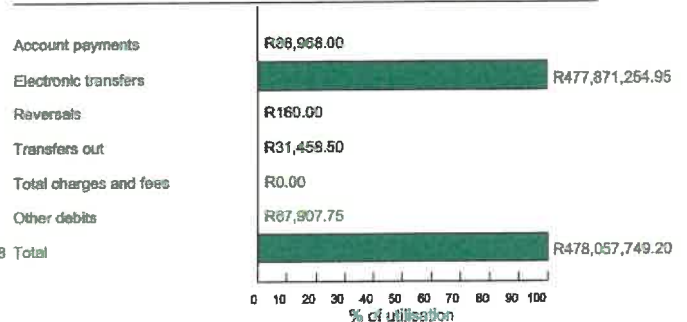
Cashflow

Opening balance	R8,223,508.79
Funds received/Credits	R478,251,279.58
Funds used/Debits	R478,057,749.20
Closing balance	R8,417,039.17
Annual credit interest rate	0.000%

Total funds received/credits **R478,251,279.58**



Total funds used/debits **R478,057,749.20**



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 1951/000009/06

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 July 2023/2024 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 : **14/08/2023**.....