SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH SECTION: 28 FEBRUARY 2023

Ref. No

: T 6/1/1 (2022/23)

Author

B.N Khumalo

1st Level

: Finance Portfolio Committee

2nd Level 3rd Level : Municipal Public Accounts Committee

446.1

: Executive Committee

4th Level

· Council

5th 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 28 February 2023. This report is prescribed in terms of section 71 of the Municipal Finance Management Act 56 of 2003 (MFMA), which requires the Accounting Officer to submit a report to the Mayor on a monthly basis on the state of municipality's actual performance against the approved budget. The report allows council to exercise its oversight on the implementation of the budget and also serves as a tool for future planning. The report is also be submitted to the Provincial Treasuries as required by the same section of the Act. In the main, the report seeks council to note the implementation of the budget, and the implementation of the measures which seek to ensure that the state of finance of the municipality improve continuously.

2. BACKGROUND

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

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

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

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

3. DISCUSSION

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

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

Table C1: Monthly budget statements summary

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

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M08 February Budget Year 2022/23 Full Year Adjusted Monthly YearTD YearTD YTD YTD Description Audited Original actual Forecast budget variance variance Budget Budget actual Outcome % R thousands Financial Performance 11,732 352,585 363,413 363,413 30.559 254.007 242,275 Property rates 1,176,842 0% 1,176,842 3.832 1,176,842 91,477 788,393 784.562 1,110,882 Service charges 89% 3,131 1.853 3,131 2.088 280 3 941 4,445 3,131 Investment revenue 1,102,707 (9, 100) -2% 490.501 1,112,707 1,102,707 1,823 426,855 435.955 Transfers and subsidies 37,169 1,839 20,574 24,779 (4,205)-17% 45,199 37,169 37,169 Other own revenue Total Revenue (excluding capital transfers 1,493,770 1,489,658 4,111 0% 2.683.263 2,003,613 2,693,263 2,683,263 125,978 and contributions) 567,833 51,888 14% 378,555 54.633 430,444 585.366 601 653 567.833 Employee costs 1,384 8% 25,710 29,060 25,710 2.085 18.525 17,140 23,742 Remuneration of Councillors 242,106 (15, 281)-6% 363,160 363,160 363,160 26,192 226.825 348,804 Depreciation & asset impairment 35.846 1% 24 072 23.897 175 64.353 35,846 35,846 Finance charges (31,342) 758,296 -6% 786,545 758,296 758,296 27.827 474,188 505.531 Materials and bulk purchases Transfers and subsidies (483.016) -60% 1.209,946 26,441 323,614 806,631 410,168 1,222,862 1,209,946 Other expenditure 2.960.790 3,010,876 2,960,790 137,182 1,497,668 1,973,860 (476.192)-24% 2.218.978 Total Expenditure (484,202) (277,528) (11,204 (3,899) 480.303 -99% (277.528) (215,366) (317,613) Surplus/(Deficit) (40, 125)-30% 201,032 12,185 93,896 134,021 Transfers and subsidies - capital (monetary 201,032 191.032 122.888 allocations) (National / Provincial and District) Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and 440.178 -126% (76.496) 981 89.998 (350, 180) (76,496) (126.581) Surplus/(Deficit) after capital transfers & (92,478) contributions (45, 141)Share of surplus/ (deficit) of associate 981 89,998 (350, 180) 440,178 -126% (76,496)(137,618) (126,581) (76.496) Surplus/ (Deficit) for the year Capital expenditure & funds sources 221,233 -33% 209,033 147,489 (48,547) 221,233 13.323 98 942 Capital expenditure -30% 201,032 201,032 12,185 93,896 134,021 (40, 125) 122,888 191,032 Capital transfers recognised Rorrow ind 5,046 13,467 (8,421)-63% 20.201 20,201 Internally generated funds 26,749 18,001 (48,547) -33% 221.233 221,233 13,323 147,489 Total sources of capital funds 149,637 209,033 Financial position 726 529 1.092.592 676,443 726,529 1.003.641 Total current asset 6,568,753 7.238.673 6,722,953 7.238.673 7.238.673 Total non current assets 960,196 732,058 732.058 977.242 692 762 Total current liabilities 351,099 543,365 Total non current liabilities 545,070 351,099 351.099 6,882,045 6.157.784 6,204,281 6,871,255 6,882,045 Community wealth/Equity Cash flows 145% 226,791 (277,563) 236,944 164,505 226,791 (29, 101) 86,376 (191, 187) Net cash from (used) operating (221,233) (54, 179) 37% (221,233) (13, 313)(93,309)(147,489)(139,765) (209,033) Net cash from (used) investing (32, 106)10,559 -49% (30,512) (1,802)(31,962)(21,404) (32, 106) (32, 106) Net cash from (used) financing 113% 49,620 (334,755) 37,272 (297.484) (14,037)36,049 Cash/cash equivalents at the month/year end 181 Dys-1 151-180 Dvs Over 1Yr Total 91-120 Davs 121-150 Dys 0-30 Days 31-60 Days 61-90 Days Debtors & creditors analysis YΓ Debtors Age Analysis 194,211 1,086,419 1,574,363 31,492 30,538 33,090 38,085 119,736 40.790 Creditors Age Analysis 10,857 213,548 317,275 5,217 929 86,504 Total Creditors

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) - M08 February

		2021/22				Budget Year 2				
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands									%	
Revenue By Source										
Property rates		352,585	363,413	363,413	30,559	254,007	242,275	11,732	5%	363,41
Service charges - electricity revenue		705,057	751,862	751,862	53,938	489,773	501,242	(11,469)	-2%	751,86
Service charges - water revenue		188,622	199,933	199,933	18,299	144,444	133,289	11,156	8%	199,93
Service charges - sanitation revenue		118,993	123,818	123,818	10,642	85,150	82,545	2,605	3%	123,81
Service charges - refuse revenue		98,211	101,229	101,229	8,598	69,025	67,486	1,539	2%	101,22
Rental of facilities and equipment		8,372	9,452	9,452	697	5,574	6,301	(728)	-12%	9,45
Interest earned - ex ternal investments		4,445	3,131	3,131	280	3,941	2,088	1,853	89%	3,13
Interest earned - outstanding debtors		3,792	4,001	4,001	604	4,236	2,668	1,568	59%	4,00
Div idends receiv ed		=	-	-	7			-	0004	4.40
Fines, penalties and forfeits		5,353	4,180	4,180	106	3,339	2,787	552	20%	4,18
Licences and permits		46	48	48	8	33	32	1	3%	4
Agency services		-		-	-	100.055	405.055	- (0.400)	2004	4 400 70
Transfers and subsidies		490,501	1,112,707	1,102,707	1,823	426,855	435,955	(9,100)	-2%	1,102,70
Other revenue		15,939	19,487	19,487	428	6,355	12,992	(6,636)	-51%	19,48
Gains		11,698	(8)	170	(2)	1,037	-	1,037	#DIV/0!	
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,683,263	125,978	1,493,770	1,489,658	4,111	0%	2,683,26
Expenditure By Type										
Employ ee related costs		585,366	601,653	567,833	54,633	430,444	378,555	51,888	14%	567,83
Remuneration of councillors		23,742	29,060	25,710	2,085	18,525	17,140	1,384	8%	25,71
Debt impairment		130,120	286,041	286,041	2,394	57,277	190,694	(133,417)	-70%	286,04
Depreciation & asset impairment	-	348,804	363,160	363,160	26,192	226,825	242,106	(15,281)	-6%	363,16
Finance charges		64,353	35,846	35,846	3	24,072	23,897	175	1%	35,84
· · · · · · · · · · · · · · · · · · ·		649,750	605,107	605, 107	32,984	389,778	403,405	(13,627)	-3%	605,10
Bulk purchases	-	136,795	153,188	153,188	(5,157)	84,410	102,126	(17,716)	-17%	153,18
Other materials					15,321	197,188	539,489	(342,301)	-63%	809,23
Contracted services		253,442	818,629	809,233	15,521	197,100	333,403	(342,501)	-0370	000,20
Transfers and subsidies		-	-		-		70.440	(7.000)	400/	444.07
Other ex penditure		25,960	118,192	114,672	8,726	69,149	76,448	(7,299)	-10%	114,672
Losses		646	_		-		-	-		1.00
Total Expenditure		2,218,978	3,010,876	2,960,790	137,182	1,497,668	1,973,860	(476,192)	-24%	2,960,79
Surplus/(Deficit)		(215,366)	(317,613)	(277,528)	(11,204)	(3,899)	(484, 202)	480,303	(0)	(277,52
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial and District)		122,888	191,032	201,032	12,185	93,896	134,021	(40,125)	(0)	201,03
(National / Provincial Departmental Agencies,										
Households, Non-profit Institutions, Private Enterprises,										
								_		
Public Corporatons, Higher Educational Institutions)								_		
Transfers and subsidies - capital (in-kind - all)		(00.470)	(400 504)	/7C 40C)	981	89,998	(350, 180)			(76,496
Surplus/(Deficit) after capital transfers &		(92,478)	(126,581)	(76,496)	301	02,330	(330, 100)			(10,430
contributions									SIL	
Tax ation							1857	-		Jan Va
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(76,496)	981	89,998	(350,180)			(76,49
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(92,478)	(126,581)	(76,496)	981	89,998	(350,180)			(76,49
Share of surplus/ (deficit) of associate		(45, 141)								
Surplus/ (Deficit) for the year	1	(137,618)	(126,581)	(76,496)	981	89,998	(350, 180)			(76,49

3.1. Operating budget performance-revenue

• The municipality generated a total revenue of R1.4 Billion of the adjusted budget of R2.6 billion, representing 55.6% percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R4.1 million. Although the aggregate performance on revenue generated shows a variance of positive 0.1 percent, it is however necessary to explain reasons which attributed to the variance.

- The municipality generated R3.8 million (0.1%) more revenue from service charges than the year-to-date budget of R784.5 million for the period under review. Water, sanitation and refuse all over-performed above target by R11.2 million, R2.6 million and R1.5 million respectively, whereas electricity underperformed by R11.4 million. 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 R11.7 million (5%) more than the year-to-date budget of R242.2 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 R1.8 million (89%) more revenue from interest on investments than the year-to-date budget of R2 million for the period under review. This is due to additional investments made during the year.
- The municipality recorded R426.8 million for operational and R93.8 million for capital transfers and subsidies. This is due to the grants received in line with the grant's payment schedule. The second trench of the Equitable share grant was received in January however it was less by R9.1 million due to the grant roll overs which were declined and therefore reduced against it.
- The municipality generated R4.2 million (-17%) less revenue from sundry revenue than a pro-rata budget of R24.7 million for the period under review. The sundry items comprise of rental of facilities, interest earned from outstanding debtors, fines, licences and other revenue.

3.2. Operating performance – expenditure

- The summary of the operating expenditure is reflected in C1 and C4 tables of Schedule C attached hereto. As at the end of February 2023, the municipality incurred the total expenditure of R1.4 billion of the adjusted budget of R2.9 billion, which represents 50.5 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R476.1 million, representing under-expenditure of 24 percent.
- The municipality spent R51.8 million (14%) more on employee-related costs than a year-to-date budget of R378.5 million. This is due to the compensation of backpay of the increment due to employees which was removed on special adjustments budget in July 2022 and the salary consideration in respect of the reinstated employees.
- Depreciation has under-performed by R15.2 million (-6%) in the eighth month of the financial year due
 to the very low capital expenditure and projects still under work in progress (not yet capitalized). Debt
 impairment under-performed by R133.4 million (-70%) since the municipality is recognizing debt
 impairment on indigents only during the year, all other impairments are done at the compilation of Annual
 Financial Statements at year-end.
- The municipality spent R13.6 million (-3%) less on the bulk purchases than the year-to-date budget of R403.4 million. This is due to colder month's season and performance is expected to stabilize gradually as it gets colder. The cost is generally averaging lower in the remaining months of the financial year.

The impact of load shedding is also expected to reduce the consumption of bulk purchases during the year.

- Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seems to be performing R17.7 million (-17%) less than the year-to-date budget of R102.1 million, this is due to the realignment of water purchases to be allocated under inventory in the Statement of Financial Position as required in circular 115.
- The municipality spent R342.3 million (-63%) less on contracted services than the year-to-date budget of R539.4 million. This is due to some of the housing projects being slower in implementation as the municipality is an agent. It must be mentioned that the housing grants have been reduced in adjusted Provincial gazette and will be impacted in the Mid-Year Adjustments Budget.

3.2.1 Operational expenditure by function

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

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

KZN252 Newcastle - Table C2 Monthly E		2021/22			E	Budget Year 2	022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Expenditure - Functional										
Governance and administration		466,817	469,276	445,688	32,685	318,844	297,125	21,719	7%	445,688
Executive and council		93,820	101,198	93,961	8,279	88,762	62,641	26,122	42%	93,96
Finance and administration	1 1	372,369	367,328	350,992	24,384	229,517	233,995	(4,478)	-2%	350,99
Internal audit		628	750	735	22	564	490	75	15%	73
Community and public safety	1 1	507,769	827,731	819,736	20,049	195,172	546,491	(351,319)	-64%	819,73
Community and social services		37,498	43,629	42,049	3,366	27,890	28,032	(143)	-1%	42,049
Sport and recreation		67,860	73,339	72,478	6,828	48,434	48,319	115	0%	72,47
Public safety		65,732	70,215	65,969	7,259	53,205	43,979	9,226	21%	65,96
Housing		327,112	630,591	629,783	1,797	59,283	419,855	(360,572)	-86%	629,78
Health		9,566	9,956	9,458	798	6,360	6,305	55	1%	9,45
Economic and environmental services		220,976	266,056	262,819	25,260	215,081	175,213	39,868	23%	262,81
Planning and development		78,093	85,041	81,804	6,531	56,437	54,536	1,900	3%	81,80
Road transport		142,876	181,008	181,008	18,729	158,638	120,672	37,967	31%	181,00
Environmental protection		7	7	7	-	6	5	1	21%	
Trading services	- 1 - 1	1,065,293	1,444,445	1,429,179	58,975	766,676	952,786	(186,110)	-20%	1,429,179
Energy sources		619,934	742,466	740,865	41,774	461,803	493,910	(32,107)	-7%	740,86
Water management	1 1	350,885	597,907	586,801	8,975	224,756	391,201	(166,445)	-43%	586,80
Waste water management		53,873	60,542	60,542	471	32,235	40,361	(8,126)	-20%	60,54
Waste management		40,601	43,530	40,971	7,755	47,882	27,314	20,568	75%	40,97
Other		3,265	3,369	3,369	213	1,895	2,246	(350)	-16%	3,369
Total Expenditure - Functional	3	2,264,119	3,010,876	2,960,790	137,182	1,497,668	1,973,860	(476,192)	-24%	2,960,790
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	981	89,998	(350, 180)	440,178	-126%	(76,496

- Presentation of the operating performance function is required by National Treasury (NT) to be done by all municipality to achieve standardization and uniformity. The functions are regulated by the constitution and in line with MSCOA requirements.
- The table above reflects that some of the functions have been over-spending when compared with the year-to-date budget. Governance and Administration is overspent by R21.7million (7%), Economic and Environmental Services is overspent by R39.8 million (23%). Whilst Community and Public Safety is underspent by R351.3 million (-64%), Trading services are underspent by R186.1 million (-20%) and Other Services are underspent by R350 thousand (-16%), mainly due to the cost containment measures put in place. Strategic Executive Directors of relevant functions must ensure that they operate within their approved budget to avoid unauthorized expenditure at year-end.

3.3. Capital expenditure

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

V B	D.	2019/20 Audited	Original	Adjusted		Budget Year 2020	YearTD	YTD	YTD	Full Year
Vote Description	Ref	Outcome :	Original Budget	Budget	Monthly actual	YearTD actual	budget	variance	variance %	Forecast
R thousands Multi-Year expenditure appropriation	1 2									
Vote 1 - CORPORATE SERVICES			_	_		_	-	-		
Vote 2 - COMMUNITY SERVICES			_		_ 1	_	- 1	_		_
			_	_	_	- 1	_	_		_
Vote 3 - BUDGET AND TREASURY		_	_		_	_	_	_		_
Vote 4 - MUNICIPAL MANAGER		-	_		_		_			_
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SET	ILEM	- 1	_	_	_			_		_
Vote 6 - TECHNICAL SERVICES		_	-			-				_
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	- 1	-	-			
Vote 8 - [NAME OF VOTE 8]		-	-	_	-	-	-	_		_
Vote 9 - [NAME OF VOTE 9]			-	_				-	_	
Vote 10 - [NAME OF VOTE 10]		-		-	-		-	_		
Vote 11 - [NAME OF VOTE 11]		-	-			-	_	_		
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		_
Vote 13 - [NAME OF VOTE 13]		-	-	_	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		- 1	-	_	-	-	-	-		_
Vote 15 - [NAME OF VOTE 15]	1 1	-	_	<u> </u>	_	_		-		
Total Capital Multi-year expenditure	4,7	-	-	_	-	-	-	-		_
	2		-							
Single Year expenditure appropriation	_							_		_
Vote 1 - CORPORATE SERVICES		E E00	11 3/15	11,345	80	151	7,563	(7,412)	-98%	11,345
Vote 2 - COMMUNITY SERVICES		5,583 1,748	11,345 2,900	2,900	30	1,278	1,933	(655)	-34%	2,900
Vote 3 - BUDGET AND TREASURY		1,748	2,900	2,900		1,270	-,555			_,50
Vote 4 - MUNICIPAL MANAGER	T. 51		25,001	25,001		12,809	16,667	(3,858)	-23%	25,001
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SET	ILEM	13,195	169,788	181,988	13,243	84,704	121,325	(36,621)	-30%	181,988
Vote 6 - TECHNICAL SERVICES		126,659	109,700	101,800	13,243	04,704	121,020	(00,021,	00.0	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,208		_	-		_	_		_
Vote 8 - [NAME OF VOTE 8]		-		_				_		_
Vote 9 - [NAME OF VOTE 9]			-	_	-			_		_
Vote 10 - [NAME OF VOTE 10]		-	-					_		_
Vote 11 - [NAME OF VOTE 11]		-	-							_
Vote 12 - [NAME OF VOTE 12]		-	-	_	-	-	_			_
Vote 13 - [NAME OF VOTE 13]		-	-	_		_ []				_
Vote 14 - [NAME OF VOTE 14]		1	-	_	-		-			
Vote 15 - [NAME OF VOTE 15]				_	- 10.000		147,489	(48,547)	-33%	221,233
Total Capital single-year expenditure	4	149,637	209,033	221,233	13,323	98,942	147,489	(48,547)	-33%	221,233
Total Capital Expenditure		149,637	209,033	221,233	13,323	98,942	147,469	(40,541)	-3376	221,230
Capital Expenditure - Functional Classification										
Governance and administration	- 1	4,199	2,900	2,900	-	1,278	1,933	(655)	-34%	2,900
Ex ecutive and council		243	-	-	-	-	-	-		1.5
Finance and administration		3,956	2,900	2,900	-	1,278	1,933	(655)	-34%	2,900
Internal audit		-		-		- 1	-	-		=
Community and public safety		5,025	11,345	11,345	80	151	7,563	(7,412)	-98%	11,345
Community and social services		1,162	345	345	80	143	230	(87)	-38%	345
Sport and recreation		3,367	11,000	11,000	-	8	7,333	(7,326)	-100%	11,000
Public safety		35	12	=		= 1	:=:	-		=
Housing		496	~	=	-	3	-	-		=
Health		45	-	-	-	=	-	-		
Economic and environmental services		41,959	118,141	130,341	2,577	36,198	86,894	(50,696)	-58%	130,341
Planning and development		12,778	25,101	25,101	49	12,859	16,734	(3,875)	-23%	25,101
Road transport		29,181	93,040	105,240	2,528	23,339	70,160	(46,821)	-67%	105,240
Environmental protection				_	-	4	_	-		=
		98,454	76,648	76,648	10,666	61,315	51,098	10,217	20%	76,648
Trading services		50,404	(2)		_	=	-	=		=
Energy sources		60,525	49,648	49,648	7,652	43,500	33,098	10,402	31%	49,648
Water management		36,874	27,000	27,000	3,013	17,815	18,000	(185)	-1%	27,000
Waste water management		1,054	-	_	-	-	_	-		-
Waste management		1,00,1	-	-	_	-				-
Other Total Capital Expenditure - Functional Classification	3	149,637	209,033	221,233	13,323	98,942	147,489	(48,547)	-33%	221,233
	1	.45,007	,		12,120					
Funded by:						00.740	100 405	(29,415)	-24%	184,688
National Government		112,998	174,688	184,688	12,105	93,710	123,125	(10,710)	-24%	16,345
Provincial Government		9,890	16,345	16,345	80	187	10,896	(10,710)	-9076	10,34
District Municipality			-	E.	=	3		_		
Transfers and subsidies - capital (monetary										
allocations) (National / Provincial Departmental										
Agencies, Households, Non-profit Institutions, Private							-	-		
Transfers recognised - capital		122,888	191,032	201,032	12,185	93,896	134,021	(40,125)	-30%	201,032
	6	E. 0	-	_	_	-		-		
Borrowing		26,749	18,001	20,201	1,137	5,046	13,467	(8,421)	-63%	20,201
Internally generated funds		20,170	.0,001		.,	98,942	147,489	(48,547)	-33%	221,233

Capital expenditure for the eighth month of the financial year was R98.9 million which represents 44.7% of the adjusted capital budget of R221.2 million. Comparison between the year-to-budget of R147.4 million and actual expenditure for the period reflects an under expenditure of R48.5 million, which implies that the municipality spent 33% 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.

3.3.1 Capital and Operational Grant Reporting

The table below reflects the grant performance when the full year budget and actuals are compared. A further comparison is also displayed between the year-to-date actuals vs. allocations received. The grant expenditure reflects adequate spending in some grants on both operational and capital grants while others are delayed, fast tracking of the grants needs to be made to avoid withholding of unspent grants, over all expenditure of the grants is as follows. Furthermore, Treasury is assessing expenditure on a quarterly basis, therefore council and management were previously advised to ensure they have spent beyond 50% target as this report is on 8 months expenditure.

GRANT RECONCILIATION -	LDROAR	1 2025					
	TOTAL GRANT BUDGET	ALLOCATIONS RECEIVED	ROLL OVERS	TOTAL RECIEPTS	YEAR TO DATE EXPENDITURE (Incl VAT)	% SPENT ON ALLOCATIONS RECEIVED	% SPENT ON GRANT BUDGET
GRANT NAME							
NATIONAL GRANTS							
Expanded Public Works Programme Integrated Grant	3,753,000.00	3,753,000.00		3,753,000.00	2,471,635.39	66%	66%
Financial Management Grant	1,850,000.00	1,850,000.00		1,850,000.00	619,230.05	33%	33%
Water Service Infrastruture Grant	48,000,000.00	28,800,000.00		28,800,000.00	26,927,445.19	93%	56%
Neighbourhood Development Partnership Grant	20,000,000.00	20,000,000.00		20,000,000.00	14,377,268.82	72%	
Municipal Infrastructure Grant	129,141,000.00	110,000,000.00		110,000,000.00	80,477,035.93	73%	62%
PROVINCIAL GRANTS							
Community Library Grant	2,595,000.00	2,595,000.00	18,925.00	2,613,925.00	1,794,448.90	69%	
Housing Accreditation Grant	8,439,000.00	3,509,961.59	15,939,707.46	19,449,669.05	7,698,787.50	40%	91%
Housing Grant	123,885,000.00	5,066,952.33		5,066,952.33	42,317,097.26	34%	
ISU Patrneship Grant	478,733,000.00	-		-		0%	
Museum Art Gallery Grant	449,000.00	449,000.00	539,434.00	988,434.00	163,245.85	17%	
Provincialisation Grant	6,992,000.00	6,992,000.00	46,194.00	7,038,194.00	4,684,535.92	67%	
LGSETA	582,467.41	582,467.41	930,688.00	1,513,155.41		0%	
EDTEA : Airport Grant	3,000,000.00	3,000,000.00		3,000,000.00	- 4.	0%	
EDTEA: Hawlker Stalls Grant	2,000,000.00	-			50,000.00	0%	
Water Intervention Grant (Roll Over)			2,313,319.76	2,313,319.76		0%	
Title Deeds			2,000,000.00	2,000,000.00		0%	
Greenest Town			11,335.00	11,335.00		0%	
Sport, Recreation Grant	11,000,000.00	-			2	0%	0%

3.4. Financial position

Table C6: Monthly budget statements - Financial Position

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

KZN252 Newcastle - Table C6 Monthly B		2021/22		Budget Yea	ar 2022/23	
Description	Ref	Audited	Original	Adjusted	YearTD	Full Year
2000.7		Outcome	Budget	Budget	actual	Forecast
R thousands	1					
ASSETS						
Current assets				-		
Cash		29,936	(14,037)	36,049	(5,676)	36,049
Call investment deposits		46,232		-	42,947	
Consumer debtors		805,744	594,134	594,134	950,215	594,134
Other debtors		97,185	81,351	81,351	80,077	81,35
Current portion of long-term receivables		=	=		-	_
Inv entory		24,544	14,995	14,995	25,028	14,995
Total current assets		1,003,641	676,443	726,529	1,092,592	726,529
Non current assets						
Long-term receiv ables		-		.5	2=	_
investments		-		-	-	-
Investment property		372,224	341,874	341,874	367,609	341,874
Investments in Associate		141,741	217,333	217,333	142,171	217,333
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,047,007	6,666,53
Biological		-	· =	-	-	_
Intangible		382	1,224	1,224	123	1,224
Other non-current assets		11,823	11,711	11,711	11,843	11,711
Total non current assets		6,722,953	7,238,673	7,238,673	6,568,753	7,238,673
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,661,344	7,965,202
LIABILITIES				ia i		
Current liabilities						
Bank overdraft		-	-	-		_
Borrow ing		47,260	(32,106)	(32,106)	16,763	(32,106
Consumer deposits		33,418	27,095	27,095	34,940	27,095
Trade and other pay ables		885,459	688,021	727,316	901,844	727,316
Provisions		11,105	9,752	9,752	6,648	9,752
Total current liabilities		977,242	692,762	732,058	960,196	732,058
Non current liabilities						
Borrow ing		315,490	260,654	260,654	314,025	260,654
Provisions		229,580	90,445	90,445	229,340	90,445
Total non current liabilities		545,070	351,099	351,099	543,365	351,099
TOTAL LIABILITIES		1,522,312	1,043,861	1,083,156	1,503,560	1,083,156
NET ASSETS	2	6,204,281	6,871,255	6,882,045	6,157,784	6,882,04
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,126,109	6,851,803
Reserves		323	30,242	30,242	31,675	30,242
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,882,045	6,157,784	6,882,04

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

- The municipality's debtors aging as reflected in table SC3 is a total of R1.5 billion as at the end of the
 eighth month. The bulk of the debtor's ageing amount (R1.3 billion) was for debt owing for more than
 90 days, while R1.2 billion of the total debt is owed by households. It must be noted that the total figure
 of debtors is inclusive of indigent.
- Property Plant and Equipment (Assets) comprise of R6 billion of the total assets of R7.6 billion as
 reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity
 infrastructure, other plants, and equipment which the municipality has acquired for service delivery as
 well as for its own use. Service delivery of the municipal is majored by its ability to provide these services
 to communities. It is however important to note that most of these assets may not be easily converted
 to cash and cash equivalent.
- The municipality closed with a balance of cash and cash equivalent of R37.2 million at the end of the eighth month of the financial year, with R42.9 million from call investments and -R5.6 million cash at the bank. It must be noted that the municipality had an obligation of R31.3 million relating to the HDF. The short-term obligations are sitting at R317.2 million as illustrated on SC4, while unspent conditional grants amount to R202.5 million, representing a cash shortfall of R513.8 million. Included under creditors is Eskom for R100.8 million, uThukela Water for R182.3 million, SARS PAYE for R9.4 million, pension and other employee benefits for R4.6 million, and other trade creditors for R20 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 3.9 % 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 11.7%, since the municipality needs R317.2 million in order to pay all its short-term obligations. Again, this is a bad reflection on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more likely to negatively impact the image of the municipality to public, business sector and other spheres of government.

3.5. Cash flow position

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

K7N252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M08 February

		2021/22			l	Budget Year 2	2022/23			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		348,289	272,560	272,560	22,919	161,295	181,706	(20,412)	-11%	272,560
Service charges		870,208	989,000	989,000	70,056	665,272	659,334	5,938	1%	989,000
Other revenue		13,234	315,172	315,172	928	35,009	210,115	(175,106)	-83%	315,172
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	3,621	355,534	364,634	(9,100)	-2%	1,102,707
Transfers and Subsidies - Capital		148,615	191,032	201,032	-	162,145	162,145	-		201,032
Interest		8,308	3,131	3,131	1,220	8,177	2,088	6,089	292%	3,131
Div idends		-	-	-	-	-	-	-		2
Payments										
Suppliers and employees	T	(1,737,665)	(2,683,251)	(2,620,965)	(124,937)	(1,276,982)	(1,747,310)	(470,328)	27%	(2,620,965
Finance charges		(42,293)	(35,846)	(35,846)	(2,908)	(24,072)	(23,897)	175	-1%	(35,846)
Transfers and Grants		=	+	=	-	-	150	+		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	(29,101)	86,376	(191,187)	(277,563)	145%	226,791
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872		· ·	=	5,653		5,653	#DIV/0!	=
Decrease (increase) in non-current receivables		-				=	3.55	-		=
Decrease (increase) in non-current investments		=			:=:	-	275	-		-
Payments										
Capital assets		(149,637)	(209,033)	(221, 233)	(13,313)	(98,962)	(147,489)	(48,527)	33%	(221,233)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(221,233)	(13,313)	(93,309)	(147,489)	(54,179)	37%	(221,233
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	=	=	-	-	765	-		=
Borrowing long term/refinancing		-			=	-	396	-		
Increase (decrease) in consumer deposits		12			-	7		-		-
Payments										
Repay ment of borrowing		(30,512)	(32,106)	(32,106)	(1,802)	(31,962)	(21,404)	10,559	-49%	(32,106)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(32,106)	(1,802)	(31,962)	(21,404)	10,559	-49%	(32,106
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(26,547)	(44,215)	(38,896)	(360,080)		REHE	(26,547
Cash/cash equivalents at beginning:		9,500	62,596	62,596		76,167	62,596		2 1 5	76,167
Cash/cash equivalents at month/year end:		76,168	(14,037)	36,049		37,272	(297,484)	-	1 2	49,620

- The municipality opened with a cash and cash equivalent balance of R76.1 million at the beginning of the financial year and closed with a balance of R37.2 million as at the end of February 2023 which represents a cash decrease of 38.8 million since the beginning of the financial year. This is due to the salary consideration in respect of the reinstated employees.
- Cash flows from operating activities yielded a net cash inflow of R86.3 million as a result of receipts from services charges, property rates, and government grants as well as other sundry receipts. This net cash inflow was after the municipality paid its suppliers for services rendered, remunerated its employees and councillors, and paid the portion of the outstanding interest on loans.

- Cash flows from investing activities recorded net cash outflows of R93.3 million this is due to the capital
 expenditure incurred.
- Cash flows from financing activities recorded net outflows of R31.9 million due to the repayment of borrowings.

4. LEGAL IMPLICATIONS

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

5. POLICY IMPLICATIONS

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

6. FINANCIAL IMPLICATIONS

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

7. RISKS

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

8. MANAGEMENT OF RISKS

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

9. RECOMMENDATIONS

- 9.1 That the Council notes the submission of S71 for the month ended 28 February 2023 (Annexure A);
- 9.2 That the management prioritize spending of grant funded projects in order to ensure that the municipality does not revert funds to National Treasury;

- 9.3 That the municipality continue to implement the incentive schemes in order improve its collection rate.
- 9.4 That municipality prioritises the payment of Eskom and uThukela Water.
- 9.5 That the Provincial Treasury's letter on early warning signals be noted (Annexure B)

Report prepared by:

Report seen by:

DX DUBE

PORTFOLIO COUNCILLOR

BUDGET AND TREASURY OFFICE

M.S NDLOVU

ACTING STRATEGIC EXECUTIVE DIRECTOR:

BUDGET AND TREASURY OFFICE

Annexure A

Section 71 Report for the month ended 28 February 2023

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M08 February

	2021/22				Budget Yea	1 2022/23			
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								70	
Financial Performance	252 505	363,413	363,413	30,559	254,007	242,275	11,732	5%	363,413
Property rates	352,585	1,176,842	1,176,842	91,477	788,393	784,562	3,832	0%	1,176,842
Service charges	1,110,882		3,131	280	3,941	2,088	1,853	89%	3,13
Investment revenue	4,445	3,131	1,102,707	1,823	426,855	435,955	(9,100)	-2%	1,102,707
Transfers and subsidies	490,501	1,112,707	37,169	1,839	20,574	24,779	(4,205)	-17%	37,169
Other own revenue Total Revenue (excluding capital transfers and	45,199	37,169 2,693,263	2,683,263	125,978	1,493,770	1,489,658	4,111	0%	2,683,263
contributions)	2,003,613	2,053,203	2,000,200	125,510	1,100,110	1,100,000	,,,,,	***	-,,
Employee costs	585,366	601,653	567,833	54,633	430,444	378,555	51,888	14%	567,833
Remuneration of Councillors	23,742	29,060	25,710	2,085	18,525	17,140	1,384	8%	25,710
Depreciation & asset impairment	348,804	363,160	363,160	26,192	226,825	242,106	(15,281)	-6%	363,160
Finance charges	64,353	35,846	35,846	3	24,072	23,897	175	1%	35,846
Materials and bulk purchases	786,545	758,296	758,296	27,827	474,188	505,531	(31,342)	-6%	758,296
Transfers and subsidies	700,010		-		-	-			_
Other expenditure	410,168	1,222,862	1,209,946	26,441	323,614	806,631	(483,016)	-60%	1,209,946
Total Expenditure	2,218,978	3,010,876	2,960,790	137,182	1,497,668	1,973,860	(476,192)	-24%	2,960,790
	(215,366)	(317,613)	(277,528)	(11,204)	(3,899)	(484,202)	480,303	-99%	(277,528
Surplus/(Deficit) Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	122,888	191,032	201,032	12,185	93,896	134,021	(40,125)	-30%	201,032
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	(92,478)	- (126,581)	- (76,496)	981	89,998	(350,180)	440,178	-126%	
Surplus/(Deficit) after capital transfers & contributions		(120,001)	(. 0, .00)		,	, , ,			
Share of surplus/ (deficit) of associate	(45,141)	_	_	_	_	_	_		_
Surplus/ (Deficit) for the year	(137,618)	(126,581)	(76,496)	981	89,998	(350,180)	440,178	-126%	(76,496
	,,,,,,	- ' '	, , ,						
Capital expenditure & funds sources	149,637	209,033	221,233	13,323	98,942	147,489	(48,547)	-33%	221,233
Capital expenditure	122,888	191,032	201,032	12,185	93,896	134,021	(40,125)	-30%	201,032
Capital transfers recognised	122,000	101,002	201,002		-	_			_
Borrowing	26 740	18,001	20,201	1,137	5,046	13,467	(8,421)	-63%	20,201
Internally generated funds	26,749 149,637	209,033	221,233	13,323	98,942	147,489	(48,547)	-33%	221,233
Total sources of capital funds	143,031	205,033	221,200	10,020	50,042	7.11,100	(,)		
Financial position		0=0.440	700 500		4 000 500			1111	726,529
Total current assets	1,003,641	676,443	726,529	ľ.	1,092,592				7,238,673
Total non current assets	6,722,953	7,238,673	7,238,673		6,568,753			200	7,230,075
Total current liabilities	977,242	692,762	732,058		960,196		0.034		351,099
Total non current liabilities	545,070	351,099	351,099		543,365				
Community wealth/Equity	6,204,281	6,871,255	6,882,045		6,157,784				6,882,045
Cash flows									
Net cash from (used) operating	236,944	164,505	226,791	(29,101)	86,376	(191,187)		145%	226,791
Net cash from (used) investing	(139,765)	(209,033)	(221,233)	(13,313)	(93,309)	(147,489)	(54,179)	37%	(221,233
Net cash from (used) financing	(30,512)	(32,106)	(32,106)	(1,802)	(31,962)	(21,404)		-49%	(32,106
Cash/cash equivalents at the month/year end	76,168	(14,037)	36,049	-	37,272	(297,484)	(334,755)	113%	49,620
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	119,736	40,790	33,090	38,085	31,492	30,538	194,211	1,086,419	1,574,363
· · · · · · · · · · · · · · · · · · ·	1 1								
Creditors Age Analysis						10,857	219	213,548	317,275

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

KZN252 Newcastle - Table C2 Monthly Budget		2021/22				Budget Year 20				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands				_						
Revenue - Functional		469,582	514,453	514,453	31,914	358,797	342,969	15,828	5%	514,45
Governance and administration		8,676	12,367	12,367	640	10,017	8,245	1,772	21%	12,36
Executive and council		460,906	502,086	502,086	31,275	348,781	334,724	14,056	4%	502,08
Finance and administration		400,900	302,000	302,000	31,273	340,707	-	,,,,,		_
Internal audit		300,140	640,739	640,739	2,376	65,103	127,976	(62,873)	-49%	640,73
Community and public safety		14,854	13,877	13,877	1,039	8,321	9,252	(931)	-10%	13,87
Community and social services		4,711	11,139	11,139	179	270	7,426	(7,156)	-96%	11,13
Sport and recreation		5,164	4,138	4,138	147	3,735	2,758	977	35%	4,13
Public safety				611,581	1,011	52,768	108,537	(55,769)	-51%	611,58
Housing		275,319	611,581	4	1,071	9	3	6	230%	0.1100
Health		91		168,208	11,058	98,042	112,138	(14,097)	-13%	168,20
Economic and environmental services		141,205	168,208	39,067	94	16,783	26,044	(9,261)	-36%	39,06
Planning and development		102,901	39,067		10,964	81,258	86,094	(4,836)	-6%	129,14
Road transport		38,305	129,141	129,141	10,304	01,250	- 00,004	(-1,000)	0,0	_
Environmental protection				4 500 740	92,799	1,065,608	1,040,473	25,135	2%	1,560,71
Trading services		1,215,404	1,560,710	1,560,710	53,938	551,920	557,084	(5,164)	-1%	835,62
Energy sources		698,454	835,626	835,626	19,620	237,408	225,054	12,354	5%	337,58
Water management		225,940	337,581	337,581	10,638	175,200	162,068	13,133	8%	243,10
Waste water management		151,972	243,101	243,101	8,603	101,080	96,268	4,812	5%	144,40
Waste management	,	139,038	144,402	144,402 184	16	116	123	(7)	-6%	18
Other	4	169	184	2,884,295	138,163	1,587,666	1,623,680	(36,014)	-2%	2,884,29
Total Revenue · Functional	2	2,126,501	2,884,295	2,004,253	130,103	1,507,000	1,023,000	(00,014)	2,10	2,00 ,,20
Expenditure - Functional										
Governance and administration		466,817	469,276	445,688	32,685	318,844	297,125	21,719	7%	445,68
Executive and council		93,820	101,198	93,961	8,279	88,762	62,641	26,122	42%	93,96
Finance and administration		372,369	367,328	350,992	24,384	229,517	233,995	(4,478)	-2%	350,99
Internal audit		628	750	735	22	564	490	75	15%	73
Community and public safety		507,769	827,731	819,736	20,049	195,172	546,491	(351,319)	-64%	819,73
Community and social services		37,498	43,629	42,049	3,366	27,890	28,032	(143)	-1%	42,04
Sport and recreation		67,860	73,339	72,478	6,828	48,434	48,319	115	0%	72,47
Public safety		65,732	70,215	65,969	7,259	53,205	43,979	9,226	21%	65,96
Housing		327,112	630,591	629,783	1,797	59,283	419,855	(360,572)	-86%	629,78
Health		9,566	9,956	9,458	798	6,360	6,305	55	1%	9,45
Economic and environmental services		220,976	266,056	262,819	25,260	215,081	175,213	39,868	23%	262,81
Planning and development		78,093	85,041	81,804	6,531	56,437	54,536	1,900	3%	81,80
Road transport		142,876	181,008	181,008	18,729	158,638	120,672	37,967	31%	181,00
Environmental protection		7	7	7	-	6	5	1	21%	
Trading services		1,065,293	1,444,445	1,429,179	58,975	766,676	952,786	(186,110)	-20%	1,429,17
Energy sources		619,934	742,466	740,865	41,774	461,803	493,910	(32,107)	-7%	740,86
Water management		350,885	597,907	586,801	8,975	224,756	391,201	(166,445)	-43%	586,80
Waste water management		53,873	60,542	60,542	471	32,235	40,361	(8,126)	-20%	60,54
Waste management		40,601	43,530	40,971	7,755	47,882	27,314	20,568	75%	40,97
Other		3,265	3,369	3,369	213	1,895	2,246	(350)	-16%	3,36
Total Expenditure - Functional	3	2,264,119	3,010,876	2,960,790	137,182	1,497,668	1,973,860	(476,192)	-24%	2,960,79
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	981	89,998	(350,180)	440,178	-126%	(76,49

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

KZN252 Newcastle - Table C3 Monthly Budget Statement - F Vote Description		2021/22				Budget Ye	ear 2022/23			
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	_								74	
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		88,576	113,447	113,447	758	76,553	75,632	921	1.2%	113,44
Vote 2 - COMMUNITY SERVICES		163,905	173,608	173,608	9,976	113,417	115,739	(2,322)	-2 0%	173,60
Vote 3 - BUDGET AND TREASURY		391,006	401,006	401,006	31,156	282,245	267,337	14,907	5.6%	401,00
Vote 4 - MUNICIPAL MANAGER		-		-	91	· ·	-	-		_
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		281,341	647,031	647,031	1,113	68,121	132,170	(64,050)	-48.5%	647,03
Vote 6 - TECHNICAL SERVICES		503,219	713,576	713,576	41,222	495,410	475,718	19,693	4.1%	713,57
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		698,454	835,626	835,626	53,938	551,920	557,084	(5,164)	-0.9%	835,62
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		- 1	-	-	-	-	-	-		-
Vole 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vole 11 - [NAME OF VOTE 11]		- 1	-	**	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	- 1	-	_	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	_	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAMÉ OF VOTE 15]		_	-	_	-		-	_		
Total Revenue by Vote	2	2,126,501	2,884,295	2,884,295	138,163	1,587,666	1,623,680	(36,014)	-2.2%	2,884,29
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		98,250	106,832	99,563	7,573	88,503	66,375	22,127	33.3%	99,56
Vote 2 - COMMUNITY SERVICES		289,990	306,664	291,670	30,921	236,371	194,447	41,924	21.6%	291,67
Vote 3 - BUDGET AND TREASURY		194,989	192,074	188,502	10,591	112,298	125,668	(13,369)	-10.6%	188,50
Vote 4 - MUNICIPAL MANAGER		90,316	89,335	81,903	8,008	53,027	54,602	(1,575)	-2.9%	81,90
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		357,987	662,848	661,139	4,058	82,197	440,759	(358,562)	-81.4%	661,13
Vote 6 - TECHNICAL SERVICES		607,199	895,287	881,845	32,635	450,838	587,897	(137,059)	-23.3%	881,84
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		625,388	757,837	756,169	43,396	474,434	504,113	(29,679)	-5.9%	756,16
Vote 8 - [NAME OF VOTE 8]	1	-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	_	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	- 1	-		-
Vote 12 - [NAME OF VOTE 12]		_	-	-	_	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		_	-	-	_	-	-	-		-
Vole 14 - [NAME OF VOTE 14]		-	-	-	-	_	-	-		-
Vote 15 - [NAME OF VOTE 15]		_	_	_	-	_				
Fotal Expenditure by Vote	2	2,264,119	3,010,876	2,960,790	137,182	1,497,668	1,973,860	(476,192)	-24.1%	2,960,79
Surplus/ (Deficit) for the year	2	(137,618)	(126,581)	(76,496)	981	89,998	(350,180)	440,178	-125.7%	(76,49)

KZN252 Newcastle - Table C4 Monthly Budget State		2021/22				Budget Year 20	22/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Source			200 110	000 440	00 550	254.007	242,275	11,732	5%	363,41
Property rates		352,585	363,413	363,413	30,559	254,007		(11,469)	-2%	751,86
Service charges - electricity revenue		705,057	751,862	751,862	53,938	489,773 144,444	501,242 133,289	11,156	8%	199,93
Service charges - water revenue		188,622	199,933	199,933	18,299	85,150	82,545	2,605	3%	123,81
Service charges - sanitation revenue		118,993	123,818	123,818	10,642 8,598	69,025	67,486	1,539	2%	101,22
Service charges - refuse revenue		98,211	101,229	101,229			6,301	(728)	-12%	9,45
Rental of facilities and equipment		8,372	9,452	9,452	697 280	5,574 3,941	2,088	1,853	89%	3,1
Interest earned - external investments		4,445	3,131	3,131	604	4,236	2,668	1,568	59%	4,0
Interest earned - outstanding debtors		3,792	4,001	4,001	504	4,230	2,000	1,000	0570	1,00
Dividends received			4,180	4,180	106	3,339	2,787	552	20%	4,18
Fines, penalties and forfeits		5,353 46	4,100	4,100	8	33	32	1	3%	
Licences and permits		46	40	.90		-			• • • • • • • • • • • • • • • • • • • •	
Agency services		490,501	1,112,707	1,102,707	1,823	426,855	435,955	(9,100)	-2%	1,102,70
Transfers and subsidies		15,939	19,487	19,487	428	6,355	12,992	(6,636)	-51%	19,48
Other revenue		11,698	13,407	15,461	(2)	1,037	-	1,037	#DIV/0!	
Gains	-		2,693,263	2,683,263	125,978	1,493,770	1,489,658	4,111	0%	2,683,2
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,093,203	2,003,203	120,510	1,400,170	1,400,000	-,,,,,		-,,-
Expenditure By Type										
Employee related costs		585,366	601,653	567,833	54,633	430,444	378,555	51,888	14%	567,83
Remuneration of councillors		23,742	29,060	25,710	2,085	18,525	17,140	1,384	8%	25,71
		130,120	286,041	286,041	2,394	57,277	190,694	(133,417)	-70%	286,04
Debt impairment		348,804	363,160	363,160	26,192	226,825	242,106	(15,281)	-6%	363,18
Depreciation & asset impairment		64,353	35,846	35,846	3	24,072	23,897	175	1%	35,84
Finance charges				605,107	32,984	389,778	403,405	(13,627)	-3%	605,10
Bulk purchases		649,750	605,107				102,126	(17,716)	-17%	153,18
Other materials		136,795	153,188	153,188	(5,157)	84,410			-63%	809,2
Contracted services		253,442	818,629	809,233	15,321	197,188	539,489	(342,301)	-03%	009,2
Transfers and subsidies		17	-	-	-	-		_		
Other expenditure		25,960	118,192	114,672	8,726	69,149	76,448	(7,299)	-10%	114,67
Losses		646	:=	-	-	-	-	_		
Total Expenditure		2,218,978	3,010,876	2,960,790	137,182	1,497,668	1,973,860	(476,192)	-24%	2,960,79
Surplus/(Deficit)		(215,366)	(317,613)	(277,528)	(11,204)	(3,899)	(484,202)	480,303	(0)	(277,5
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) (National / Provincial Departmental Agencies, Households, Non- profit Institutions, Private Enterprises, Public Corporations,		122,888	191,032	201,032	12,185	93,896	134,021	(40,125)	(0)	201,03
Higher Educational Institutions)								_		
Transfers and subsidies - capital (in-kind - all) Surplus/(Deficit) after capital transfers & contributions	1	(92,478)	(126,581)	(76,496)	981	89,998	(350,180)			(76,49
Taxation				ma 10 m		00.000	/2EA 4001	-		(76,49
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(76,496)	981	89,998	(350,180)			(10,4)
Attributable to minorities		/AO 4701	(400 E04)	(70 400)	981	89,998	(350,180)		H B	(76,49
Surplus/(Deficit) attributable to municipality	- 3	(92,478)	(126,581)	(76,496)	981	69,398	(320, 100)	1,1		(10)40
Share of surplus/ (deficit) of associate		(45,141)					1050 100			(70.4
Surplus/ (Deficit) for the year		(137,618)	(126,581)	(76,496)	981	89,998	(350,180)			(76,49

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

11. 1. B	D.d	2019/20	A	A 474 1		Budget Year 2020	YearTD	YTD	YTD	Full Year
Vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	budget	variance	variance	Forecast
thousands	1								%	
ulti-Year expenditure appropriation	2									
Vote 1 - CORPORATÉ SERVICES		-	-	-	-	-	_	-		
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-		
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	_	_		
Vote 4 - MUNICIPAL MANAGER	l i	-	-	-	-	-	-	-		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEM	ENTS	-	-	-	-	-	-	-		
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-		
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-		
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		
Vote 12 - [NAME OF VOTE 12]		_	-	-	-	-	-	-		
Vote 13 - [NAME OF VOTE 13]		_	-	-	-	-	-	-		
Vote 14 - [NAME OF VOTE 14]		_	-	-	-	-	-	-		
Vote 15 - [NAME OF VOTE 15]		_	_	_	-	_	-	-		
otal Capital Multi-year expenditure	4,7	1		_		-	-	-		
ingle Year expenditure appropriation	2				_	_	_	_		
Vote 1 - CORPORATE SERVICES		E 203	11,345	11,345	80	151	7,563	(7,412)	-98%	11,
Vote 2 - COMMUNITY SERVICES		5,583 1,748	2,900	2,900	_	1,278	1,933	(655)		2,
Vote 3 - BUDGET AND TREASURY		243	2,800	2,500		-	-	-		
Vote 4 - MUNICIPAL MANAGER	INTO	13,195	25,001	25,001		12,809	16,667	(3,858)	-23%	25,
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEM	EINI 2	126,659	169,788	181,988	13,243	84,704	121,325	(36,621)	-30%	181,
Vote 6 - TECHNICAL SERVICES		2,208	103,700	101,000	-	-	_	-		
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		2,200		_	_	_	_	_		
Vote 8 - [NAME OF VOTE 8]		_ [_	_	_	_	-		
Vote 9 - [NAME OF VOTE 9]		_ [[_	_	_	-	_	_		
Vote 10 - [NAME OF VOTE 10]		_ [_	_	_	_	_		
Vote 11 - [NAME OF VOTE 11]				_	_	_	_	_		
Vote 12 - [NAME OF VOTE 12]		* -		_	_	-	_	_		
Vote 13 - [NAME OF VOTE 13]		_ [_	_	_	_	_	_		
Vote 14 - [NAME OF VOTE 14]				_	_	_	_	_		
Vote 15 - [NAME OF VOTE 15]	4	149,637	209,033	221,233	13,323	98,942	147,489	(48,547)	-33%	221,
otal Capital single-year expenditure otal Capital Expenditure	-	149,637	209,033	221,233	13,323	98,942	147,489	(48,547)	-33%	221,
		,								
apital Expenditure - Functional Classification				2.000		1,278	1,933	(655)	-34%	2,
Governance and administration		4,199	2,900	2,900	_	1,270	1,500	(035)	-5476	-,
Executive and council		243	2 000	2,900		1,278	1,933	(655)	-34%	2,
Finance and administration		3,956	2,900	2,500		1,270	.,,	-		
Internal audit		5.005	44.245	11,345	80	151	7,563	(7,412)	-98%	11,
Community and public safety		5,025	11,345 345	345	80	143	230	(87)		11,
Community and social services		1,162 3,367	11,000	11,000	-	8	7,333	(7,326)		11,
Sport and recreation		3,307	11,000	11,000	70		-	- (1,020)	100.1	,
Public safety		496		9		120	2	_		
Housing		490				-	2	_		
Health		- 11	118,141	130,341	2,577	36,198	86,894	(50,696)	-58%	130,
Economic and environmental services		41,959 12,778	25,101	25,101	49	12,859	16,734	(3,875)		25,
Planning and development		29,181	93,040	105,240	2,528	23,339	70,160	(46,821)		105,
Road transport		20,101	00,040	100,240	2,020	20,000	-	(10,021)	-	
Environmental protection		98,454	76,648	76,648	10,666	61,315	51,098	10,217	20%	76,
Trading services		70,434	70,040	70,040	10,000	-	2	-		
Energy sources		60,525	49,648	49,648	7,652	43,500	33,098	10,402	31%	49,
Water management		36,874	27,000	27,000	3,013	17,815	18,000	(185)		27,
Waste water management Waste management		1,054	21,000	=	-	-	_	`- 1		
waste management Other		1,00-1	-		-	-	-	-		
otner otal Capital Expenditure - Functional Classification	3	149,637	209,033	221,233	13,323	98,942	147,489	(48,547)	-33%	221,
			,	4		·				
inded by:		,,,,,,,,	454.444	40.4.000	40.405	00 740	122 125	(29,415)	-24%	184,
National Government		112,998	174,688	184,688	12,105	93,710	123,125 10,896	(10,710)		16,
Provincial Government		9,890	16,345	16,345	80	187	10,090	(10,710)	-30 /0	10,
District Municipality			-	=	3.			-		
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial Departmental Agencies, Households,										
Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		4					1			
Transfers recognised - capital		122,888	191,032	201,032	12,185	93,896	134,021	(40,125)	-30%	201,
Borrowing	6	_		-	-	= =	=	-		
Internally generated funds		26,749	18,001	20,201	1,137	5,046	13,467	(8,421)	-63%	20,
			209,033	221,233	13,323	98,942	147,489	(48,547)	-33%	221,

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M08 February

KZN252 Newcastle - Table C6 Monthly Budge		2021/22			ear 2022/23	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets		20.026	(14.027)	36,049	(5,676)	36,049
Cash		29,936	(14,037)	30,045	42,947	00,040
Call investment deposits		46,232	504 424	594,134	950,215	594,134
Consumer debtors		805,744	594,134		80,077	81,351
Other debtors		97,185	81,351	81,351	00,077	01,001
Current portion of long-term receivables		04.544	44.005	14.005	25,028	14,995
Inventory		24,544	14,995	14,995		726,529
Total current assets		1,003,641	676,443	726,529	1,092,592	120,329
Non current assets						
Long-term receivables		-		===	=	575
Investments		240		*	=	57.
Investment property	i	372,224	341,874	341,874	367,609	341,874
Investments in Associate		141,741	217,333	217,333	142,171	217,333
Property, plant and equipment		6,196,783	6,666,531	6,666,531	6,047,007	6,666,531
Biological		-		*	-	
Intangible		382	1,224	1,224	123	1,224
Other non-current assets		11,823	11,711	11,711	11,843	11,711
Total non current assets		6,722,953	7,238,673	7,238,673	6,568,753	7,238,673
TOTAL ASSETS		7,726,594	7,915,116	7,965,202	7,661,344	7,965,202
LIABILITIES						
Current liabilities						
Bank overdraft		黃	=	120	-	-
Borrowing		47,260	(32,106)	(32,106)	16,763	(32,106
Consumer deposits		33,418	27,095	27,095	34,940	27,095
Trade and other payables		885,459	688,021	727,316	901,844	727,316
Provisions		11,105	9,752	9,752	6,648	9,752
Total current liabilities		977,242	692,762	732,058	960,196	732,058
Non current liabilities						
Borrowing		315,490	260,654	260,654	314,025	260,654
Provisions		229,580	90,445	90,445	229,340	90,445
Total non current liabilities		545,070	351,099	351,099	543,365	351,099
TOTAL LIABILITIES		1,522,312	1,043,861	1,083,156	1,503,560	1,083,156
NET ASSETS	2	6,204,281	6,871,255	6,882,045	6,157,784	6,882,045
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,203,958	6,841,013	6,851,803	6,126,109	6,851,803
Reserves		323	30,242	30,242	31,675	30,242
TOTAL COMMUNITY WEALTH/EQUITY	2	6,204,281	6,871,255	6,882,045	6,157,784	6,882,045

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M08 February

		2021/22				Budget Year 20	22/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								70	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts							101 700	100 110	4404	272,560
Property rates		348,289	272,560	272,560	22,919	161,295	181,706	(20,412)	-11%	989,000
Service charges		870,208	989,000	989,000	70,056	665,272	659,334	5,938	1%	
Other revenue		13,234	315,172	315,172	928	35,009	210,115	(175,106)	-83%	315,172
Transfers and Subsidies - Operational		628,249	1,112,707	1,102,707	3,621	355,534	364,634	(9,100)	-2%	1,102,707
Transfers and Subsidies - Capital		148,615	191,032	201,032	50	162,145	162,145	-		201,032
Interest		8,308	3,131	3,131	1,220	8,177	2,088	6,089	292%	3,131
Dividends		= =	=	:5	-	-	-	-		-
Payments										10 000 000
Suppliers and employees		(1,737,665)	(2,683,251)	(2,620,965)	(124,937)	(1,276,982)	(1,747,310)	(470,328)	27%	(2,620,965
Finance charges		(42,293)	(35,846)	(35,846)	(2,908)	(24,072)	(23,897)	175	-1%	(35,846
Transfers and Grants		=	-	-	-	=	-			-
NET CASH FROM/(USED) OPERATING ACTIVITIES		236,944	164,505	226,791	(29,101)	86,376	(191,187)	(277,563)	145%	226,791
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9,872			200	5,653	=	5,653	#DIV/0!	5
Decrease (increase) in non-current receivables						<u>=</u>	=	-		-
Decrease (increase) in non-current investments		+			190		-	-	Į	=
Payments										
Capital assets	1	(149,637)	(209,033)	(221,233)	(13,313)		(147,489)	(48,527)	33%	(221,233
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139,765)	(209,033)	(221,233)	(13,313)	(93,309)	(147,489)	(54,179)	37%	(221,233
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		0	=	-	2	=	-	-		
Borrowing long term/refinancing		+					-	-		
Increase (decrease) in consumer deposits		3			8	*	-	-		=
Payments							101 4041	40.550	400/	120.400
Repayment of borrowing		(30,512)	(32,106)	(32,106)	(1,802)		(21,404)	10,559	-49%	(32,106
NET CASH FROM/(USED) FINANCING ACTIVITIES		(30,512)	(32,106)	(32,106)	(1,802)	(31,962)	(21,404)	10,559	-49%	(32,106
NET INCREASE/ (DECREASE) IN CASH HELD		66,667	(76,633)	(26,547)	(44,215)		(360,080)			(26,547
Cash/cash equivalents at beginning:		9,500	62,596	62,596		76,167	62,596			76,167
Cash/cash equivalents at month/year end:		76,168	(14,037)	36,049		37,272	(297,484)		1	49,620

KZN252 Newcastle · Supporting Table SC1 Material variance explanations · M08 February

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
-	R thousands			
-	Revenue By Source			
n.da	Fines, penalties and forfeits	20%	20% Dependent on the consumers reaction	tem will be adjusted during Mid Year Adjustment Budget in relation to performance
-//	Other revenue	-51%	51% Consumer reaction due to the increased number of death.	Ilem will be adjusted during Mid Year Adjustment Budget in relation to performance
_	Rental of facilities and equipment	-12%	.42% Increase in the rental of oouncil facilities due to the easing of lookdown restrictions	tem will be adjusted during Mid Year Adjustment Budget in relation to performance
	Interest earned - external investments	%68	89% Interest received from the increase in investments made duimg the year	tem will be adjusted during Mid Year Adjustment Budget in relation to performance
	Interest earned - outstanding debtors	29%	59% Interest is impacted by the business accounts which are in arrears	Item will be adjusted during Mid Year Adjustment Budget in relation to performance
	Licences and permits	-42%	42% Dependent on the consumers reaction	tem will be adjusted during Mid Year Adjustment Budget in relation to performance
2	Expenditure By Type			
	Debt impairment	%0/:	10% Only debt impairement for indigents is calculated monthly all other debtors is Biannually	Item will be adjusted during Mid Year Adjustment Budget in relation to performance
	Employee related costs	14%	14% This is due to the integration of the reinstated employees and the payment of salary increments	Item will be adjusted during Mid Year Adjustment Budget in relation to performance
	Other materials	.17%	.17% Cost containment measures are being implemented	Item will be adjusted during Mid Year Adjustment Budget in relation to performance
	Contracted services	.63%	63% Delays in the appointment of service providers	tern will be adjusted during Mid Year Adjustment Budget in relation to performance
က	Capital Expenditure			
	Grant funded projects	3087	30% Due to SCM processe being at initial stages	Fast track SOM processes and management of contractors
	Internally funded projects	%69-	-63% Due to SCM processe being at initial stages	Fast track SCM processes and management of contractors
	Repairs and maintenance	78%	29% Due to SCM processe being at initial stages	Fast track SCM processes and management of contractors
4	Financial Position			
2	Cash Flow			
	Net Cash from Operating Activities	145%	145% Main attributor is property rates due to increased number of new properties & conversion of household to business category	None
	Net Cash Used from Investing Activities Net Cash Used from Financial Activities	37%	37% Slow capital expenditure 49% Based on armolisation schedules	None None
9	Measureable performance			
7	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

			2021/22		Budget Y	ear 2022/23	
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.5%	13.3%	13.5%	1.6%	2.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.1%	13.3%	13.9%	20.0%	13.9%
Gearing	Long Term Borrowing/Funds & Reserves		97691.6%	861.9%	861.9%	991.4%	861.9%
Liquidity						110.00/	00.00/
Current Ratio	Current assets/current liabilities	1	102.7%	97.6%	99.2%	113.8%	99.2% 4.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		7.8%	-2.0%	4.9%	3.9%	4.9%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		45.1%	25.1%	25.2%	69.0%	25.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.2%	22.3%	21.2%	28.8%	21.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.6%	14.8%	14.9%	1.6%	2.3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description							Budget	Budget Year 2022/23					
Rhousands	N Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	29,836	14,633	8,748	9,026	8,292	7,174	42,552	341,851	462,112	408,894	1,031	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	34,897	1,349	852	711	636	763	3,800	13,118	56,126	19,028	147	
Receivables from Non-exchange Transactions - Property Rates	1400	37,941	8,469	8,233	8,441	7,478	8,210	38,650	101,563	218,986	164,343	384	
Receivables from Exchange Transactions - Waste Water Management	1500	17,160	6,563	6,444	7,343	6,278	6,270	35,055	332,601	417,715	387,548	635	
Receivables from Exchange Transactions - Waste Management	1600	13,131	4,899	4,857	5,447	4,620	4,563	25,708	136,430	199,654	176,767	236	
Receivables from Exchange Transactions - Property Rental Debtors	1700	625	165	173	137	111	110	632	3,458	5,411	4,448	9	
Interest on Amear Debtor Accounts	1810	1,238	564	501	484	437	401	1,850	13,773	19,256	16,954	12	
Recoverable unauthorised, irregular, fruilless and wasteful expenditure	1820	18		*	98.		74	18.	×	1	t	1	
Olher	1900	(15,090)	4,148	3,282	6,485	3,641	3,046	45,965	143,626	195,104	202,764	381	
Total By Income Source	2000	119,736	40,790	33,090	38,085	31,492	30,538	194,211	1,086,419	1,574,363	1,380,746	2,831	1
2019/20 - totals only										-	'		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,387	722	520	348	283	251	4,525	6,753	16,800	12,171	24	
Commercial	2300	39,519	3,144	2,614	2,548	2,256	3,365	12,416	56,559	122,421	77,143	49	
Households	2400	91,539	36,719	29,757	32,151	28,197	26,808	175,216	1,013,096	1,433,483	1,275,469	2,666	
Other	2500	(14,709)	204	200	3,038	746	115	2,054	10,011	1,659	15,963	91	
Total By Customer Group	2600	119,736	40,790	33,090	38,085	31,492	30,538	194,211	1,086,419	1,574,363	1,380,746	2,831	-

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Docoring	1				Ba	Budget Year 2022/23	65				Prior year totals
Rthousands	Code	0. 30 Days	31 - 60 Days	61 · 90 Days	91 . 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	for chart (same period)
Creditors Age Analysis By Customer Type										1	
Bulk Electricity	0100	38,019	12	5,217	3)	**	10,857	219	46,540	100,852	
Bulk Water	0200	15,320	300	1.0	1	1.8	11	ı	166,998	182,317	
PAYE deductions	0300	9,462	10	E	-	į	100	ı	¥	9,462	
VAT (output less input)	0400	1	31	1	ij	(i)	136	М	1	'	
Pensions / Retirement deductions	0200	4,617	.61	X.		¥.	10	1	1	4,617	
Loan repayments	0090	ı	1	ŝt	10	3.	1101	(3)	1	'	
Trade Creditors	0020	19,086	626	×)	30	ī	=	20,026	
Auditor General	0800	10	101	E)	1	6	0	i.	•))	1	
Other	0060	4	11	ì	1	it.	SK.	ĵ	ă	'	
Total By Customer Type	1000	86,504	929	5,217	1	1	10,857	219	213,548	317,275	1

Closing Balance Investment Top Up 225,612 193,500 225,612 (231,980) (195,145) (231,980) Partial / Premature Withdrawal (4) 3,084 3,084 Interest to be realised 1,281 46,232 856 44,815 561 46,232 Opening balance Commission Expiry date of Recipient investment Call account
Call account Variable or Fixed interest Rate Paid (Rands) rate KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February Capital Guarantee (Yes/ No) Call Account
Call Account
Call Account Type of Investment Period of Investment Yrs/Months Ref 2 Investments by maturity Name of institution & investment ID TOTAL INVESTMENTS AND INTEREST Municipality sub-total Entities sub-total R thousands
Municipality
Nedbank
Standard Bank Entities

42,947

1 1 1 1 1 1 1

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Bd.e	Ref	2021/22	0-1-11	A alizz - 4 - J	Ī	Budget Year 20	YearTD	YTD	YTD	Full Year
Description	Kei	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	budget	variance	variance	Forecast
R thousands									%	
RECEIPTS:	1,2									
Operating Transfers and Grants	1 1									
		448,972	494,958	484,958	1,125	334,187	343,287	(9,100)	-2.7%	494,95
National Government:		403,334	466,902	466,902	1,120	328,584	337,684	(9,100)	-2.7%	466,90
Local Government Equitable Share		4,000	400,002	-	2	-	24	(.,)		-
Energy Efficiency and Demand Management Integrated National Electrification Programme		4,000		_		= =	75			=
		1,650	1,850	1,850	_	1,850	1,850			1,85
Finance Management Municipal Systems Improvement		1,000	=	-	3=	=				-
Water Services Infrastructure Grant (WSIG)		29,000			2	4				B
Municipal Infrastructure Grant (MIG)	3	8,040	22,453	12,453	-	-		- 1		22,45
Massification		7.0	=	_	100	-	-	-		
EPWP Incentive		2,948	3,753	3,753	1,125	3,753	3,753	-		3,75
Other transfers and grants [insert description]		-	*			_	· =	-		
Provincial Government:		439,867	617,749	617,749	2,496	20,764	20,764	-		617,749
Health subsidy		-	-	25	_	-	120	-		-
Level 2 accreditation			5,439	5,439	2,496	6,006	6,006			5,439
Museums Services		429	105	105	100	105	105			105
Community Library Services Grant		2,475	2,595	2,595	1.5	2,595	2,595			2,59
Sport and Recreation		-,	-	-	18:	= .	_		1	=
Spatial Development Framework Support		12	=	247		-		- 1		-
		411,185	123,885	123,885	2	5,067	5,067			123,88
Housing Title Deeds		411,100	-	-	- 2	- 3	-			=
COGTA Support Scheme			_	- (-	-			-
Provincialisation of Libraries	4	6,757	6,992	6,992	:e	6,992	6,992	-		6,99
ISU Partneship Grant		-	478,733	478,733		3	12	-		478,73
Accredited municipalities		19,021		-81	-	-	-	-		-
District Municipality:		- 1	-	_	_	-	-	-		-
District marrispancy.								-		
								-		
Other grant providers:		377	-	931	-	582	582	-		-
LGSETA GRANT		377		931		582	582	-		-
EED Housing Grant		-	-	-	5	=	-			-
Total Operating Transfers and Grants	5	889,216	1,112,707	1,103,638	3,621	355,534	364,634	- (9,100)	-2.5%	1,112,707
Capital Transfers and Grants										
Japital Fransters and Grants										404.000
National Government:		138,282	174,688	184,688	-	158,800	158,800	-		184,688
Neighbourhood Development Partnership		7,440	20,000	20,000	-	20,000	20,000	-		20,000
Municipal Infrastructure Grant (MIG)		111,142	106,688	116,688	-	110,000	110,000			116,688
Integrated National Electrification Programme		14	*	*		=	-			-
Emergy efficiency & demand side management		12	8	-	-	00.000	-			49.000
Water Services Infrastructure Grant (WSIG)		11,000	48,000	48,000	7.0	28,800	28,800	-		48,000
Neighbourhood Development Partnership		-	-	-	-	=	15			-
Water Intervention Project		8,700	-		1,41	245	0.45	-		11,345
Provincial Government:		7,333	11,345	11,345	_	345	345	-		11,34
Housing		34	¥	*	E.	=		-		-
Greenest Town			-	44.000	-	*	72			11.000
Sport and Recreation		7,333	11,000	11,000		045	245			11,000
Museum		0#	345	345	-	345	345			34.
Community Library Service		\ <u>-</u>	-	-		-				-
		-		÷.		-		-		
District Municipality:			-	-	-	-		-	_	-
[insert description]								-		
							6.000	-		E AO
Other grant providers:		3,000	5,000	5,000	-	3,000	3,000	-		5,000
EDTEA Grant(AIRPORT UPGRADE)		2,000	2,000	2,000	- E	0.000	- 0.000	-		2,000
EDTEA Grant(TRADE STALLLS)		1,000	3,000	3,000	2	3,000	3,000			3,000
								_		
		440.045	404 030	204 000		462 446	162 145			201 033
Total Capital Transfers and Grants	5	148,615	191,032	201,032	3,621	162,145 517,678	1 62,145 526,778	(9,100)	-1.7%	1,313,739

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

		2021/22				Budget Year 20				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									76	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		437,303	494,958	494,958	1,139	342,806	356,388	(13,583)	-3.8%	494,9
Local Government Equitable Share		403,334	466,902	466,902	=	328,584	337,684	(9,100)	-2.7%	466,
Water Services Infrastructure Grant (WSIG)		21,948	31	-			-	-		
Municipal Infrastructure Grant (MIG)	- 1	7,420	22,453	22,453	177	11,167	14,969	(3,802)	-25.4%	22,
Energy Efficiency and Demand Management		299		:5:	=	-	-	-		
Integrated National Electrification Programme		-	- 1 - 1	1.55	-	=		-		
Finance Management Grant		1,453	1,850	1,850	34	584	1,233	(650)	-52.7%	1,
Massification		1=	50			- 1		-		
EPWP Incentive		2,848	3,753	3,753	928	2,471	2,502	(31)	-1.2%	3,
Municipal Systems Improvement		7=			*	-	-			
Provincial Government:		281,209	617,749	617,749	1,428	56,289	411,832	(355,543)	-86.3%	617,
Health subsidy				100		-	150 AT	-	40	
Housing		265,998	123,885	123,885	=	42,317	82,590	(40,273)	-48.8%	123,
ISU Partneship Grant			478,733	478,733	=	-	319,155	(319,155)	-100.0%	478,
Title Deeds			-		-	3	-	-		
Provincialisation of Libraries		6,698	6,992	6,992	584	4,683	4,661	22	0.5%	6,
Level 2 Accreditation			5,439	5,439	642	7,495	3,626	3,869	106.7%	5,
Museum Services		86	105	105	-	-	70	(70)	-100.0%	
Community Library Services Grant		2,466	2,595	2,595	202	1,794	1,730	64	3.7%	2,
Accredited municipalities		5,961	(A)	-		-	(-)			
District Municipality:		-	-		-		-			
								-		
0								-		
Other grant providers:		1,381	-	_	-		_			
							-	-		
LGSETA GRANT		1,381		4 440 707	2.500	399,095	768,221	(369,126)	-48.0%	1,112,
otal operating expenditure of Transfers and Grants:	_	719,893	1,112,707	1,112,707	2,566	399,093	100,221	(303,120)	-40.070	1,112,
Capital expenditure of Transfers and Grants										
National Government:		118,473	174,688	184,688	12,105	93,710	123,125	(29,415)	-23.9%	184,
Neighbourhood Development Partnership		2,610	20,000	20,000	(1,137)	11,365	13,333	(1,969)	-14.8%	20,
Municipal Infrastructure Grant(MIG)		97,473	106,688	116,688	9,621	58,930	77,792	(18,862)	-24.2%	116,
Water Services Infrastructure Grant (WSIG)		12,835	48,000	48,000	3,621	23,415	32,000	(8,585)	-26.8%	48,
Emergy efficiency & demand side management		17	-	*	-	-	120	-		
Water Intervention Project		5,554			5	20	:5:			
Provincial Government:		3,116	11,345	11,345	-	63	7,563	(7,500)	-99.2%	11,
Level 2 accreditation		. 5			-	- 1	. 4.	-		
Museums Services		=	345	345	=	63	230			
Provincialisation of Libraries			41	(4)	=	100	78			
Housing			21	-	-	40				
Greenest Town			-	125	5		-			
Sport and Recreation		3,116	11,000	11,000	-	-80	7,333	(7,333)	-100.0%	11,
Community Library Service			-	- 2	=	(4)	196			
0				55			12	-		
District Municipality:		-	-		-		-	-		
								-		
0									00.704	
Other grant providers:		-	5,000	5,000	-	43	3,333	(3,290)	-98.7%	5,
EDTEA Grant(AIRPORT UPGRADE)			2,000	2,000		43	1,333	(1,290)	-96.7%	2,
EDTEA Grant(TRADE STALLLS)			3,000	3,000	-	21	2,000	(2,000)	-100.0%	3,
otal capital expenditure of Transfers and Grants		121,589	191,032	201,032	12,105	93,816	134,021	(40,205)	-30.0%	201,
OTAL EXPENDITURE OF TRANSFERS AND GRANTS	_	841,482	1,303,739	1,313,739	14,672	492,911	902,242	(409,331)	-45.4%	1,313,

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February

				Budget Year 2022/23		
Description	Ref	Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
XPENDITURE						
perating expenditure of Approved Roll-overs				_	_	
National Government:		-				
Local Government Equitable Share					_	
Integrated National Electrification Programme					_	
Finance Management					_	
Municipal Systems Improvement					_	
Water Services Infrastructure Grant (WSIG)					_	
Municipal Infrastructure Grant (MIG)					_	
Other transfers and grants [insert description]		539	80	98	442	81.8%
Provincial Government:		539	80	98	442	81.8%
Museums Services		303	00		_	
Spatial Development Framework Support				2	_	
Provincialisation of Libraries			-		_	
ISU Partneship Grant					_	
Accredited municipalities		_	_	-	_	
District Municipality:						
0					_	
0		931	103	151	780	83.8%
Other grant providers:		301			_	
LGSETA GRANT		931	103	151	780	83.8%
otal operating expenditure of Approved Roll-overs		1,470	183	249	1,221	83.1%
apital expenditure of Approved Roll-overs				_	_	
National Government:		_	-	-		
Neighbourhood Development Partnership						
Water Services Infrastructure Grant (WSIG)						
					_	
					_	
Water Intervention Project		_	_	_	-	
Provincial Government:		_			_	
Provincialisation of Libraries					_	
Community Library Service					_	
Museums Services		_	-	_	-	
District Municipality:					_	
0					_	
0 Other grant providers:		_	_	_	-	
Other grant providers.					-	
0					_	
otal capital expenditure of Approved Roll-overs		-	_	_	-	
oral rabital exheliations of white a trousasta		1,470	183	249	1,221	83.1%

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	Ref	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands		Outcome	Budget	Budget		7111	budget	variance	variance %	rorecas
/ Allywadiiwa	1	А	В	С						D
Councillors (Political Office Bearers plus Other)			10.000	40.070	4.040	10,967	8,453	2,514	30%	12
Basic Salaries and Wages		13,538	16,029	12,679	1,210	1,492	1,345	147	11%	2
Pension and UIF Contributions		1,766	2,018	2,018 113	-	1,492	75	(75)	-100%	•
Medical Aid Contributions		37	113	6,552	458	4,113	4,368	(255)	-6%	6
Motor Vehicle Allowance	31	5,178	6,552		224	1,810	2,100	(290)	-14%	3
Cellphone Allowance		2,693 530	3,150 1,199	3,150 1,199	16	143	799	(656)	-82%	1
Housing Allowances		330	1,100	1,100	-		4	- '		
Other benefits and allowances		23,742	29,060	25,710	2,085	18,525	17,140	1,384	8%	25
Sub Total - Councillors	4	20,742	22.4%	8.3%	2,000	,		,		8.3%
% increase										4
Senior Managers of the Municipality	3				100	7.040	F 000	1 200	2494	8
Basic Salaries and Wages		4,716	8,748	8,748	422	7,212	5,832	1,380	24% -66%	
Pension and UIF Contributions		577	911	911	10	209	608	(399)		
Medical Aid Contributions		114	114	114	2	53	76	(23)	-30%	
Overtime		8	-		-	-	*	- (04.1)	4000/	
Performance Bonus		=	471	471			314	(314)	-100%	
Motor Vehicle Allowance		692	1,121	1,121	82	790	747	43	6%	· ·
Cellphone Allowance			*	=	-	#	=	-		
Housing Allowances		-	(2)	2	-	-	=	-		
Other benefits and allowances		394	=	-	0	163	21	163	#DIV/0!	
Payments in lieu of leave		-	194			*	*	-		
Long service awards		9	2:	=	=	=	-	-		
Post-retirement benefit obligations	2	5			157	*	_ =			
Sub Total - Senior Managers of Municipality		6,494	11,365	11,365	516	8,427	7,577	850	11%	11
% increase	4	'	75.0%	75.0%						75.0%
Other Municipal Staff				014.005	05.004	274 420	227 200	43,730	19%	341
Basic Salaries and Wages		367,944	374,905	341,085	35,064	271,120	227,390			
Pension and UIF Contributions		63,899	67,129	67,129	6,379	50,677	44,752	5,925	13%	67
Medical Aid Contributions		26,699	23,990	23,990	2,554	17,469	15,993	1,476	9%	23
Overtime		32,847	33,239	33,239	3,647	22,806	22,160	647	3%	33
Performance Bonus			28,730	28,730	-	=	19,153	(19,153)	-100%	28
Motor Vehicle Allowance		21,724	23,227	23,227	1,970	15,152	15,485	(332)	-2%	23
Cellphone Allowance		=	-)	-	>=	*	-	-		
Housing Allowances		7,076	7,407	7,407	682	5,197	4,938	259	5%	1
Other benefits and allowances		53,982	26,623	26,623	3,525	36,746	17,748	18,997	107%	26
Payments in lieu of leave		-	S#1	-	-	*	-	-		
Long service awards		4,700	5,039	5,039	297	2,849	3,359	(510)	-15%	5
Post-retirement benefit obligations	2	*	-	-		7.	-	-		
Sub Total - Other Municipal Staff		578,872	590,287	556,467	54,118	422,016	370,978	51,038	14%	556
% increase	4	3115	2.0%	-3.9%						-3.9%
		200 400	400 740	502 542	EC 740	448,968	395,695	53,273	13%	593
Total Parent Municipality	_	609,108	630,713 3.5%	593,543 -2.6%	56,719	440,300	330,033	33,213	1370	-2.6%
Inpaid salary, allowances & benefits in arrears:			3.370	-2.070						
Board Members of Entities								_		
Basic Salaries and Wages						1		_		
Pension and UIF Contributions										
Medical Aid Contributions								_		
Overtime					1			-		
Performance Bonus								_		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Board Fees								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-		
% increase	4									
Senior Managers of Entities								_		
Basic Salaries and Wages								_		
Pension and UIF Contributions								_ [
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
								_		
Post-retirement benefit obligations	2									

% increase	4	1								
Other Staff of Entities	1 1									
Basic Salaries and Wages								-		
Pension and UIF Contributions	1 1							-		
Medical Aid Contributions								-		
Overtime	1 1							-		
Performance Bonus	1 1							-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances	1 1							-		
Payments in lieu of leave								-		
Long service awards	1 1							-		
Post-retirement benefit obligations								_		
Sub Total - Other Staff of Entities	1 1	-	-	-	-	-	-			-
% increase	4							, FOR LUI		
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		609,108	630,713	593,543	56,719	448,968	395,695	53,273	13%	593,543
% increase	4		3.5%	-2.6%						-2.6%
TOTAL MANAGERS AND STAFF		585,366	601,653	567,833	54,633	430,444	378,555	51,888	14%	567,833

2
uan
ᇹ
ভ
M08 F.
≊
2
Ġ
岩
·
မ
Ξ
댦
77
Ξ
₽
ş
ě
Ħ
ٿٽ
ᇟ
<u>w</u>
2
Ξ
꾿
ਕ
8
3
ಕ
æ
÷
등
Ē
흗
益
£
ě
ŏ
霝
⋝
É
ㄹ
9
=
le SC3
Ö
9
유
Ë
Ē
₽
5
8
Ħ
တ
ė
≢
38
vcas
lewcas
Newcas
52 Newcas
N252 Newcas

Description	Ref						Budget Year 2022/23	. 2022/23						Expenditure Framework	Expenditure Framework	ork
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	=		Budget Year
R thousands	-	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	2022/23	+1 2023/24	+2 2024/25
Cash Receipts By Source		FOL SO	000 00	200 20	00 440	040.10	000 00	40.054	070.00				000	000 000	200 000	LOT DOC
Property rates		187,02	666,02	/50,02	30,142	71.0'07	26,030	106,81	616,22				00/189	000,212	300,807	306,467
Service charges - electricity revenue	T	81.7°C4	176,18	08,180	010,00	400,74	06/100	905' /7	40,433				377,106	160,121	622,047	304,912
Service charges - water revenue		12,401	Chair.	Ben'gL	18,434	15,439	026,91	19,037	47/51				2,492	600,121	130,432	018/871
Service charges - santalion revenue		4L9'/	اد/ _, 8	0,840	70°0L	090'6	/90,0T	5,534	7,982				1,184	68,833	910,18	84,661
Service charges - reluse		5,884	404,	45°	400,8	41.5.7	177'8	4,516	0,449				14,811	/66,07	55,642	nca'sa
Rental of facilities and equipment		679	089	672	723	BO.	333	25 F	/69				3,878	9,452	898'6	10,312
Interest earned - external investments		235	653	653	742	493	292	792	280				(473)	3,131	2,510	2,623
Interest earned - outstanding dedicts	_												# ()	ı	* I.	< C
Chividends received		,	į		-	-	0.00	3	5				1 90 9	1 100	11.5	10.00
Fines, penalties and forteits		47	376	238	438	487	703	401	108				(2,261)	835	873	1,266
Licences and permits		2	**	-	-	4	2	=	∞				δ	400	46	48
Agency services													l			1
Transfers and Subsidies - Operational		182,091	2,789	3,366	1	12,747	1,794	148,812	3,621				757,487	1,112,707	220'698	945,028
Other revenue		820	838	825	847	4,545	269	791	428				295,149	304,836	265,231	263,943
Cash Receipts by Source		282,281	153,550	122,230	127,104	123,993	120,542	219,451	95,664	,	t	£	1,446,754	2,692,570	2,549,347	2,720,939
Other Cash Flows hy Source													'			
Total Casil Lions by Couries									İ					404 000	467 402	104 060
Iranspels and Substitutes - Capital (monetary allocations) (National / Description)		RESEAU	()	41 000	19 587	10 545	26 345	3000					18,350	700'161	201,103	000,401
Townsell and District Townsell (months of population) (Mollons)		Oronius .		non'i t	ion's	200	CL, LA	2000						10		
Provincial Denartmental Apencies Households Non-profit																
Institutions, Private Enterprises, Public Corporatons, Higher																
Educational Institutions)													ı			
Proceeds on Disposal of Fixed and Intangible Assets								299'9					(2,662)	¥		
Short lerm loans													1	4		
Borrowing long term/refinancing													1	Y		
Increase (decrease) in consumer deposits													+			
Decrease (increase) in non-current receivables													1)	*
Decrease (increase) in non-current investments													ı	1	1	i
Total Cash Receipts by Source		345,881	153,550	163,230	146,691	143,538	145,887	228,113	96,664	1	1	1	1,460,048	2,883,602	2,706,530	2,825,889
Cash Payments by Type													'			
Employee related costs		44.068	48.672	54.414	57.389	57.996	59.258	53.820	54.633				171.402	601,653	628.125	656,536
Dominoration of councillors		1 929	1 929	4 083	2 143	2 127	2 113	2 115	2 085				10.536	29 060	30,339	31 704
formation of contained		3.043	3038	657	(206)	j t	2	2,163					27.135	35.846	37.423	39.107
Double and particular			83 407	PA 504	64 700	072 63	53 332	10 BUU	A7 819				180.620	R05 107	631 732	RED 180
Bulk purghases - Electricity			164,00	ec'co	60/10	32,140	700,00	000'25	4/1010				020,000	101,100	701,100	001 1000
Dun pulciases - yrater & cower		4 774		000 04	24 003	44.500	43 663	2000	7 640				67 703	453 400	150 005	167.070
Curer materials		1771	13,102	000'01	0.373	080'41	592,51	108'0	7 808				611 053	782.630	643 003	538.055
Colliacied services		25,5		20,002	2,000	200,10	101,03	040,02	oon't				2001	ozoloni.	020,010	non'non
Grants and subsidies paid - other municipanties																
Grants and subsidies paid - other		200 000		1 000	0		0.00	44.000	J0F 0				1 60	440	100 000	400 402
General expenses		69,275			8,018			14,883	97,150				3,503	781,871	122,883	128,43/
Cash Payments by Type		134,569	172,760	186,876	154,368	171,267	160,678	158,521	125,795	•	1	ŀ	1,061,841	2,326,675	2,123,414	2,221,078
Other Cash Flows/Payments by Type																
Capital assets		11,489	13,007	13,619	15,292	12,896			13,293				122,291	221,233	170,083	117,850
Repayment of borrowing			26,743	(926)	(3,200)		(2,546)	13,190	1,802				143	32,106		
Other Cash Flows/Payments		53,140											276,996			
Total Cash Payments by Type		199,198	212,509	199,539	166,460	181,093	165,181	184,009	140,889	1	1	'	1,461,271	2,910,150	2,649,856	2,800,727
NET INCREASE/(DECREASE) IN CASH HELD		146,684	(58,960)	(36,308)	(19,770)	(37,556)	(19,294)	44,104	(44,225)	1	1	1	(1,223)	(26,547)	56,674	25,162
Cash/cash equivalents at the month/year beginning:		62,596							81,497	37,272	37,272	37,272				
Cash/cash equivalents at the month/year end:		209,280			94,242		37,392	81,497	37,272	37,272						
Cash/cash equivalents at the month/year end:		209,280			94,242			81,497	37,272	37,272		37,272		37,272	37,272 36,049	37,272 36,049 36,049

KZN252 Newcastle - NOT REOLIBED - municipality does not have entities or this is the parent municipality's budget - M08 February

KZN252 Newcastle - NOT REQUIRED - municipality		2021/22		•		Budget Year 2	022/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue By Source					00.550	054 007	040.075	44.700	E0/	202.44
Property rates		352,585	363,413	363,413	30,559	254,007	242,275	11,732	5%	363,41
Service charges - electricity revenue		705,057	751,862	751,862	53,938	489,773	501,242	(11,469)	-2%	751,86
Service charges - water revenue		188,622	199,933	199,933	18,299	144,444	133,289	11,156	8%	199,93
Service charges - sanitation revenue		118,993	123,818	123,818	10,642	85,150	82,545	2,605	3%	123,81
Service charges - refuse revenue		98,211	101,229	101,229	8,598	69,025	67,486	1,539	2%	101,22
Rental of facilities and equipment		8,372	9,452	9,452	697	5,574	6,301	(728)	-12%	9,45
Interest earned - external investments		4,445	3,131	3,131	280	3,941	2,088	1,853	89%	3,13
Interest earned - outstanding debtors		3,792	4,001	4,001	604	4,236	2,668	1,568	59%	4,00
Dividends received		120		-0	-	= 1	=	-		
Fines, penalties and forfeits		5,353	4,180	4.180	106	3,339	2,787	552	20%	4,18
Licences and permits		46	48	48	8	33	32	1	3%	4
Agency services		-	-	21	27	\$	2	-		0.00
Transfers and subsidies		490,501	1,112,707	1,102,707	1,823	426,855	435,955	(9,100)	-2%	1,112,70
Other revenue		15,939	19,487	19,487	428	6,355	12,992	(6,636)	-51%	19,48
Gains		11,698	(1.50)	-	(2)	1,037	-	1,037	#DIV/0!	
Total Revenue (excluding capital transfers and contributions)		2,003,613	2,693,263	2,683,263	125,978	1,493,770	1,489,658	4,111	0%	2,693,26
Expenditure By Type										
Employee related costs		585,366	601,653	567,833	54,633	430,444	378,555	51,888	14%	567,83
Remuneration of councillors		23,742	29,060	25,710	2,085	18,525	17,140	1,384	8%	25,71
Debt impairment		130,120	286,041	286,041	2,394	57,277	190,694	(133,417)	-70%	286,04
Depreciation & asset impairment		348,804	363,160	363,160	26,192	226,825	242,106	(15,281)	-6%	363,16
Finance charges		64,353	35,846	35,846	3	24,072	23,897	175	1%	35,84
Bulk purchases		649,750	605, 107	605,107	32,984	389,778	403,405	(13,627)	-3%	605,10
Other materials		136,795	153,188	153,188	(5,157)	84,410	102,126	(17,716)	-17%	153,18
Contracted services		253,442	818,629	809,233	15,321	197,188	539,489	(342,301)	-63%	809,23
Transfers and subsidies		:25	_	_	_	-		-		
Other expenditure		25,960	118,192	114,672	8,726	69,149	76,448	(7,299)	-10%	114,67
Losses		646		50.0	-	_	1.5	-		7
Total Expenditure		2,218,978	3,010,876	2,960,790	137,182	1,497,668	1,973,860	(476,192)	-24%	2,960,79
Surplus/(Deficit)		(215,366)	(317,613)	(277,528)	(11,204)	(3,899)	(484,202)	480,303	-99%	(267,52
Transfers and subsidies - capital (monetary allocations) (National		(2.4,144,								
/ Provincial and District)		122,888	191,032	201,032	12,185	93,896	134,021	(40,125)	-30%	191,03
Transfers and subsidies - capital (monetary allocations) (National										
/ Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher										
Educational Institutions)								- 1		
Transfers and subsidies - capital (in-kind - all)					7.0	-				
Company and apparatus Addition and and										
Surplus/(Deficit) after capital transfers & contributions		(92,478)	(126,581)	(76,496)	981	89,998	(350, 180)	440,178	-126%	(76,49
Taxation								-		
Surplus/(Deficit) after taxation		(92,478)	(126,581)	(76,496)	981	89,998	(350,180)	440,178	-126%	(76,49

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M08 February

		2021/22				Budget Year 20	22/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	_								70	
Revenue By Municipal Entity		400,000	146,737		13,322	105,924	97,825	8,099	8%	
Service charges - water revenue		130,896	146,737			100,324	01,020	-	0,0	
Service charges - other					17.			_		
Rental of facilities and equipment				12	*			_		
Interest earned - external investments				1,50	4.000	0.447	-	8,147	#DIV/0!	
Interest earned - outstanding debtors		3,886		-	1,085	8,147		0, 147	#01470:	
Agency services		=		100		-	-			
Transfers recognised - operational		-		7.5	-	-		-		
Other revenue		5		糖	-	-	-	-		
Gains on disposal of PPE		-		065) (*	*		-		
				- 12	121		47.405	40.040	4707	
Total Operating Revenue	1	134,783	146,737		14,406	114,071	97,825	16,246	17%	
Expenditure By Municipal Entity	_									
Employee related costs		15,988	14,611		1,309	10,922	9,741	1,182	12%	
Remuneration of Directors			-				-			
Debt impairment					-		-			
Depreciation and Amortisation		59,566	860		72	573	573			
Finance charges					-		-			
Inventory Consumed		33,606	31,996		5,394	25,779	21,331	4,448	21%	
Contracted services		1,959	6,495		461	1,729	4,330	(2,601)	-60%	
Transfers and grants					-		-	-		
Other expenditure	- 1 1	36,585	42,784		3,121	30,508	28,522	1,986	7%	
Loss on disposal of PPE			=	-	(#	-	-			
Total Operating Expenditure	2	147,704	96,746	-	10,356	69,511	64,497	5,014	8%	
			49,991	_	4,050	44,559	33,327	21,260	64%	
Surplus/ (Deficit) for the yr/period		(12,922)	49,991	_	4,030	44,555	30,021	21,200	Q+70	
Capital Expenditure By Municipal Entity								_		
Service charges - water revenue										
Service charges - other			M I							
Rental of facilities and equipment										
Interest earned - external investments										
Interest earned - outstanding debtors										
Agency services										
Transfers recognised - operational										
Other revenue								_		
Gains on disposal of PPE								-		
Total Capital Expenditure	3	-	_	-	_	-	-	-		

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

	2021/22				Budget Year 2022/23	022/23			
Month	Audited	Original Budget	Adjusted Budget	Monthly actual	Monthly actual YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	2,565	17,419	17,419	11,445	11,445	17,419	5,974	34.3%	%9
August	5,241	17,419	18,529	13,050	24,496	35,948	11,452	31.9%	12%
September	12,777	17,419	18,529	13,612	38,108	54,476	_	30.0%	18%
October	15,392	17,419	18,529	15,299	53,407	73,005	19,598	26.8%	76%
November	16,790	17,419	18,529	11,422	64,829	91,533	26,704	29.2%	31%
December	10,498	17,419	18,529	8,522	73,351	110,062	36,711	33.4%	32%
January	4,340	17,419	18,529	12,269	85,620	128,590	42,971	33.4%	41%
February	6,521	17,419	18,529	13,323	98,942	147,119	48,177	32.7%	47%
March	19,569	17,419	18,529	1		165,648	1		
April	18,810	17,419	18,529	7(0)		184,176	1		
May	16,552	17,419	18,529	1)		202,705	ı		
June	20,580	17,419	18,529	1.07		221,233	'		
Total Capital expenditure	149,637	209,033	221,233	98,942					

D	Det.	2021/22	0.1.1.1	A altricate 4	Monthle	Budget Year 20		VTD	YTD	Full Yea
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	variance	Forecas
thousands	1	Catcome	Duager	Duager				16	%	
pital expenditure on new assets by Asset Class/Sub-clas	s									
frastructure		55,598	97,941	97,941	5,683	42,778	65,294	22,516	34.5%	97,9
Roads Infrastructure		23,114	77,941	77,941	2,061	19,363	51,961	32,597	62.7% 62.7%	77,9
Roads		23,114	77,941	77,941	2,061	19,363	51,961	32, 597	Q2.178	77,9
Road Structures		-						_		
Road Furniture		=	37/	3:	1		_			
Capital Spares		-	=		-	-	- 52	_		
Storm water Infrastructure			127			-	166	_ [1	
Drainage Collection Storm water Conveyance			_		- 5		-12:	_		
Attenuation			-		-	-	150	-		
Electrical Infrastructure	1	_	_	-	_	-	-	-		
Power Plants		=	121	3.5		-	-	-		
HV Substations		-	-	-80	- 3	-	150	-		
HV Switching Station		=	-	- 31	-	=	. 100	-		
HV Transmission Conductors		=	30	341	-		(8)	-		
MV Substations		=	(2)	=		-	-	-		
MV Switching Stations		-		=	-	=	12	-		
MV Networks		=	₩ (30	-	3		-		
LV Networks		=	-	1963	-		18.	-		
Capital Spares		3	21	- 6	- 5	-	(#			
later Supply Infrastructure		31,310	20,000	20,000	3,621	23,415	13,333	(10,082)	-75.6%	20
Dams and Weirs		0 8	30	- 1	-	=	100	-		
Boreholes		~	=:	-	-	-	- 583	-		
Reservoirs		=		140	+	=	-	-		
Pump Stations		3	4	17.1	- 8		-	-		
Water Treatment Works	1 1	-	(#K)	200			1.5	-	400.00	00
Bulk Mains		12,921	20,000	20,000	~		13,333	13,333	100.0%	20
Distribution		18,389			3,621	23,415	-	(23,415)	#DIV/0!	
Distribution Points		=	-	10.0	3.		-	-		
PRV Stations		9	38 0	100	-			-		
Capital Spares		-			-	-	-	-		
anitation Infrastructure		1,174	-	-	-		700	-	1	
Pump Station		-	:=	57.1	3.	-		-		
Reficulation		1,174	(#)	7.	*		1.07	_		
Waste Water Treatment Works		2	-				1 1	_		
Outfall Sewers		2	121					_		
Toilet Facilities		-	=			- 1	_	-		
Capital Spares		-	=	37	=		7477			
olid Waste Infrastructure		-	224	-		-	- 15	_		
Landfill Sites		3	21	-				_		
Waste Transfer Stations		3	- II - I	27.	- 2			_		
Waste Processing Facilities			2	20	-			_		
Waste Drop-off Points				-	125			_		
Waste Separation Facilities		- 5			-		150	_		
Electricity Generation Facilities		- 5	(EV)	55.0				_		
Capital Spares			-	-	_	_	-	_		
ail Infrastructure		- 2	20	12.1	-		~	_		
Reil Structures					-	-	12	_		
Rail Structures			= 1	30		_	27	_		
Reil Furniture		3	2	50	-	-		-		
Drainage Collection Storm water Conveyance		=		31	-	=	(=	-		
Attenuation		-	-	-		5	*	-		
MV Substations		-	-		+	:=:	35	-		
LV Networks		=	-	-	(+)	-	35	-		
Capital Spares		_ 2		E41	-	-	- 1	-		
pastal Infrastructure		-	-	-	-	-	-	-		
Sand Pumps		*	-	4.	-	3	377	-		
Piers		=	-	-	-	**	-	-		
Revetments		~	31	=		•	76:	-		
Promenades		-	-	3	=	120	=	- 1		
Capital Spares		-		- 31			-	-		
formation and Communication Infrastructure		-	-	-	-	-	-	-		
Data Centres		2	= 1	14 (\$	-	-	~		
Core Layers			5	=	27	=	-	-		
Distribution Layers		-	=	121	-	2	35	-		
Capital Spares		-	34	81	*		15	-		
teV —		2,206	345	345	80	579	230	(350)	-152.3%	
munity Assets ommunity Facilities		2,206	345	345	80	579	230	(350)	-152.3%	
ommunity Facilities Halls		2,200	040			3	12	-		
Centres		=	-	-	**	-	1.00	-		
Crèches		8	=	9.1	-		-	-		
Crecnes Clinics/Care Centres		2	2	31	4	-	122	-		
Fire/Ambulance Stations		-	-	77.	-		120	-		
Testing Stations		=	=)	31.1	-	-	-	-		
Museums		76	=	-	-	-	181	-		
	1 1	71,50						_		

									0	
Theatres		*	*			-	000	- (240)	140.09/	9.61
Libraries		2,075	345	345	80	572	230	(342)	-149.0%	34
Cemeteries/Crematoria		-	-	-	-	*		-		-
Police				12	-	-	-	-		
Purls		20	150	181	-	5		-		-
Public Open Space		=	-	*	-	*	=	-		- 5
Nature Reserves		-	=	14		8		-		=
Public Ablution Facilities			=	- 4	-	2	-	-		_
Markets		-	=	1.5		5.	*	-	#DD (101	-
Stalls		54		-	=	8		(8)	#DIV/0!	
Abattoirs			-	(**	=	-	-	-		
Airports		==	- 3			-	-	-		-
Texi Renks/Bus Terminals		-	·	-	=	Ε.		-		_
Capital Spares		-	:=:	-	-	-	*	-		2
Sport and Recreation Facilities		-	-		-	-	-	-		_
Indoor Facilities			- 35	.5	-	-	9	-		
Outdoor Facilities		-			=	2	3	-		
Capital Spares		-4	-	- 4	=		=	-	1	
ritage assets		-	_	-	_	-		-		_
Monuments		-	-	37.	=	-	=	-		~
Historic Buildings		-			=	-	3	-		2
Works of Art		~	-	· ·	-		*	-		
Conservation Areas		120	-	(2)	=	-	*	-		-
Other Heritage		-	-	1.5		- 2	-	-		19
			_		_	2	_	_		
estment properties				-				_		
Revenue Generating		-		100		-	-	_		
Improved Property		-	-	1341	=			_		
Unimproved Property		3:						_		
Non-revenue Generating		-	-							_
Improved Property		-	-	100	-	-	=	-		
Unimproved Property		-	-	7.85	-	=	=	-		
er assets				-	-	_	-	_		
Operational Buildings		-	-	-	-	-	-	-		-
Municipal Offices			-	196	<	Ħ	=	-		
Pay/Enquiry Points			=	-	-	=	=	-		
Building Plan Offices		-	-	14	-	=	=	-		
Workshops		-	(-)	1.75	-	=	3	-		
Yerds		-	-	-	-	-	-	-		
Stores		=:	=	144	=	8	-	-		
Laboratories		-	-	74	-	두	=	-		
Training Centres			_	-	_	-	=	-		
Manufacturing Plant		-	-	-	-		-	-		
			-	-	-		-	_		
Depots		_		12		= =	=	_		
Capital Spares		-	_	_	_	_	_	_		_
Housing					-			_		
Staff Housing		1		100			-	_		
Social Housing			-	52			2	_		
Capital Spares				153						
lo⊈ical or Cultivated Assets		-	-	-	-	_		-		-
Biological or Cultivated Assets			19	5.00	-	-	-	-		
		_	_	-	_	_	_	_		-
nngible Assets		-		7.81		-	-			
Servitudes			-	-	-	-	-	_		-
Licences and Rights		-			-	-	2	_		
Water Rights			-	漢		3	=	_		
Effluent Licenses				7.00	-		8	_		
Solid Waste Licenses		-		(4)	=			_		
Computer Software and Applications			-	72-	-	-	2			
Load Settlement Software Applications			*	1.5	- 5		-	-		
Unspecified		-	-	1.00	=		5	-		
nputer Equipment			_		-	-	-	-		-
Computer Equipment			18	-		2		-		
						040	4.022	1724	89.2%	2,90
niture and Office Equipment		813	2,900	2,900	49	210	1,933	1,724		
Fumiture and Office Equipment		813	2,900	2,900	49	210	1,933	1,724	89.2%	2,90
chinery and Equipment		2,711	5,200	7,400	-	1,118	4,933	3,815	77.3%	7,40
		2,711	5,200	7,400	-	1,118	4,933	3,815	77.3%	7,40
Machinery and Equipment			0,200							
nsport Assets		243	-	-		-	-			
Transport Assets		243	-	12	=			-		
		_	_		_	-	_	_		_
<u>d</u>		+				-	_	-	-	1
Land				25						
s, Marine and Non-biological Animals		-	-				_	-		
Zoo's, Marine and Non-biological Animals			-	12	-	=	=	~		
	- 1					44,686	72,390	27,705	38.3%	108,58

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

Description	Ref	2021/22 Audited	Original	Adjusted	Monthly	Budget Year 2	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	YearTD actual	budget	variance	variance	Forecast
thousands apital expenditure on renewal of existing assets by Asset C	1	Sub-close							%	
	1033/		10,000	10,000	906	7,215	6,667	(549)	-8.2%	10,00
<u>frastructure</u> Roads Infrastructure		7,585 7,585	10,000	10,000	906	7,215	6,667	(549)	-8.2%	10,00
Roads		7,585	10,000	10,000	906	7,215	6,667	(549)	-8.2%	10,00
Road Structures		=	=	-	+		300	-		
Road Furniture		12	- E	-	=		30	-		
Capital Spares	ш		=	=	-	-	_	_		
Storm water Infrastructure		-	-	-		9	=)	_		
Drainage Collection Storm water Conveyance		_		3	2	2	147	-		
Attenuation		-		-	-	-	21	-		
Electrical Infrastructure		-	-	-	-	-	-	-		
Power Plants		=		2	-	-	(m)	-		
HV Substations		-		-			¥1	_		
HV Switching Station			=		- 2		-	_		
HV Transmission Conductors MV Substations		16	=	2		=	=	-		
MV Switching Stations		-	-	2	2	2	30			
MV Networks	1		=	-	-	3	21	-		
LV Networks		(4)	=	=			17.0	-		
Capital Spares		-	2	=	-	9	-	_		
Water Supply Infrastructure		-	_	-	-	_	81	_		
Dams and Weirs Boreholes		2		2		=	100.0	-		
Reservoirs		15	- 2	=	-	8	-	-		
Pump Stations		- 5	-	=	2	~ ~	125	-)		
Water Treatment Works		=	=	-	-	=	91	-		
Bulk Mains	1 1	=	=	=	-	=	7.0	-		
Distribution		-	=	=	-	2	1000	_		
Distribution Points		=	2				-	_		
PRV Stations		-					-	_		
Capital Spares Sanitation Infrastructure		_		-	_	-	-	-		
Pump Station		-	-	-	2	=	- 20	- 1		
Reticulation		-	=	-	-	=	-	-		
Waste Water Treatment Works		=	=	=	-			-		
Outfall Sewers		- 2	2		#	=	-:	-		
Toilet Facilities		12	3	- 5	-	-		_		
Capital Spares		2	=		-	-		_		
Solid Waste Infrastructure Lendfill Sites		2	2	=	-		100	-		
Waste Transfer Stations		-	=		2	=	120	-		
Waste Processing Facilities		-	=	=	5	a		-		
Waste Drop-off Points		2	-	=	-	-	-	-		
Waste Separation Facilities		-	-	=	=			_		
Electricity Generation Facilities		=	2	5	2		-	_		
Capital Spares			3	-	-	3	_			
Rail Infrastructure Rail Lines			2	=	-	-	-	-		
Rail Structures		-	9	8	2		=			
Rail Furniture		5	-	5	5	3	30	-		
Drainage Collection		2	=	=	-	=	.5	-		
Storm water Conveyance		=	2	= =	*	=	-	_		
Attenuation		- 5	8	_	-			_		
MV Substations LV Networks		W W	3	3	-		100	-		
LV Networks Capital Spares			-	=	+	-	-	-		
Coastal Infrastructure		_	-	-		-	-	-		
Sand Pumps		-	-	2	=	1	20	-		
Piers		=	Ξ	=	*	- 3	27.0	-		
Revetments		=	9		8	=		_		
Promenades		=	-	-		-	-	_		
Capital Spares Information and Communication Infrastructure		- 15	-	=	-	-	_	-		
Data Centres		20	=	-				-		
Core Layers		- 1	8	=	=	=		-		
Distribution Layers		- 1	=	=	=	-	120	-		
Capital Spares		-	=	-	黄	=	= =	-		
mmunity Assets		_	_			-	_	_		
Community Facilities		-	-	-	_	-	-	-		
Halls		= =	=		=	2	-	-		
Centres		=	*	5	5	= =	3:			
Crèches			-	-	5 5	-	-	_ [
Clinics/Care Centres			-		=		3	_		
Fire/Ambulance Stations Tecting Stations			3 8	0	-	-	40	-		
Testing Stations Museums			*	=		=	-	-		
miovanio	1 1			- 0		-	-	_		

Theodree	¥ T			_	-		-	- 1		
Theatres Libraries		-	(6)	-	-	-	=	-		
Cemeteries/Crematoria		123	1.2	=	¥	-	=	-		
Police		17	1.5	=	=	-	2	-		
Purls		-	180	5	=	-		-		
Public Open Space		-	-	2	=		*	_		
Nature Reserves		-	-	-		-		-		
Public Ablution Facilities		=	1,50		2			_ [
Markets								_		
Stells			147					_		
Abattoirs			-		9	2	-	_		
Airports Taxi Ranks/Bus Terminals	1	-		-	-		_	-		
Capital Spares		-	35		-	-	-	-		
Sport and Recreation Facilities		_	-	-	_	_	-	-		-
Indoor Facilities				-	-	-	-	-		
Outdoor Facilities		-	-			=	=	-		
Capital Spares	1	-	(#	-	2			-		
Heritage assets		-	-		_		_	-		-
Monuments			100	-	5		_	-		
Historic Buildings		-	-	•	-	=	=	-		
Works of Art		-		-	2	8	-	_		
Conservation Areas		- 3		_	-		-	_		
Other Heritage			15	-	5					
Investment properties		-	-		-	-	-			
Revenue Generating	1	-	-	-	-	-	-	-		-
Improved Property				9		-		-		
Unimproved Property					-		-	-		-
Non-revenue Generating		-	_	_	-	_				
Improved Property				= =	3		1			
Unimproved Property			_	_	_	_	_	_		_
Other assets		-				_	_	_		_
Operational Buildings			1.0	9	-	-	-	_		
Municipal Offices Pay/Enquiry Points		=	- 1=			-	=	-		
Building Plan Offices				_	2		2	-		
Workshops		-	-	-	=	-		-		
Yards		-	(9)	=		-		-		
Stores		=	7.0	-	=	-	=	-		
Leboratories		-	15	5	-	-	2	-		
Training Centres		:+:	(8)			-		-		
Menufecturing Plant		241	18				=	-		
Depots				-	9	-	*	-		
Capital Spares		- 1	17.		-	-	-	-		
Housing		- 1		-	-	_	_	_		
Staff Housing		-		8				_		
Social Housing		-								
Capital Spares			1.5					- 1		
Biological or Cultivated Assets		-	-	-	_	_	-	-		
Biological or Cultivated Assets	1	+		+	=		-	-		
Intangible Assets			-	_	_	-	_	-		
Servitudes				2	=	-	=	-		
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	7.55	=	=		2	-		
Effluent Licenses		(A)	-	=	3	-	-	-		
Solid Waste Licenses		-	-	-	, i		-			
Computer Software and Applications		100	7.	-	-	-		_		
Load Settlement Software Applications			=		2 4		3	_		
Unspecified			-		=					
Computer Equipment		-	_	-	-	-		-		_
Computer Equipment					-	-	=	-		
Furniture and Office Equipment		-	-	-		-	-	-		-
Furniture and Office Equipment				=		-		-		
Machinery and Equipment		_	-	_	_	-	_			_
Machinery and Equipment Machinery and Equipment				-	-	-	-	-		
	1	2 200		_	_	_	_	_		_
Transport Assets		2,208	-	9	<u>-</u>			-	_	-
Transport Assets		2,208								
Land		-	_	-	_	-				-
Land				•	=		=	-		
Zoo's Marine and Non-biological Animals		_	_	-	-		-	-		-
						-		-		
Zoo's, Marine and Non-biological Animals				-	=	-	=	_		

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

Danastottan	Dot	2021/22	Ordadised	A divers			22/23 YearTD	YTD	YTD	Full Yea
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	budget	variance	variance	Forecas
thousands	1			, v					%	
epairs and maintenance expenditure by Asset Class/Sub	class									
afrastructure		57,955	58,677	58,677	4,054	26,700	39,118	12,418	31.7%	58,
Roads Infrastructure		4,266	4,697	4,697	558	3,349	3,131	(218)	-7.0% -7.0%	4,
Roads		4,266	4,697	4,697	558	3,349	3,131	(218)	-7.070	4,
Road Structures		-	-	100	-			_		
Road Fumiture			-	*	· ·			_		
Capital Spares		40.240	16 706	16,786	2,061	12,582	11,191	(1,391)	-12.4%	16
Storm water infrastructure		19,349	16,786	10,700	2,001	-	11,101	(1,001)		
Drainage Collection		10 240	16,786	16,786	2,061	12,582	11,191	(1,391)	-12.4%	16
Storm water Conveyance		19,349	10,760	-	2,001	12,002		(,,,,,,		
Attenuation		7,615	9,433	9,433	488	6,020	6,289	268	4.3%	ç
Electrical Infrastructure		7,013	3,430 -	0,100	2	\$	-	_		
Power Plants		7,615	9,433	9,433	(ee	528	6,289	5,761	91.6%	g
HV Substations		7,015	5,400	0,400	2		=			
HV Switching Station		=			-	-	-	_		
HV Transmission Conductors		_			-	_	-	_		
MV Substations		-	- 5		77	796	-:	(796)	#DIV/0!	
MV Switching Stations				_	69	1,919	-	(1,919)	#DIV/0!	
MV Networks		-			341	2,778	-	(2,778)	#DIV/0!	
LV Networks				_	-	2,110		-		
Capital Spares		7,898	4,750	4,750	946	2,764	3,166	403	12.7%	
Water Supply Infrastructure		1,090	4,100	4,750	340	2,104	0,100	-		
Dams and Weirs				-		-		_		
Boreholes				_	_			_		
Reservoirs		2,914	3,675	3,675	946	2,692	2,450	(242)	-9.9%	
Pump Stations					340	2,002	-	_ (2 .2)		
Water Treatment Works		4,292	- A.			-	_	_		
Bulk Mains					=	71	717	645	90.0%	
Distribution		692	1,075	1,075		\ <u>-</u>	-	_		
Distribution Points		-	-			-		_		
PRV Stations			-	17t	-		-	1 []		
Capital Spares		40.000	02.044	00.044		100		13,356	87.1%	2:
Sanitation Infrastructure		18,828	23,011	23,011		1,984	15,341	13,330	07.170	-
Pump Station		-		0.504		4.004	4 707	(277)	-16.2%	
Reticulation		1,704	2,561	2,561	7	1,984	1,707		100.0%	11
Waste Water Treatment Works		5,048	10,000	10,000		*	6,667	6,667	100.076	"
Outfall Sewers		-		7	连		- 2007		100.0%	1
Toilet Facilities		12,077	10,450	10,450	·	*	6,967	6,967	100.076	· ·
Capital Spares		:=:	151	75	-	-	-			
Solid Waste Infrastructure		-	-	-		- 100	- 05	_		
Landfill Sites		-	-	- 5	-	-	-	-		
Waste Transfer Stations		100	-	-		120	.=	-		
Waste Processing Facilities		-	-	=	-		-	-		
Waste Drop-off Points		-	-	-	S		-	- 1		
Waste Separation Facilities		=	-	-		-	-	-		
Electricity Generation Facilities		=	-	-		120		- 1		
Capital Spares		-		- 5	140	76		-		
Rail Infrastructure		-	-	_	_	-	_	-		
Rail Lines			=		12	1 = 1		-		
Rail Structures			-	-	*	*	***	-		
Rail Fumiture				3			-	-		
Drainage Collection			-	-	=	/E		-		
Storm water Conveyance			= =	*		-		-		
Attenuation			-	-	(*)	12%		-		
MV Substations				-	121	160	12	-]		
LV Networks			-	-	300	58		-		
Capital Spares			=		2	14	- 2	-		
Coastal Infrastructure		-	-	-	-	-	-	-		
Sand Pumps				5	-	145	**	-		
Piers				-		-		-		
Revelments				*	12	-	(4)	-		
Promenades				=	(%)	(5)	12.	-		
Capital Spares				=	*		741	~		
Information and Communication Infrastructure		-	-	-	-	-	-	-		
Data Centres		15.	=		14	12	- 1	-		
Core Layers		-	-	-	199	=	7.5	-		
Distribution Layers		-	3	2	130	:= 1		-		
Capital Spares		-	-	-		18		-		
		,	4 700	4 700	00	713	1,155	442	38.3%	1
ornmunity Assets	1	1,804	1,733	1,733	86	/13	1,100	442	00.078	

		202	171	171	- 4	212	114	(98)	-85.9%	171
Halls		203	171	171	- "	- 212	=	- (30)	-65.576	-
Centres Crèches		-	-	-	-	-	3	-		=
Clinics/Care Centres		=	- 20	= 1	9	-	36	-		15
Fire/Ambulance Stations		-	-		-	-	5.	-		10
Testing Stations		9.1	-	-	됮	=	÷.	-		-
Museums		103	7	7	-	0	5	4	94.6%	7
Galleries		5	2.7	-	=	=	-	-		-
Theatres		-	===	350	=	-	-	-	10.101	
Libraries		112	117	117	6	44	78	34	43.1%	117
Cemeteries/Crematoria	1 1	-	-	3	=		-	-		
Police			3,	-	-		-0.0	_		
Purls	-	7979	400	457	70	322	304	(17)	-5.7%	457
Public Open Space		517	457	457	75	522	304		5.176	70.1
Nature Reserves			51	5	-	2	E/(_		-
Public Ablution Facilities		50			_	_	_	_		_
Markets Stalls		88	72	72	9	71	48	(24)	-49.6%	72
Abattoirs	1 1	_		-0.5	-	-	-	- 1		1
Airports		293	361	361	1	35	240	205	85.4%	361
Taxi Ranks/Bus Terminals		=	_	=:	-	5	=	_		
Capital Spares		333	282	282	9.		188	188	100.0%	282
Sport and Recreation Facilities		155	268	268	-	28	179	150	84.1%	268
Indoor Facilities		128	166	166	- 5	2	111	109	98.0%	166
Outdoor Facilities		28	102	102	=	- 26	68	42	61.3%	102
Capital Spares		-	=	20	3	- 4	\$1.	-		(=
Heritage assets		-	-	-	-	-	-	-		-
Monuments		1.53		20	21	-	41	-		
Historic Buildings			-	- 1	=1	-	-51	-		
Works of Art		7/	-	2.		-	**	-		
Conservation Areas	- 1 - 1	-	-	-		- A	# .	-		
Other Heritage			-	-	-	-		-		
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property	- 1 - 1			*			-	-		
Unimproved Property				2/				-		
Non-revenue Generating		-	-	-	-	-	_	-		-
Improved Property	1 1			-21	-		147	-		
Unimproved Property	1 1				= 1	0.000	2.705	411	15.2%	4,057
Other assets	1 1	3,355	4,057	4,057	233	2,293 1,724	2,705 2,252	528	23.5%	3,378
Operational Buildings		2,366	3,378	3,378 3,281	200 167	1,658	2,187	529	24.2%	3,281
Municipal Offices	- 1 - 1	2,249	3,281	3,201	- 107	1,000	2,107		22.0	0,201
Pay/Enquiry Points		-						_		
Building Plan Offices Workshops				127		~	_	-		-
Yards		42	39	2377				-	-1.4%	39
		42	39	39	23	26	-		-1.4%	- 39 -
		-		2377			-	-	-1. 4% 38.0%	- 39 - 59
Stores		42 - 75	39	39	23	26 -	- 26 -	- (0) -		-
		- 75	39 - 59	39 - 59	23	26 - 24	- 26 - 39	- = (0) - 15		-
Stores Laboratories		- 75	39 - 59 -	39 - 59 -	23	26 - 24	- 26 - 39	- (0) - 15 -		-
Stores Laboratories Training Centres		75	39 - 59 -	39 - 59 -	23	26 - 24 	- 26 - 39	- (0) - 15 - - -	38.0%	-
Stores Laboratories Training Centres Manufacturing Plant		75	39 - 59 - - - -	39 - 59 - - - -	23 - 9 - -	26 - 24 - - - - 16	26 - 39 - - -	- (0) - 15 - - - - (16)	38.0% #DIV/0!	59
Stores Laboratories Training Centres Manufacturing Plant Depots		75	39 - 59 - - - - - - - - -	39 - 59 - - - - - 679	23 - 9 33	26 - 24 - - - - 16 570	26 39 - - - - 453	- (0) - 15 - - - (16) (117)	38.0% #DIV/0! -25.8%	59 - - - - - - 679
Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares		75 - - - 989 563	39 - 59 - - - - - - - - - - 279 291	39 - 59 - - - - - - - 679 291	23 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	26 - 24 - - - 16 570 391	26 39 453 194	- (0) - 15 - - - (16) (117) (198)	38.0% #DIV/0! -25.8% -102.0%	59
Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing		75 - - - - 989 563 426	39 - 59 - - - - - 679 291 388	39 - 59 - - - - - - - - - - - - - - - - -	23 - 9 	26 - 24 - - - 16 570 391	26 - 39 - - - - - 453 194 259	- (0) - 15 - - (16) (117) (198) 81	38.0% #DIV/0! -25.8%	59
Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing		75 - - - 989 563	39 - 59 - - - - - - - - - - 279 291	39 - 59 - - - - - - - 679 291	23 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	26 - 24 - - - 16 570 391	26 39 453 194	- (0) - 15 - - - (16) (117) (198)	38.0% #DIV/0! -25.8% -102.0%	59
Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares		75 - - - - 989 563 426	39 - 59 - - - - - 679 291 388	39 - 59 - - - - - - - - - - - - - - - - -	23 - 9 	26 - 24 - - - 16 570 391	26 - 39 - - - - - 453 194 259	- (0) - 15 - - (16) (117) (198) 81	38.0% #DIV/0! -25.8% -102.0%	59
Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets		989 563 426	59 - - - - - - - - - - - - - - - - - - -	39 - 59 - - - 679 291 388 -	23 9 - - - - 33 21 13	26 - 24 - - 16 570 391 178	26 - 39 - - - 453 194 259	- (0) - 15 - - (16) (117) (198) 81	38.0% #DIV/0! -25.8% -102.0%	59
Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets		989 563 426	39 - 59 - - - 679 291 388 -	39 - 59 - 679 291 388 - -	23 9 3 33 21 13	26 - 24 - - 16 570 391 178 -	26 - 39 - - 453 194 259 -	- (0) - 15 (16) (117) (198) 81 	38.0% #DIV/0! -25.8% -102.0%	59
Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets		989 563 426	39 - 59 - - - - 679 291 388	39 - 59 - - - 679 291 388 -	23 9 1 1 33 21 13	26 - 24 - - 16 570 391 178	26 - 39 - - - 453 194 259 -	- (0) - 15 - - (16) (117) (198) 81	#DIV/0! -25.8% -102.0% 31.2%	59
Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Intandible Assets Servitudes		989 563 426	39 - 59 - - - 679 291 388 - - -	39 - 59 - - - 679 291 388 - - - 1,784	23 9 - - - - 33 21 13 - -	26 - 24 - - 16 570 391 178 - - 1,728	26 26 39 453 194 259 -	- (0) - 15 (16) (117) (198) 81 (539)	#DIV/0! -25.8% -102.0% 31.2%	59
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		989 563 426	39 - 59 - - 679 291 388 - -	39 - 59 - - - 679 291 388 - - - 1,784	23 9 3 33 21 13 -	26 - 24 - - 16 570 391 178 - -	26 - 39 - 453 194 259 - - 1,189	(0) - 15 - - (16) (117) (198) 81 - (539)	#DIV/0! -25.8% -102.0% 31.2%	59 59 679 291 388
Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Untangible Assets Servitudes Licences and Rights Water Rights		989 563 426 - - 3,737	39 - 59 - - 679 291 388 - - - 3,784	39 - 59 - - - 679 291 388 - - - 1,784	23 9 - - - - - 33 21 13 - - - - 70	26 	26 - 39 - 453 194 259 - 1,189	(0) (16) (117) (198) 81 (539)	#DIV/0! -25.8% -102.0% 31.2%	59 59 679 291 388
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		989 563 426 - - 3,737	39 - 59 - - 679 291 388 - - 3,784	39 -59 	23 9 - - - - 33 21 13 - - - 70	26 - 24 - 16 570 391 178 - 1,728	26 39 453 194 259 - - 1,189	(0) - 15 - - (16) (117) (198) 81 - (539)	38.0% #DIV/0! -25.8% -102.0% 31.2% -45.3%	59 679 291 388 - 1,784
Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Untangible Assets Servitudes Licences and Rights Water Rights Effluent Licenses		989 563 426 - - 3,737	39 -59 	39 - 59 - - - 679 291 388 - - 1,784	23 9 	26 - 24 - - 16 570 391 178 - 1,728	26 26 39 453 194 259 - 1,189	(0) - 15 - - (16) (117) (198) 81 - (539) - (539)	#DIV/0! -25.8% -102.0% 31.2%	59 59 679 291 388
Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Untangible Assets Servitudes Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses		989 563 426 - - 3,737	39 59 	39 -59 	23 9 - - - - - - - - - - - - - - - - - -	26 - 24 - 16 570 391 178 - 1,728	26 39 453 194 259 - - 1,189	(0) - 15 (16) (117) (198) 81 - (539) - (539)	38.0% #DIV/0! -25.8% -102.0% 31.2% -45.3%	59 679 291 388 - - 1,784
Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Untangible Assets Servitudes Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications		75 	39 	39 -59 	23 9 - - - - - - - - - - - - - - - - - -	26 - 24 - 16 570 391 178 - 1,728	26 26 39 453 194 259 - 1,189	(0) - 15 (16) (117) (198) 81 - (539) - (539)	38.0% #DIV/0! -25.8% -102.0% 31.2% -45.3%	59 679 291 388 - 1,784
Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified		989 563 426 - - 3,737 3,737	39 59 	39 -59 	23 9 - - - - 33 21 13 - - - 70	26 - 24 - 16 570 391 178 - 1,728	26 26 39 453 194 259 - 1,189	(0) - 15 (16) (117) (198) 81 - (539) - (539) - (539)	38.0% #DIV/0! -25.8% -102.0% 31.2% -45.3%	59 679 291 388 - - 1,784
Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Licences and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment		75 	39 59 	39 -59 	23 9 	26 - 24 - - 16 570 391 178 - 1,728	26 26 39 453 194 259 - 1,189	(0) - 15 (16) (117) (198) 81 - (539) - (539) - (539) (539)	38.0% #DIV/0! -25.8% -102.0% 31.2% -45.3%	1,784
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		989 563 426 - - 3,737 3,737 - 2,262 2,262	39 59 679 291 388 - - 3,784 - 3,784 - 2,300	39 - 59 - - - 679 291 388 - - 1,784 - 1,784 - - 2,300 2,300	23 9 - - - - - - - - - - - - - - - - - -	26 - 24 - 16 570 391 178 - 1,728	26 26 39 453 194 259 - 1,189 1,189	(0) - 15 (16) (117) (198) 81 (539) - (539) - 1,533	38.0% #DIV/01 -25.8% -102.0% 31.2% -45.3% -45.3% 100.0%	1,784 1,784 2,300 2,300
Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Untangible 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		3,737 3,737 3,737 2,262 2,262	39 59 679 291 388 - 3,784 - 3,784 - 2,300 2,300 33	39 -59 	23 9 	26 24 16 570 391 178 1,728 1,728 6	26 26 39 453 194 259 - 1,189 - 1,189 - 1,533 1,533	(0) - 15 (16) (117) (198) 81 - (539) - (539) - 1,533 1,533	38.0% #DIV/01 -25.8% -102.0% 31.2% -45.3% -45.3% -00.0% 100.0% 71.8%	1,784 1,784 2,300 2,300 33
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		989 563 426 - - 3,737 3,737 - 2,262 2,262	39 59 679 291 388 - - 3,784 - 3,784 - 2,300	39 - 59 - 679 291 388 - - 1,784 - 1,784 - 2,300 2,300 33 33	23 9 - - - - - - - - - - - - - - - - - -	26 - 24 - 16 570 391 178 - 1,728 - 1,728 - 1,728 - 6 6 6 6	26 	(0) - 15 - (16) (117) (198) 81 - (539) - (539) - 1,533 1,533	#DIV/0! -25.8% -102.0% 31.2% -45.3% -45.3% 100.0% 71.8% 71.8%	1,784 1,784 2,300 33 33
Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cultivated Assets 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		3,737 3,737 3,737 2,262 2,262	39 59 679 291 388 - 3,784 - 3,784 - 2,300 2,300 33	39 -59 	23 9 	26 24 16 570 391 178 1,728 1,728 6	26 26 39 453 194 259 - 1,189 - 1,189 - 1,533 1,533	(0) - 15 (16) (117) (198) 81 - (539) - (539) - 1,533 1,533	38.0% #DIV/01 -25.8% -102.0% 31.2% -45.3% -45.3% -00.0% 100.0% 71.8%	1,784 1,784 2,300 2,300 33

Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		27.0		8	~		-	-		
Land		-	-	-	-	-	-	_		_
Land		7.0	-	=	123	-		-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		
Zoo's, Marine and Non-biological Animals		(7.0	3.	=	-	= 1	_==	-		
Total Repairs and Maintenance Expenditure	1	76,056	76,707	74,707	4,793	35,513	49,805	14,292	28.7%	74,707

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

(ZN252 Newcastle - Supporting Table SC13c		2021/22				Budget Year 20	22/23			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands epreciation by Asset Class/Sub-class	1								%	
		200 475	205 402	205 402	22,579	205,374	203,602	(1,772)	-0.9%	305,4
<u>nfrastructure</u>		323,975	305,403	305,403		95,766	105,538	9,772	9.3%	158,3
Roads Infrastructure		213,478	158,307	158,307	8,758		17,302	(49,883)	-288.3%	25,9
Roads		213,478	25,953	25,953	8,758	67,185			67.6%	132,
Road Structures		=	132,354	132,354	_	28,581	88,236	59,655	01.076	132,
Road Furniture		-	-	=	-	-	ā	-		
Capital Spares		= =		- 3	8		*	- (44 500)	#DD#01	
Storm water Infrastructure		15,961	-	-	1,922	11,530	-	(11,530)	#DIV/0!	
Drainage Collection		=	五	3	_	-	-	-	11 D IV (101	
Storm water Conveyance		15,961	=	*	1,922	11,530	= =	(11,530)	#DIV/0!	
Attenuation		-		-	-	-	-	-		
Electrical Infrastructure		41,246	57,403	57,403	3,973	23,836	38,269	14,433	37.7%	57
Power Plants		-	=	-	-	=	-	-		
HV Substations		=	_	_	_	-	_	-		
HV Switching Station		_	48,747	48,747	3,973	23,836	32,498	8,662	26.7%	48
			70,1 11			_	-	_		
HV Transmission Conductors					2	=		_		
MV Substations		=	ā	3		=				
MV Switching Stations		2	4.044	4044	=	5 .	074	- 074	100.0%	4
MV Networks		41,246	1,311	1,311	=	7	874	874	100.070	1
LV Networks		=	-	-	=	=	-		400 ***	
Capital Spares		5	7,345	7,345		=	4,897	4,897	100.0%	7
Water Supply Infrastructure		23,119	47,698	47,698	4,103	51,304	31,799	(19,505)	-61.3%	47
Dams and Weirs		-	=	-		2	-	-		
Boreholes		2	2	-	=	+	-	-		
Reservoirs		_	_	_	.=.	=	=	_		
			4,909	4,909	2	_	3,273	3,273	100.0%	4
Pump Stations		22.440		-,000	-	=	=	_		
Water Treatment Works		23,119	40.700					(22,778)	-79.8%	42
Bulk Mains		-	42,789	42,789	4,103	51,304	28,526		-15.076	42
Distribution		=	5.	-	-	= =	-	-		
Distribution Points		=	-	-	=	8	=	-		
PRV Stations		=		-		8	_	-		
Capital Spares		≘ .	#	=	=	=	=	-		
Sanitation Infrastructure		30,171	39,766	39,766	3,464	20,781	26,510	5,729	21.6%	39
Pump Station			3,038	3,038	*	-	2,025	2,025	100.0%	3
		30,171	15,333	15,333	3,464	20,781	10,222	(10,559)	-103.3%	15
Reticulation		30,171	10,000	-	-	-	-	, , , ,		
Waste Water Treatment Works			24 205	21,395		글	14,263	14,263	100.0%	21
Outfall Sewers			21,395					- 1,200		
Toilet Facilities		-	-	-	*	*	_			
Capital Spares			5.		喜	-		- (074)	45.00/	
Solid Waste Infrastructure		-	2,229	2,229	359	2,157	1,486	(671)	-45.2%	2
Landfill Sites		=	2,229	2,229	359	2,157	1,486	(671)	-45.2%	2
Waste Transfer Stations		=	=	-	+	#	=	-		
Waste Processing Facilities		-	-	=	=	皇	-	-		
Waste Drop-off Points		2	=	-	-	+	-	-		
		_	_	_	2	<u> </u>	-	-		
Waste Separation Facilities		=	=	2		-	-	_		
Electricity Generation Facilities					-		_	_		
Capital Spares					500	_	_	_		
Rail Infrastructure		-	_	_	-	-		_		
Rail Lines			= =		-	-	-			
Rail Structures		-	=	*	=	8	3	-		
Rail Furniture		=	2	- 5		# =	-	-		
Drainage Collection		=	#		=	*	=	-		
Storm water Conveyance			=	-	+	2	2	-		
Attenuation		9	=	=	8	=	-	-		
			-	=	8	2	2	_		
MV Substations		2	2		- Ĉ	_		_		
LV Networks				9	불	2		_		
Capital Spares		5				_		_		
Coastal Infrastructure		-	_	_	-	-	_	_		
Sand Pumps			Ξ.	=	=	-	_	-		
Piers		¥	÷	=	â	苦	-	-		
Revetments		=	5	- 5	<u>0</u>	=======================================	~	-		
Promenades		=	¥	=	*	=		-		
Capital Spares		-	5	-	프	=	=	-		
Information and Communication Infrastructure		_	_	_	_	-	-	_		
		-		- 2	2	=	2	_		
Data Centres		-	\(\tilde{\omega}\)					_		
Core Layers		-		-	5		2	_		
Distribution Layers		-	豆	=				_		
Capital Spares		2	#	-		# 1		-		
ammunity Appate		4,960	15,998	15,998	984	5,902	10,665	4,763	44.7%	15
ommunity Assets		4,960	10,937	10,937	652	3,913	7,291	3,378	46.3%	10

T Halle	1	76	2,273	2,273	99	596	1,515	920	60.7%	2,273
Halls Centres		-	2,210	=	=	=	=	-		(10)
Crèches		=	*	-	-	=	=	-		
Clinics/Care Centres					=	-	=	-		
Fire/Ambulance Stations		122	725	725	50	303	484	181	37.4%	725
Testing Stations			Z.	-	-	=	-	-		
Museums		=	*	8		=	=	-		
Galleries			7		-	-	-	-		
Theatres		-	-	077	405	1,109	651	- (458)	-70.3%	977
Libraries		118	977	977	185 76	453	1,280	827	64.6%	1,920
Cemeteries/Crematoria		2,914	1,920	1,920	10	400	- 1,200	-	01.070	1,020
Police		1,245	. J.	å			_	_		1,623
Puris Public Open Space		485	1,623	1,623	7	42	1,082	1,040	96.1%	-
Nature Reserves		=	1,020	-	=					
Public Ablution Facilities			120	120	9	2	80	80	100.0%	120
Markets		=	-	Ξ.	-	=	#	-		
Stalls			375	375		2	250	250	100.0%	375
Abattoirs		=	#	+	-	-	T.	-		
Airports			2,922	2,922	3	-	1,948	1,948	100.0%	2,922
Taxi Ranks/Bus Terminals		=	2	2	-	#	1	1	100.0%	2
Capital Spares		_ =	-	-	235	1,410	2 274	(1,410)	#DIV/0!	E 061
Sport and Recreation Facilities		-	5,061	5,061	331	1,989	3,374	1,385	41.1% 90.6%	5,061 2,728
Indoor Facilities			2,728	2,728	28	170	1,819	1,648 (263)	-16.9%	2,728
Outdoor Facilities		-	2,333	2,333	303	1,819	1,556	(203)	-10.370	2,333
Capital Spares	1		=	<u>ਕ</u>	-	_	_	_		_
Heritage assets		-	_	_	3	2	2	_		
Monuments		D (3	2	0		-	-	_		
Historic Buildings Works of Art		_		-	-	2	=	-		
Conservation Areas		9	#	-	-		*	-		
Other Heritage		-	-	-	-	_	2	-		
		_		_	_	_	_	_		_
Investment properties						_	_	_		-
Revenue Generating		â	2	=		-	-	_		
Improved Property				_	4	-	4	_		
Unimproved Property Non-revenue Generating			-	-	_	-	_	-		_
Improved Property				-	9		2	-		
Unimproved Property		=	2		=	-	ž.			
Other assets		9,095	16,724	16,724	1,269	7,614	11,149	3,535	31.7%	16,724
Operational Buildings		9,095	16,724	16,724	1,269	7,614	11,149	3,535	31.7%	16,724
Municipal Offices		9,095	16,724	16,724	1,269	7,614	11,149	3,535	31.7%	16,724
Pay/Enquiry Points		=	2	÷	=			-		
Building Plan Offices		3		=	-	-	-	-		
Workshops			#	-	-	-	*	-		
Yards		=	Ξ.	5	-	_	-	_		
Stores		~	=	-				_		
Laboratories		=		5				_		
Training Centres		-		9 5	5		2	_		
Manufacturing Plant		5	0.0		- E		_	_		
Depots					1	=	-	-		
Capital Spares		= =	2.	-	-	-	-	-		-
Housing Staff Housing					2	=	2	-		
Social Housing Social Housing		=	¥	9	9	-	5	-		
Capital Spares		=	-	5	=	-	-	-		
		_	_	_	_	_	-	_		_
Biological or Cultivated Assets		_	-	-		2		-		
Biological or Cultivated Assets			-						#DIV/0!	
Intangible Assets		1,576	-	-	78	469	-	(469)	#DIA/0i	-
Servitudes				=	70	460	9_	(469)	#DIV/0!	_
Licences and Rights		1,576	2		78	469	_	(469)	,, J. 110:	_
Water Rights		8	-	_	-			_		751
Effluent Licenses		*	2		2	9		_		
Solid Waste Licenses		1,576		-	78	469	-	(469)	#DIV/0!	-
Computer Software and Applications	1	1,576	7 <u>2</u>	2	_	=	-	-		
Load Settlement Software Applications Unspecified	1	8	9	-	-	-	-	_		
·						4 004	4 577	1741	-1.5%	2,366
Computer Equipment		856	2,366	2,366	304 304	1,601 1,601	1,577 1,577	(24)	-1.5%	2,366
	- 1	856	2,366	2,366						
Computer Equipment						4 400	1,614	450	27.8%	2,422
Computer Equipment Furniture and Office Equipment		1,785	2,422	2,422	194	1,165				
- 21		1,785 1,785	2,422 2,422	2,422 2,422	194	1,165	1,614	450	27.8%	2,422
Furniture and Office Equipment										2,422 15,095

Transport Assets	1 1	4,139	5,111	5,111	508	3,049	3,407	358	10.5%	5,111
Transport Assets		4,139	5,111	5,111	508	3,049	3,407	358	10.5%	5,111
Land		-	_	-	_	_	-	-		-
Land						#	9	-		
Zoo's, Marine and Non-biological Animals		-	42	42	_	_	28	28	100.0%	42
Zoo's, Marine and Non-biological Animals			42	42	-	+	28	28	100.0%	42
Total Depreciation	1	348,804	363,160	363,160	26,192	226,825	242,106	15,281	6.3%	363,160

Description	Daf	2021/22	02	A dimate -	RAp=6ble	Budget Year 20	YearTD	YTD	YTD	Full Year
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	budget	variance	variance	Forecast
housands pital expenditure on upgrading of existing assets by As	1	e/Sub-class							%	
			70.040	00.040	£ 420	43,376	57,765	14,389	24.9%	86,6
rastructure		70,831	76,648 20,000	86,648 30,000	6,138	12,766	20,000	7,234	36.2%	30,0
Roads Infrastructure		2,610				12,766	20,000	7,234	36.2%	30,0
Roads		2,610	20,000	30,000		12,700	20,000			00,0
Road Structures		- 1			i e	1 2		_		
Road Furniture		34	-	-			3	_		
Capital Spares		30	(8)			*		_		
Storm water Infrastructure		-	-	-	_	_	-	_		
Drainage Collection		-		-				_		
Storm water Conveyance		(E)	30	-	_					
Attenuation		= 1		151	7.0	-		_		
Electrical Infrastructure		-	-	-	-	-		_		
Power Plants		-	-	(4)	×	8	=			
HV Substations		5.1		-	-	-		-		
HV Switching Station		= (=		=	5	_	-		
HV Transmission Conductors		-	-		-	=	2	-		
MV Substations			-	3	-	-	=	-		
MV Switching Stations		7.4	-		-	=	=	-		
MV Networks		-		-	75	=	3	-		
LV Networks			96		16	=	=	-		
Capital Spares		2	-	-	-	-	=	-		
Vater Supply Infrastructure		37,367	29,648	29,648	3,125	13,224	19,765	6,541	33.1%	29
Dams and Weirs		5.,500	-,-	:	-	-	8	-		
Dams and Weirs Boreholes				-			9	- 1		
								_		
Reservoirs				-		-				
Pump Stations		(5)						_		
Water Treatment Works				40.000		0.460		6,497	75.0%	13
Bulk Mains		27,947	13,000	13,000		2,169	8,667		0.4%	
Distribution		9,419	16,648	16,648	3,125	11,054	11,098	44	0.4%	16
Distribution Points		7.0	-			2	-			
PRV Stations		-		-			- 3	-		
Capital Spares		-	-	-	-	7	3	-		
anitation Infrastructure		30,854	27,000	27,000	3,013	17,387	18,000	613	3.4%	27
Pump Station		-		12	2	2	- 2	-		
•				-		_	0	_		
Reticulation		30,854	27,000	27,000	3,013	17,387	18,000	613	3.4%	27
Waste Water Treatment Works		00,004	21,000	21,000	-,	=	1	_		
Outfall Sewers				2			-	_		
Toilet Facilities			150	100		0	9	_		
Capital Spares		-	-	:=		170				
folid Waste Infrastructure		-	-	-	-	-	_	-		
Landfill Sites		-	-	-	-	-	=	-		
Waste Transfer Stations		7.1	=	- 5	-	-	-	-		
Waste Processing Facilities		~	-	*	-	5	3	-		
Waste Drop-off Points			-	-	-	=	3	-		
Waste Separation Facilities		- 2		-	5.4	8	=	-		
Electricity Generation Facilities			- L	14		量	=	-		
Capital Spares				-	-		2	-		
Rail Infrastructure		_	-	-	_	_	-	-		
					2	-	-	_		
Reil Lines				-2		2	2	_		
Reil Structures			-	_				_		
Rail Furniture		551	-	==		9	_	_		
Drainage Collection						=		-		
Storm water Conveyance		-					_	_		
Attenuation		=	- 3	-	-			_		
MV Substations		31	*	15		3	-	-		
LV Networks		-	•	75.	=	0		-		
Capital Spares		2		188	-	-		-		
oastal Infrastructure		-	-	-	-	-	-	-		
Sand Pumps		-	-		-	-	=	-		
Piers		=		98		=	+	-	l I	
Revetments		3	6	=	=		8	-		
Promenades			-	700	=	2	-	-	1	
Capital Spares			-		-	=	-	-		
formation and Communication Infrastructure		-	-	-	-	_	-	-		
Data Centres			-	100	- E	-		-		
		- 2		74		-	-	_		
Core Layers		3				=		_		
Distribution Layers			= =	177			-	_		
Capital Spares		-		16	-	× ×				
munity Assets		3,116	16,000	16,000	466	3,665	10,667	7,002	65.6%	16
community Facilities		-	5,000	5,000		43	3,333	3,290	98.7%	5
Hells			.,000	,	15		Q	· –		
				77-1	_			_		
Centres				500				**		
Crèches				-				_	1	
Clinics/Care Centres		-	-					_		
					_	-	_	_	1	
Fire/Ambulance Stations										
			3	100		5	1000	-		

Adentin Adjoint Territoria		D: 12	19						1		
Consensation Committed Consensation Consensation Committed Consensat			-	-	4			-	- 1		
Finite Fi				-	-		5				
Analis (per gives Matter Friendes Analis (per gives Matter Friendes Analis (per gives) An					- 15			_			
Anach Cook Space		1 1	4	122	181	140	-	-	-		
Manuse Reserves			-	12	12	4.	=	=	- 1		
Process Proc		Ш	-	-	10	150		2	-		
Section Sect	Public Ablution Facilities	ш	-		385		5.	-			
All policy and policy			*	0.000	2.000			2,000		97.8%	3,000
Applies			-	3,000			43	2,000		31.070	5,000
To The Phase Assert Immonis Sport and Florension Function Outdoor Facilities Cubic of				2 000		100		1,333	1,333	100.0%	2,000
Capita Sovera Social and Recording	· ·			2,000		-		=			=
3,106			-	· ·	120	163	-	=	-		*
11,000 11,000 12,000 7,233 7			3,116	11,000	11,000			7,333			11,000
Copie Spores	Indoor Facilities	1 1	3,116	*							44.000
Helians areasis Accommiss Accommiss Helians areasis Ches Institution Ches Institution Reviews Coverally Inspired Priperty Charge product Priperty Charge Priperty Charge product Priperty Charge priperty Charge product Priperty Charge priperty C				11,000	11,000			7,333		100.076	11,000
Meaning allings Works and Mark Works and Mark Course registed Investment agrowthes Research Course registed Research		H	5/1		_			_			_
Historic plastings Works of Int Conservation Aveas		1							-		
Workers Area Conservation Press Conservation Press Conservation Press Conservation Press Conservation Press Conservation Improved Press Conser			-	150	120	-	#	8	-		
Conservation Protect Revenue Contenting Increatment projections Revenue Contenting Inspected Pringerly Unimproved Properly Uni			-		-	120	=	2	-		
Consentancy progetiles Researce Consentaling Improved Property Unimproved Property Uni				=	:5:	-	15	100			
Intrestinated strukterials Intervool Property Inter	Other Heritage		- 30	:=:			1.5		-		
Revenue Generaling	Investment properties		-		_	_	_	-			_
Interpreted Property Non-revenus Connectating Non-revenus Connectating Interpreted Property Unisproved Pro			-	_	-						_
Unimproved Froperty United States Unimproved Froperty United States Unimproved Froperty United States Unimproved Froperty United States Unit			*		-			-			
Non-reverse Centraling Improved Property (1) Entroproved Property Provided Property Provided Standards (1) Entroproved Provided Entroproved Provided Entroproved Provided Entroproved Provided Entroproved Provided Entroproved	i i		-								_
Librargowed Property Chine assets 4,327			-			150		-			
A. 1. A. 1									-		
Associated Ass			4,327	-	-	_	-	-	-		-
Manicipal Offices		1		_	-	-	-	-	-		-
Popt-requiry Provided Popt			4,327	4	-	-	=	*			-
Buttong Path University Yards		Ы	-		170		= =	~			
Varia's Slores			*		-		5	-			
Stores								-	_		9
Laboratories		Ш	- 1				=	2	-		_ 2
Training Centres Menufacturing Plant Depots Capital Spares Housing Staff Housing Social Housing Capital Spares Biological or Cuttivated Assets Biological or Cuttivated Assets Biological or Cuttivated Assets Licences and Rights Water Rights Water Rights Water Rights Capital Licenses Solid Wash Licenses Solid Wash Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Transport Assets Transport Assets Transport Assets Transport Assets Land Land Land Coo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals			-				5	-	-		3
Menufacturing Plant			-	140		100	=1	-	-		=
Depots Capital Spares			3.	120	22	-	= .	-	-		3
Housing Staff Housing Staff Housing Social Nousing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets Biological or Cultivated Assets Intan gible Assets Servitudes Liteness and Rights Water Rights Effluent Licenses Solid Waste Licenses Computer Software and Applications Laed Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Transport Assets Transport Assets Land Land Coo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals	Depots		-		177.	373	1	-			-
Housing			-	- 17	100						=
Social Housing Capital Spares Biological or Cuttivated Assets	1	1				-					
Capital Speres	l i		350	-		(4)	=	2	-		
Biological or Cuttivated Assets			-	-			-	-	-		
Shobjack Communication C					_		_	-	_		_
Intangible Assets					- 3			-	-		
Internation 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 Furniture and Office Equipment Transport Assets Transport Assets Land Land Loo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals								_	_		_
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 Land Land Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals									-		
Water Rights Efficient 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 Land Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals			_						-		-
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 Furniture and Office Equipment Transport Assets Transport Assets Transport Assets Transport Assets Transport Assets Transport Assets Too's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals				18	181	-	=		-		
Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Transport Assets Transport Assets Tand Land Land Land Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals			3	==	120	=			-		
Computer Software and Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Transport Assets Transport Assets Transport Assets Tand Land Land Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals			*		259	37		*			
Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Transport Assets Transport Assets Land Land Land Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals				=	(e)	-		-5			
Computer Equipment Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets			-	-	100			-			
Computer Equipment											
Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Land Land Land Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals											_
Furniture and Office Equipment	Computer Equipment		-								
Furniture and Office Equipment											_
Machinery and Equipment	Furniture and Office Equipment		7		-	-	=	2	-		
Machinery and Equipment	Machinery and Equipment										_
Transport Assets	Machinery and Equipment			15	6		-	-			Η.
Transport Assets Land Land Land Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals	Transport Assets		-	_	-	-					-
Land				+	-		5	5	-		
Land Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals	Land		-	_	-						-
Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals					12		-	=	-		
Zoo's, Marine and Non-biological Animals	Zoo's, Marine and Non-biological Animals										_
T-1-10			-		151	18	= ==		-		
LI OTAL CADITAL EXDENDITURE ON UNDITADING OF EXISTING ASSETS 1 10,214 92,940 104,940 0,004 47,940	Total Capital Expenditure on upgrading of existing assets	1	78,274	92,648	102,648	6,604	47,041	68,432	21,391	31.3%	102,648



NEWCASTLE MUNICIPALITY

(Registration number KZN252)

ANNUAL FINANCIAL STATEMENTS FOR THE 8 MONTHS ENDED 28 FEBRUARY 2023

Statement of Financial Position as at 28 February 2023

Figures in Rand	Note(s)	28 February 2023	30 June 2022
Assets			
Current Assets			
Inventories		25 027 645	24 543 871
Receivables from exchange transactions		60 657 097	85 289 596
Receivables from non-exchange transactions		19 420 243	16 630 103
Consumer debtors from exchange transactions		814 735 181	666 712 885
Consumer debtors from non-exchange transactions		135 479 852	120 735 153
Cash and cash equivalents		37 271 710	76 167 306
		1 092 591 728	990 078 914
Non-Current Assets			
Investment property		367 608 690	372 224 056
Property, plant and equipment		6 047 007 270	6 174 453 795
Intangible assets		123 035	382 212
Heritage assets		11 842 732	11 822 732
Investments in associates		142 171 037	142 171 037
		6 568 752 764	6 701 053 832
Total Assets		7 661 344 492	7 691 132 746
Liabilities			
Current Liabilities			
Financial liabilities		16 519 867	46 652 953
Finance lease obligation		243 080	606 923
Payables from exchange transactions		684 744 944	778 043 952 3 037 875
VAT payable		14 516 579 34 940 398	33 418 184
Consumer deposits		202 582 864	206 298 387
Unspent conditional grants and receipts		6 647 903	11 105 000
Defined Benefit Plan		960 195 635	1 079 163 274
		·	-
Non-Current Liabilities		312 684 932	314 367 835
Financial liabilities Finance lease obligation		1 339 703	1 122 219
Defined Benefit Plan		164 128 001	164 128 001
Provision for rehabilitation of landfill site		65 212 118	65 212 118
		543 364 754	544 830 173
Total Liabilities		1 503 560 389	1 623 993 447
Net Assets		6 157 784 103	6 067 139 299
Reserves		04 000 070	20 502 007
Housing Development fund		31 366 870	30 563 967
Self-insurance reserve		308 514	322 945 6 036 252 387
Accumulated surplus		6 126 108 725	
Total Net Assets		6 157 784 109	6 067 139 299

Statement of Financial Performance

Figures in Rand	Note(s)	28 February 2023	30 June 2022
Revenue			
Revenue from exchange transactions			
Service charges		788 576 511	1 128 488 051
Rental of facilities and equipment		5 573 579	8 372 974
Other Revenue		6 726 672	12 064 156
Interest received		8 177 032	8 308 003
Total revenue from exchange transactions		809 053 794	1 157 233 184
Revenue from non-exchange transactions			
Taxation revenue		254 006 858	353 326 627
Property rates		32 764	45 824
Licences and Permits		32 704	45 024
Transfer revenue			0.1.1 707 750
Government grants & subsidies		521 393 600	611 797 759
Fines, Penalties and Forfeits		3 338 759	5 352 730
Total revenue from non-exchange transactions		778 771 981	970 522 940
Total revenue		1 587 825 775	2 127 756 124
Expenditure			
Employee related costs		430 443 561	665 630 377
Remuneration of councillors		18 524 550	23 742 260
Depreciation and amortisation		226 825 361	348 817 502
Finance costs		24 072 121	64 412 397
Bad debts written off		57 277 413	148 416 740
Bulk purchases		389 778 196	649 750 143 240 901 289
Contracted services		181 607 307 169 139 543	143 927 248
General Expenses		1 497 668 052	2 285 597 956
Total expenditure		90 157 723	(157 841 832)
Operating surplus (deficit)		50 107 725	(31 756 845)
Share of deficit in investment in associates		_	3 450 182
Actuarial gains/losses		-	49 372 929
Fair value adjustments to investment property Impairment loss		_	(109 689 804)
Inventories losses/write-downs		(732 071)	(645 854)
Profit/(Loss) on Sale of Assets		1 037 340	3 113 641
Public contributions and donations		177 471	
		482 740	(86 155 751)
		90 640 463	(243 997 583)

Statement of Changes in Net Assets

Figures in Rand	Housing Development Fund	Insurance reserve	Total reserves	Accumulated surplus	Total net assets
Balance at 01 July 2021 Changes in net assets	29 806 660	435 241	30 241 901	6 280 894 981	6 311 136 882
Deficit for the year	_	_	-	(243 997 583)	(243 997 583)
Transfer to housing Development fund	757 307		757 307	(757 307)	-
Transfer from insurance reserve	_	(112 296)	(112 296)	112 296	-
Total changes	757 307	(112 296)	645 011	(244 642 594)	(243 997 583)
Balance at 01 July 2022	30 563 967	322 945	30 886 912	6 036 256 734	6 067 143 646
Profit for the year	-	_	-	90 640 463	90 640 463
Transfers to Housing	802 903	-	802 903	(802 903)	-
Development fund Transfers from Insurance Reserves	-	(14 431)	(14 431)	14 431	-
Total changes	802 903	(14 431)	788 472	89 851 991	90 640 463
Balance at 28 February 2023	31 366 870	308 514	31 675 384	6 126 108 725	6 157 784 109

Cash Flow Statement

Figures in Rand No	ote(s)	28 February 2023	30 June 2022
Cash flows from operating activities			
Receipts			
Sale of goods and services		861 575 308 517 678 077	1 229 841 918 779 965 988
Grants Interest income		8 177 032	8 308 003
melest income		1 387 430 417	2 018 115 909
			-
Payments		(222 222 247)	(500.004.000)
Employee costs and Councillors remuneration		(368 350 217) (908 631 839)	(589 991 308) (1 148 046 837)
Suppliers Finance costs		(24 072 121)	(43 350 276)
Finance costs		(1 301 054 177)	(1 781 388 421)
Net cash flows from operating activities		86 376 240	236 727 488
Cash flows from investing activities			
Cash nows from investing activities			
Purchase of property, plant and equipment		(98 942 188)	(149 372 864)
Proceeds from sale of property, plant and equipment		-	251 860
Proceeds from sale of Investment property		5 652 706	9 679 964 (42 244)
Purchase of other intangible assets Purchases of Heritage Assets		(20 000)	(64 800)
Net cash flows from investing activities		(93 309 482)	(139 548 084)
Cash flows from financing activities			
Net movements in long term loans		(31 815 989)	(31 977 999)
Movement on finance lease		(146 359)	1 465 602
Net cash flows from financing activities		(31 962 348)	(30 512 397)
Net increase/(decrease) in cash and cash equivalents		(38 895 590)	66 667 007
Cash and cash equivalents at the beginning of the year		76 167 306	9 500 299
Cash and cash equivalents at the end of the year		37 271 716	76 167 306

SUMMARY OF LOAN REGISTER FOR FEBRUARY 2023

Account number	Interest Rate	LOAN AMOUNT	Opening balance as at 01.07.2022	Interest Total Capital Payments to Date	Interest Capitalised to Date	Interest Capitalised Interest on Overdue Total Interest to Date accounts Paid Payments	Total Interest Payments	Balance
Loan Account: 61000536	9.37%	24,285,550.00	1,593,511.36	1,522,756.58		1,985.56	70,754.78	(0.00)
Loan Account: 61000654	9.10%	25,993,166.00	4,675,435.26	1,456,058.99	222,155.06		208,582.87	3,232,948.46
Loan Account: 61000826	11.29%	12,750,000.00	3,106,754.34	539,364.16	201,929.96		171,042.32	2,598,277.82
Loan Account: 61000827	11.25%		1,292,075.60	55,387.26	91,554.93		70,890.05	1,257,353.22
Loan Account: 61000920	10.69%	7,000,000.00	4,517,762.43	487,797.86	283,970.20	6,169.79	444,583.12	3,869,351.65
Loan Account: 61000921	10.83%	1,850,000.00	1,210,377.78	54,431.82	80,395.86	1,120.13	122,605.30	1,113,736.52
Loan Account: 61007325	2.00%	11,980,174.80	5,481,026.13	967,396.46	158,091,45	4,218.73	254,694.46	4,417,026.66
Loan Account: 61007195	10.40%	122,185,000.00	Ш	7,520,567.11	5,760,095.31	100,514.81	8,916,666.87	81,679,772.34
Loan Account: 3042598105	11.44%	284,839,959.00	246,786,934.17	8,591,470.39	17,009,500.72		24,168,631.96	231,036,332.54
CLOSING BALANCE AS PER LOAN REGISTER	EGISTER							329,204,799
CLOSING BALANCE PER GENERAL LEGDER	EGDER							329,204,799
DIFF - STATEMENT VS GEN LED								
PREPARED BY:		REVIEWED BY:		AUTHORIZED BY:				
N SILUMA		BN KHUMALO		MS NDLOVU				
ACCOUNTANT: FINANCIAL REPORTING		(ACTING) DIRECTOR: BUDGET & FINANCIAL REFORMS		(ACTING) STRATEGIC EXECUTIVE DIRECTOR: BUDGET & TREASURY OFFICE				
1047E:		DATE:		DATE.				
				i				

Number	Description	Opening balance	Receipts	Adjustments	Expenditure for FEB	lotal Expenditure before VAT	VAT FOR THE MONTH	Amount	I of all Expenditure after VAT	Closing balance
	Environmentativianagement									0
	Framework	(502,871.43)						35	/2	(502,871.43)
2	Cleanest Town	(833,575.21)				300			is a	(833,575.21)
m	Electrification Grant	•				,				22
4	Title Deeds Restoration Grant	(2,270,487.58)			43,614.01	315,574.96	1,826.09	15,083.59	330,658.55	(1,939,829.03)
S.	Expanded P/Works Incentive		(3,753,000.00)		927,583.32	2,471,251.91		383.48	2,471,635,39	(1.281.364.61)
9	Financial Management Grant (FMG)		(1,850,000.00)		34,043.16	617,610.05		1,620.00	619,230.05	(1,230,769,95)
7	Grant Skill Development	(12.789'086)	(582,467.41)		103,351.15	150,851.15	15,429.17	15,429.17	166.280.32	(1,346.874.80)
∞	Community Library Services Grant	(18,925.11)	(2,595,000.00)		201,898.39	1,794,448.90			1,794,448.90	(819,476.21)
6	Ingogo Fresh Produce	(11,353.39)						-		(11,353,39
10	Sports Maintenance Facilities Grant	(10.220,00)				1		14		(10 220 00)
11	MIG	00'0	(110,000,000,000)		9,798,203.28	70,085,714.84	1,573,641.89	10,391,321.09	80,477,035.93	(29,522,964.07
12	Osizweni Arts Centre	(36,920.00)				25				(36,920.00)
13	Corridor Development	(131,074.64)						39		(131,074.64)
14	Provincialisation	(46,194.19)	(6,992,000.00)		584,103.95	4,683,090.86		1,445.06	4,684,535.92	(2,353,658.27)
15	Fort Amiel Museum	(539,434.05)	(449,000.00)		80,000.00	156,783.10		6,462.75	163,245.85	(825,188.20)
16	Capacity Building Housing	(15,939,707.46)	(6,005,656.94)		641,592.10	7,494,569.06	25,100.22	204,218.44	7,698,787.50	(14,246,576.90)
17	Newcastle Airport	(1,815,281.36)							G.	(1,815,281.36)
18	Hawker Stalls	(1,000,000.00)				43,478.26		6,521.74	20,000.00	(00'000'056)
19	Newcastle Airport	(2,000,000.00)	(3,000,000.00)			5			90	(5,000,000,00)
20	Neighbouring Development Partnership Grant	(2,738,677.78)	(20,000,000.00)	2,738,033.00		12,501,972.89		1,875,295.93	14,377,268.82	(5,623,375.96)
21	Water Services Infrastructure Grant	(2,746,627.76)	(28,800,000.00)	2,746,627.66	3,621,524.78	23,415,173.64	543.224.23	3,512,271,55	26.927.445.19	(1.872.554.91)
22	All Housing Grants	(152,572,537.34)	(5,066,952.33)			42,317,097.26			42,317,097.26	(115,322,392.41)
23	Sport and Recreation	(9,396,908.29)						30	150	(9.396.908.29)
24	Title Deeds Restoration Grant - Post	(5,196,326.30)							×	(5,196,326.30)
25	Energy Efficiency and Demand Side Management Grant	(3,656,339.34)		3,656,339.34				9		•
56	Water Intervention Grant	(3,904,250.45)				1,383,417.60		207,512.64	1,590,930.24	(2,313,320.21)
	TOTAL	(206,298,399.39)	(189,094,076.68)	9,141,000.00	16,035,914.14	167,431,034.48	2,159,221.60	16,237,565.44	183.668.599,92	(202.582.876.15)

PREPARED BY:

C HARIPARSAD

ACCOUNTANT

DATE:

DATE:

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

AUTHORIZED BY:

Tax Invoice

uThukela Water (Pty) Ltd 79 Harding Street Newcastie 2940

Email: debtors@ uthukelawater.co.za



Tax Registration	4270212725
Telephone	034 328 5000
Invoice No	INV00002829
Date	2023/02/01

	40.
-CHI	

N003	VAT No: 4000791824
Newcastle Municipality - WSA	
Private Bag X 6621	
Newcastle	
2940	
	40000000

Item Description	Quantity	Price (Ex)	<u>Tax</u>
FEBRUARY 2023 BULK WATER	2 993 623.00	4.45	1 998 243.35

Deposit Banking Details uThukela Water (Ptv) Ltd

Acc No: 061938939 Standard Bank Newcastle

Branch Code: 057724

Terms strictly 30 days from date of invoice

Mode

F. MOOLA

ACT. CHIEF FINANCIAL OFFICER

for and on behalf of uThukela Water (Pty) Ltd

13 321 622.35 Total (Excl) 1 998 243.35 Tax 15 319 865.70 Total

UTHUKELA WATER REPORT FOR THE FINANCIAL YEAR 2022/2023

REPORT ON OUTSTANDING DEBT FOR UTHUKELA WATER AS AT 28 FEBRUARY 2023

		SO I EDNOMI 2023				
Date	Details	AMOUNT EXCL VAT	VAT AMOUNT	INTEREST ON OVERDUE ACCOUNT BALANCES	BALANCES	
1/101/2022	1/Jul/2022 Opening Balance	132,826,889.67	19,924,033.45	3,886,186.19	156,637,109.31 JUNE RECON	UNE RECON
	Invoices raised previous months	92,716,567.83	13,907,485.18	7,061,920.32	113,618,146.11	(8)
	Invoice raised during the month	13,321,622.35	1,998,243.35	1,084,690.00	16,404,555.70	
	Total invoices for the year	106,038,190.18	15,905,728.53	8,146,610.32	130,022,701.81	
	Payments made previous months	(84,095,393.40)	(12,604,772.86)		(96,700,166,26)	(0)
15/Feb/202;	15/Feb/2023 Payment made during the month	(6,645,374.77)	(996,806.22)		(7,642,180.99)	
	Total payments for the year	(90,740,768.18)	(13,601,579.07)		(104,342,347.25)	
28/Feb/202	28/Feb/2023 Closing Balance	148,124,311.67	22,228,182.90	12,032,796.51	182,317,463.89	
Preparer: Ikho	Ikho Accountant: Greditors		Date:	Date: 03/05/2023		82
Reviewer:	Reviewer: CN Kubheka Manager: Expenditure		Date:	03 05 3023		
Reviewer:	S T Biyela Director :Expenditure and Revenue Emincement	102	Date:	2200/8/0		
Reviewer:	Reviewer: BALLEGEN . W . W . W . STRATEGIC EXECUTIVE DIRECTOR: BTO		Date:	6/43/2013		

JUNE RECON

.)

UTHUKELA WATER 30 JUNE 2022 RECON

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

INVOICES PREVIOUSLY RAISED (B)

DATE	DETAILS	AMOLINT EXCL VAT	TALIOMA TAX	AMOLINE INC. VAT
	INVOICES			
1/7/2022	L/7/2022 INV0002686	14,012,378.05	2.101,856.71	16,114,234.76
31/07		994,571.67		994,571.67
1/8/2022	1/8/2022 INV00002709	13,123,094.50	1,968,464.18	15,091,558.68
31/08		988,135.42		988,135.42
1-Sep	1-Sep INV00002725	12,355,410.78	1,853,311.62	14,208,722.40
Sep-31		981,674.87		981,674.87
1-0ct	1-Oct INV00002727	13,625,099.00	2,043,764.85	15,668,863.85
31-0ct		990,543.72		990,543.72
1/11/2023	1/11/2023 INV00002782	13,167,113.90	1,975,067.09	15,142,180.99
12/31/2022		987,188.82		987,188.82
1/12/2022	1/12/2022 INV00002798	13,218,880.75	1,982,832.11	15,201,712.86
1/31/2023		1,084,021.65		1,084,021.65
2/1/2023	2/1/2023 INV00002814	13,155,610.65	1,973,341.60	15,128,952.25
31/01/2023		1,035,784.20		1,035,784.20
	TOTALS	99,719,507.99	9,942,464.44	113,618,146.14

OTAL INVOICES	106,556,225.79
OTAL INTEREST	7,061,920.35

Statement

uThukela Water (Pty) Ltd 79 Harding Street Newcastle 2940

Telephone

034 328 5000 034 326 3388

Fax Date

2023/02/28

Amount Due

182 317 463.89

N003 **Newcastle Municipality - WSA** Private Bag X 6621 Newcastle 2940

Date	Reference	Description	Allocated To Debi	t <u>Credit</u>	<u>Balance</u>
2022/07/01		Balance Brought Forward	156 637 109.3	1	156 637 109.31
2022/07/01	INV00002686	Invoice	16 114 234.7	3	172 751 344.07
2022/07/15	Newcastle Munic	c Newcastle Municipality - WSA		12 728 100.07	160 023 244.00
2022/07/31	July 2022 Intere		994 571.6	7	161 017 815
2022/08/01	INV00002709	Invoice	15 159 385.9	1	176 177 201.58
2022/08/15	Newcastle Munic	c Newcastle Municipality - WSA		16 169 807.48	160 007 394.10
2022/08/31	Interest	Interest	988 135.4	2	160 995 529.52
2022/09/01	INV00002725	Invoice	14 208 722.4	כ	175 204 251.92
2022/09/15		c Newcastle Municipality - WSA		15 159 385.91	160 044 866.01
2022/09/30	CRN0090	Credit Note		14 208 722.40	145 836 143.61
2022/09/30	CRN0091	Credit Note		15 159 385.91	130 676 757.70
2022/09/30	INV00002726	Invoice	15 091 558.6	3	145 768 316.38
2022/10/03	INV00002727	Invoice	14 145 148.7	ט	159 913 465.08
2022/10/03	CRN0092	Invoice		14 145 148.70	145 768 316.38
	INV00002728	Invoice	14 145 148.70)	159 913 465.08
2022/09/30	114 700002720	IIIVOICE	11110110	-	

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due	-
145 704 742.68	981 674.87	990 543.72	987 188.82	1 084 021.65	16 164 736.45	16 404 555.70	182 317 463.89	In
					.=====			

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

Branch Code:

180 Davs	150 Davs	120 Days	90 Days	90 Days 60 Days 30 Days Curr		Current	Amount Due
145 704 742.68	981 674.87	990 543.72	987 188.82	1 084 021.65	16 164 736.45	16 404 555.70	182 317 463.89

Statement

uThukela Water (Pty) Ltd 79 Harding Street Newcastle 2940



Telephone Fax Date

Amount Due

034 328 5000 034 326 3388 2023/02/28 182 317 463.89

N003

Newcastle Municipality - WSA Private Bag X 6621 Newcastle 2940

<u>Date</u>	Reference	Description	Allocated To	Debit	<u>Credit</u>	Balance
		Brought forward from previous	page			159 913 465.08
2022/09/30	September 2022			81 674.87		160 895 139.95
2022/10/03	INV00002759	Invoice	15 66	68 863.85		176 564 003,80
2022/10/14	Newcastle Munic	Newcastle Municipality - WSA		1	14 208 722.40	162 355 281
2022/10/31	October 2022 In		99	90 543.72		163 345 825.12
2022/11/01	INV00002782	Invoice	15 14	42 180.99		178 488 006.11
2022/11/15		Newcastle Municipality - WSA		1	15 668 863.85	162 819 142.26
2022/11/30	November 2022		98	37 188.82		163 806 331.08
2022/12/01	INV00002798	Invoice	15 20	01 712.86		179 008 043.94
2022/12/31	Interest Decemb	(Interest	1 08	34 021.65		180 092 065.59
2023/01/02	INV00002814	Invoice	15 12	28 952.25		195 221 017.84
2023/01/13		Newcastle Municipality - WSA			7 500 000.00	187 721 017.84
2023/01/25		Newcastle Municipality - WSA		1	15 201 712.86	172 519 304.98
2023/01/31	January 2023 In		1 03	35 784.20		173 555 089.18
2023/01/01	INV00002829	Invoice	15 31	19 865.70		188 874 954.88
2020102101	111100000					

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due	
145 704 742.68	981 674.87	990 543.72	987 188.82 1 084 021.6		16 164 736.45	16 404 555.70	182 317 463.89	

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

180 Days	150 Davs	120 Days	90 Days	60 Days	30 Days	Current	Amount Due	
	981 674.87	990 543.72	987 188.82	1 084 021.65	16 164 736.45	16 404 555.70	182 317 463.89	J

PAYMENT MADE PREVIOUS MONTHS (C)

DATE	DETAILS	AMOUNT EXCL VAT	VAT AMOUNT	AMOUNT INCL VAT
7/15/2022	EFT U005/220715	(11,067,913.10)	(1,660,186.97)	(12,728,100.07)
8/15/2022	EFT U005/220816	(14,060,702.16)	(2,109,105.23)	(16,169,807.39)
9/15/2022	EFT U005/220915	(13,245,648.48)	(1,977,311.21)	(15,222,959.69)
10/15/2022	EFT U005/221015	(12,355,410.78)	(1,853,311.62)	(14,208,722.40)
11/16/2022	EFT U005/221116	(13,625,099.00)	(2,043,764.85)	(15,668,863.85)
13/01/2023	EFT U005/230113	(6,521,739.14)	(978,260.86)	(7,500,000.00)
26/01/2023	EFT U005/230126	(13,218,880.75)	(1,982,832.75)	(15,201,713.50)
	TOTALS	(84,095,393.41)	(12,604,773.49)	96,700,166.89

Statement

uThukela Water (Pty) Ltd 79 Harding Street Newcastle 2940

uthukela water Telephone Fax Date Amount Due 034 328 5000 034 326 3388 2023/02/28 182 317 463.89

N003 Newcastle Municipality - WSA Private Bag X 6621 Newcastle 2940

<u>Date</u>	Reference	<u>Description</u> Brought forward from previous	Allocated To	<u>Debit</u>	<u>Credit</u>	<u>Balance</u> 188 874 954.88
2023/02/17	Newcastle Munic	c Newcastle Municipality - WSA	, hg.	7		181 232 773.89
2023/02/28	February 2023 In	n Interest		1 084 690.00		182 317 463,89

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
145 704 742.68		990 543.72	987 188.82	1 084 021.65	16 164 736.45	16 404 555.70	182 317 463.89

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	
	981 674.87	990 543.72	987 188.82	1 084 021.65	16 164 736.45	16 404 555.70	182 317 463.89	
145 704 742.68	901074.07	330 040.12	001 140101	11				



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

NEWCASTLE LOCAL MUNICIPALITY PRIVATE BAG X6621 **NEWCASTLE** 2940

EASTERN REGION PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566 0862 437 566 FAX NO:

customerservices@eskom.co.za E-MAIL: WWW.ESKOM.CO.ZA WEB:

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.54
BILLING DATE	2023-03-02
TAX INVOICE NO	557137264328
ACCOUNT MONTH	FEBRUARY 2023
CURRENT DUE DATE	2023-04-01
VAT REG NO	4000791824



35328 SMS:

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

DIRECT DEPOSIT DETAIL

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

TAX INVOICE

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

R

ACCOUNT TRANSACTION SUMMARY 5 278 28 R ADMINISTRATION CHARGE R 1,858,750.00 TRANSMISSION NETWORK CAPACITY R 2,647,500.00 URBAN LOW VOLTAGE SUBSIDY 147.637.49 R ANCILLARY SERVICE (ALL) 11,175,980.00 R 10,699,883.25 ENERGY CHARGE (STD) R 6,632,545.01 4,767,842.00 ENERGY CHARGE (PEAK) 7,559,672.22 12.448.003.00 R ENERGY CHARGE (OFF) 3.330.361.07 R ELECTRIFICATION AND RURAL SUBS (ALL) R 165,280.64 SERVICE CHARGE R 33.046.907.96 TOTAL CHARGES FOR BILLING PERIOD

CURRENT

38,019,275.86 TOTAL DUE R

ACCOUNT SUMMARY FOR FEBRUARY 2023

VAT RAISED ON ITEMS AT 15%

>90 DAYS

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

(Due Date 2023-03-04) R 110,739,445.59 R -47,818,430.06 Cash - 2023-02-13 33,046,907.96 R -63,069,30 WHEELING/3RD PARTY WHEELING CHARGES R R 0.00

ACCOUNT NO / REFERENCE NO 5578885631

NEWCASTLE LOCAL MUNICIPALITY

FAX NUMBER

0343129697



4,947,575.80

100,852,429.99

0934 5578885631









TOTAL AMOUNT DUE

100,852,429.95

77500000 63800000 - 50100000 - 36400000 - 22700000 -			м	Δ	М	1	1	Δ	S	0	N	D	.1	F
63800000 - 50100000 - 36400000 -		9000000												
63800000 - 50100000 -		22700000												
63800000		36400000												
63800000	₹ 4	50100000			1				1					
77500000	Ω	63800000			,			1	V					
		77500000				1	_	7						

ARREARS

0.00

61-90 DAYS

Account OVERDUE - Subject to Disconnection

31-60 DAYS

16-30 DAYS

23,250,662.32 39,582,491.81

MONTH

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

PAYMENT ARRANGEMENT

INSTALMENT 0.00

ARREARS (Due immediately) 62,833,154.13

DUE DATE (For Current Amount) 2023-04-01

AMOUNT PAD

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT



NEWCASTLE LOCAL MUNICIPALITY PRIVATE BAG X6621 **NEWCASTLE** 2940

EASTERN REGION

PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566 0862 437 566 FAX NO:

customerservices@eskom.co.za E-MAIL: WWW.ESKOM.CO.ZA WEB:

YOUR ACCOUNT NO 5578885631 2023-03-02 **BILLING DATE** 557137264328 TAX INVOICE NO ACCOUNT MONTH FEBRUARY 2023 2023-04-01 **CURRENT DUE DATE**

4000791824 VAT REG NO 125,000.00 NOTIFIED MAX DEMAND

UTILISED CAPACITY 125,000.00

CONSUMPTION DETAILS (2023-02-01 - 2023-02-28)

ENERGY CONSUMPTION OFF PEAK kWH ENERGY CONSUMPTION STD kWh ENERGY CONSUMPTION PEAK kWh ENERGY CONSUMPTION ALL kWh DEMAND CONSUMPTION - OFF PEAK DEMAND CONSUMPTION - STD DEMAND CONSUMPTION - PEAK DEMAND READING - KW/KVA REACTIVE ENERGY - OFF PEAK REACTIVE ENERGY - STD REACTIVE ENERGY - PEAK

LOAD FACTOR

12,448,003.06 11,175,980,16 4,767,841.58 28,391,824.80 60.941.66 68,312.97 67,330.48 68,312.97 4.569.089.28 3,907,497.28 1,610,635.28 65.00

5,278.28

1,858,750.00

PREMISE ID NUMBER

5578885383

TARIFF NAME: Megaflex

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

Administration Charge @ R188.51 per day for 28 days TX Network Capacity Charge 125,000 kVa @ R14.87: = R14.87/kVA Urban Low Voltage Subsidy 125,000 kVa @ R21.18: = R21.18/kVA Ancillary Service Charge 28,391,825 kWh @ R0.0052 /kWh Low Season Standard Energy Charge 11,175,980 kWh @ R0.9574 /kWh Low Season Peak Energy Charge 4,767,842 kWh @ R1.3911 /kWh Low Season Off Peak Energy Charge 12,448,003 kWh @ R0.6073 /kWh Electrification and Rural Subsidy 28,391,825 kWh @ R0.1173 /kWh

SERVICE CHARGE

2,647,500.00 R 147,637.49 R R 10.699.883.25 6.632.545.01 R 7,559,672.22 R

R

3,330,361.07 R

165,280.64

TOTAL CHARGES

33.046.907.96 R



80000 76000 72000 68000 60000 М

MONTH

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

Newcastle Local Municipal



Investments Reconciliation Statement

37 Murchison Street Newcastle 2940

Month	Recon
-------	-------

Investments Reconciliation Statement as at 28 February 2023	
Closing Balance as per GL as at 28 February 2023	42,610,880.55
Closing Balance as per Investment Register 015	309,662.59
Closing Balance as per investment Register 016	31,821,251.95
Closing Balance as per investment Register 036	111,620.25
Closing Balance as per investment Register 040	8,388,754.17
Closing Balance as per investment Register 041	1,001,506.85
Closing Balance as per investment Register ABSA 428	577,195.97
Closing Balance as per investment Register NEDBANK 052	1,067.38
Closing Balance as per investment Register NEDBANK 058	399,821.39

Closing Balance as per Bank Statement at 28 February 2023	42,947,473.86
STD 068450354/015	311,065.66
STD 068450354/016	31,994,568.80
STD 068450354/036	129,326.55
STD 068450354/040	8,434,444.15
STD 068450354/041	1,006,151.26
ABSA 9300506428	579,874.79
NEDBANK 03/7648555441/052	92,221.26
NEDBANK 03/7648555441/058	399,821.39

Reconciling Items	336,593.31
JV41293	1,403.07
JV41292	173,316.85
JV41291	17,706.30
I'	45,689.98
JV41290	4.644.41
JV41289	2,678.82
JV41288	91,153.88
JV41287	91,153.00

0.00

Prepared by: S Langa

FMG Intern

Budget & Treasury Office

Checked by: SE SIBIYA Accountant: Financial Reporting Budget & Treasury Office

Reviewed by:B N KHUMALO Acting Director: Budget and Financial Reforms Budget & Treasury Office Approved by: M S NDLOVU Acting Strategic Executive Director: Budget & Treasury Office

INVESTMENT REGISTER FOR THE YEAR 2022/2023

NEWCASTLE LOGAL MUNICIPALITY

INVESTMENTS REGISTER FOR FEB 2023

			Inve	Investment		Accreud		
Name Of Investment	Account Number	Opening Balance Investment Made	Investment Made Matured		Withdrawals Made Interst	nterst	Interest Capitalized Balance	Balance
Self Insurance Reserve Fund	Standard Bank 068450354/015	R 1,168,669.39	R 112,123.09		R 1,000,000.00		R 30,273.18	R 311,065.66
Housing Development Fund	Standard Bank 068450354/016	R 30,725,304.02	R 0.00		R 0.00		R 1,269,264.78	R 31,994,568.80
Provincialisation	Standard Bank 068450354/035	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
MIG	Standard Bank 068450354/036	R 4,007,289.86	R 31,000,000.00		R 35,000,000.00		R 122,036.69	R 129,326.55
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 8,913,659.72	R 0.00		R 835,442.31		R 356,226.74	R 8,434,444.15
Housing JBC	Standard Bank 068450354/041	R 0.00	R 1,000,000.00		R 0.00		R 6,151.26	R 1,006,151.26
Capacity Building	Absa: 9288456248	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00	R 0.00
Council Funds	Absa Bank: 9956019602	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
VAT Refund	Absa Bank: 9300506428	R 560,758.77	R 0.00		R 0.00		R 19,116.02	R 579,874.79
Council Funds	Nedbank 037648555441 46	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
Council Funds	Nedbank 037648555441 47	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
Council Funds	Nedbank 037648555441 48	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
Council Funds	Nedbank 037648555441 49	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
Council Funds	Nedbank 037648555441 52	R 456,212.56	R 193,500,000.00		R 195,145,000.00		R 1,281,008.70	R 92,221.26
Council Funds	Nedbank 037648555441 53	R 0.00	R 0.00		R 0.00	R 0.00	R 0.00	R 0.00
Post Office Guarentee	Nedbank 037648555441 56	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00
Council Funds	Nedbank 037648555441 57	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00
Post Office Guarentee	Nedbank 037648555441 58	R 399,821.39	R 0.00		R 0.00	R 19,010.66	R 0.00	R 399,821.39
Total		R 46,231,715.71	R 225,612,123.09	R 0.00	R 231,980,442.31	R 19,010.66	R 3,084,077.37	R 42,947,473.86
Balance as per Bank Statements as at 28 FEB 2023	its as at 28 FEB 2023					(not added to capital)		R 42,947,473.86

Newcastle Local Municipality 37 Murchison Street Newcastle 2940



Bank Reconciliation Statement

(405.515.34)

Month Recon

Feb 2023

Feb 2023	
Bank Reconciliation Statement as at 28 February 2023	The same of the sa
Closing Bank Balance as per Cash book at 28 February 2023	(5,285,033.41)
Vote no:030996099911	(50,952,983.24
Vote no:030996099912	1,707,515,522.08
Vote no:030996099913	(1,765,956,019.84
Vote no:030996099914	964,688.71
Vote no:030996099915	(907,386.04
Vote no:030996099921	50,647,055.11
Vote no:030996099922	23,584,493.19
Vote no:030996099924	(353.63
Vote no:030996099901	918,725.75
Vote no:030993000101	31,120,200.31
Vote no:030992099301	691,584.49
Vote no:030996199901	(2,910,560.30
Closing Bank Balance as per Nedbank at 28 February 2023	(5,690,548.75)

Account No: 1162667338	(5,690,548.75)
Account No: 1162660066	

Reconciling Amount	1
Reconcilling Items	
Direct Deposit not Recorded on Cashbook as at 28 Feb 2023	462,088.35
The state of the s	(4,000,047,04)

Bank Charges not Recorded on Cashbook as at 28 Feb 2023

EasyPay for March 2023 was Recorded in Feb 2023

Outstanding Deposit made by Cashiers as at 28 Feb 2023

Shortage made by cashiers as at 28 Feb 2023

Payment was made on the system but not at the Bank

(1,089,017.34)

(1,065,800.51)

(546,240.63)

(420.80)

1,833,875.59

Prepared by: S E SIBIYA
Accountant: Finacial Reporting
Budget & Treasury Office

Pacancilling Amount

Reviewed by: B N KHUMALO

Acting Director: Budget and Financial Reforms

Budget & Treasury Office

Approved by: M S NDLOVU

Acting Strategic Executive Director:

Budget & Treasury Office







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

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

> Bank VAT Reg No 4320116074 Lost cards 0800 110 929 Client Solution Desk 0860 555 333

> > nedbank.co.za

Computer-generated tax invoice

Some of our fees will change on 1 January 2023.

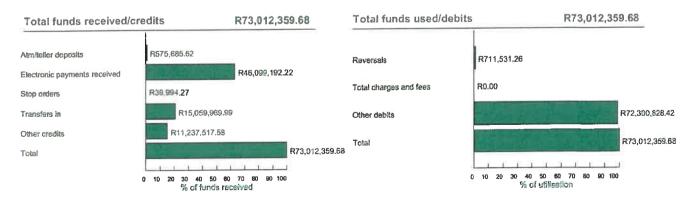
For more information, go to nedbank coiza or consult your business manager.



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 Current account		Account number 1162660066		
Statement date: Statement period: Statement frequency:	28/02/2023 31/01/2023 — 28/02/2023 Month-end	Envelope: Total pages: Client VAT number:	1 of 1 187	0
Bank charges summary		Cashflow		
Other charges	R0.00	Opening balance	R0.00	
Bank charge(s) (total)	R0.00	Funds received/Credits	R73,012,359.68	
*VAT inclusive @	15.000%	Funds used/Debits	R73,012,359.68	
VAT catculated monthly		Closing balance	R0.00	
		Annual credit interest rate	0.000%	



see money differently

NEDBANK





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

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

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

Computer-generated tax invoice

Some of our fees will change on 1 January 2023.

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



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

Account summary

Account type		Account number					
Current account		1162667338					
Statement date: Statement period: Statement frequency:	28/02/2023 31/01/2023 – 28/02/2023 Month-end	Envelope: Total pages: Client VAT number:	1 of 1 22				
Bank charges summary		Cashflow					
Other charges Bank charge(s) (total) "VAT inclusive @ VAT calculated monthly	R0.00 R0.00 15.000%	Opening balance Funds received/Credits Funds used/Debits Closing balance Annual credit interest rate	R8,817,701.20 R211,836,388.26 R226,344,638.21 -R5,690,548.75 0.000%				



see money differently

NEDBANK

Annexure B

Provincial Treasury's letter on early warning signals



DIRECTORATE: HEAD OF DEPARTMENT

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

Reference:

11/6/13/1(KZN252)-2023

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

THE MUNICIPAL MANAGER
NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

Fax No: 034 312 7089

Dear Mr. Z.W. Mcineka

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

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

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

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

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



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

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

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

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

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

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

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

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

outstanding for longer t	nan 90 days	
Name of municipality	Total creditors owed > 90 days	Indicator
R'000		
Newcastle	177 8	86 TRUE
Source: KZN Provincial Treasury		

The municipality indicated that the bulk of the Creditors outstanding as at 31 December 2022 in the over 90 days' category is attributable to amounts owing to Eskom and uThukela Water as the municipality is currently facing cash flow challenges. The municipality further indicated that it has a signed payment agreement with Eskom to pay the arrear amount over a period of time with the

final instalment being due in August 2023.

The municipality has further confirmed that even though they owe uThukela Water for bulk water supply, there is however no payment arrangement in place to settle this debt. The municipality has indicated that the discussions between the Newcastle Local Municipality and uThukela Water



regarding the payment agreement with respect to the arrear debt are still underway and have not been finalised.

The municipality has understated their total Trade creditors as their MFMA Section 71 Creditors Quarter two data string does not include the aged Bulk electricity debt owed to Eskom and the aged Bulk water owed to uThukela Water as at 31 December 2022. The municipality further approved an unfunded Budget for the 2022/23 financial year together with an updated Budget funding plan which was assessed as being credible by Provincial Treasury in January 2023.

• Section 138(d) of the MFMA - Operating deficit in excess of five percent of Revenue

The municipality has Operating deficits in excess of five percent of Revenue as per Section 138(d) of the MFMA as reflected in Table 2.

Table 2: Operating deficit in excess of five percent of total direct Revenue

Name of municipality	Operating Surplus/(Deficit)	Direct revenue	Percentage	Indicator	
R'000					
Newcastle	(69 753)	1 057 759	(6.6)	TRUE	

Source: KZN Provincial Treasury

The municipality stated that the deficit is due to the main to the non-receipt of the Equitable Share in December 2022.

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

As per Table 3, the municipality has failed to make payments as and when due, which individually or in the aggregate is more than more than two per cent and 40 percent of the municipality's budgeted Operating expenditure as per Section 140(2)(c) of the MFMA.

Table 3: Failure to make any other payment as and when due

Name of Municipality	Bulk electricity					Bulk water			Total creditors					
	Operating expenditure Budget	Bulk electricity creditors > 90 days	Bulk electricity creditors > 90 days as % Opex Budget	i i	Indicator (> 40%)	Operating expenditure Budget	Bulk water creditors > 90 days	Bulk water creditors > 90 days as % Opex Budget		Indicator (> 40%)	Total creditors > 90 days	1	i	Indicator (> 40%)
R'000			- pronounger					_		+				
Vewcaste	3 010 876					- 3 010 876				-	- 177 886	5.9	TRUE	

Source: KZN Provincial Treasury

The municipality indicated that the bulk of the Creditors outstanding as at 31 December 2022 in the over 90 days' category is attributable to amounts owing to Eskom and uThukela Water as the municipality is currently facing cash flow challenges.

The municipality further indicated that it has a signed payment agreement with Eskom to pay the arrear amount over a period of time with the final instalment being due in August 2023. The municipality has further confirmed that even though they owe uThukela Water for bulk water supply, there is however no payment arrangement in place to settle this debt. The municipality has indicated that the discussions between the Newcastle Local Municipality and uThukela Water regarding the payment agreement with respect to the arrear debt are still underway and have not been finalised.

The municipality has understated their Trade creditors total as their MFMA Section 71 Creditors Quarter two data string does not include the aged Bulk electricity debt owed to Eskom and the aged Bulk water owed to uThukela Water as at 31 December 2022. The municipality further approved an



unfunded Budget for the 2022/23 financial year together with an updated Budget funding plan which was assessed as being credible by Provincial Treasury in January 2023.

Provincial Treasury is alerting you to the above findings and the municipality is required to take the necessary steps to rectify the situation. It should be noted that your municipality also met some of the triggers in the previous quarter ended 30 September 2022 of the 2022/23 financial year as listed below:

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

The municipality should note that according to Section 62(1)(b) of the MFMA, the Accounting Officer of a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure that full and proper records of the financial affairs of the municipality are kept in accordance with any prescribed norms and standards. Furthermore, Section 135(1) of the MFMA clearly states that the primary responsibility to avoid, identify and resolve financial problems in a municipality rests with the municipality itself. However, as part of Provincial Treasury's oversight responsibilities, the municipality is hereby notified that the conditions for serious financial problems have been triggered as at the end of Quarter 2 of the 2022/23 financial year.

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

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

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

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

The municipality is therefore required to investigate the reported performance as at the end of Quarter 2 of the 2022/23 financial year and take the necessary steps to rectify the situation.



The municipality is also required to table this letter at the next Council meeting together with remedial actions taken by the municipality to address the matters raised above. The municipality must thereafter forward a copy of the signed Council resolution to Provincial Treasury, as well as the remedial actions taken and implemented by the municipality.

Yours faithfully

Ms. C. Coetzee

Head of Department – KZN Provincial Treasury

CC: Mayor

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