ANNEXURE: A

BUDGET DOCUMENT

BUDGET DOCUMENT
Annexure A

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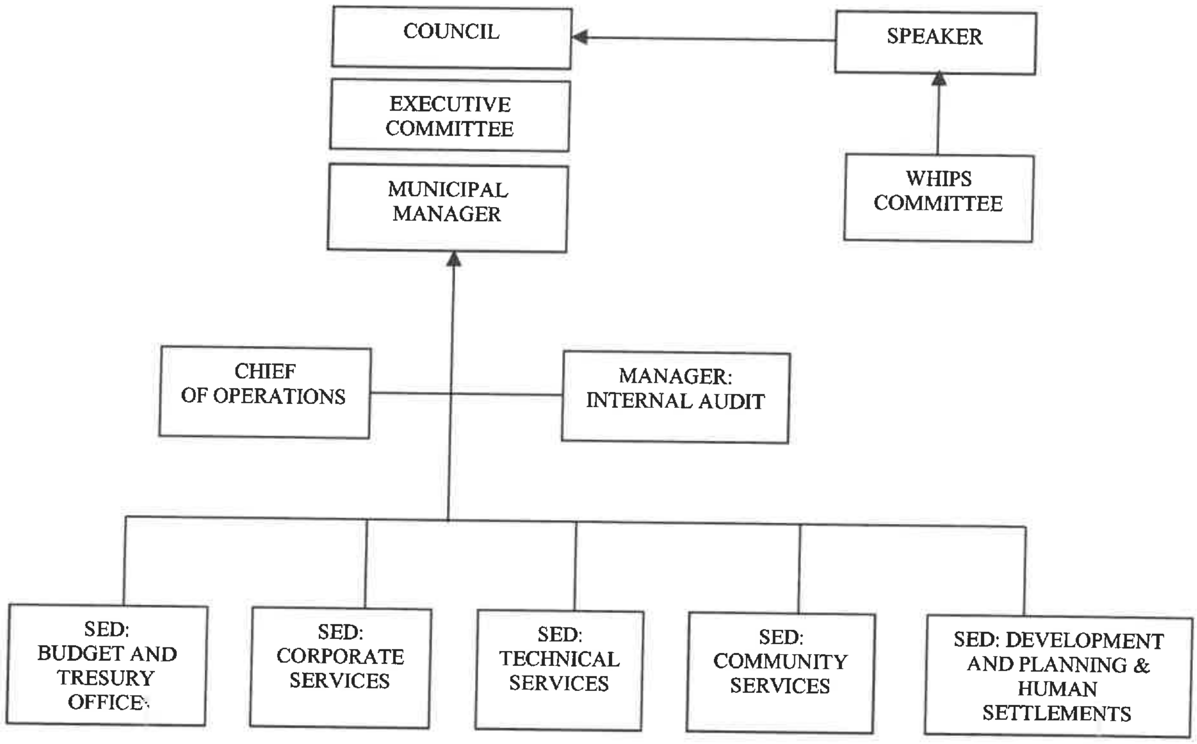
I. ABBREVIATIONS AND ACRONYMS

CPIX	Consumer Price Index
DoRA	Division of Revenue Act
DOHS	Department of Human Settlements
DPLG	Department of Provincial and Local Government
EXCO	Executive Committee
GDP	Gross Domestic Product
GRAP	Generally Accepted Accounting Practice
IDP	Integrated Development Plan
IT	Information Technology
Kl	Kilolitre
Km	Kilometre
Kh	Kilo watt hours
MFMA	Municipal Finance Management Act
MPRA	Municipal Property Rates Act
MSCOA	Municipal Standard Chart of Accounts
MTREF	Medium Term Revenue and Expenditure Framework
NDP	National Development Plan
NERSA	National Electrification Regulator of South Africa
NT	National Treasury
SALGA	South African Local Government Association
SDBIP	Service Deliver and Budget Implementation Plan

3.2 NEWCASTLE MUNICIPALITY: ORGANOGRAM



3.4 COUNCILLORS, EXECUTIVE COMMITTEE AND OFFICIALS

EXECUTIVE COMMITTEE

DESIGNATION	SURNAME & INITIALS	PORTFOLIO COUNCILLOR	POLITICAL PARTY	WARD
Mayor	DUBE D X	Budget & Treasury	IFP	18
Deputy Mayor	THWALA SM	Technical Services	TSSA	28
Exco Member	HLATSHWAYO ME	Community Services	IFP	6
Exco Member	KUBHEKA CB	Corporate Services	IFP	PR
Exco Member	MEIRING AP	Planning, Development and Human Settlements	DA	4
Exco Member	VACANT	Technical Services		
Exco Member	SITHEBE LC	Corporate Services	EFF	PR
Exco Member	CASSIM F	Planning, Development and Human Settlements	ASA	PR
Exco Member	YENDE SA	Budget & Treasury O	ANC	PR
Exco Member	ZONDO VG	Community Services	ANC	27

COUNCIL

DESIGNATION	SURNAME & INITIALS	POLITICAL PARTY	WAR D
Speaker	ZULU TM	IFP	PR
Mayor	DUBE DX	IFP	18
Deputy Mayor	THWALA SM	TSSA	28
Councillor	ALLY YA	PA	PR
Councillor	BAM VV	IFP	PR
Councillor	BUTHELEZI ME	IFP	33
Councillor	BUTHELEZI SB	EFF	PR
Councillor	CASSIM F	ASA	PR
Councillor	CRONJE EJC	DA	2
Councillor	VACANT		11
Councillor	DLAMINI TN	EFF	PR
Councillor	DUBE NC	DA	PR
Councillor	DUMA FL	NFP	PR
Councillor	HADEBE VF	TSSA	PR
Councillor	HARIRAM P	DA	3
Councillor	HLATSHWAYO MME	ANC	17
Councillor	HLATSHWAYO ME	IFP	6
Councillor	KHUMALO HN	ANC	5
Councillor	KHUMALO LM	IFP	PR
Councillor	KHUMALO NR	TSSA	31
Councillor	KUBHEKA CB	IFP	PR
Councillor	VACANT		19
Councillor	LETHEA MT	ANC	10
Councillor	LUI C	IFP	PR
Councillor	MADI BG	ANC	8
Councillor	MADI ZE	IFP	PR
Councillor	MAKHOBA MTD	ANC	21
Councillor	MAKHUBO XM	ANC	29
Councillor	MALINGA FA	IFP	PR
Councillor	MASEKO NP	TSSA	PR
Councillor	MASONDO NSF	TSSA	PR
Councillor	MASUKU SP	IFP	PR
Councillor	MATHE LI	EFF	PR
Councillor	MATHUNJWA BD	ANC	20
Councillor	MAZIBUKO LP	IFP	9
Councillor	MBATHA MV	ASA	PR
Councillor	MEIRING AP	DA	4
Councillor	MKHWANAZI AE	EFF	PR
Councillor	VACANT		23
Councillor	MNGOMEZULU SW	ANC	22
Councillor	MNISI PF	ANC	15
Councillor	VACANT	ANC	12
Councillor	MTHABELA NP	EFF	PR
Councillor	MTHEMBU TE	IFP	PR
Councillor	NDEBELE LP	ANC	7
Councillor	NDLOVU MO	ANC	13
Councillor	NGCOBO CS	TSSA	PR
Councillor	NGCOBO RN	DA	34

Councillor	NKOSI AT	TSSA	PR
Councillor	NKOSI SE	EFF	PR
Councillor	NKOSI WP	ANC	26
Councillor	NTSELE S	IFP	16
Councillor	NTSHANGASE MJ	EFF	PR
Councillor	RUSSEL RBS	VFP	PR
Councillor	SHABALALA NP	ANC	1
Councillor	SHABANGU	ANC	24
Councillor	SIBEKO VN	IFP	32
Councillor	SINGH S	ASA	25
Councillor	SITHEBE LC	EFF	PR
Councillor	SITHOLE	IFP	PR
Councillor	THUSI BR	ATM	PR
Councillor	VORSTER	K	PR
Councillor	XIMBA LP	ANC	14
Councillor	YENDE SA	ANC	PR
Councillor	ZONDO VG	ANC	27
Councillor	ZULU NS	IFP	PR
Councillor	ZWANE ZE	ANC	30
Traditional Leader	KHUMALO DO		
Traditional Leader	RADEBE B S		

SENIOR MANAGERS

DESIGNATION	SURNAME & INITIALS
Municipal Manager	Mcineka ZW
Strategic Executive Director: Budget and Treasury Office	Kubheka PHZ
Strategic Executive Director: Corporate Services	Thabethe PD
Strategic Executive Director: Technical Services	Mnguni BP
Strategic Executive Director: Community Services	Dlamini B
Strategic Executive Director: Development, Planning and Human Settlements	Khathide NP

PART 1 – ANNUAL BUDGET

NEWCASTLE MUNICIPALITY PROFILE

NEWCASTLE MUICIPALITY PROFILE

According to the recent Community Survey (2016) conducted by Statistics SA, Newcastle Local Municipality (KZN252) remains the highest contributor in terms of population growth within Amajuba District Municipality. As of 2016, the population of Newcastle is recorded at 389 117 people, thus marking a 7.1 % increase (25 881 people) over a 5-year period from the year 2011 (363 236 people). This means that on average, Newcastle has experienced a 1,42% annual growth rate, which translates to 5 176 people per year. Newcastle has also experienced a significant increase in the total youth proportion of the population. In terms of the wider KwaZulu-Natal Province, Newcastle ranks 2nd as the local municipality with the highest number of people when compared to other local municipalities, with the highest being the Msunduzi Local Municipality. The population of Newcastle is spread unevenly over 34 wards as per the outcomes of the recent delimation process by the Demarcation Board, marking a 3 wards increase.

Furthermore, there has been a 7% increase (6 075) in the number of households within Newcastle from 84 272 in 2011 to 90 347 in 2016, with the average household size remaining constant at 4.3 people per dwelling unit. In relation to other local municipalities within the KwaZulu-Natal Province, in the year 2011, Newcastle Local Municipality was ranked 3rd after the Msunduzi and uMhlathuze Local Municipalities respectively. However, recent statistical figures reveal that Newcasle Local Municipality has dropped to 4th place after the Msunduzi, uMhlathuze, and KwaDukuza Local Municipalities respectively. In terms of the 2nd and 3rd ranked local municipalities, the reason for growth in the number of households without any significant growth in the population thereof may be attributed to a general decrease in the average household size thereof, from 3,9 to 3,6 people, and 3,3 to 3,0 people per household respectively.

Traditionally, the town of Newcastle started off as Post-Halt Number 2 on the journey between Durban (then Port Natal) and the Zuid-Afrikaansche Republiek (Transvaal) and Johannesburg. It was strategically positioned in the year 1854, by the Surveyor General of the Natal Colony, Dr. P.

C. Sutherland. The city was later known as the Waterfall River Township because of the Ncandu River and, in 1864, the town of Newcastle was founded on the site becoming the fourth settlement to be established in natal after Durban, Weenen and Pietermaritzburg. Newcastle was named after the British Colonial Secretary, the Duke of Newcastle and, in 1873 Newcastle became a separate electoral division. In the year 1876, the Fort Amiel was built as a barrier against the Zulus, Fort Amiel now being embraced as one of the significant national heritage sites.

In 1897, a sandstone construction of the town hall started and it was completed two years later in 1899. The town hall was constructed in commemoration of Queen Victoria's diamond, the '60th Jubilee.' The town was also used as a depot by the British during the First and Second Boer War. It also functioned as a major transport junction and a popular stopover for wagons and post chaises during the late 19th century. Newcastle also served as an arena when the British preparation work for the Pretoria Convention of 1881 was done. In 1890, the first train arrived in Newcaste and in the year 1891, Newcastle was declared a district with its own administrative unit. The discovery of coal reserves brought a new era of prosperity and the planning of several ambitious building projects.

Newcastle Local Municipality is one the three local municipalities that make up Amajuba District Municipality, with the others being Dannhauser and eMadlangeni Local Municipalities. It is located on the North-Western of the KwaZulu-Natal Province and borders onto Free State and Mpumalanga Provinces to the West and North respectively. The local municipalities of eMadlangeni and Dannahauser Local Municipalities are located along the Eastern and Southern boundaries of Newcastle. Spatially Newcastle covers an area of approximately 1 854km² in extent. A high majority of the people (80%) within Newcastle resides within the Newcastle East area, which is predominantly township and semi-rural areas characterised by a general lack of adequate infrastructure.

The boundaries of Newcastle Local Municipality were delineated in terms of the Municipal Dermarcation Act, 1998 (Act No. 27 of 1998), and takes in account population movement trends, regional economic patterns and the current land use pattern. Currently Newcastle has 34 wards and out of these wards, wards 1, 6, 7, and 30 fall under the custodianship of the Tribal Authorities (Inkosi u-Khathide and Inkosi u-Hadebe) held in trust on behalf of the Ingonyama Trust Board, in terms of the KwaZulu-Natal Ingonyama Trust Act, 1994 (Act No. 3KZ of 1994). As mentioned above, the population is spread unevenly amongst 34 wards with the majority of the population residing in the Newcastle-East area. The boundaries are not just administrative, but are also intended towards the promotions of social cohesion and economic development that's mindful to environmental sustainability, whilst at the same time strengthening the existing regionally significant economic and functional linkages.

Newcastle Local Municipality is well placed to benefit from regional economic growth given its strategic location at the nexus of major tourism, logistics, farming and industrial routes, and as the seat of government in KwaZulu-Natal Province. It is located halfway between Johannesburg and the harbours of Durban and Richards Bay, hence contributing to the export of manufactured goods and supply to the large Gauteng market. Newcastle is also endowed with good access infrastructure to the areas mentioned above, and such includes quality road and railway networks. The town is situated on the national rail route between the Durban Container Terminal and City Deep in the Gauteng Province, and has within its confines, a major rail exchange terminal, supporting railway stations and extensive goods conversion/warehousing facilities.

The city's local authority has jurisdiction over the surrounding maize, livestock and dairy farms including the industrial areas such as Karbochem, Mittal Steel South Africa (previously ISPAT/ISCOR), and the textile service industry. In addition, the city is also well endowed with coal reserves hence opportunities for coal mining within the area. Arcelor Mittal produces over 105 million tons of steel products annually. Although the Arcellor Mittal steelworks and the Karcbochem synthetic rubber plant dominate the Newcastle industrial portfolio, there is a wide range of manufacturing undertakings sharing in the success of the region. Newcastle has welcomed many Chinese and Taiwanese into the region with the addition of over a hundred textile factories.

During the year 2002, the chrome chemical plant was completed in Newcastle which comes as a clear reflection of the city's industrial future. The joint venture project between Karbochem and the German specialist manufacturing giant LANXESS has made Newcastle the largest producer of chrome chemical in Africa. The company announced an investment of €40 million (almost R600 million) in 2012 towards the construction of a CO2 plant at its site. Mittal Steel also completed a R400 million project to rebuild one of its coke batteries. Other large operations include a diamond cutting works, various heavy engineering companies, steel reinforcement and slagment cement factories.

The Blackrock Casino and Entertainment Hotel provides much entertainment to Newcastle and the surrounding areas. The Newcastle Mall which was constructed by Zen Prop as a R500 million investment, is found adjacent to the Black Rockcasino and Entertainment Hotel, and it serves as a one-stop shopping destination for the wider region of Northern KwaZulu-Natal. Current and planned urban developments within Newcastle entail the new multi-storey Civic Centre, the 80 million expansion of the Victoria Mall, the Meadowlands Estate in Madadeni (residential estate), major extensions and upgrade of the Madadeni Hospital (Northern KwaZulu-Natal Regional Hospital), a R100 million upgrade of the Madadeni Police Station, the Vulintaba Estate, more development at the corner of Allen street along the Trim Park, the new Audi dealership next to Newcastle Mall (Aquarand), Spar at corner Allen and Memel Road, planned Mercedes-Benz and dealership next to the Newcastle Mall (Aquarand), the development of the Heartlands Dry Port next to the train station, and the possible extension of the Newcastle Airport (Newcastle Airport Techno-hub). From the 1880s, Newcastle experienced rapid economic growth. Today Newcastle has the largest concentration of industry in the North-Western KwaZulu-Natal region.

There has been a 23.04% decline in the level of unemployment within Newcastle, from 87 619 (60.48%) in 2001 to 37 686 (37.44%) in 2011. In terms of unemployment by gender, the highest concentration is amongst the female population. With regards to formal employment by sector within Newcastle Municipality, trade/retail is the highest employer of the population at 8 888 as of July 2012, followed by Government services at 18 324. Government services as an employment sector is closely followed by manufacturing at 6 419, and subsequently finance at 5 375. As of 2013 the GDP of Newcastle was recorded as occupying 80.20% of the total GDP (0.7%) generated by Amajuba District within the KwaZulu-Natal Province.

In terms of the Human Development Index (HDI – the composite measure of life expectancy, education, and income used to measure human development), Newcastle is currently sitting at 0.57 which is deemed by the United Nations Development Programme as being medium human development index. The Gini Coefficient (the measure of inequalities) in Newcastle assumes a municipality working towards addressing inequalities. In the year 2002 inequality was estimated at 0.65 and in 2012 it was estimated to be 0.62 hence marking a move towards perfect equality. Regarding the levels of poverty, Newcastle has also experienced a decrease from 56.0% in 2002, 51.0% in 2006 and 44,4% in 2012. The annual income per capita of Newcastle Municipality is currently sitting at 29 264 thus meaning that the majority of individuals within Newcastle earn R2 438,66 per month hence falling above the global poverty line of $1,25 per day based on the dollar – rand exchange rate.

1.1 MAYOR'S REPORT

MAYORAL FOREWARD DRAFT BUDGET: 2024/25

By D X Dube

Mayor: Newcastle Municipal

2. DRAFT BUDGET RESOLUTIONS

It is hereby recommended:

(a) That in terms of section 24 of the Municipal Finance Management Act, 56 of 2003, the annual budget of the municipality for the financial year 2024/25; and indicative allocations for the two projected outer years 2025/26 and 2026/27; and the multi-year and single year capital appropriations be approved;

(b) That the funding sources to fund both operating and capital budgets be noted and approved;

(c) That the Municipality's annual allocation of R170.1 to uThukela Water for the provision of bulk water be approved;

(d) That in terms of section 24(2)(c)(i) of the Municipal Finance Management Act, 56 of 2003, and sections 74 and 75A of the Local Government Municipal Systems Act, 32 of 2000 as amended, the tariffs for the supply of water, electricity, waste services, sanitation services and property rates as set out Tariff of Charges that were used to prepare the estimates of revenue by source, be approved with effect from 1 July 2024 for all services, except for water and electricity consumption, which be levied on the new tariff with effect from 01 August 2024;

(e) That the Tariff of Charges be approved and be applicable with effect from 01 July 2024; **SED: BTO**

(f) That water, refuse, sewer and sundry tariffs be increased by 6% with effect from 01 July 2024.

(g) That property rates tariffs be increased by 6% and impermissible for all properties be capped at 85 000 with effect from 01 July 2024;

(h) That the electricity tariff be increased by increased by 11.23% with effect from 01 July 2024 and it be noted that the municipality is still awaiting for the approval of the municipal electricity tariff increase from NERSA;

(i) That bulk electricity purchases be increased by 12.75% as per NERSA's guideline of the Eskom tariff increase.

(j) That in terms of the Indigent Policy, the monthly household earnings of an indigent application be capped at R5000.00 per month (under 60 years) and R6000.00 per month (over 60 years)

(k) That indigent benefit package be approved as follows:

Electricity consumption	: 50 kW/h
Water consumption	: 6 Kl

Electricity availability	: 100%
Water availability	: 100%
Sewer	: 100%
Refuse	: 100%
Property rates	: 100%
Rental on municipal property	: 75%

(l) That the rate rebates be capped and approved as follows:

Pensioners	: 25%
Flood victims	: 50%
Bread and breakfasts businesses	: 10%
Business development with Property greater than R50 million:	
from 0-4 years	: 40%
from 5-6 years	: 25%
from 7-8 years	: 10%
from 9 years onwards	: 0%

(m) That the assessment from Provincial Treasury on adjustments budget 2023/24 be noted;

(n) That the budget related policies listed below be noted and approved;

- That the Draft Service standards ne noted and approved;
- Retention policy be noted approved
- the Budget Funding Plan be approved;
- That the Budget Policy be approved;
- That the Tariff Policy be approved;
- That the Rates Policy be approved;
- That the Indigent Policy be approved;
- That the Customer Care, Credit Control and Debt Collection Policy be approved;
- That the Provision for Doubtful Debt and Debtors Write-Off Policy be approved;

- That the Supply Chain Management Policy be approved;
- That the Cash and Investment Management Policy be approved;
- That the Asset Management Policy be approved;
- That the Petty Cash Policy be approved;
- That the Virement Policy be approved;
- That the Funding and Reserves Policy be approved;
- That the Borrowing Policy be approved;
- That the Loss control Policy be approved;
- That the Short-term Insurance Policy be approved;
- That the Cost Containment Policy be approved;
- That the Protective Clothing Policy be approved
- That the Property Rates By-Laws be approved;
- That the Tariff By-Laws be approved;
- Internship policy be noted and approved;
- Skills Programme Policy be noted and approved;

- Recruitment Policy be noted and approved;
- IT Security Policy be noted and approved;
- Bursary Policy be noted and approved.

Report prepared by:

____

Report seen by:

<u>DX DUBE</u>	<u>PKZ KUBHEKA</u>
PORTFOLIO COUNCILLOR	STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE	BUDGET AND TREASURY OFFICE

3. EXECUTIVE SUMMARY

3.1 INTRODUCTION

The 2024/2025 draft budget is a consolidated operational and capital budget of R3.1 billion which has been developed with an overall planning framework and includes the programmes and projects to achieve the minimum strategic objectives of Newcastle Municipality as per the IDP. This budget has been set against the back and the current slow economic growth, escalating debtors, historical commitments on loans and creditors, while at the same time take cognisance in respect of burden to consumers through rates and services. Economic challenges continue to put pressure on municipal revenue generation and its ability to collect revenue in the 2024/25 financial year, hence a very conservative approach was adopted when projecting revenue and receipts based on the current payment factors. It is however hoped that, with Budget Funding Plan (BFP) strategies to enhance revenues, the payment factor will start to show a positive trend during the budget year.

Despite these challenges, it remains the mandate and responsibility of the municipality to sustain service delivery through this budget by reprioritising expenditure to ensure key objectives are achieved. Provision in this budget continue to support government's commitment to broadening service delivery and expanding investment in infrastructure, especially through capital projects, while at the same time considering the limited fiscal environment upon which this budget was prepared. The budget has further been structured to contribute to the municipality achieving the minimum strategic objectives of the IDP, taking into account the effect of limited resources. The National Treasury's MFMA circulars were used to guide the compilation of the 2024/25 budget. Furthermore, the budget format and the content incorporate the requirements of the Municipal Budget and Reporting Regulations.

The following principles were applied in formulating the draft budget:

- The municipality's Budget Funding Plan;
- Cost containment strategies;
- National economic outlook and its impact on local government;
- Affordable, realistic budget;
- Realistic and achievable collection rates;
- Budget to contribute to achieving strategic objectives of the IDP;

- Repayment of loans to be properly provided for, with no new loans planned for;
- Repayment of old debts on bulk supplies;
- Capital expenditure to be mainly funded from grants;
- Indigent subsidy for water and electricity be limited to the national guidelines;
- Indigent subsidy package to include property rates;
- Revenue driven budget with a view to achieve affordability;

This budget was not crafted without challenges. The main challenges experienced can be summarised as follows:

- The on-going difficulties in the national and local economy which necessitated costs containment measures as required by Treasury circulars;
- National Treasury austerity measures with minimal growth on conditional grants;
- Slow economic growth and unemployment, coupled with the fact that, a number of key industries are shutting down businesses in the area of Newcastle;
- Inadequate allocation for repairs and maintenance due to funds limited;
- Limited capital infrastructure injection with limited provision for future maintenance due to limited resources
- Inability to extend capital budget projects in terms of the IDP, other than those funded by grants and already on the business plans.
- Inability to provide for the approved organogram in line with mSCOA regulations;
- Bulk electricity and water tariff increase above the increase in revenue tariff increase, which implies additional burden to the municipality to provide electricity and water function.

3.2 OVERVIEW OF THE 2024/2025 BUDGET

OPERATING BUDGET

The operating budget, which funds the continued provision of services provided by the municipality, is projected to increase from the adjusted budget of R2.7 billion in 2023/24 to R2.9 billion in 2024/25, representing an increase of R154.1 million. The bulk of the operational budget is consumed by the fixed costs of the municipality of R2.7 billion of which R22.7 is funded through Provincial and National grants. This includes employee cost, SALGA membership fees bulk water and bulk electricity purchases, IT licences, Cemetries Licences, Finance charges, Insurance, Bank Charges, Property valuations, depreciation, debt impairment to mention but few.

There has been a reduction in the provision for finance charges due to the cost containment measures being implemented by the municipality. This is the indication that the municipality is serious about its path towards cost containment of non-core functions and reprioritisation of service delivery functions. The increase in the overall operating budget is mainly due to the provision of the following:

- Costs of bulk purchases of electricity and water due to tariff increases;
- Increased costs of employee related costs due projected annual salary increase;

OPERATING REVENUE

Total operating revenue is projected at R2.8 billion in the 2024/25 financial year, representing an increase of R171.8 million from the current year's adjusted budget of R2.6 billion.

The major items of the operating revenue for the 2024/25 financial year are as follows:

Details	2024/2025 R'000	% of Total Revenue
Electricity	870 386	31.07%
Water	237 039	8.46%
Sanitation / sewer	142 374	5.08%
Refuse	114 956	4.10%
Property rates	423 760	15.13%
Grants and subsidies	696 093	24.85%
Other revenue	19 487	0.55%
Interest on outstanding debtors	4 140	0.15%
Rental of facilities	11 643	0.42%
Fines	7 600	0.27%
Interest on investments	5 591	0.20%

The following is the analysis of the revenue sources which have had the main impact in the increase in revenue:

- **Electricity services: R870.4 million, increase of R6.5 million (0.75%)**

Electricity tariffs are expected to increase by 11.23%. It must be noted that this tariff increases as per the NERSA tool, which was recommended by NERSA that all municipalities must use to come up with their tariff of charges for electricity. The tariff seems to be lesser when compared to the previous year's tariff of 16.65%, which then have the impact of R6.5 on the draft budget 2024/25. Cognisance should also be taken that this percentage increase of 11.23% above the inflation rate of 4.9%, however this increase is based on the cost the municipality has incurred in the 2023/24 in providing the electricity. Furthermore, this tariff might increase on finalisation of budget after considering the draft budget projections when draft budget has been approved since currently it is on based in the previous year's actuals. The revenue figure of R870.4 million is net of the cost of free basic service of R7.4 million in respect of electricity as required in terms of the Budget and Reporting Regulations.

- **Water services: R237.0 million, increase of R16.9 million (7.71%)**

Water tariffs are expected to increase by 6% in the 2024/25 financial year. The increase of 6% in tariffs is expected to generate additional revenue of R16.9 million (7.71%), from R220.1 million in the current adjusted budget to R237.0 million in the 2024/25 financial year. The revenue figure of R237.0 million is net of the cost of free basic services of R11.5 million in respect of water as required in terms of the Budget and Reporting Regulations.

It must be mentioned that National Treasury has also issued the Budget Circular which requires all municipalities to use the tariff budget tool to determine their tariffs. The percentage increase of 6% in all services charges and property other than electricity we have used the old approach. However, we have started to complete the tariff tool which still requires National Treasury's reviews. In the finalisation the tariff of 6% might increase/ decrease after completion of the whole exercise.

Refuse removal: R114.9 million, increase of R5.2 million (4.71%)

Refuse removal tariffs are expected to increase by 6% in the 2024/25 financial year. The increase of 6% in tariffs is expected to result in an increase in revenue of R5.2 million (4.71%), from R109.8 million in the current year's adjusted budget to R114.9 million in the 202/25 financial year. The revenue figure of R114.9 million is net of the cost of free basic services of R17.3 million in respect of refuse removal as required in terms of the Budget and Reporting Regulations.

- **Sanitation: R142.4 million, increase of R11.9 million (7.72%)**

Sanitation tariffs are expected to increase by 6% in the 2024/25 financial year. The increase of 6% expected to generate additional revenue of R11.9 million (7.72%), from R154.3 million in the current year's adjusted budget to R142.4 million in the 2024/25 financial year. The revenue figure of R142.4 million is net of the cost of free basic services of R19.6 million in respect of sanitation as required in terms of the Budget and Reporting Regulations.

- **Property rates: R423.8 million, increase of R27.1 million (6.84%)**

Property rates tariffs are expected to increase by 6% in the 2024/25 financial year, while the impermissible amount will be remain at R85 000. The increase in the property rates tariffs is expected to result in an increase in revenue of R27.1 million (6.84%), from R396.6 million in the current year's adjusted budget to R423.8 million in the 2024/25 financial year. The revenue figure of R423.8 million is net of the rates rebates and indigent benefit of R73.8 million as required in terms of the Budget and Reporting Regulations. Furthermore, it must be mentioned that the municipality has embarked in the valuation of properties in line with the Local Government Property Rates Act 6 of 2000, which requires that all municipalities to establish fair and equitable valuations methods, Newcastle municipality embarked to this process which is still in progress pending finalisation of objection period.

- **Sale of goods & rendering of Services: R7.2 million, increase of R338 thousands (4.9%)**

Sale of goods and rendering of Services has been appropriated to comply with the mSCOA reporting requirements. This component includes revenue generated from rendering of service other than service charges. These are services that the municipality produces or partly produces. While other revenue includes all other income not elsewhere classified. This item has been projected to increase by 6% from the adjusted budget of R6.9 million to R7.2 million in the 2024/25 draft budget.

- **Other revenue: R8.3 million, increase of R387 thousand (4.90%)**

Sundry tariffs will be increased by 6% and are expected to generate revenue of R8.3 million in the 2024/25 financial year. This represents an increase of R387 thousand (4.9%) from the budget of R87.9 million in the current year's adjusted budget to R8.3 million in the 2024/25 financial year.

- **Operational Transfers recognised: R696.1 million, increase of R91.4 million (15.22%)**

Revenue from grants and subsidies is expected to generate operating revenue of R696.1 billion in the 2024/25 financial year. This represents an increase of R91.4 million (15.22%) from the budget of R604.2 million in the current year's adjusted budget to R696.1 million in the 2024/25 financial year. These operating grants include the equitable share, the Finance Management Grant (FMG), Expanded Public Works Programme and various other provincial grants from department of Arts and Culture and the Department of Human Settlements. A portion of the Municipal Infrastructure Grant (MIG) and Water Services Infrastructure Grant (WSIG) have also been included in the operating grants in order to deal with capacity operational issues in the department of Technical Services, disaster grant is also included to deal with the maintenance of floods events within jurisdiction of Newcastle. In addition is the amount of R30 million for housing projects which was received years ago for the completion of housing projects. It must be further mentioned that in the Provincial Gazette the municipality has noted allocations from Housing for the implementation of Informal Human Settlements, that allocation is not included as part of our revenue, since it doent meet the criteria to be recorded in our books.The appropriation of grant transfers in the budget has been made in accordance with the Division of Revenue Act and the provincial gazette.

- **Fines: R7.6 million, increase of R355 thousand (4.90%)**

Revenue for fines is expected to generate revenue of R7.6 million in the 2024/25 financial year. This represents an increase of R355 thousand (4.90%) from the budget of R7.2 million in the current year's adjusted budget to R7.6 million in the 2024/25 financial year. Fines will be imposed in accordance with the traffic laws and regulations and will be influenced by law enforcement and the behaviour of road users in the jurisdiction of Newcastle.

- **Interest on investments: R5.6 million, increase of R261.2 thousands (4.90%)**

Interest on investments is expected to generate revenue of R5.6 million in the 2024/25 financial year. This represents R261.2 increase of (4.90%) from the budget of R5.3 million in the current year to R5.6 million in the 2024/25 financial year. Interest will be earned based on the value of the investments that the municipality will make with various financial institutions for any additional funds during the financial year.

- **Interest on exchanged & non-exchanged outstanding receivables: R4.1 million, increase of R193 thousands (4.9%)**

Interest from receivables (debtors) has been split to cater for interest charged on outstanding debtors from exchanged revenue and non-exchange revenue, in line with the mSCOA version 6.8 chart. The interest charged on exchanged revenue is projected to be R993 thousands while non-exchanged revenue is projected at R3.1 million. Interest on exchanged revenues includes interest that is levied on overdue business accounts, this includes interest on electricity, water, refuse and sanitation; while non-exchanged receivables is interest levied on businesses for property rates.

- **Rental of facilities: R11.6 million, increase of R543 thousand (4.9%)**

Tariffs from rental of municipal facilities will be increased by 6% and is expected to generate revenue of R11.6 million in the 2024/25 financial year. This represents an increase of R543 thousand (4.9%) from the adjusted budget of R11.1 million in the current year to R11.6 million in the 2024/25 financial year.

- **Licences: R35 thousand, increase of R1 thousand (4.9%)**

Tariffs from licences will be increased by 6% and is expected to generate revenue of R35 thousand in the 2024/25 financial year. This represents an increase of R1thousand (4.9%) from the budget of R34 thousand in the current year's budget to R35 thousand in the 2024/25 financial year.

- **Inflation target**

The municipality has noted MFMA, Circular 128 which came while the municipality had already resumed the process of the draft budget. The municipality has used MFMA, Circular 126 in the compilation of the draft budget 2024/25 financial year. In terms of the National Treasury's budget circular No.126, the projected inflation rate for 2023/24 is 5.3%. It is noted that the tariff increases of 6% for rates and services and 11.23% for the electricity are slightly above the projected CPIX projection of 4.9 but within the South African Reserve Bank inflation ceiling of 6% for rates, water, sewer, refuse and sundry services. Conscious must be made that these tariffs might be far lower than the cost to provide for a particular service. This is evidenced by the electricity tariff of R11.23, which was derived by the NERSA tariff tool which considered all the costs involved in providing for electricity. With all tariffs the municipality will consider using NERSA tool and National Treasury tariff tool.

OPERATIONAL EXPENDITURE

Total operating expenditure is projected at R2.9 billion in the 2024/25 financial year, representing an increase of R154.1. million (5.56%) from the current financial year's budget of R2.8 billion to the proposed draft budget of R2.9 billion. The municipality's expenditure for the 2023/24 budget is informed by:

- National Treasury budget and cost containment measures circulars
- Relevant legislative imperatives,
- Expenditure limits set by realistic and realisable revenue levels,

- National, Provincial, and local economic and fiscal conditions,
- NERSA bulk tariff for electricity.

The major items of the operating expenditure for the 2024/25 financial year are as follows:

Details	2024/2025 R'000	% of Total Budget
Bulk purchases	745 201	25.48%
Other materials	174 154	5.95%
Employee related costs	770 698	26.35%
Depreciation	397 716	13.60%
Debt impairment	285 207	9.75%
Other expenditure	137 750	4.71%
Finance Charges	30 300	1.04%
Remuneration of councillors.	28 442	0.97%
Contracted services	261 622	8.95%

The following are expenditure items included in the budget:

- **Employee Related Costs: R770.6 million, increase of R62.7 million (8.3%)**

Employee related costs has increased from R770.6 million of the adjusted budget to R770.6million, representing an increase of R62.7 million (8.3%). The assumptions are based on the budget funding plan strategies to keep the existing warm bodies, this includes all positions which are on the VIP system from July 2023 to date. Another assumption is made to the municipality's affordability and reprioritization where we intend on improving service delivery and not to increase salaries by CPIX and Notch, in the current year, rather in the new MTREF where it is believed that our revenue based would have been improved by then. Furthermore, in a past 2 years the group life benefit was removed after taking into consideration the outcry of officials with the level of poor service and reduced benefits from the scheme. This employee cost is 26.36% of the total operational budget which is within the accepted benchmark of 25%-40%.

In addition, it must be further mentioned that the municipality can only afford this percentage at this stage due to cash flow challenges.

- **Remuneration of Councillors: R28.4 million, an increase of R1.5 million (5.4%)**

Remuneration of councillors is projected to be R28.4 million, representing an increase of R1.5 million (4.40%) from the current year's adjusted budget of R26.9 million. The projection is based on the 2023/24 expenditure trends and the fact the MEC has not made any increases on the councillors' upper limited for the past 4 years.

- **Bulk Electricity Purchases: R745.2, an increase of R91.1 million (13.92%)**

Expenditure on bulk electricity purchases is projected at R745.2 million, representing an increase of R91.1 million (13.92%). The tariff used on bulk is from NERSA which is projected to be 11.75%. This tariff is slightly higher than the electricity tariff levied to consumers which demonstrate that the municipality is already budgeting for deficit on electricity charges.

- **UThukela Water Entity: R170.1 million, an increase of R14.6 million (9.39%)**

The municipality's contribution to uThukela Water increased from R155.5 million to R170.1 million which represents an increase of R9.39 million. This provision is in line with MFMA, Circular 14, which requires bulk water to be treated as inventory. On the statement of financial performance (A4) is the projection for bulk water planned to be consumed while statement of financial position (A6) reflects water purchased from uThukela which is on stock. This circular requires lot of engagement with engineers, technical officials to ensure that everything as stipulated is budgeted for. The municipality will ensure that contents of the Circular are understood by all stakeholders involved in technically, budgeting and reporting.

Furthermore, the municipality has engaged uThukela water on draft budget 2024/25 in line with Chapter 4 of the MFMA, Section 21. After carefully consideration of their request the municipality concluded by budgeting the average percentage from their requests which is 9.3, that percentage has been used to project for the 2024/25 draft budget bulk water. The municipality is still trying different ways to prevent water losses which adds a strain to the budget.

Debt impairment: R285.2 million, a decrease of R22.9 million (7.4%) & Irrecoverable debts written off: R93.7 a decrease of R4.3 million (4.9%)

The municipal has projected to incur R285.2 million on debt impairment, representing a decrease of R22.9 million (7.4%) from the original budget of R308.1 million to the reduced proposed draft budget of R285.2 million. The provision and the decrease is based on the collection rate versus the amount expected to be billed in the budget year and the writes offs projected in line with debts management policy. Irrecoverable debts written-off are receivables which cannot be traced and collected. In the current year the council has approved write-offs amounting to R93.7 million, this has no effect on budget and cash flow. Same amount has been projected on the operational revenue for reversal of write-off, it must be noted this is just the accounting entry.

Depreciation: R397.7 million, an increase of R18.6 million (4.9%)

Provision for depreciation has been projected to be R397.7 million, representing an increase of R18.6 million (4.9%) from the adjusted budget of R379.1 million. The provision is based on the municipality's asset register the expected lives of the assets. The increase is attributable to the projected capital expenditure and the infrastructure projects which were completed during the current financial year. The asset register is being monitored and the municipality is embarking on the plans to dispose old items which might change the value of municipal assets. This item will be looked closely on the finalisation of the 2024/25 – 2026/27 MTREF.

- **Finance Charges: R30.3 million, a decrease of R2.2 million (6.90%)**

Expenditure on interest on loans is projected to be R30.3 million, representing a decrease of R2.2 million (6.90%) from the current year's adjusted budget of R32.5 million. The estimation of finance charges of R30.3 million is based on the amortisation schedules of the loan portfolios of the municipality and the loan agreements with the financial institutions, which is expected to last for at least for the next seven years. The decrease is also based on the fact that the municipality won't be taking new loans but rather the fleet will be purchase on rent to buy basis. Included on this amount of R30.3 million are finance charges for the hire purchase of fleet.

Contracted services: R261.6 million, a decrease of R9.4 million (3.46%)

Expenditure on contracted services is projected to be R261.6 million, representing a decrease of R9.4 million (3.46%) from the current year's adjusted budget of R270.9 million. The decrease is due to the removal of Human Settlement Grant for the implementation of informal houses. It must further be mentioned that included on the contracted services is repairs and maintenance which are outsourced, professional fees outsourced due to expertise required which the municipality do not have. Contracted Services are funded from Grants R130.7 million and internal funding R130.9 million.

Other materials: R174.2 million, an increase of R6.2 million (4%)

Included under material is uThukela water as mentioned on page 27 of this document as well as other operational costs which are acquired from stores which contributes to repairs and maintenance overheads. Expenditure on materials is projected at R4.1 million, other than that of bulk water. On this R4.1 expenditure meet the definition of repairs and maintenance, of which R120 thousands is grant funded and R7.9 is internally funded. Apart from uThukela Water included in this item are the materials for the cleaning of municipal buildings, cleaning of halls, parks, chemicals, cleansing material, pest control.

- **Other expenditure: R137.8 million, a decrease of R13.9 million (9.17%)**

Other expenditure is projected to be R137.8 million, representing a decrease of R13.9 million (9.17%) from the current year's adjusted budget of R151.7 million. The increase is mainly due to the additional provision for departmental rates and services due to revenue tariff increases. While it is noted that this draft budget seems to compromise operations however, it is hoped that measured employed to increase the revenue base will work at the benefit of the municipality.

OPERATING SURPLUS/DEFICIT

The operational budget therefore yields an operating deficit of R123.8 million. It is noted that the operating deficit has decreased by R18.1 million when compared with the budgeted deficit of R141.9 million in the current year's adjusted budget. It remains the commitment of the municipality to comply with MFMA Circular No.72 and 126, which encourages municipalities to adopt a surplus position over the MTREF with a view to achieve and maintain financial stability of the municipality. It must also be recorded that the municipality's budget is not yet funded as it unable to provide all provision as indicated in table A8. The municipality has however submitted a

Budget Funding Plan, which is aimed to achieve a funded budget by 2026/27 financial year. At this stage, it is important that the municipality remains committed to the strategies and targets of the funding plan.

CAPITAL BUDGET

The municipality's capital budget is projected to be R177.1 million, consisting of R172.4 million to be funded from government grants, and R4.7 million to be funded from internally generated funds. This is in line with the strategies on the BFP which encourage grant funding. The summary of the capital budget over the medium terms is depicted as follows:

Details	2024/2025 R'000	% of total expenditure
Total Capital Budget	177 086	100%
Funded as follows:		
Grant funding	172 376	97%
Internal funding	4 710	3%
	177 086	**100%**

Government grants continue to fund the bulk of capital programme over the next three financial years, covering about 97% of the capital expenditure in the 2024/25 financial year. Due to the current cash flow position, the municipality has no plans to take new loans.

The capital budget summarised by asset type can summarised as follows:

ASSET CLASS	2024/2025 R'000	% of total Expenditure
Energy sources	22 344	12.62%
Water distribution	52 191	29.47%
Waste water management	12 000	6.78%
Machinery and Equipment	1 560	0.88%
Roads & Transport	56 050	31.65%
Furniture & Equipment	1 230	0.69%
Sport	28 964	16.36%
Community & Social Services	29	0.02%
Computer Equipment	2 050	1.16%

Heritage Assets	267	0.15%
Transport Assets	400	0.23%
TOTAL CAPITAL BUDGET	**177 086**	**100%**

The municipality will be spending the bulk of its capital programme towards basic infrastructure, with R56.1 million towards roads and storm water, R52.2 million towards water infrastructure, R12 million towards sanitation infrastructure, R22.3 towards electricity infrastructure as well as R28.9 million towards sports infrastructure. A further R2 million will be spend on tools of trade and other community assets.

The following is the list of capital projects which will be implemented over the medium-term period:

DEPARTMENT	PROJECT DESCRIPTION	FINANCE SOURCE	2024/25 PROPOSED DRAFT BUDGET
CORPORATE SERVICES	OVERHEAD PROJECTOR AND PROJECTION SCREEN	INTERNAL FUNDING	50 000
CORPORATE SERVICES	PURCHASE OF VEHICLES	INTERNAL FUNDING	400 000
COMMUNITY SERVICES	CONSTRUCTION OF SPORTS FACILITY (OLD CASINO)	SPORTS AND RECREATION GRANT	20 000 000
COMMUNITY SERVICES	GRASS CUTTER	INTERNAL FUNDING	70 000
COMMUNITY SERVICES	FURNITURE FOR COMMUNITY HALLS	INTERNAL FUNDING	400 000
COMMUNITY SERVICES	ROAD MAKING MACHINE	INTERNAL FUNDING	90 000
COMMUNITY SERVICES	AMPHITHEATRE: PHASE 3	MUSEUM GRANT	217 000
COMMUNITY SERVICES	ART PURCHASES	MUSEUM GRANT	29 000
COMMUNITY SERVICES	CONSTRUCTION OF WHEELCHAIR RAMP AT ART G	MUSEUM GRANT	50 000
DEVELOPMENT PLANNING &	NEIGHBOURHOOD DEVELOPMENT PARTNERSHIP GRAI	NEIGHBOURHOOD DEVELOPMENT PARTNERSHIP GRAI	20 000 000
DEVELOPMENT PLANNING &	FURNITURE AND EQUIPMENT	ACCREDITATION	500 000
BUDGET & TREASURY OFFICE	FURNITURE AND EQUIPMENT	INTERNAL FUNDING	300 000
BUDGET & TREASURY OFFICE	MACHINERY & EQUIPMENT	INTERNAL FUNDING	100 000
BUDGET & TREASURY OFFICE	IT EQUIPMENT	INTERNAL FUNDING	2 000 000
TECHNICAL SERVICES	BLAAUWBOSCH BULK WATER	MUNICIPAL INFRASTRUCTURE GRANT	8 703 375
TECHNICAL SERVICES	CONSTRUCTION & REHABILITATION OF JR2 ROAD	MUNICIPAL INFRASTRUCTURE GRANT	10 000 000
TECHNICAL SERVICES	VILIOENPARK BULK WATER & SANITATION	MUNICIPAL INFRASTRUCTURE GRANT	13 000 000
TECHNICAL SERVICES	UPGRADE OF MADADENI WASTE WATER TREATMENT	MUNICIPAL INFRASTRUCTURE GRANT	1 000 000
TECHNICAL SERVICES	UPGRADE & REFURBISHMENT OF BULK SEWER PIPELIN	MUNICIPAL INFRASTRUCTURE GRANT	11 000 000
TECHNICAL SERVICES	CONSTRUCTION OF SPORTS FACILITY - MIG	MUNICIPAL INFRASTRUCTURE GRANT	8 964 576
TECHNICAL SERVICES	PIPE REPLACEMENT AND UPGRADE PROJECT	MUNICIPAL INFRASTRUCTURE GRANT	30 487 876
TECHNICAL SERVICES	FURNITURE EQUIPMENT	MUNICIPAL INFRASTRUCTURE GRANT	30 000
TECHNICAL SERVICES	CONSTRUCTION OF MADADENI TARED ACCESS ROADS	MUNICIPAL INFRASTRUCTURE GRANT	13 050 546
TECHNICAL SERVICES	CONSTRUCTION OF OSIZWENI TARRED ROADS ward 9, 1	MUNICIPAL INFRASTRUCTURE GRANT	13 000 000
TECHNICAL SERVICES	CHARLESTOWN BULK WATER SUPPLY	MUNICIPAL INFRASTRUCTURE GRANT	-
TECHNICAL SERVICES	UPGRADE OF VOORTREKKER PUMPSTATION & ASSOCIA	MUNICIPAL INFRASTRUCTURE GRANT	-
TECHNICAL SERVICES	CONSTRUCTION OF 11kv SWITCHING STATION - CAPRIC	INTEGRATED NATIONAL ELECTRIFICATION PROGRAMM	7 700 000
TECHNICAL SERVICES	CONSTRUCTION OF 132/11kv STATION - EQUARAND	INTEGRATED NATIONAL ELECTRIFICATION PROGRAMM	14 644 000
TECHNICAL SERVICES	HIGH VOLTAGE TEST EQUIPMENT		1 300 000
			177 086 373

COST CONTAINMENT MEASURES

In line with S62(1)(a) of the Municipal Finance Management Act No.5 of 2003 which requires the accounting officer to be responsible for managing financial administration of a municipality, the Minister of Finance in his budget speech on 24 February 2016 announced cost containment measures for the entire public sector. The Minister emphasised the need to reduce excessive and wasteful expenditure, and that action be taken to manage unnecessary expenditure. The municipality is already implementing several measures in this regard. These measures have mainly been driven by the Municipal Manager's and the Budget and Treasury Offices. The municipality already adopted the Cost Containment Policy, which focuses on our high-cost drivers that must be contained and curtailed. Below are high-cost drivers for the municipality:

DRINKING WATER QUALITY

The municipality complies within the required Blue Drop status in terms of the quality of water being provided to the citizens of Newcastle. Water test samples are being provided in all water storages to ensure that necessary standards is being met before water is distributed to communities.

WASTE WATER MENEGEMENT QUALITY

The municipality complies within the required Green Drop status in terms of the quality of waste water management being provided to the citizens of Newcastle. While it is acknowledged that the is a challenge of sewer infrastructure in areas currently not zoned under Newcastle Municipality, the municipality doe reach out to such areas using the VIP desludging system. The municipality further distributes VIP toilets in areas where water-bone sewer is not yet available. The larger part of Newcastle Municipality does have the necessary sewer system.

BUDGET FUNDING PLAN

At the beginning of the financial year, the municipality had submitted its annual budget both to National and KZN Provincial Treasury, which budget was declared as unfunded upon assessment. The assessment was such that, it will be impractical for the municipality to come up with a funded budget within one financial year. The municipality was then required to adopt the Budget Funding

Plan together with the Budget, which will be implemented until such time that the budget is fully funded. The Council of Newcastle Municipality had since tabled a Budget Funding Plan (BFP) as required by Treasury, which was developed in response to the municipality's current financial situation. Detailed explanation on Annexure F.

HIGHLIGHTS ON THE NEW BUDGET REPORTING STANDARD (mSCOA)

As all municipalities were required by National Treasury to be fully mSCOA compliant as of 01 July 2017, Newcastle municipality has made stride in ensuring compliance. The implementation of mSCOA is an ongoing process and the adjustment budget has been prepared in compliance with the regulations and in schedule A; V6.8; as attached in Annexure D. However, it must be mentioned that while the draft budget has been prepared on the financial system other tables are still inaccurate pending finalization of other mSCOA business processes which should integrate. The progress on the finalisation of budget module is around 70%. This integration will go a long way in ensuring alignment between the approved budget and monthly and quarterly budget statements.

COMPLIANCE WITH MUNICIPAL BUDGET REPORTING REGULATIONS

The draft budget 2024/25 to 2026/27 MTREF has been prepared in compliance with the Municipal Budget Reporting Regulations format and all other requirements. Schedule A consisting of all required tables is attached as Annexure D for this purpose.

4. BUDGET TABLES AND RELATED CHARTS

As attached in Annexure D - Schedule A tables

PART 2 – SUPPORTING DOCUMENTATION

1. OVERVIEW OF BUDGET PROCESS

Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The budget process is an effective process that every local government must undertake to ensure good governance and accountability. The process outlines the current and future direction that the municipality would follow in order to meet legislative stipulations. The budget process enables the municipality to optimally involve residents and other stakeholders in the budgeting process.

The budget preparation process is guided by the following legislative requirements:

- Municipal Finance Management Act;
- Municipal Budget and Reporting Regulations;
- Municipal Systems Act; and
- Municipal Structures Act.

Section 21 of the MFMA requires that a time schedule setting out the process to draft the IDP and the budget be tabled ten months before the financial year. In compliance with this requirement the IDP and budget time schedule was tabled before council in August 2023 as per the provisions of the act. The main objective of the timetable is to ensure integration between the Integrated Development Plan, the budget and aligned process towards tabling a balanced budget. The tabling of the 2024/25 Medium Term Budget for the Newcastle Municipality laid the foundation by which strategic functions within the municipality could apply sound financial planning and management over the medium to long term. It facilitates the critical alignment of planning, budgeting and sustainable service delivery in line with Newcastle's vision as enshrined in the IDP.

The purpose of the 2024/25 budget is to comply with the Municipal Finance Management Act (No. 56 of 2003) and is a financial plan to enable the municipality to achieve its vision and mission through the IDP which is informed by our five-year programme and community/stakeholder inputs. The tabled budget is a start of a journey towards the final budget for approval. It will be followed by many processes both politically and administratively, amongst others, consultations with communities in the municipal area. In December 2023, budget instructions were issued to departments by the Budget and Treasury Office. Staff budget requirements were also reviewed for budgetary purposes with an intense scrutiny of human resource needs and assessment of the critical vacancies.

A budget workshop and budget steering committee was held during February 2024 which focused on the state of financial affairs, limited resources and how the budget will be allocated to departments. The workshop further dealt with past performance trends of operating budget and capital budget, identified budget approach going forward and set the criteria and basis to be used in the appropriating financial resources amongst municipality's functions during budget processes. Budget meetings were also held with various departments and the Management Committees to provide detailed clarity on the budget preparation. At these meetings, budget strategy, budget policies and the alignment of the budget with the IDP were discussed. The IDP's strategic focus areas informed the development of the budget, in addition to assessing the relative capacity to implement the budget, taking affordability considerations into account.

1.2 POLITICAL OVERSIGHT OF THE BUDGET PROCESS

The key to strengthening the link between priorities and spending plans lies in enhancing political oversight of the budget process. Strengthening the link between Government's priorities and spending plans is not an end in itself, but the goal should be enhanced service delivery aimed at improving the quality of life for all people within the municipality. Section 53(1) (a) of the MFMA, states that, the mayor of a municipality must provide political guidance over the budget process and the priorities that must guide the preparation of the budget. The Management Committee and the Executive Committee will use the budget process to advise Council accordingly in this regard. Political oversight of the budget process allows government, and in particular, the municipality to manage the tensions between competing policy priorities and fiscal realities.

1.3 PROCESS FOR CONSULTATIONS WITH EACH GROUP OF STAKEHOLDERS AND OUTCOMES

Local government policy and legislation put great emphasis on municipalities developing a culture of community participation and the creation of appropriate and relevant community participation mechanisms, processes and procedures. The municipality prides itself of enjoying the reputation of actively engaging many of its citizens as possible in its planning, budgeting, implementation and monitoring processes. In order to strengthen public participation, the municipality will be rolling out its budget programme to all wards in the municipal area, during the year.

The municipality will be conducting the public consultation meetings with the local communities, in order to engage on the draft budget. The consultation process will also include the radio, newspaper platforms with various stakeholders. Accordingly, the tabling of the draft Budget in council will be followed by the extensive publication of the budget documentation in the local newspapers, libraries, and all municipal public areas. Copies of the tabled budget in both electronic and printed formats will be submitted to National Treasury as well as the Kwazulu-Natal Provincial Treasury and the Provincial Department of Co-operative Governance and Traditional Affairs. The tabled budget will also be published on the council's website. In terms of the Municipal Systems Act and in conjunction with the Municipal Finance Management Act, hearings on the budgets are planned to take place physically prior to the final budget being adopted by council in late April 2024, where the Mayor will officially respond to budget submissions expected to be made by various stakeholders. The key target groups for the budget hearings will include:

- Ratepayers Association
- Newcastle Business Chambers;
- Farmers Association; and
- Political Parties

1.4 SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS

The budget time schedule for the compilation of the 2024/25 budget cycle was tabled in August 2024, well before the start of the budget year and in compliance with the MFMA. The plan was accordingly implemented and reviewed where considered necessary to do so.

The following table reflect the activities and key deadlines that were included in the schedule.

Key Deadlines

DATE	ACTIVITY	RESPONSIBILITY
August 2023	• 10 months before start of the budget year: Tabling of time schedule outlining key deadlines to the municipal Council as per MFMA S21(b).	**Mayor/MM**

DATE	ACTIVITY	RESPONSIBILITY
	• Roll over process begins	
September 2023	• Advertising of budget and IDP time schedule. • Conclude initial consultation and review policies, confirm priorities, identify other financial and non-financial parameters including government allocations, and the financial outlook in order to needs and to review fiscal strategies. • Preparation of Departmental financial Planner.	**MM/CFO**
October 2023	▪ Meeting with Mayor, Exco and Manco to discuss the strategic direction and objectives for the 2022/23 fiscal strategies and to discuss the budget preparation process of the budget framework to provide parameters and request budget inputs for 2022/2023. ▪ Departmental Cost Reflective Tariffs. ▪ Assess impact on tariffs and charges. • Finalize inputs from bulk resource providers (NERSA, uThukela) and agree on proposed price increase. Submit all Budget related policies for review.	**MM/BTO** **BTO**
November 2023	▪ **Revenue assumptions** ▪ **Fixed cost projections** ▪ Preparation of budget guidelines. ▪ uThukela and Technical Service discussion of Bulk water and water losses. ▪ Submission of guidelines to Budget Steering Committee for comments. ▪ Invitation of Treasury for Annual Review of Budget related Policies. ▪ Invitation of Treasury to conduct training on cost reflective tariffs.	**BTO/HR**
December	• Submission of budget guidelines to Departments	**BTO**

DATE	ACTIVITY	RESPONSIBILITY
2023	• Departmental visit to departments • MSCOA workshop.	
January 2024	• Preparation of Mid-year Review • Mid-year submitted to portfolio, EXCO & Council (before 25 January) • Review the proposed National and Provincial allocations for incorporation into the draft budget. • Report back on progress with Budget inputs.	**BTO/MANCO**
February 2024	• Finalize operational and capital budget, finalize all budget related policies. • Adjustments budget approval • Bilateral engagement of mid-year review • Review of Budget Funding Plan.	**Extended MANCO and EXCO**
March 2024	**Budget Workshop:** • Discussion of budget inputs, link capital and operational plans to IDP and determine proposed tariffs. • Validation of budget on the financial system	**EXCO** **MANCO**
March 2024	**Draft Budget:** • 90 days before the start of the budget year, Council must consider approval of the draft budget. • Submit the draft multi-term operational and capital budget and all budget related policies for approval. • Provincial treasury engagement on Adjustment budget. • Alignment of IDP, Budget & SDBIP	**MAYOR, MM, CFO**
April 2024	**Public Consultation Process:** • Submission of approved budget both printed and electronically to COGTA, National and Provincial Treasury. • Submission of the Draft Budget Data Strings	**MAYOR** **EXCO** **MM** **CFO**

DATE	ACTIVITY	RESPONSIBILITY
	• Make public notice in terms of S22, 75 of the MFMA and 21A of the Municipal Systems Act. • Public Consultation on draft budget throughout the municipality in terms of Chapter 4 of the Municipal Systems Act (including budget related Policies for Annual Budget & SDBIP). • Bilateral engagement with Provincial Treasury on the Draft Budget	
May 2024	**Respond to Public Comments in terms of S23 of the MFMA.** • Response to public comments and sector comments. Incorporate recommendations into draft budget. • Alignment of IDP, Budget & SDBIP **Approval of Final Budget – MFMA S24.** • Approve the final multi-term operational and capital budget together with the adoption of resolutions that may be necessary. • Submission of Data Strings for the Original Budget	**MAYOR** **BTO** **MM** **CONCIL**
June 2024	**Publication of Annual Budget.** • Submission of the approved budget printed and electronically to COGTA, National and Provincial Treasury, S22(b). • Make public notice in terms of S22(a), 75 of the MFMA and 21A of the Municipal Systems Act. • Bilateral engagement with Provincial Treasury on the Final Budget • Validation of budget on the financial system.	**MM** **BTO**

DATE	ACTIVITY	RESPONSIBILITY
July 2024	• Budget is uploaded on the production system. • Submission of locking certificate in terms of S74(1) of the MFMA	**BTO**

2. OVERVIEW ALIGNEMENT OFANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN

The municipality's Integrated Development Plan (IDP) is its principal strategic planning instrument, which guides and informs its on-going planning, management and development actions. The IDP represents the municipality's administration's commitment to exercise its executive authority (except in cases where it is in conflict with national or provincial legislation, in which case such legislation prevails), and is effectively the local government's blueprint by which it strives to realise its vision for Newcastle in the short, medium and long term. However, while the IDP represents the strategic intent of the municipality, it is also compiled with the understanding that a number of challenges will need to be overcome in order to achieve the strategic objectives it sets out. Some of these challenges are known, while others are as yet unknown and may arise at any time due to any number of local, national and international economic, political or social events.

2.1 KEY NATIONAL AND PROVINCIAL GUIDING DOCUMENTS

To ensure that the municipality is a more responsive, efficient, effective and accountable local government, we will outline, precisely how we intend to translate our long term 2035 Municipality Vision into an effective plan that aligns the municipal budgets, monitoring and evaluating mechanisms as well as timeframes for delivery. The municipality has taken the strategic direction to achieve closer alignment between the Long-Term Development objectives and its IDP. The development of the strategic approach for the municipality is guided by – but not limited to – the following;

National Development Plan (Vision 2030)

The intention of this plan is to improve service delivery for citizens of South Africa, whilst integrating national, provincial and local policies and programmes into a single, target orientated and long term-based plan. In this plan a collective approach of improving the lives of the citizens is applied, and communities themselves have a role to play in this regard. The Spatial component of the NDP which is the Integrated Urban Development Framework provides a macro spatial context for urban development at a national level.

Delivery Agreement Outcome 9

The aim of Delivery Agreement: Outcome 9 is to ensure a responsive, accountable, effective and efficient local government system so as to restore the confidence of citizens in the local government sphere. As such municipalities need to ensure that the basic needs of communities are met; build clean, effective, efficient, responsive and accountable local government; improve performance and professionalism and strengthen partnerships between local government, communities and civil society. Whilst primarily there is a reporting line to Outcome 9, the municipality also reports on Outcome 8 which concentrates on human settlements.

National Priorities: SONA (State of the Nations Address 2024)

The State of the Nation address for the 2024 confirmed the President Cyril Ramaphosa's commitment to the electricity crisis and improve the economy of the country which has been hit by the impact of the pandemic. The President admitted that the country is facing serious challenges but said action was being taken to address them. The following are some key points from the State of Nation Address:

- Economic reconstruction and recovery planning – Infrastructure development;
- Economic reconstruction and recovery planning – Industrialisation and local production;
- Economic reconstruction and recovery planning – Energy security;
- Economic reconstruction and recovery planning – Employment stimulus;
- Strengthening economic reforms: State –owned enterprises
- Strengthening economic reforms: Building a capable state;
- Strengthening economic reforms: State –owned enterprises
- Fighting crime and corruption by giving focus to Gender Based Violence;

Towards an Integrated Urban Development Framework

A key objective of government is to facilitate economic growth, job creation and reduce poverty and income inequality. The framework for integrated urban development is a key governmental initiative to realise this objective because it leverages the potential of our cities and towns, which are South Africa's engines of growth and job creation. Urban areas offer the advantages of economic concentration, connectivity to global markets, the availability of new technologies and the reality of knowledge economies. Given the challenges that urban areas face, there is a need to forge a sustainable growth vision for our urban and rural spaces that will guide our development priorities and choices. As such the framework begins to identify key levers.

Provincial Priorities (State of the Province Address 2024)

The Premier, Honourable Nomsa Dube, highlighted key intervention areas for the province that would influence the IDP for municipalities. In the SOPA the alignment of the IDP, PGDS and the NDP were stressed. In the speech the KZN Premier listed the priority Interventions which remain the foundation of the Provincial Growth and Development Plan. The Interventions are:

Building a thriving economy and job creation;
Industrialisation through Special Economic Zones;
Promoting clothing and textile industry
Harnessing export capacity;
Promoting tourism growth and development;
Promoting regional airports;
Digital Hubs, ICT and innovation;
Establishment of coastal smart cities to realise Vision 2030;
Radical Economic Transformation through Operation Vula Programme;
Radical Agrarian Socio-economic Transformation;
Environmental sustainability;
Re-igniting economic growth through infrastructure development;

The Premier also stressed on the alignment of all the above interventions with a view to create a progressive and a viable province aimed at achieving national strategies. The alignment of the provincial action plan with the President's State of the Nation Address remain the priority of the provincial government of KwaZulu Natal.

Provincial Growth and Development Strategy

In line with the National vision 2030, the Provincial Growth and developmental Strategy will ensure economic growth and improved quality of life in KwaZulu-Natal. An integrated service delivery mechanism will be applied by various stakeholders in an effort to create employment opportunities, skills enhancement, effective and efficient governance, human and community development, improved infrastructure and adequate utilization of spatial form. The PGDS is currently under review to ensure that the plan meets the objectives of the National Planning Commission as well as the SDG's.

Long Term Development Framework

Many town and cities around the world are competing with one another on the local global open market to become economically competitive and in doing so, are inadvertently creating unsustainable environments. Against this background then, it is clear that the municipality has indeed a direct role to play in the facilitation and management of long-term planning and development processes that consider the issue of sustainability.

2.2 DEVELOPMENT CHALLENGES

Significant strides have been made to address the key development challenges in the municipality. While significant progress has been made in all areas, there is still some distance to go towards addressing the following challenges:

- High rates of unemployment and low economic growth;
- High levels of poverty;
- Low levels of skills development and literacy;
- Limited access to basic household and community services;
- Increased incidents of HIV/AIDS and communicable diseases;
- Unsustainable developmental practises;
- Ensuring adequate energy and water supply;
- Infrastructure degradation;
- Ensuring financial sustainability;
- Ineffectiveness and inefficiency of inward-looking local government still prevalent in the municipality.

The essence of the Newcastle Municipality's IDP is to achieve a balance between meeting basic needs, strengthening the economy and developing people skills and a technology base for the future.

2.3 MUNICIPAL STRATEGIC PRIORITY AREAS

In order to achieve our vision and to address the development challenges, there are a number of key strategic priority areas which need to be taken into consideration. These priorities lead to the creation of structures which support, house and associate other actions and activities – the building blocks around which actions and prioritisation take place. It also acts as a point of leverage for creating a sustainable municipality that is caring and liveable.

2.4 POLITICAL PRIORITIES AND LINKAGES TO THE IDP

The IDP is an all-encompassing plan which provides the framework for development within a municipality. It aims to co-ordinate the work of local and other spheres of government in coherent plans to improve the quality of life for all the people living in the area. All operating and capital programs in the 2024/25 medium-term budget have been assessed through a prioritisation mechanism that was developed to ensure that there is alignment to the development strategy of the municipality. The IDP formed the basis of the priorities identified in the strategic plan and all resources are focused on the achievement of the priorities. The Mayor, Ward councillors, ward committees, and the full council full an active part in the community based planning and ensuring that budget takes to the priorities of the IDP.

2.5 IDP OVERVIEW

The Municipal Systems Act requires that each Municipality prepare an Integrated Development Plan to serve as a tool for transforming local governments towards facilitation and management of development within their areas of jurisdiction. The IDP is a five year plan whose principal purpose is to ensure the development of the local community in an integrated manner which involves strategic business units within the municipality, relevant strategic stakeholders and the community. This draft IDP marks the new 5th generation of the five years period of the new Council which occupied office in November 2021.

2.6 IDP PROCESS AND STAKEHOLDER PARTICPATION

The IDP is prepared every five years and reviewed yearly to inculcate a democratic approach to local governance by ensuring all stakeholders get an opportunity to voice their opinions in influencing the shape, form, direction and pace of development in their localities. The municipality is committed to addressing the needs of the people and values the inputs from communities and stakeholders. The IDP draft process plan for 2024/2025 was presented to the Executive Committee and is included in the draft IDP for consideration. The plan specified timeframes, actions and procedures and appropriate mechanisms for public participation and alignment.

The fifth generation of Newcastle's Integrated Development Plan (IDP) was initiated in 2021 and seeks to address community needs and how the municipality will achieve same over the next five years. As set out in the Municipal Systems Act (2000), a stakeholder consultation process is necessary. Of critical importance is for the municipality to ensure that there is thorough consultation with the community and strategic stakeholders. The review of the five-year plan in 2021/22 has provided further opportunity for the citizens to actively participate in the development of the IDP.

2.7 LINK BETWEEN THE IDP AND THE BUDGET

In compliance with the Municipal Structures Act (1998) and Municipal Financial Management Act (2003), our municipal budget is informed and aligned to the IDP objectives. The IDP determines and prioritises the needs of the community. The budgetary allocations for both the capital and operating expenditure are undertaken in a manner that will not only ensure that our IDP outcomes are achieved but also to ensure that our municipality's 2035 vision is realised. The 2024/25 Annual Budget has therefore been directly informed by the revised 5th generation IDP process.

We have come a long way in capital budgeting – away from departmental budgeting. Based on such nationally developed models, the municipality is able to link its budget with its programmes, and is able to adequately spread its capital budget geographically as well in accordance with the IDP. In terms of the operating budget we have made excellent progress but are now more committed than ever to ensure that critical operating budget resources are prioritised in terms of stated IDP outcomes. More importantly, the Performance Management System (PMS) allows the municipality an opportunity to monitor and evaluate organisational performance in meeting our

IDP outcomes and vision. As with previous year's, our IDP remains the strategic driver of both our budget and performance management system.

3. MEASURABLE PERFORMANCE OBJECTIVES

3.1 KEY FINANCIAL RATIOS / INDICATORS

The benchmarks reflected in the table below are based on the actual audited results of the municipality for the 2022/23 financial year:

Financial Benchmark	Basis of calculation	2024/2025
Debt to Asset Ratio	Total debt / Total Assets	0,10
Debt to Revenue	Total debt / Total Income	16.0%
Average Interest Paid on Debt	Interest Paid / Total Interest-Bearing Debt	7.0%
Capital Charges to Operating Expenditure	Interest and Principal Paid / Operating Expenditure	21.0%
Interest as a % of Operating Expenditure	Interest Paid / Operating Expenditure	1.0%
Current Ratio	Current Assets / Current Liabilities	0.83
Creditors System Efficiency	% of Creditors paid within terms	75%
Electricity Distribution Losses	Total units purchased less units sold / Total units purchased	8%
Water Distribution Losses	Total units purchased less units sold / Total units purchased	34%

The financial benchmarks reflected in the table indicate a favourable financial state, however, one needs to indicate that the bulk of assets of the municipality include Property Plant and Equipment, as well as consumer debtors, which the municipality is struggling to convert into liquid cash.

Debt to Asset Ratio:

The ratio indicate the leverage ratio that defines the total amount of debt to assets. The ratio of 0.10% indicates the ability of council total debtors to cover for total liabilities.

Debt to Revenue:

The ratio indicate the extent of total borrowings in relation to total operating revenue. The purpose of to provide assurance that sufficient revenue will be generated to repay liabilities.

Capital charges to Operating Expenditure:

Capital charges to operating expenditure (the measure of cost of borrowing in relation to the operating expenditure) compares unfavourably to the acceptable norm of around 9%.

Current ratio:

This ratio measures the short-term liquidity, that is, the extent to which the current liabilities can be paid from the current assets. The higher the ratio, the healthier is the situation. The ratio of 0.84 : 1 is below the norm of 1.5 and indicates that the municipality's current assets are not adequate to cover for short term liabilities. This is a clear indication that the municipality facing serious cash-flow challenges.

3.2 FREE AND SUBSIDISED BASIC SERVICES

Municipalities play central role in supporting economic development and alleviating poverty. The provision of basic services is a critical input to social well-being and economic activity. Newcastle Municipality comprises both rural and urban areas as well as wide spread of income groups. Due to variation in living environment, the municipal area has a number of households who currently do not have access to all services.

The basic social package is an affirmation of the municipality's commitment to push back the frontiers of poverty by providing a social welfare to those residents who cannot afford to pay, because of adverse social and economic realities. The social package will also assist the municipality in meeting its constitutional obligations. The estimated cost of social package amounts to R74.7 million for the 2023/24 budget year.

Details of initiatives carried out by Newcastle Council in this regard are detailed below:

Service	Social Package	Million (R)
Assessment Rates	All residential property owners are exempt from paying rates on the first R85,000 of the property value. Indigent residents will receive 100% rebates on rates.	17.4
Water	The first 6kl of water is free to all residents qualified as indigents in terms of the policy	10.6
Electricity	The first 50kwh of electricity is free to all residents qualified as indigents in terms of the policy	10.3
Refuse	Refuse is free to all residents qualified as indigents in terms of the policy	16.9
Sewer	Sewer is free to all residents qualified as indigents in terms of the policy	19.4
Indigent Support		**74.7**

The cost of indigent benefit to the tune of R74.7 million is funded from the equitable share provided by the National Government, which amount is based on the estimated ±9 000 number of indigents currently in the Indigent Register. The assistance to the qualifying households is regulated by Council budget related policies which are reviewed annually based on modelling the impacts of the tariffs on all residential properties. An additional R67.3 in respect of rates rebates will be funded internally by the municipality and will be recognised as revenue foregone in the 2024/25 budget.

4. OVERVIEW OF BUDGET RELATED POLICIES

The MFMA and the Municipal Budget and Reporting Regulations require budget related policies to be reviewed, and where applicable, to be updated on an annual basis. The main purpose of budget related policies is to govern and guide the budget process and inform the projections of the medium term budget.

4.1 DRAFT POLICY AND POLICIES REVIEWED

The following policies have been amended and/or reviewed and attached with the budget for consideration. Draft Budget Policies are attached as Annexure G:

- Budget Policy
- Tariff Policy
- Rates Policy
- Indigent Policy
- Credit Control & Debt Collection Policy
- Bad write off Policy
- Supply Chain Management Policy
- Cash and Investment Management Policy
- Asset Management Policy
- Petty Cash Policy
- Virement Policy
- Funding and Reserves Policy
- Borrowing Policy
- Loss Control Policy
- Short-term Insurance Policy
- Cost Containment Policy
- Protective Clothing and Equipment Policy

-	Property Rates Bylaw
-	Tariff Bylaw
-	Retention Policy
-	Protective Clothing Policy

5. OVERVIEW OF BUDGET ASSUMPTIONS

Budget assumptions and parameters are determined in advance of the budget process to allow budgets to be constructed to support achievement of the long-term financial and strategic targets. The assumptions and principles applied in the development of this budget are mainly based upon the guidelines from National Treasury and other external bodies such as NERSA, SALGA, Government Departments and the major service providers. A number of assumptions that guide growth parameters have been built around the projected increase in the inflation (CPIX), being 4.9% for the 2024/25 financial year. Budget narratives has been explained in detail from page 19 to 29 of this document.

OPERATIONAL BUDGET

The municipal fiscal environment is influenced by a variety of macroeconomic control measures. National Treasury determine the ceiling of year-on-year increases in the total operating budget, whilst NERSA regulates electricity tariff increases. Various government departments also effect municipal service delivery through the level of grants and subsidies.

The following key assumptions underpinned the preparation of the medium-term budget. Revenue are projected to increase by the following percentages:

Revenue source	**2024/2025**	**2025/2026**	**2026/2027**
Property rates	6%	6%	6%
Electricity	11.23%	12.23%	13.23%
Water	6%	6%	6%
Sanitation	6%	6%	6%
Waste/Refuse	6%	6%	6%
General Sources of Revenue	6%	6%	6%

The projected increases in the expenditure items are as follows:

Expenditure source	**2024/2025**	**2025/2026**	**2026/2027**
Employee related cost	8.3%	8.0%	7.9%
Electricity budget purchases	12.75	13.75%	14.75%
Water budget purchases	9.39	4.9%	4.5%

The increase in employee related costs is based on the South African Local Government Bargaining Council multi-year wage agreement. The projected increases in the upper limits of councillors is based on the upper limits for the remuneration of councillors for the current financial year, and the 4.9% estimated increase during the 2024/25 financial year. The tariff increase of 12.75% is based on the NERSA's guideline on municipal tariffs increase for ESKOM bulk electricity purchases.

Expenditure in respect of repairs and maintenance has been increased by 4%. While it is acknowledged that the costs of providing such goods and services may be more or less than what is projected, the municipality will however employ stringent budget monitoring and control measures to ensure that the municipality operates with the approved budget on these items. Also, the municipality has been very effective in ensuring that expenditure is prioritised and reallocated on service delivery functions, such as the repairs and maintenance.

CAPITAL EXPENDITURE

The municipality's capital expenditure has been funded from a mix of government grants and internally generated funds. About R172.4 million is expected to be received from government grants and the balance of R4.7 million from internally funds. Based on DORA and the provincial gazette, it is expected that all grants appropriated in the medium-term budget will made available by the National and Provincial governments. Where grants are withheld or additional grants made available during the budget year, such will be addressed by way of an adjustment budget. Internally generated funds is expected to be realised from refunds which will be claimed from the SARS capital VAT input as well as from the disposal of the municipal land or properties.

6. OVERVIEW OF FUNDING THE BUDGET

FISCAL OVERVIEW

Although the financial profile of the municipality is not healthy and liquid due to commitments from the previous financial years, the municipality has ensured that realistic revenues and affordable expenditure are projected in the medium term budget. This has been achieved through the following measures:

- Adequate revenue and collection rates to ensure that normal operations are funded (Funded Table A7).
- Measures will be put in place to ensure that the municipality operates within the budget as approved by Council. There is no intention to incur unauthorised expenditure.
- The municipality will ensure that it strives to develop and maintain a positive cash and investment position (cash and cash equivalents).
- Budget Funding Plan will approved with the budget to ensure that the municipality moves towards a funded position over time.

FUNDING OF CAPITAL BUDGET

The capital budget is funded mainly from allocations to be made to the municipality by National and Provincial governments in the form of grants, as well a minor portion to be generated internally. No external loans will be taken by the municipality to fund its capital programme. Furthermore, no reserves are available or earmarked for the purpose of funding the capital budget.

The municipality has appropriated R172.4 million from grant receipts to fund the capital budget, both from National and Provincial Governments.

COLLECTION RATES FOR EACH REVENUE SOURCE

In accordance with the relevant legislation and national directives, the municipality's projected revenue collection rates as based on realistic and sustainable trends. The rate of revenue collection is the cash collected from consumers expressed as the percentage of the amount billed.
The average collection rates for 2024/25 have been projected as follows:

Revenue Source	Average 2024/2025
Property rates	85.00%
Electricity	95.89%
Water	58.00%
Sewer	66.0%
Refuse	64.0%

The total average collection rate is projected at an average of at least 82% and is based on the combination of actual collection rates achieved to date and is the estimated outcome for the current financial period. The intervention of council through the intensive scheme and the consumer outreach programmes which are aimed at encouraging and building the culture of payment of services is expected to improve the payment factor by even a larger margin than currently projected.

The credit control measure of service disconnection is being applied on consumers whose electricity is supplied by the municipality. A programme of water meter testing is currently underway to identify unmetered water supply and encourage the payment of services. By and large, these are areas from which a substantial and long overdue debtor of the municipality is being owed. The water meter testing programme is expected to improve the collection of outstanding debtors, and to build a culture of payment. It will also assist the municipality to clean-up its indigent register by identifying those consumers who can and those who cannot afford to pay.

7. GRANT ALLOCATIONS AND PROGRAMMES

Municipalities play a critical role in furthering government's objective of providing services to all, while facilitating local economic development. Local government conditional grants are being reformed to provide targeted support to different types of municipalities.

The following are the projected grants allocations to the municipality in terms of the 2024/25 Division of Revenue Act have been included in the medium-term budget.

National allocations

Grant Description	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate
Equitable Share	540 119	563 790	584 127
Finance Management Grant	1 800	1 900	2 100
Water Services Infrastructure Grant	70 000	75 000	85 000
Municipal Infrastructure Grant	131 792	138 424	150 767
Integrated National Electrification	22 344	18 000	18 500
Municipal Disaster Recovery Grant	6 891	6 891	0
Expanded Public Works Programme Incentive	1 896	1 896	1 896
Total National Allocations	**794 842**	**807 901**	**844 890**

Provincial allocations

Grant Description	2024/25 R'000	2025/26 R'000	2026/27 R'000
Accredited Municipalities	11 625	10 030	8 073
Museum	497	519	582
Provincialisation of libraries	7 300	7 627	7 969
Community Library Services Grant	3 230	3 108	3 274
LGSETA	1 000	1 000	1 000
Sport, Recreation Grant	20 000	10 000	10 000
Total Provincial Allocations	**46 652**	**32 284**	**30 898**

8. ALLOCATIONS AND GRANTS MADE BY NEWCASTLE MUNICIPALITY

No grants will be paid by the municipality to other organs during the medium-term budget.

Please refer to tables SA 21 of Schedule A (To be included in draft budget).

9. COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

Please refer to tables SA22 and SA24 of Schedule A (To be included in the Draft budget)

10. MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOWS (Table 15a)

Please refer to table SA25 to SA30 of Schedule A (To be included in the draft budget)

11. ANNUAL BUDGET AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN – INTERNAL DEPARTMENTS

The SDBIP will be submitted separately.

12. ANNUAL BUDGET AND SERVICE DELIVERY AGREEMENTS – MUNICIPAL ENTITIES AND OTHER EXTERNAL MECHANISMS

Municipal Entities

The agreement in currently in force in the following brief details:

(a)	Name of Entity	: Uthukela Water (Pty) Ltd
(b)	Period of agreement	: 30 years
(c)	Service provided	: Water and sanitation
(d)	Expiry date	: 24 May 2034

The Entity is currently under Provincial Administration and being investigated in terms of section 78 of the Municipal Systems Management Act, 32 of 2000.

13. CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework unless section 33 of the MFMA has been complied with.

In ensuring adherence to this time frame limitations, all reports submitted to either Bid Evaluation or Bid Adjudication Committees must obtain financial comments from the Budget and Treasury Office.

14. CAPITAL EXPENDITURE DETAILS

Please refer to Annexure A5 of Schedule A

15 LEGISLATION COMPLIANCE STATUS

DISCLOSURE ON IMPLEMENTATION OF MFMA AND OTHER LEGISLATION

Compliance with the MFMA implementation requirements has been substantially adhered to through the following activities:

BUDGET AND TREASURY OFFICE

The Budget and Treasury Office has been established in accordance with the MFMA.

BUDGET

This draft annual budget has been crafted taking into account MFMA, Municipal Budget and Reporting Regulations, and National Treasury circulars into account. Budgets are being tabled, adopted and submitted to National and Provincial Treasuries within the required legislative frameworks.

IN-YEAR MONITORING

100% compliance with regards to monthly, quarterly, mid-year and annual reports to Council, Provincial and National Treasuries.

IDP

The 2023/24 to 2025/26 Budget Process has been prepared to align with the Budget in accordance with the MFMA and the Municipal Systems Act requirements.

ANNUAL REPORT

The 2020/21 Annual Report has been developed taking into account the MFMA and National Treasury requirements. The report was be tabled to Council at the meeting held on 31 January 2022 and enter the public participation phase for comments immediately thereafter.

AUDIT COMMITTEE

The audit Committee, an independent external committee, provides an oversight function over the financial management and performance of the municipality.

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

The committee ensures that the administration and municipal entity are held accountable for their management of municipal funds and assets, and to ensure the efficient and effective utilisation of council resources.

MUNICIPAL STANDARD CHART OF ACCOUNTS

As all municipalities are required by National Treasury to be fully mSCOA compliant as of 01 July 2021, the municipality was 95% ready to comply with this requirement. The following is the progress on the implementation of mSCOA thus far:

- The mSCOA champion has been appointed
- Steering committee has been established
- Implementation Plan developed
- Proof of concept has been presented to NT
- Data clean-up issues has been identified and resolved
- Changes to chart are attended to on an on-going basis
- System are currently in the process of being integrated
- The municipality went live on 01 July 2017, but still cleaning up as per developments
- Projects has been identified and linked in terms of the IDP and the budget.
- The municipality is addressing issues integration of systems
- The municipality is addressing challenges on alignment between budget schedules and data strings.

16. ANNUAL BUDGET OF MUNICIPAL ENTITY ATTACHED TO THE MUNICIPALITY'S ANNUAL BUDGET

The budget of the Entity Uthukela Water has not yet been received for Council consideration. A provision of R170.1 million has however been made in the annual budget.

17. MUNICIPAL MANAGER'S QUALITY CERTFICATE

I, ZW Mcineka, the Municipal Manager of **Newcastle Municipality**, hereby certify that the annual budget and supporting documentation of the 2024/25 Operating and Capital Budget have been prepared in accordance with the Municipal Finance Management Act, 56 of 2003, and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name	: MCINEKA Z.W.
Municipal Manager of	: NEWCASTLE MUNICIPALITY
Signature	: ....
Date	: ....

ANNEXURE: B

HIGH LEVEL OPERATING BUDGET

DRAFT HIGHLEVEL OPERATIONAL BUDGET 23/24 -2026/27 MTREF

Row Labels	Sum of 2023/24 ADJUSTED BUDGET	Sum of 2023/24 ADJUSTED BUDGET CASH FLOW	Sum of 2024/25 PROPOSED DRAFT BUDGET2	Sum of 2024/25 CASH FLOW PROJECTIONS	Sum of 2025/2026 PROPOSED DRAFT BUDGET2	Sum of 2025/26 CASH FLOW PROJECTIONS	Sum of 2026/2027 PROPOSED DRAFT BUDGET2	Sum of 2026/27 CASH FLOW PROJECTIONS
0REVENUE	**- 2 629 126 614**	**- 2 292 497 636**	**- 2 800 937 649**	**- 2 379 430 698**	**- 2 943 208 783**	**- 2 500 520 690**	**- 3 162 305 950**	**- 2 723 773 623**
0200: Revenue By Source / Property rates	- 396 614 439	- 337 122 273	- 423 760 279	- 356 940 589	- 412 859 714	- 350 930 757	- 437 631 297	- 371 986 603
0300: Service charges - electricity revenue	- 863 906 961	- 828 400 385	- 870 386 686	- 834 787 871	- 979 185 022	- 938 940 518	- 1 111 375 000	- 1 065 697 488
0400: Service charges - water revenue	- 220 069 788	- 127 640 477	- 237 039 675	- 137 483 011	- 251 262 055	- 145 731 992	- 266 337 779	- 154 475 912
0500: Service charges - sanitation revenue	- 154 290 398	- 101 831 663	- 142 374 684	- 93 967 291	- 150 917 165	- 99 605 329	- 159 972 194	- 105 581 648
0600: Service charges - refuse revenue	- 109 788 409	- 70 264 582	- 114 956 623	- 73 572 239	- 121 854 020	- 77 986 573	- 129 165 262	- 82 665 767
0700: Sales of Goods and Rendering of Services	- 6 904 766	- 6 904 766	- 7 243 100	- 7 243 100	- 7 576 282	- 7 576 282	- 10 985 609	- 10 985 609
0800: Rental of facilities and equipment	- 11 099 447	- 11 099 447	- 11 643 320	- 11 643 320	- 12 178 913	- 12 178 913	- 17 659 423	- 17 659 423
0900: Interest earned - external investments	- 5 330 350	- 5 330 350	- 5 591 537	- 5 591 537	- 5 848 748	- 5 848 748	- 8 480 684	- 8 480 684
1000: Interest earned - outstanding debtors	- 3 947 010	- 3 947 010	- 4 140 413	- 4 140 413	- 4 330 873	- 4 330 873	- 6 279 765	- 6 279 765
1200: Fines, penalties and forfeits	- 7 245 889	- 1 449 178	- 7 600 938	- 1 520 188	- 7 950 581	- 1 590 116	- 11 528 342	- 2 305 668
1300: Licences and permits	- 34 224	- 34 224	- 35 901	- 35 901	- 37 552	- 37 552	- 54 451	- 54 451
1500: Transfers and subsidies	- 604 151 701	- 582 337 731	- 696 093 627	- 666 093 627	- 658 989 010	- 624 823 000	- 636 921 000	- 636 921 000
1600: Other revenue	- 7 891 552	- 1 291 552	- 8 278 238	- 8 278 238	- 8 659 037	- 8 659 037	- 12 555 604	- 12 555 604
1700: Revenue By Source/Gains	- 5 757 000	- 5 757 000	- 99 416 255	- 5 757 000	- 105 035 810	- 5 757 000	- 110 992 539	- 5 757 000
3300: Revenue By Source / Transfers and subsidies - cap	- 232 094 680	- 209 086 999	- 172 376 373	- 172 376 373	- 216 524 000	- 216 524 000	- 242 367 000	- 242 367 000
1EXPENDITURE	**2 771 048 563**	**1 986 980 945**	**2 924 748 392**	**2 148 165 413**	**3 056 114 491**	**2 316 337 179**	**3 212 212 468**	**2 398 524 226**
2000: Employee related costs	708 365 777	708 365 803	770 698 327	770 698 327	790 252 997	805 226 261	825 148 066	825 148 066
2100: Remuneration of councillors	26 986 548	26 986 548	28 442 548	28 442 548	29 750 905	29 750 905	31 089 696	31 089 696
2200: Debt impairment	285 207 326	-	285 207 326	-	289 388 295	-	293 968 242	-
2300: Depreciation and asset impairment	379 138 606	-	397 716 398	-	416 011 352	-	434 731 863	-
2400: Finance charges	32 545 273	32 545 273	30 300 149	30 300 149	26 544 764	26 544 764	22 466 506	22 466 506
2500: Bulk purchases	654 132 502	654 132 502	745 201 396	745 201 396	817 666 588	847 666 588	938 272 410	938 272 410
2600: Other materials	168 358 893	161 692 894	174 154 265	174 154 265	182 125 841	182 125 841	190 317 634	190 317 634
2700: Contracted services	270 997 739	262 601 282	261 622 194	261 622 194	272 763 565	282 763 565	242 675 444	242 675 444
2800: Irrecoverable Debts Written Off	93 659 255	-	93 659 255	-	89 350 929	-	85 330 137	-
2900: Other expenditure	151 656 644	140 656 644	137 746 534	137 746 534	142 259 254	142 259 254	148 212 471	148 554 471
2950: Losses on disposal of Assets	-	-	-	-	-	-	-	-
Grand Total	**141 921 949**	**- 305 516 691**	**123 810 743**	**- 231 265 285**	**112 905 708**	**- 184 183 511**	**49 906 518**	**- 325 249 397**

	2023/24 CASH FLOW	2024/25 CASH FLOW PROJECTIONS	2025/26 CASH FLOW PROJECTIONS	2026/27 CASH FLOW PROJECTIONS
Opening balance as per BFP	- 12 227 080	- 4 683 586	- 2 739 327	84 324 180
Capex	250 901 815	177 086 373	154 966 299	169 238 422
Loan repayment	34 081 616	32 985 915	36 789 140	40 305 305
Eskom Debt	10 026 023	50 571 286	60 571 286	60 571 286
Uthukela Water Debt	-	21 000 000	21 000 000	172 036 480
Salary Backpays	38 931 661	-	-	-
VAT payments/Input	241 444 071	203 709 634	220 128 344	231 075 586
VAT payments/Output	- 173 104 931	- 173 804 525	- 192 302 941	- 215 559 877
VAT refunds	- 69 220 070	- 68 339 141	- 29 905 109	- 27 825 403
Proceeds from PPE	- 20 000 000	- 10 000 000		
B7 POSITION	**- 4 683 586**	**- 2 739 327**	**84 324 180**	**188 916 583**
Unspent conditional grants	124 409 528	155 135 878	139 622 290	152 188 297
Statutory Requirment	26 978 000	32 078 249	35 479 688	39 240 535
Provisions	14 261 467	11 660 250	12 243 263	12 855 426
Other Working Capital Requirements	15 303 930	159 677 911	134 321 068	3 196 802
Reserves to be Cashed-Backed	32 292 039	32 431 000	34 053 000	35 755 650
B8 POSITION	**177 953 518**	**68 888 139**	**171 401 353**	**432 153 292**

ANNEXURE: C

CAPITAL BUDGET

DRAFT CAPITAL BUDGET 2024/25 -2026/27 MTREF

Directorate Description	Finance Source Description	mSCOA Config Description	2024/25 PROPOSED DRAFT BUDGET	2025/2026 DRAFT BUDGET	2026/2027 DRAFT BUDGET
CORPORATE SERVICES					
ADMINISTRATION	INTERNAL FUNDING	OVERHEAD PROJECTOR AND PROJECTION SCREEN	50 000,00		
ADMINISTRATION	INTERNAL FUNDING	PURCHASES OF VEHICLES	400 000,00		
			450 000,00	-	-
COMMUNITY SERVICES				-	-
COMMUNITY SERVICES	SPORTS AND RECREATION GRANT	CONSTRUCTION OF SPORTS FACILITY (OLD CASINO)	20 000 000,00	10 000 000,00	10 000 000,00
COMMUNITY SERVICES	INTERNAL FUNDING	GRASS CUTTER	70 000,00		
COMMUNITY SERVICES	INTERNAL FUNDING	FURNITURE FOR COMMUNITY HALLS	400 000,00		
COMMUNITY SERVICES	INTERNAL FUNDING	BULK REFUSE CONTAINERS	-	800 000,00	800 000,00
COMMUNITY SERVICES	INTERNAL FUNDING	ROAD MAKING MACHINE	90 000,00		
COMMUNITY SERVICES	MUSEUM GRANT	AMPHITHEATRE: PHASE 3	217 000,00	320 000,00	320 000,00
COMMUNITY SERVICES	MUSEUM GRANT	ART PURCHASES	29 000,00		
COMMUNITY SERVICES	MUSEUM GRANT	CONSTRUCTION OF WHEELCHAIR RAMP AT ART GALLERY	50 000,00		
			20 856 000,00	**11 120 000,00**	**11 120 000,00**
DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS					
TOWN PLANNING	NEIGHBOURHOOD DEVELOPMENT PARTNERS	NEIGHBOURHOOD DEVELOPMENT PARTNERSHIP GRANT	20 000 000,00	2 000 000,00	5 000 000,00
HOUSING	ACCREDITATION	FURNITURE AND EQUIPMENT	500 000,00	500 000,00	500 000,00
			20 500 000,00	**2 500 000,00**	**5 500 000,00**
BUDGET AND TREASURY OFFICE					
FINANCIAL TREASURY SERVICES	INTERNAL FUNDING	FURNITURE AND EQUIPMENT	300 000,00	300 000,00	300 000,00
FINANCIAL TREASURY SERVICES	INTERNAL FUNDING	MACHINERY & EQUIPMENT	100 000,00	100 000,00	100 000,00
FINANCIAL TREASURY SERVICES	INTERNAL FUNDING	IT EQUIPMENT	2 000 000,00	2 000 000,00	2 000 000,00
			2 400 000,00	**2 400 000,00**	**2 400 000,00**
TECHNICAL SERVICES					
INFRASTRUCTURE CIVIL	MUNICIPAL INFRASTRUCTURE GRANT	BLAAUWBOSCH BULK WATER	8 703 374,76	-	-
INFRASTRUCTURE CIVIL	MUNICIPAL INFRASTRUCTURE GRANT	CONSTRUCTION & REHABILITATION OF JR2 ROAD	10 000 000,00	-	-
INFRASTRUCTURE CIVIL	MUNICIPAL INFRASTRUCTURE GRANT	VILIOENPARK BULK WATER & SANITATION	13 000 000,00	31 488 878,95	9 006 169,36
INFRASTRUCTURE CIVIL	MUNICIPAL INFRASTRUCTURE GRANT	UPGRADE OF MADADENI WASTE WATER TREATMENT	1 000 000,00	-	-
INFRASTRUCTURE CIVIL	MUNICIPAL INFRASTRUCTURE GRANT	UPGRADE & REFURBISHMENT OF BULK SEWER PIPELINE FROM SIYAHLAL	11 000 000,00	28 837 541,22	-
INFRASTRUCTURE CIVIL	MUNICIPAL INFRASTRUCTURE GRANT	CONSTRUCTION OF SPORTS FACILITY - MIG	8 964 576,32	10 558 042,13	-
INFRASTRUCTURE CIVIL	MUNICIPAL INFRASTRUCTURE GRANT	PIPE REPLACEMENT AND UPGRADE PROJECT	30 487 876,00	-	-
INFRASTRUCTURE CIVIL	MUNICIPAL INFRASTRUCTURE GRANT	FURNITURE EQUIPMENT	30 000,00	100 000,00	150 000,00
INFRASTRUCTURE CIVIL	MUNICIPAL INFRASTRUCTURE GRANT	CONSTRUCTION OF MADADENI TARED ACCESS ROADS Ward 28 & 29	13 050 546,38	20 269 782,72	29 335 851,90
INFRASTRUCTURE CIVIL	MUNICIPAL INFRASTRUCTURE GRANT	CONSTRUCTION OF OSIZWENI TARRED ROADS ward 9, 10 & 32	13 000 000,00	20 879 209,60	34 426 939,07
INFRASTRUCTURE CIVIL	MUNICIPAL INFRASTRUCTURE GRANT	CHARLESTOWN BULK WATER SUPPLY	-	4 812 844,41	30 000 000,00
INFRASTRUCTURE CIVIL	MUNICIPAL INFRASTRUCTURE GRANT	UPGRADE OF VOORTREKKER PUMPSTATION & ASSOCIATED WORKS	-	4 000 000,00	28 799 461,60
INFRASTRUCTURE CIVIL	INTEGRATED NATIONAL ELECTRIFICATION PR	CONSTRUCTION OF 11kv SWITCHING STATION- CAPRICON	7 700 000,00	6 000 000,00	6 500 000,00
INFRASTRUCTURE CIVIL	INTEGRATED NATIONAL ELECTRIFICATION PR	CONSTRUCTION OF 132/11kv STATION- EQUARAND	14 644 000,00	12 000 000,00	12 000 000,00
INFRASTRUCTURE CIVIL	INTERNAL FUNDING	HIGH VOLTAGE TEST EQUIPMENT	1 300 000,00		
			132 880 373,46	**138 946 299,02**	**150 218 421,93**

DRAFT CAPITAL BUDGET 2024/25 -2026/27 MTREF

Directorate Description	Finance Source Description	mSCOA Config Description	2024/25 PROPOSED DRAFT BUDGET	2025/2026 DRAFT BUDGET	2026/2027 DRAFT BUDGET
		TOTAL DRAFT CAPITAL BUDGET	**177 086 373,46**	**154 966 299,02**	**169 238 421,93**
		SOURCES OF FUNDING:			
		NATIONAL GRANTS	151 580 373,46	140 946 299,02	155 218 421,93
		PROVINCIAL GRANTS	20 796 000,00	10 820 000,00	10 820 000,00
		INTERNAL FUNDED	4 710 000,00	3 200 000,00	3 200 000,00
			177 086 373,46	**154 966 299,02**	**169 238 421,93**

ANNEXURE: D

A SCHEDULE BUDGET TABLES

KZN252 Newcastle- Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Financial Performance										
Property rates	348 822	362 426	376 279	396 741	396 614	396 614	396 614	423 760	412 860	437 631
Service charges	1 015 634	1 132 522	1 150 840	1 345 737	1 348 056	1 348 056	1 348 056	1 364 758	1 503 218	1 666 850
Investment revenue	2 373	2 294	6 529	5 330	5 330	5 330	5 330	5 592	5 849	8 481
Transfer and subsidies - Operational	639 932	842 932	558 095	577 623	604 152	604 152	604 152	696 094	733 989	721 921
Other own revenue	35 335	38 170	40 795	30 037	42 880	42 880	42 880	138 358	145 769	170 056
Total Revenue (excluding capital transfers and contributions)	2 042 097	2 378 344	2 132 538	2 355 468	2 397 032	2 397 032	2 397 032	2 628 561	2 801 685	3 004 939
Employee costs	546 878	572 674	677 337	724 604	708 366	708 366	708 366	770 698	790 662	825 576
Remuneration of councillors	26 612	28 882	26 983	28 443	26 987	26 987	26 987	28 443	29 751	31 090
Depreciation and amortisation	351 084	365 084	347 534	379 139	379 139	379 139	379 139	397 716	416 011	434 732
Interest	64 980	39 754	76 057	32 205	32 545	32 545	32 545	30 300	26 545	22 467
Inventory consumed and bulk purchases	436 881	557 138	527 905	665 245	815 891	815 891	815 891	919 356	999 792	1 128 590
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–
Other expenditure	623 105	951 142	800 652	739 412	808 121	808 121	808 121	778 239	793 916	770 347
Total Expenditure	2 049 539	2 514 674	2 456 468	2 569 048	2 771 049	2 771 049	2 771 049	2 924 752	3 056 678	3 212 801
Surplus/(Deficit)	(7 442)	(136 330)	(323 930)	(213 580)	(374 017)	(374 017)	(374 017)	(296 191)	(254 993)	(207 862)
Transfers and subsidies - capital (monetary allocations)	108 904	156 106	158 912	240 770	232 035	232 035	232 035	172 376	141 524	157 367
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	101 462	19 776	(165 018)	27 190	(141 982)	(141 982)	(141 982)	(123 815)	(113 469)	(50 495)
Share of Surplus/Deficit attributable to Associate	101 462	19 776	(165 018)	27 190	(141 982)	(141 982)	(141 982)	(123 815)	(113 469)	(50 495)
Surplus/(Deficit) for the year	202 924	39 551	(330 037)	54 381	(283 964)	(283 964)	(283 964)	(247 629)	(226 938)	(100 991)
Capital expenditure & funds sources										
Capital expenditure	150 390	185 393	173 869	255 338	250 902	250 902	250 902	177 086	154 966	169 238
Transfers recognised - capital	108 904	156 105	158 912	240 770	232 035	232 035	232 035	172 376	151 766	166 038
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	41 486	29 289	14 958	14 568	18 867	18 867	18 867	4 710	3 200	3 200
Total sources of capital funds	150 390	185 393	173 869	255 338	250 902	250 902	250 902	177 086	154 966	169 238
Financial position										
Total current assets	822 388	990 078	848 769	1 067 493	701 314	701 314	701 314	1 206 064	1 406 920	1 617 329
Total non current assets	6 995 357	6 701 054	6 457 187	5 915 689	6 393 352	6 393 352	6 393 352	6 369 083	6 681 169	7 261 597
Total current liabilities	929 920	1 079 124	1 114 198	766 659	983 390	983 390	983 390	1 071 249	1 125 927	1 182 811
Total non current liabilities	576 688	544 869	520 818	614 410	485 947	485 947	485 947	509 897	273 577	286 982
Community wealth/Equity	6 311 137	6 067 139	5 670 940	5 602 113	5 625 329	5 625 329	5 625 329	5 686 545	6 381 128	7 101 677
Cash flows										
Net cash from (used) operating	123 839	202 958	198 033	261 626	256 849	256 849	256 849	191 715	193 084	322 929
Net cash from (used) investing	(132 390)	(174 393)	(199 459)	(235 338)	(230 902)	(230 902)	(230 902)	(167 486)	(154 966)	(169 238)
Net cash from (used) financing	(26 757)	(31 884)	(47 260)	(34 082)	(34 082)	(34 082)	(34 082)	(32 986)	(36 789)	(40 305)
Cash/cash equivalents at the year end	936	6 181	27 482	19 688	4 093	4 093	4 093	18 724	20 053	33 438
Cash backing/surplus reconciliation										
Cash and investments available	9 500	76 167	12 227	19 688	4 093	4 093	4 093	31 681	33 234	34 862
Application of cash and investments	50 432	354 944	236 192	291 105	164 222	164 222	164 222	71 627	67 077	55 719
Balance - surplus (shortfall)	(40 932)	(278 777)	(223 964)	(271 416)	(160 129)	(160 129)	(160 129)	(39 946)	(33 844)	(20 857)
Asset management										
Asset register summary (WDV)	6 480 679	6 174 454	5 999 100	5 440 429	5 905 716	5 905 716	5 905 716	[illegible]	[illegible]	–
Depreciation	351 084	365 084	347 534	379 139	379 139	379 139	397 716	416 011	434 732	–
Renewal and Upgrading of Existing Assets	41 018	104 720	106 833	80 959	90 534	90 534	93 156	[illegible]	[illegible]	–
Repairs and Maintenance	30 685	77 442	80 478	46 348	39 024	39 024	38 640	[illegible]	41 126	–
Free services										
Cost of Free Basic Services provided	44 703	45 157	46 324	57 245	32 490	32 490	32 490	[illegible]	[illegible]	–
Revenue cost of free services provided	76 194	79 176	95 398	84 710	84 836	84 836	84 836	[illegible]	[illegible]	–
Households below minimum service level										
Water:	290	307	307	307	313	313	[illegible]	344	[illegible]	–
Sanitation/sewerage:	27	29	35	35	36	36	[illegible]	[illegible]	41	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

KZN252 Newcastle - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional										
Governance and administration		**535 705**	**484 385**	**521 000**	**565 717**	**574 723**	**574 723**	**720 944**	**724 412**	**769 207**
Executive and council		7 149	13 647	20 452	15 251	15 251	15 251	25 293	26 598	32 360
Finance and administration		528 556	470 738	500 548	550 466	559 472	559 472	695 652	697 814	736 848
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**204 643**	**390 530**	**46 287**	**77 025**	**86 184**	**86 184**	**87 034**	**80 681**	**51 748**
Community and social services		12 903	14 475	14 994	11 656	12 117	12 117	12 675	13 161	14 360
Sport and recreation		697	11 132	4 683	12 086	12 086	12 086	20 155	10 162	10 235
Public safety		9 676	3 903	6 059	4 757	7 172	7 172	7 524	7 870	11 411
Housing		181 306	361 016	20 539	48 522	54 805	54 805	46 677	49 483	15 735
Health		61	4	12	4	4	4	4	5	7
Economic and environmental services		**136 126**	**142 356**	**157 172**	**171 944**	**183 955**	**183 955**	**161 897**	**150 589**	**159 662**
Planning and development		100 860	134 316	28 031	28 876	29 804	29 804	23 214	5 274	8 895
Road transport		35 266	8 040	129 141	143 068	154 151	154 151	138 683	145 315	150 767
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**1 274 360**	**1 517 005**	**1 566 831**	**1 781 356**	**1 784 008**	**1 784 008**	**1 830 857**	**1 987 312**	**2 181 378**
Energy sources		618 090	822 980	804 988	994 494	975 379	975 379	972 784	1 074 209	1 172 715
Water management		264 361	311 775	359 037	366 795	367 379	367 379	346 768	366 246	420 197
Waste water management		259 788	241 210	254 821	263 058	283 768	283 768	353 603	380 403	376 606
Waste management		132 122	141 040	147 985	157 009	157 483	157 483	157 702	166 454	211 861
Other	4	167	174	160	195	195	195	205	214	311
Total Revenue - Functional	2	**2 151 001**	**2 534 450**	**2 291 449**	**2 596 238**	**2 629 066**	**2 629 066**	**2 800 938**	**2 943 209**	**3 162 306**
Expenditure - Functional										
Governance and administration		**464 026**	**463 170**	**653 078**	**526 515**	**586 660**	**586 660**	**677 629**	**670 825**	**690 582**
Executive and council		80 202	95 154	122 855	87 849	90 162	90 162	100 515	103 541	107 405
Finance and administration		377 080	367 278	528 385	431 359	489 309	489 309	569 468	559 307	574 860
Internal audit		6 744	737	1 838	7 308	7 189	7 189	7 647	7 976	8 317
Community and public safety		**314 205**	**517 110**	**253 589**	**305 267**	**302 024**	**302 024**	**296 902**	**310 079**	**285 285**
Community and social services		33 738	42 032	42 542	46 305	44 725	44 725	46 715	48 810	50 546
Sport and recreation		75 287	71 745	74 021	81 375	80 053	80 053	82 716	86 054	89 927
Public safety		54 430	67 611	97 424	94 712	93 192	93 192	95 665	99 849	104 342
Housing		141 786	326 119	29 985	72 572	73 933	73 933	61 032	64 123	28 722
Health		8 963	9 603	9 616	10 303	10 121	10 121	10 775	11 242	11 748
Economic and environmental services		**240 268**	**271 605**	**286 897**	**276 739**	**270 327**	**270 327**	**270 164**	**281 874**	**520 587**
Planning and development		83 736	80 996	86 124	86 004	86 797	86 797	82 048	85 586	87 675
Road transport		156 522	190 601	200 765	190 732	183 526	183 526	188 112	196 285	432 909
Environmental protection		10	8	7	3	3	3	3	3	3
Trading services		**1 157 695**	**1 399 012**	**1 452 921**	**1 613 058**	**1 609 537**	**1 609 537**	**1 677 423**	**1 791 145**	**1 713 467**
Energy sources		583 970	705 018	557 690	811 505	828 031	828 031	888 232	966 496	1 038 985
Water management		491 897	595 992	707 439	612 122	478 671	478 671	433 091	440 731	394 881
Waste water management		45 176	55 661	104 648	62 470	154 593	154 593	224 329	238 834	192 836
Waste management		36 652	42 342	83 145	126 961	148 243	148 243	131 771	145 084	86 766
Other	4	**1 026**	**3 356**	**2 955**	**3 010**	**2 501**	**2 501**	**2 634**	**2 755**	**2 879**
Total Expenditure - Functional	3	**2 177 220**	**2 654 252**	**2 649 439**	**2 724 589**	**2 771 049**	**2 771 049**	**2 924 752**	**3 056 678**	**3 212 801**
Surplus/(Deficit) for the year		**(26 219)**	**(119 803)**	**(357 990)**	**(128 351)**	**(141 982)**	**(141 982)**	**(123 815)**	**(113 469)**	**(50 495)**

KZN252 Newcastle - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		145 940	85 078	110 294	124 961	125 961	125 961	144 534	150 668	156 602
Vote 2 - COMMUNITY SERVICES		155 449	170 596	173 752	185 534	187 068	187 068	231 989	233 746	247 460
Vote 3 - BUDGET AND TREASURY		388 294	399 306	410 706	440 756	444 516	444 516	576 707	574 064	612 926
Vote 4 - MUNICIPAL MANAGER		1 500	–	–	–	–	–	–	–	–
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SET		202 900	381 375	44 957	74 467	82 904	82 904	68 178	53 053	23 011
Vote 6 - TECHNICAL SERVICES		595 144	675 115	746 752	776 027	813 239	813 239	806 746	857 468	895 228
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		661 775	822 980	804 988	994 494	975 379	975 379	972 784	1 074 209	1 227 080
Vote 8 - GOVERNANCE UNIT		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	2 151 001	2 534 450	2 291 449	2 596 238	2 629 067	2 629 067	2 800 938	2 943 209	3 162 306
Expenditure by Vote *to be appropriated*	1									
Vote 1 - CORPORATE SERVICES		148 052	102 856	121 912	110 707	107 828	107 828	122 463	126 624	131 484
Vote 2 - COMMUNITY SERVICES		254 095	298 538	393 037	425 983	425 117	425 117	463 759	469 739	487 692
Vote 3 - BUDGET AND TREASURY		171 711	192 006	336 565	238 236	225 132	225 132	378 340	373 389	383 242
Vote 4 - MUNICIPAL MANAGER		90 589	88 499	97 601	100 353	98 762	98 762	112 386	116 859	121 796
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SET		172 310	357 475	57 125	98 555	103 417	103 417	83 099	87 125	52 759
Vote 6 - TECHNICAL SERVICES		802 239	894 952	1 068 373	920 360	1 008 008	1 008 008	865 177	902 441	984 555
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		538 224	719 925	574 826	830 394	802 785	802 785	899 527	980 501	1 051 273
Vote 8 - GOVERNANCE UNIT		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	2 177 220	2 654 252	2 649 439	2 724 589	2 771 049	2 771 049	2 924 752	3 056 678	3 212 801
Surplus/(Deficit) for the year	2	(26 219)	(119 803)	(357 990)	(128 351)	(141 982)	(141 982)	(123 815)	(113 469)	(50 495)

KZN252 Newcastle - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	619 100	726 407	710 069	882 022	863 907	863 907	863 907	870 387	979 185	1 111 375
Service charges - Water	2	187 535	187 084	209 841	219 986	220 070	220 070	220 070	237 040	251 262	266 338
Service charges - Waste Water Management	2	116 274	120 014	127 581	133 580	154 290	154 290	154 290	142 375	150 917	159 972
Service charges - Waste Management	2	92 725	99 017	103 349	110 148	109 788	109 788	109 788	114 957	121 854	129 165
Sale of Goods and Rendering of Services						13 505	13 505	13 505	7 243	7 576	10 986
Agency services						-	-	-	-	-	-
Interest						-	-	-	-	-	-
Interest earned from Receivables		5 107	4 247	5 406	5 877	947	947	947	4 140	4 331	6 280
Interest earned from Current and Non Current Assets		2 373	2 294	6 529	5 330	5 330	5 330	5 330	5 592	5 849	8 481
Dividends		-	-		-	-	-	-	-	-	-
Rent on Land		-	-		-	-	-	-	-	-	-
Rental from Fixed Assets		7 442	8 917	7 988	8 904	11 099	11 099	11 099	11 643	12 179	17 659
Licence and permits		-	-		-	-	-	-			
Operational Revenue		19 560	18 384	20 509	8 490	1 292	1 292	1 292	8 278	8 659	12 556
Non-Exchange Revenue											
Property rates	2	348 822	362 426	376 279	396 741	396 614	396 614	396 614	423 760	412 860	437 631
Surcharges and Taxes		-	-			-	-	-			
Fines, penalties and forfeits		3 212	3 944	5 729	4 831	7 246	7 246	7 246	7 601	7 951	11 528
Licences or permits		15	41	62	34	34	34	34	36	38	54
Transfer and subsidies - Operational		639 932	842 932	558 095	577 623	604 152	604 152	604 152	596 094	733 989	721 921
Interest		-	-		-	3 000	3 000	3 000	-	-	-
Fuel Levy		-	-		-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	2 638	1 101	2 000	-	-	-	-	-	-
Other Gains		-	-		-	5 757	5 757	5 757	99 416	105 036	110 993
Discontinued Operations						-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 042 097	2 378 344	2 132 538	2 355 468	2 397 032	2 397 032	2 397 032	2 628 561	2 801 685	3 004 939
Expenditure											
Employee related costs	2	546 878	572 674	677 337	724 604	708 366	708 366	708 366	770 698	790 662	825 576
Remuneration of councillors		26 612	26 882	26 983	28 443	26 987	26 987	26 987	28 443	29 751	31 090
Bulk purchases - electricity	2	436 881	557 138	527 905	660 933	654 133	654 133	654 133	745 201	817 667	938 272
Inventory consumed	8	-	-	-	4 313	161 759	161 759	161 759	174 154	182 126	190 318
Debt impairment	3	202 430	274 982	252 510	308 145	285 207	285 207	285 207	285 207	289 388	293 968
Depreciation and amortisation		351 084	365 084	347 534	379 139	379 139	379 139	379 139	397 716	416 011	434 732
Interest		64 980	39 754	76 057	32 205	32 545	32 545	32 545	30 300	26 545	22 467
Contracted services		264 109	564 999	260 392	207 361	267 155	267 155	267 155	261 622	272 764	242 675
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	102 301	89 312	93 659	93 659	93 659	93 659	89 351	85 330
Operational costs		156 564	110 501	185 449	134 594	162 099	162 099	162 099	137 750	142 413	148 374
Losses on disposal of Assets											
Other Losses		1	659	-	-						
Total Expenditure		2 049 539	2 514 674	2 456 468	2 569 048	2 771 049	2 771 049	2 771 049	2 924 752	3 056 678	3 212 801
Surplus/(Deficit)		(7 442)	(136 330)	(323 930)	(213 580)	(374 017)	(374 017)	(374 017)	(296 191)	(254 993)	(207 862)
Transfers and subsidies - capital (monetary allocations)	6	108 904	156 106	158 912	240 770	232 035	232 035	232 035	172 376	141 524	157 367
Transfers and subsidies - capital (in-kind)	6										
Surplus/(Deficit) after capital transfers & contributions		101 462	19 776	(165 018)	27 190	(141 982)	(141 982)	(141 982)	(123 815)	(113 469)	(50 495)
Income Tax											
Surplus/(Deficit) after income tax		101 462	19 776	(165 018)	27 190	(141 982)	(141 982)	(141 982)	(123 815)	(113 469)	(50 495)
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		101 462	19 776	(165 018)	27 190	(141 982)	(141 982)	(141 982)	(123 815)	(113 469)	(50 495)
Share of Surplus/Deficit attributable to Associate	7			(33 264)							
Intercompany/Parent subsidiary transactions											
Surplus/(Deficit) for the year	1	101 462	19 776	(198 283)	27 190	(141 982)	(141 982)	(141 982)	(123 815)	(113 469)	(50 495)

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Capital expenditure - Vote</u>											
<u>Single-year expenditure</u> *to be appropriated*	2										
Vote 1 - CORPORATE SERVICES		–	–	120	–	700	700	700	850	–	–
Vote 2 - COMMUNITY SERVICES		5 970	13 812	4 448	13 326	19 311	19 311	19 311	29 421	20 558	–
Vote 3 - BUDGET AND TREASURY		2 904	2 066	2 999	3 900	4 073	4 073	4 073	2 400	2 400	–
Vote 4 - MUNICIPAL MANAGER		–	239	–	800	3 096	3 096	3 096	–	–	–
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		30 107	26 405	24 472	500	2 313	2 313	2 313	20 500	2 500	5 000
Vote 6 - TECHNICAL SERVICES		111 409	139 971	141 832	215 262	193 973	193 973	193 973	100 272	111 508	157 738
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		–	2 900	–	21 550	27 436	27 436	27 436	23 644	18 000	6 500
Vote 8 - GOVERNANCE UNIT		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**150 390**	**185 393**	**173 869**	**255 338**	**250 902**	**250 902**	**250 902**	**177 086**	**154 966**	**169 238**
Total Capital Expenditure - Vote		**150 390**	**185 393**	**173 869**	**255 338**	**250 902**	**250 902**	**250 902**	**177 086**	**154 966**	**169 238**
<u>Capital Expenditure - Functional</u>											
Governance and administration		2 904	5 205	3 119	4 700	7 330	7 330	7 330	2 850	2 400	–
Executive and council		–	239	–	–	1 757	1 757	1 757			
Finance and administration		2 904	4 966	3 119	4 700	5 573	5 573	5 573	2 850	2 400	
Internal audit		–	–	–	–	–	–	–			
Community and public safety		7 554	13 637	5 125	37 334	41 277	41 277	41 277	30 231	22 178	11 120
Community and social services		3 927	1 490	557	858	1 308	1 308	1 308	766	1 120	1 120
Sport and recreation		196	11 098	3 891	35 977	39 169	39 169	39 169	28 965	20 558	10 000
Public safety		1 709	–	–	–	–	–	–			
Housing		1 722	1 049	678	500	800	800	800	500	500	–
Health		–	–	–		–	–	–			
Economic and environmental services		90 502	58 384	56 127	54 635	65 620	65 620	65 620	56 081	52 062	92 820
Planning and development		28 386	25 471	23 887	–	6 278	6 278	6 278	30	100	
Road transport		62 116	32 913	32 240	54 635	59 342	59 342	59 342	56 051	51 962	92 820
Environmental protection		–	–	–	–	–	–	–			
Trading services		49 431	108 167	109 499	158 669	136 665	136 665	136 665	87 925	78 326	65 298
Energy sources		–	–	–	21 550	27 836	27 836	27 836	23 644	18 000	6 500
Water management		21 988	64 577	83 284	108 185	100 054	100 054	100 054	52 191	31 489	30 000
Waste water management		27 305	42 366	26 214	28 484	7 941	7 941	7 941	12 000	28 838	28 798
Waste management		138	1 224	–	450	834	834	834	90	–	
Other		–	–	–		10	10	10			
Total Capital Expenditure - Functional	3	**150 390**	**185 393**	**173 869**	**255 338**	**250 902**	**250 902**	**250 902**	**177 086**	**154 966**	**169 238**
<u>Funded by:</u>											
National Government		108 538	132 942	149 800	228 012	213 181	213 181	213 181	151 580	140 946	155 218
Provincial Government		367	23 163	9 112	12 758	18 854	18 854	18 854	20 796	10 820	10 820
District Municipality											
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatns, Higher Educ Institutions)											
Transfers recognised - capital	4	**108 904**	**156 105**	**158 912**	**240 770**	**232 035**	**232 035**	**232 035**	**172 376**	**151 766**	**166 038**
Borrowing	6										
Internally generated funds		41 486	29 289	14 958	14 568	18 867	18 867	18 867	4 710	3 200	3 200
Total Capital Funding	7	**150 390**	**185 393**	**173 869**	**255 338**	**250 902**	**250 902**	**250 902**	**177 086**	**154 966**	**169 238**

KZN252 Newcastle- Table A6 Budgeted Financial Position

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
ASSETS											
Current assets											
Cash and cash equivalents		9 500	76 167	12 227	19 688	4 093	4 093	4 093	31 681	33 234	34 862
Trade and other receivables from exchange transactions	1	645 126	767 448	689 996	951 655	392 917	392 917	392 917	703 567	738 042	774 206
Receivables from non-exchange transactions	1	112 860	101 920	121 850	83 155	121 850	121 850	121 850	135 961	142 623	149 612
Current portion of non-current receivables											
Inventory	2	18 806	24 543	24 696	12 995	182 455	182 455	182 455	334 854	493 021	658 649
VAT		36 095									
Other current assets											
Total current assets		822 388	990 078	848 769	1 067 493	701 314	701 314	701 314	1 206 064	1 406 920	1 617 329
Non current assets											
Investments		173 928	142 171	72 154	110 954	–	–	–			
Investment property		327 735	372 224	373 698	352 224	373 698	373 698	373 698	371 568	389 775	408 874
Property, plant and equipment	3	6 480 679	6 174 454	5 999 100	5 440 429	5 905 716	5 905 716	5 905 716	5 883 676	6 171 976	6 727 454
Biological assets						–	–	–			
Living and non-living resources						–	–	–			
Heritage assets		11 758	11 823	11 982	11 883	11 891	11 891	11 891	11 982	12 569	13 185
Intangible assets		1 258	382	254	200	254	254	254	119	125	131
Trade and other receivables from exchange transactions						–	–	–			
Non-current receivables from non-exchange transactions						–	–	–			
Other non-current assets		–	–			101 793	101 793	101 793	101 739	106 724	111 954
Total non current assets		6 995 357	6 701 054	6 457 187	5 915 689	6 393 352	6 393 352	6 393 352	6 369 083	6 681 169	7 261 597
TOTAL ASSETS		7 817 745	7 691 132	7 305 956	6 983 183	7 094 666	7 094 666	7 094 666	7 575 147	8 088 088	8 878 926
LIABILITIES											
Current liabilities											
Bank overdraft											
Financial liabilities		31 182	47 260	65 978	34 082	69 364	69 364	69 364	32 986	36 789	40 305
Consumer deposits		27 502	33 418	35 599	35 649	35 649	35 649	35 649	37 149	38 969	40 879
Trade and other payables from exchange transactions	4	821 701	778 082	857 235	571 301	522 629	522 629	522 629	795 511	834 491	875 381
Trade and other payables from non-exchange transactions	5			134 074		259 989	259 989	259 989	190 488	199 822	209 613
Provision		11 406	11 105	14 261	10 513	14 261	14 261	14 261		–	–
VAT		–	3 038	7 052	–	–	–	–		–	–
Other current liabilities		38 129	206 221	–	115 115	81 499	81 499	81 499	15 115	15 856	16 633
Total current liabilities		929 920	1 079 124	1 114 198	766 659	983 390	983 390	983 390	1 071 249	1 125 927	1 182 811
Non current liabilities											
Financial liabilities	6	362 080	315 529	263 234	321 905	228 363	228 363	228 363	249 099	–	–
Provision	7	214 608	229 340	257 584	229 340	257 584	257 584	257 584	260 798	273 577	286 982
Long term portion of trade payables		–	–	–	63 165	–	–	–	–	–	–
Other non-current liabilities											
Total non current liabilities		576 688	544 869	520 818	614 410	485 947	485 947	485 947	509 897	273 577	286 982
TOTAL LIABILITIES		1 506 608	1 623 992	1 635 016	1 381 069	1 469 337	1 469 337	1 469 337	1 581 146	1 399 504	1 469 793
NET ASSETS		6 311 137	6 067 139	5 670 940	5 602 113	5 625 329	5 625 329	5 625 329	5 994 001	6 688 584	7 409 133
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	6 280 895	6 036 252	5 638 648	5 567 259	5 592 697	5 592 697	5 592 697	5 652 313	6 345 219	7 064 008
Reserves and funds	9	30 242	30 887	32 292	34 854	32 633	32 633	32 633	34 232	35 909	37 669
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	6 311 137	6 067 139	5 670 940	5 602 113	5 625 329	5 625 329	5 625 329	5 686 545	6 381 128	7 101 677

KZN252 Newcastle - Table A7 Budgeted Cash Flows

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		262 868	271 820	282 077	299 539	337 122	337 122	337 122	356 941	350 931	371 987
Service charges		842 958	955 548	1 015 802	1 144 535	1 128 137	1 128 137	1 128 137	1 139 636	1 262 264	1 399 421
Other revenue		27 611	257 709	294 327	231 189	278 927	278 927	278 927	13 199	13 807	20 020
Transfers and Subsidies - Operational	1	701 384	828 432	510 460	547 623	559 406	559 406	559 406	666 094	624 823	636 921
Transfers and Subsidies - Capital	1	108 904	152 677	186 286	240 770	232 035	232 035	232 035	172 376	141 524	157 367
Interest		2 373	2 294	5 330	5 330	5 330	5 330	5 330	9 732	10 180	14 760
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(1 779 378)	(2 225 766)	(2 060 403)	(2 175 156)	(2 251 563)	(2 251 563)	(2 251 563)	(2 135 964)	(2 183 899)	(2 255 080)
Interest		(42 882)	(39 754)	(35 846)	(32 205)	(32 545)	(32 545)	(32 545)	(30 300)	(26 545)	(22 467)
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**123 839**	**202 958**	**198 033**	**261 626**	**256 849**	**256 849**	**256 849**	**191 715**	**193 084**	**322 929**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		18 000	11 000	14 841	20 000	20 000	20 000	20 000	10 000	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(150 390)	(185 393)	(214 299)	(255 338)	(250 902)	(250 902)	(250 902)	(177 486)	(154 966)	(169 238)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(132 390)**	**(174 393)**	**(199 459)**	**(235 338)**	**(230 902)**	**(230 902)**	**(230 902)**	**(167 486)**	**(154 966)**	**(169 238)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		2 000	–	–	–	–	–		–	–	–
Payments											
Repayment of borrowing		(28 757)	(31 884)	(47 260)	(34 082)	(34 082)	(34 082)	(34 082)	(32 986)	(36 789)	(40 305)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(26 757)**	**(31 884)**	**(47 260)**	**(34 082)**	**(34 082)**	**(34 082)**	**(34 082)**	**(32 986)**	**(36 789)**	**(40 305)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(35 308)**	**(3 319)**	**(48 685)**	**(7 794)**	**(8 134)**	**(8 134)**	**(8 134)**	**(8 758)**	**1 329**	**113 385**
Cash/cash equivalents at the year begin:	2	36 244	9 500	76 167	27 482	12 227	12 227	12 227	27 482	18 724	(79 947)
Cash/cash equivalents at the year end.	2	936	6 181	27 482	19 688	4 093	4 093	4 093	18 724	20 053	33 438

KZN252 Newcastle- Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash and investments available											
Cash/cash equivalents at the year end	1	936	6 181	27 482	19 688	4 093	4 093	4 093	18 724	20 053	33 438
Other current investments > 90 days		8 564	69 986	(15 255)	–	–	–	–	12 957	13 181	1 424
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		9 500	76 167	12 227	19 688	4 093	4 093	4 093	31 681	33 234	34 862
Application of cash and investments											
Unspent conditional transfers		38 130	206 298	–	115 115	81 499	81 499	81 499	155 136	139 622	152 188
Unspent borrowing		15 402	26 776	143 479	113 479	–	–	–			
Statutory requirements	2	(3 947)	45 229	22 674	26 978	26 978	26 978	26 978	32 078	35 480	39 241
Other working capital requirements	3	(36 744)	41 075	16 843	(6 459)	8 851	8 851	8 851	(159 678)	(154 321)	(184 321)
Other provisions		8 150	9 723	22 308	11 105	14 261	14 261	14 261	11 660	12 243	12 855
Long term investments committed	4	–	–	–		–	–	–	–	–	–
Reserves to be backed by cash/investments	5	29 441	25 842	30 887	30 887	32 633	32 633	32 633	32 431	34 053	35 756
Total Application of cash and investments:		50 432	354 944	236 192	291 105	164 222	164 222	164 222	71 627	67 077	55 719
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(40 932)	(278 777)	(223 964)	(271 416)	(160 129)	(160 129)	(160 129)	(39 946)	(33 844)	(20 857)
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(40 932)	(278 777)	(223 964)	(271 416)	(160 129)	(160 129)	(160 129)	(39 946)	(33 844)	(20 857)

KZN252 Newcastle - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CAPITAL EXPENDITURE										
Total New Assets	1	98 200	70 080	74 524	163 083	130 295	130 295	84 035	64 059	64 059
Roads Infrastructure		60 068	33 956	22 521	44 065	41 280	41 280	56 051	43 149	43 149
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	21 550	27 350	27 350	22 344	18 000	18 000
Water Supply Infrastructure		17 000	27 000	45 443	58 185	50 000	50 000	–	–	–
Sanitation Infrastructure		–	1 109	–	21 484	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		77 068	62 065	67 964	145 284	118 630	118 630	78 395	61 149	61 149
Community Facilities		11 704	3 038	752	–	962	962	–	–	–
Sport and Recreation Facilities		–	–	–	11 938	–	–	–	–	–
Community Assets		11 704	3 038	752	11 938	962	962	–	–	–
Heritage Assets		–	50	–	270	395	395	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		994	–	–	–	1 200	1 200	–	–	–
Intangible Assets		994	–	–	–	1 200	1 200	–	–	–
Computer Equipment		–	–	–	2 000	2 509	2 509	2 050	2 000	2 000
Furniture and Office Equipment		2 682	1 460	823	991	1 570	1 570	1 230	810	810
Machinery and Equipment		2 263	2 838	3 251	2 100	3 273	3 273	1 560	100	100
Transport Assets		2 990	628	1 734	500	1 757	1 757	800	–	–
Land		500	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	11 171	10 593	13 106	11 296	30 072	30 072	–	–	–
Roads Infrastructure		9 871	10 593	13 106	9 879	30 072	30 072	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		9 871	10 593	13 106	9 879	30 072	30 072	–	–	–
Community Facilities		–	–	–	1 418	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	1 418	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		1 300	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–

Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	41 018	104 720	106 833	80 959	90 534	90 534	93 156	80 884	80 884
Roads Infrastructure		3 546	2 999	21 661	–	143	143	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	1 348	–	–	–	–	–	–	–
Water Supply Infrastructure		9 506	36 170	29 048	50 000	38 054	38 054	52 191	31 489	31 489
Sanitation Infrastructure		22 805	41 563	25 310	7 000	7 597	7 597	12 000	28 838	28 838
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		*35 857*	*82 081*	*76 019*	*57 000*	*45 794*	*45 794*	*64 191*	*60 326*	*60 326*
Community Facilities		–	6 000	3 000	–	4 616	4 616	–	–	–
Sport and Recreation Facilities		44	11 000	24 009	23 959	38 797	38 797	28 965	20 558	20 558
Community Assets		*44*	*17 000*	*27 009*	*23 959*	*43 413*	*43 413*	*28 965*	*20 558*	*20 558*
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		4 979	5 639	3 805	–	1 328	1 328	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		*4 979*	*5 639*	*3 805*	–	*1 328*	*1 328*	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		138	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	150 389	185 393	194 463	255 338	250 902	250 902	177 190	144 943	144 943
Roads Infrastructure		73 485	47 549	57 289	53 944	71 495	71 495	56 051	43 149	43 149
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	1 348	–	21 550	27 350	27 350	22 344	18 000	18 000
Water Supply Infrastructure		26 506	63 170	74 490	108 185	88 054	88 054	52 191	31 489	31 489
Sanitation Infrastructure		22 805	42 672	25 310	28 484	7 597	7 597	12 000	28 838	28 838
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		*122 796*	*154 740*	*157 089*	*212 162*	*194 496*	*194 496*	*142 586*	*121 475*	*121 475*
Community Facilities		11 704	9 038	3 752	1 418	5 578	5 578	–	–	–
Sport and Recreation Facilities		44	11 000	24 009	35 897	38 797	38 797	28 965	20 558	20 558
Community Assets		*11 749*	*20 038*	*27 760*	*37 314*	*44 374*	*44 374*	*28 965*	*20 558*	*20 558*
Heritage Assets		–	50	–	270	395	395	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		4 979	5 639	3 805	–	1 328	1 328	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		*4 979*	*5 639*	*3 805*	–	*1 328*	*1 328*	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		994	–	–	–	1 200	1 200	–	–	–
Intangible Assets		*994*	–	–	–	*1 200*	*1 200*	–	–	–
Computer Equipment		–	–	–	2 000	2 509	2 509	2 050	2 000	2 000
Furniture and Office Equipment		2 682	1 460	823	991	1 570	1 570	1 230	810	810
Machinery and Equipment		2 401	2 838	3 251	2 100	3 273	3 273	1 560	100	100
Transport Assets		4 290	628	1 734	500	1 757	1 757	800	–	–

Land		500	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		150 389	185 393	194 463	255 338	250 902	250 902	177 190	144 943	144 943
ASSET REGISTER SUMMARY - PPE (WDV)	5	6 480 679	6 174 454	5 999 100	5 440 429	5 905 716	5 905 716	5 905 716	6 177 379	6 457 828
Roads Infrastructure		2 935 472	3 808 986	3 118 950	2 407 631	2 014 618	2 014 618	2 014 618	2 107 291	2 202 119
Storm water Infrastructure		387 781	387 781	403 293	424 667	326 352	326 352	326 352	341 364	356 725
Electrical Infrastructure		1 042 110	270 485	281 304	296 214	825 082	825 082	825 082	863 036	901 872
Water Supply Infrastructure		647 476	647 476	673 375	709 064	865 462	865 462	865 462	905 273	946 010
Sanitation Infrastructure		692 006	490 054	719 688	757 831	318 592	318 592	318 592	333 248	348 244
Solid Waste Infrastructure		–	–	–	–	46 161	46 161	46 161	48 284	50 457
Rail Infrastructure		109 429	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		*5 814 276*	*5 604 783*	*5 196 610*	*4 595 407*	*4 396 266*	*4 396 266*	*4 396 266*	*4 598 495*	*4 805 427*
Community Assets		106 853	106 853	111 127	117 017	467 393	467 393	467 393	488 893	513 338
Heritage Assets		12 177	12 177	12 664	13 335	4 313	4 313	4 313	4 511	4 737
Investment properties		319 216	169 873	386 700	407 195	1 474	1 474	1 474	1 542	1 611
Other Assets		175 212	227 823	236 936	249 494	(71 197)	(71 197)	(71 197)	(74 472)	(77 823)
Biological or Cultivated Assets										
Intangible Assets		1 840	1 840	1 914	2 015	2 065	2 065	2 065	2 161	2 258
Computer Equipment		–	–	–	–	23 905	23 905	23 905	25 005	26 130
Furniture and Office Equipment		–	–	–	–	(7 614)	(7 614)	(7 614)	(7 964)	(8 322)
Machinery and Equipment		–	–	–	–	36 968	36 968	36 968	38 668	40 408
Transport Assets		–	–	–	–	20 996	20 996	20 996	21 961	22 950
Land		51 104	51 104	53 149	55 966	1 031 184	1 031 184	1 031 184	1 078 618	1 127 156
Zoo's, Marine and Non-biological Animals				–	–	(37)	(37)	(37)	(38)	(40)
Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	6 480 679	6 174 454	5 999 100	5 440 429	5 905 716	5 905 716	5 905 716	6 177 379	6 457 828
EXPENDITURE OTHER ITEMS		381 769	442 525	428 012	425 487	418 163	418 163	436 357	455 621	475 860
Depreciation	7	351 084	365 084	347 534	379 139	379 139	379 139	397 716	416 011	434 732
Repairs and Maintenance by Asset Class	3	30 685	77 442	80 478	46 348	39 024	39 024	38 640	39 609	41 128
Roads Infrastructure		948	5 042	4 399	3 500	5 520	5 520	1 154	1 207	1 261
Storm water Infrastructure		–	18 266	31 104	–	15 181	15 181	1 779	1 860	1 944
Electrical Infrastructure		5 788	7 231	8 584	8 850	8 930	8 930	9 284	9 711	10 148
Water Supply Infrastructure		10 877	12 022	3 399	3 200	6 349	6 349	3 357	3 511	3 669
Sanitation Infrastructure		2 868	19 758	6 168	9 615	(7 215)	(7 215)	1 259	1 317	1 376
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	1 811	2 600	(400)	(400)	2 727	2 853	2 981
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		*20 481*	*62 320*	*55 465*	*27 765*	*28 364*	*28 364*	*19 559*	*20 459*	*21 379*
Community Facilities		1 002	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		298	295	85	134	354	354	141	147	154
Community Assets		*1 300*	*295*	*85*	*134*	*354*	*354*	*141*	*147*	*154*
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	3 266	2 659	1 515	2 093	2 093	1 608	1 698	1 768
Housing		233	806	1 030	564	564	564	592	619	647
Other Assets		*233*	*4 072*	*3 689*	*2 079*	*2 657*	*2 657*	*2 199*	*2 317*	*2 415*
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		3 739	3 009	4 585	2 784	2 605	2 605	–	–	–

Intangible Assets	*3 739*	*3 009*	*4 585*	*2 784*	*2 605*	*2 605*	–	–	–
Computer Equipment	–	1 639	–	22	(22)	(22)	2 733	2 858	2 730
Furniture and Office Equipment	–	37	14	93	38	38	111	102	106
Machinery and Equipment	4 931	6 070	6 147	3 671	4 843	4 843	3 874	4 052	4 235
Transport Assets	–	–	10 492	9 800	185	185	10 023	9 674	10 109
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–
Living Resources	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	381 769	442 525	428 012	425 487	418 163	418 163	436 357	455 621	475 860
Renewal and upgrading of Existing Assets as % of total capex	*34,7%*	*62,2%*	*61,7%*	*36,1%*	*48,1%*	*48,1%*	*52,6%*	*55,8%*	*55,8%*
Renewal and upgrading of Existing Assets as % of deprecn	*14,9%*	*31,6%*	*34,5%*	*24,3%*	*31,8%*	*31,8%*	*23,4%*	*19,4%*	*18,6%*
R&M as a % of PPE & Investment Property	0,4%	1,2%	1,3%	[illegible]	0,6%	0,6%	0,7%	[illegible]	[illegible]
Renewal and upgrading and R&M as a % of PPE and Investment I	[illegible]	3,1%	[illegible]	2,1%	2,7%	2,7%	2,2%	2,0%	[illegible]

KZN252 Newcastle - Table A10 Basic service delivery measurement

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets	1									
Water:										
Piped water inside dwelling		134 217	142 538	151 637	151 639	154 672	154 672	162 251	169 714	177 351
Piped water inside yard (but not in dwelling)		101 659	107 962	114 439	114 439	116 728	116 728	122 448	128 081	133 844
Using public tap (at least min service level)	2	27 215	28 902	30 636	30 636	31 249	31 249	32 780	34 288	35 831
Other water supply (at least min.service level)	4	1 832	1 946	2 062	2 062	2 104	2 104	2 207	2 306	2 412
Minimum Service Level and Above sub-total		264 922	281 347	298 775	298 777	304 753	304 753	319 685	334 391	349 438
Using public tap (< min.service level)	3	281 347	298 228	298 228	298 228	304 193	304 193	319 098	333 777	348 797
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		8 249	8 744	8 744	8 744	8 919	8 919	9 356	9 786	10 227
Below Minimum Service Level sub-total		289 597	306 972	306 972	306 972	313 112	313 112	328 454	343 563	359 023
Total number of households	5	**554 519**	**588 320**	**605 747**	**605 749**	**617 864**	**617 864**	**648 140**	**677 954**	**708 462**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		170 094	180 640	217 003	217 003	225 683	225 683	236 742	247 632	258 775
Flush toilet (with septic tank)		5 429	5 766	1 300	1 300	1 352	1 352	1 418	1 483	1 550
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		39 064	41 485	49 410	49 410	51 406	51 406	53 925	56 405	58 944
Other toilet provisions (> min.service level)		12 683	13 470	16 043	16 043	16 691	16 691	17 509	18 314	19 138
Minimum Service Level and Above sub-total		227 270	241 361	283 756	283 756	295 132	295 132	309 594	323 835	338 407
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		27 474	29 177	34 751	34 751	36 155	36 155	37 926	39 671	41 456
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		27 474	29 177	34 751	34 751	36 155	36 155	37 926	39 671	41 456
Total number of households	5	**254 744**	**270 538**	**318 506**	**318 506**	**331 287**	**331 287**	**347 520**	**363 506**	**379 863**
Energy:										
Electricity (at least min.service level)		39 642	47 214	56 233	56 233	57 358	60 398	63 357	66 271	69 254
Electricity - prepaid (min.service level)		2 233	2 660	3 168	3 168	3 231	3 402	3 569	3 733	3 901
Minimum Service Level and Above sub-total		41 875	49 874	59 400	59 400	60 588	63 800	66 926	70 004	73 155
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**41 875**	**49 874**	**59 400**	**59 400**	**60 588**	**63 800**	**66 926**	**70 004**	**73 155**
Refuse:										
Removed at least once a week		59 199	70 910	59 199	59 199	60 383	63 583	66 699	69 767	72 907
Minimum Service Level and Above sub-total		59 199	70 910	59 199	59 199	60 383	63 583	66 699	69 767	72 907
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**59 199**	**70 910**	**59 199**	**59 199**	**60 383**	**63 583**	**66 699**	**69 767**	**72 907**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		9 139	9 139	9 139	9 139	9 139	9 139	9 139	9 139	9 139
Sanitation (free minimum level service)		9 139	9 139	9 139	9 139	9 139	9 139	9 139	9 139	9 139
Electricity/other energy (50kwh per household per month)		9 417	9 417	9 417	9 417	9 417	9 417	9 417	9 417	9 417
Refuse (removed at least once a week)		9 139	9 139	9 139	9 139	9 139	9 139	9 139	9 139	9 139
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		9 035	7 988	10 123	10 600	7 450	7 450	7 450	11 458	12 146
Sanitation (free sanitation service to indigent households)		13 278	15 095	10 123	19 370	290	290	290	20 839	22 089
Electricity/other energy (50kwh per indigent household per month)		8 136	8 855	9 881	10 334	7 450	7 450	7 450	8 286	9 322
Refuse (removed once a week for indigent households)		14 254	13 218	16 196	16 941	17 301	17 301	17 301	18 339	19 440
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided	8	**44 703**	**45 157**	**46 324**	**57 245**	**32 490**	**32 490**	**32 490**	**58 923**	**62 997**
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		76 194	79 176	95 398	84 710	84 836	84 836	84 836	77 895	82 568
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–

Electricity/other energy (in excess of 50 kwh per indigent household per month		–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		76 194	79 176	95 398	84 710	84 836	84 836	84 836	77 895	82 568

ANNEXURE: E

TARIFF OF CHARGES

ANNEXURE E

NEWCASTLE MUNICIPALITY

DRAFT

TARIFF OF CHARGES

2024/2025

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			Final Tariff 2023/24	Draft Tariff 2024/25
		ASSESSMENT RATES		
		Assessment rates be determined as follows:		
1.		In terms of the Municipal Property Rates Act, No. 6 of 2004, the general rate for the financial year is levied as follows:		
	(a)	(i) Residential property (Impermissible - R85 000)	R0,01454	R0,0154
		(ii) Business and commercial	R0,03634	R0,0385
		(iii) Industrial property	R0,03634	R0,0385
		(iv) Agricultural property	R0,00323	R0,0034
		(iv) Public service infrastructure	Exempt	Exempt
		(v) Mining property	R0,03634	R0,0385
		(vi) Rural communal land	R0,00000	~~R0,0000~~
		(viii) Places of public worship	Exempt	Exempt
		(ix) Public Benefit Organizations	R0,00363	R0,0039
		(x) Public Service Purposes	R0,00363	R0,0039
		(xii) Vacant land.	R0,04362	R0,0462
	(b)	Rebates granted in terms of the Rates Policy:		
		Pensioners	25%	25%
		B&B Accomodation	10%	10%
		Properties effected by disaster	50%	50%
		Commercial Industrial Development with market value of at least R50 million	As per policy	As per policy
	(c)	Indigent accountholders are subsidised	100%	100%
	(d)	Properties Situated Outside of the Proclaimed Boundaries of the Townships		
		(i) Residential property	60%	60%
		(ii) Vacant Land	40%	40%
	(e)	Public Benefit Organisation who qualify in terms of the policy are exempt from rates		
		FEES FOR ACCESS TO INFORMATION – PUBLIC BODIES		
1.		The fee for a copy of the manual as contemplated in regulation 6 (c) for every photocopy of an A4 size page or part thereof	R2	R2
2.		The fees for reproduction referred to in regulation 7(1) are as follows:-	R2	R2
	(a)	For every photocopy of an A4 size page or part thereof	R2	R2
	(b)	For every printed copy of an A4 size page or part thereof held on a computer or in electronic or machine readable from	R2	R2
	(c)	(i) For a copy in a computer readable form on stiffy disc	R2	R2
		(ii) For a copy in a computer readable form on compact disc	R2	R2
	(d)	(i) For a transcription of visual images for an A4 size page or part thereof	R2	R2
		(ii) For a copy of visual images	R2	R2
	(e)	(i) For a transcription of an audio record for an A4 size page or part thereof	R2	R2
		(ii) For a copy of an audio recording	R2	R2
3.		The request fee payable by every requester, other than a personal requester, referred to in regulation 7(2)	R2	R2
4.		The access fees payable by a requester referred to in regulation 7(3) are as follows:-	R2	R2
	(a)	For every photocopy of an A4 size page or part thereof	R2	R2
	(b)	For every printed copy of an A4 size page or part thereof held on a computer or in electronic or machine readable form	R2	R2
	(c)	(i) For a copy in a computer readable form on stiffy disc	R2	R2
		(ii) For a copy in a computer readable form on compact disc	R2	R2
	(d)	(i) For a transcription of visual images for an A4 size page or part thereof	R2	R2
		(ii) For a copy of visual images	R2	R2
	(e)	(i) For the transcription of an audio record for an A4 size page or part thereof	R2	R2
		(ii) For a copy of an audio recording	R2	R2
	(f)	To search for and prepare the record for disclosure for each hour or part of an hour, excluding the first hour, reasonable required for such search and preparation	R2	R2
		All the abovementioned tariffs in respect of services rendered are subject to value added tax as determined from time to time		

		Final Tariff 2023/24	Draft Tariff 2024/25
	MISCELLANEOUS SERVICES		
(a)	The following fees are payable for the production of documents, provision of certificates, supply of plans and extracts from records, etc :-		
	(i) Search fee, per account, plan, document or file produced for inspection of duplicate accounts issued	R64	R68
	(ii) Certified copy of extract from Council's minutes and/or hearings, per 100 words or part thereof	R13	R14
	(iii) Extracts of bylaws, per page or part thereof	R2	R2
	(iv) Valuation certificate or any other certificate, for each certificate	R68	R72
	(v) Inspection of Council's minutes, for each inspection	R13	R14
	(vi) Sale of computerised data	Cost +6%	Cost +6%
	(vii) Photostats, prints of plans and Photostats/prints of building plans	Cost +6%	Cost +6%
	(viii) Certificate, per application per property, in accordance with section 118(1) of the Systems Act, No. 32 of 2000	R532	R564
	(ix) Eletronic Certificate, per application per property, in accordance with section 118(1) of the Systems Act, No. 32 of 2001	R422	R447
(b)	Debt collection sundry tariffs		
	(i) Final demand	R0	R0
	(ii) Preparation of summonses	R130	R138
	(iii) Preparation of judgements	R155	R164
	(v) Restriction/reconnection of water supply	Cost +3,9%	Cost +3,9%
	(vi) Preparation of emolument orders / rental	R130	R138
	(vii) Preparation of Section 65 Notice (including appearance in court when necessary)	R232	R246
	(viii) Preparation of warrant of arrest	R39	R41
	(ix) Administrative charges for "Refer to Drawer" debit ordes	R135	R143
(c)	Telephone warning service	R0	R0
	For one local telephone call during office hours, once per month, payable by the consumer, who requested in writing a warning regarding non-payment of consumer accounts on the day prior to the cut-off day	R25	R25
(d)	Fees for land affairs		
	(i) Issue of bidding documents	R0	R0
	- The fee for a copy of a bidding document based on price	R0	R0
	A4 hard copy	R252	R266,96
	Compact disc	R105	R111,42
	- The fee for a copy of a bidding document based on price and development proposals	R0	R0,00
	A4 hard copy	R374	R396,79
	Compact disc	R132	R139,67
	(ii) Where a property has to be closed, rezoned, surveyed, subdivided and consolidated	Cost +6%	Cost +6%
	(iii) Administrative charge where a land sale is cancelled, per cancellation	6%of selling price	6%of selling price
(e)	Interest on arrear amounts owing to Council in excess of 30 days (per annum), excluding all residential accounts	Prime rate as notified by the Council bankers	Prime rate as notified by the Council bankers
	All the abovementioned tariffs in respect of services rendered are subject to value added tax as determined from time to time		
	PROPERTY RATES BYLAWS		
	The tariff for each query raised against a property valuation	R163	R173

		Final Tariff 2023/24	Draft Tariff 2024/25
	BYLAWS RELATING TO PUBLIC HEALTH		
1.	Removal of dead animals		
	The charge for the removal and disposal of dead animals within the municipality shall be as follows :-		
(a)	For each carcass of a dog or cat	R65	R69
(b)	For each carcass of a sheep, calf or pig	R118	R125
(c)	For each carcass of a horse, beast or similar large animal	R577	R612
(d)	Removal of carcasses on request of societies for the protection of animals	Free	Free
	The aforesaid charges shall be payable in advance or upon demand or otherwise as may be arranged with the Council	R0	R0
2.	Vacuum tanker services to and emptying of ventilated improved pit toilets	R0	R0
(a)	Per single draw	R120	R127
(b)	Stafford Hill and Osizweni Section E and F	R120	R127
3.	Septic tank and waste water		
(a)	Charge for the emptying of septic tanks and removal of waste water in respect of a domestic sewage gulley, industrial sewage gulley, situated within the municipal boundaries per 5000 litre load or part thereof	R1 075	R1140
(b)	Removal of blood from the abattoir, per load	R1 290	R1367
4.	Sewerage conservancy tanker services	R0	R0
	The following charges are payable in the Charlestown administrative unit :-		
(a)	Residential properties, per load	R49	R52
(b)	Non-residential properties, per load	R984	R1043
	All the abovementioned tariffs in respect of services rendered are subject to value added tax as determined from time to time		
	BYLAWS RELATING TO THE KEEPING OF DOGS, ANIMALS, BIRDS AND BEES		
1.	The following license fees are payable annually in respect of dogs kept within the municipal area for which rabies certificates have to be produced :-		
(a)	For a first dog	R 42 ,40	R45 ,00
(b)	For a second dog	R 74 ,20	R79 ,00
(c)	For any additional dog and subject to submission of Council authorization for the keeping of additional dogs, per dog		
2.	The following fees are payable in respect of each domestic animal impounded:		
(a)	Pound fees per animal	R 230 , 02	R244 ,00
(b)	Sterilization fee	Cost + 6%	Cost + 6%
(c)	Immunisation fee	Cost + 6%	Cost + 6%
3.	The following fees are payable in respect of each other animal impounded :		
(a)	Transport fee	The Kilometer tariff for vehiclewhic indescretion of the pound keeper is reasonably necessary to transport the relevant animal to the pound , as determined by the Automoblie Assiciation of South Africa (AA) from time to time	The kilometer tariff for vehicle wchich in in descretion of the pound keeper is reasonably necessary to transport the relevant animalto the pound , as determined by the Autommobile Association of South Arfica (AA Rtates) from time to time
(b)	All inclusive pound fees which include:	R15 per day or part threof , for any pig , sheep or goat	R15 ,00
	(1) Pound fee	R50 ,00 per day or part thereof , of any other animal	R50 ,00
	(2) Tending fee		
(c)	Dipping or Spraying fees	Cost + 6% administation fee	Cost + 6 %
(d)	Wound dressing costs and fees, medication costs and fees	Cost + 6% administation fee	Cost + 6 %
(e)	Veterinarian fees	Cost + 6% administation fee	Cost + 6 %
		Cost + 6% administation fee	Cost + 6 %
	All the abovementioned tariffs in respect of services rendered are subject to value added tax as determined from time to time		

	CLEANSING SERVICES BYLAWS	Final Tariff 2023/24	Draft Tariff 2024/25
1.	Special charges and charges for refuse removal services		
(a)	Builders refuse, dry industrial refuse, bulky refuse - per load of 5 cubic metres (5 tons) or part thereof	R865	R917
(b)	Bulky garden refuse from premises within the municipality, for loads not exceeding 5 cubic metres shall be removed at per load or part thereof	R865	R917
(c)	Sawdust and wood waste from premises within the municipality, for loads not exceeding 5 cubic metres shall be removed at per load or part thereof	R865	R917
(d)	Mixed refuse (garden, domestic, trade, builders rubble) from premises within the municipality, for loads not exceeding 5 cubic metres shall be removed at per load or part thereof	R865	R917
(e)	Special Industrial Refuse	Cost + 6%	Cost + 6%
(f)	Charges for domestic and business refuse removal services		
	(i) Residential and non-residential properties in Newcastle West, except where the account holder is registered as indigent - not exceeding one removal per week, per month	R171	R181
	(ii) Residential properties in Newcastle East, except where the account holder is registered as indigent - not exceeding one removal per week, per month	R171	R181
	(iii) Non-residential properties in Newcastle East - not exceeding one removal per week, per month	R171	R181
	(iv) Residential and Non-residential properties in Ingagane/Kilbarchan -not exceeding one removal per week, per month	R171	R181
	(v) Residential and Non-residential properties in Charlestown -not exceeding one removal per week, per month	R171	R181
	(vi) Registered indigent account holders	R171	R181
2.	The charges for the removal and disposal of domestic containers only and business refuse bulk containers within the municipality shall be as follows:-		
(a)	Service fee for a 0.85m³ container per month:		
	1 removal per week	R171	R181
(b)	Rental of bulk container of 1.1m³ per month: (Existing service being phased out)		
	1 removal per week	R1 062	R1 126
	2 removals per week	R2 092	R2 218
	3 removals per week	R3 161	R3 351
	4 removals per week	R4 224	R4 477
	5 removals per week	R5 278	R5 595
(c)	Rental of bulk container of 1.75m³ per month:		
	1 removal per week	R1 289	R1 366
	2 removals per week	R2 577	R2 732
	3 removals per week	R3 871	R4 103
	4 removals per week	R5 190	R5 501
	5 removals per week	R6 454	R6 841
	6 removals per week	R7 741	R8 205
	7 removals per week	R9 030	R9 572
(d)	240L wheeley bin		
	1 removal per week	R753	R798
	2 removals per week	R1 506	R1 596
	3 removals per week	R2 260	R2 396
	4 removals per week	R3 013	R3 194
	5 removals per week	R3 761	R3 987
3.	The charge for the rental of bulk refuse containers with the under mentioned sizes and removal of domestic and business refuse, shall be as follows:		
(a)	Rental per container per month:		
	8 m³ Bulk Containers	R1 482	R1 571
	10 m³ Bulk Containers	R2 465	R2 613
	30 m³ Bulk Containers	R4 875	R5 168
	6 m³ Skip Containers	R769	R815
	19 m³ Skip Containers	R2 389	R2 532

		Final Tariff 2023/24	Draft Tariff 2024/25
(b)	Rental per container per week:		
	8 m³ Bulk Containers	R370	R392
	10 m³ Bulk Containers	R617	R654
	30 m³ Bulk Containers	R1 220	R1 293
	6 m³ Skip Containers	R189	R200
	19 m³ Skip Containers	R598	R634
(c)	Rental per container per day:		
	8 m³ Bulk Containers	R92	R98
	10 m³ Bulk Containers	R148	R157
	30 m³ Bulk Containers	R260	R276
	6 m³ Skip Containers	R41	R43
	19 m³ Skip Containers	R126	R134
(d)	For a removal service per container:		
	8 m³ Bulk Containers	R2 061	R2 185
	10 m³ Bulk Containers	R2 061	R2 185
	30 m³ Bulk Containers	R2 061	R2 185
	6 m³ Skip Containers	R1 006	R1 066
	19 m³ Skip Containers	R1 538	R1 630
(e)	For delivery of containers rented for a period less than one month per container:		
	8 m³ Bulk Containers	R1 030	R1 092
	10 m³ Bulk Containers	R1 030	R1 092
	30 m³ Bulk Containers	R1 030	R1 092
	6 m³ Skip Containers	R819	R868
	19 m³ Skip Containers	R819	R868
	Charges in respect of services mentioned in (3)(a) to (e) shall be made in advance		
	unless other arrangements have been made with the Director of Community Services or a duly authorised officer		
	All services used by Council may be considered an exempt charge		
4.	The removal of containers in (3) will be done on the following basis:		
(a)	For a month or longer: A minimum of 1 removal per month		
(b)	For a weekend: Delivery of container on Friday and the collection thereof on Monday		
(c)	For a day: Removal of container within a period of 48 hours of delivery		
(d)	Short-term rental - other than weekend: A minimum of 2 removals within a period of five		
	days, or less, excluding Sundays		
	All services used by Council may be considered an exempt charge		
5.	Charges for the disposal of refuse at the Newcastle landfill site (waste disposal):		
(a)	Mixed refuse (garden, domestic, trade refuse, including builders rubble), per R 250 kg or part there off	R62	R66
(b)	Builders rubble and excavated material, per R 250 kg or part there off	R20	R21
(c)	Bulk food waste and condemned food, per R 250 kg or part there off	R169	R179
(d)	Garden refuse, per R 250 kg or part there off	R20	R21
(e)	Sawdust and wood waste, per R 250 kg or part there off	R62	R66
(f)	(a) to (e) above are not applicable for private LDV's, cars and cars with trailers, limited to 1 tonn per week		
(g)	Tariff for the voluntary weighing of vehicles (excluding Council vehicles), per vehicle	R100	R106
(h)	Special Disposal per R 250 kg or part there off	R168	R178
(i)	The tarriff in (b) and (d) may be wavaired if material is required by the WDS		
6.	Sale of compost		
(a)	per 10kg bag	R34	R36
(b)	per Ton	R337	R357
7.	Sale of recyclates, per kg		
(a)	Plastic	R0,12	R0
(b)	Glass	R0,12	R0
(c)	Metals	R0,12	R0
(d)	Paper/Cardboard	R0,12	R0

	FIRE BRIGADE BYLAWS	Final Tariff 2023/24	Draft Tariff 2024/25
1.	Fire and rescue services rendered within Council's area of jurisdiction.		
(a)	Services rendered in respect of fire-fighting and / or rescue services to residents/ratepayers of Newcastle	Free	Free
(b)	Services rendered in respect of fire-fighting tariffs and/or rescue services to non- residents/ratepayers as set out of Newcastle in (2) below	Tariff as set out in (2)	Tariff as set out in (2)
(c)	Services rendered regarding call- out cost for a grass fire on an undeveloped lot, payable by the owner. If more that one lot is involved, the actual cost to be paid pro-rata by the owners	Cost +6%	Cost +6%
(d)	Chemical additives used for fire-fighting services, payable by the owner	Cost +6%	Cost +6%
2.	Fire and rescue services rendered outside Council's area of jurisdiction, per kilometre		
	1 to 5 kilometres	R55	R59
	6 to 15 kilometres	R28	R30
	16 to 20 kilometres	R42	R45
	21 to 30 kilometres	R34	R37
	31 to 50 kilometres	R28	R30
	51 + kilometres	R27	R29
(a)	Call out cost per officer	R361	R383
(b)	Services rendered by officers, per hour or part thereof, per officer	Cost + 6%	Cost +6%
(c)	Call-out cost per fire-fighter	R362	R384
(d)	Services rendered by fire-fighters, per hour or part thereof, per fire-fighter	Cost + 6%	Cost +6%
(e)	Call-out cost per fire engine	R830	R880
(f)	Cost for use or availability, per hour or part thereof	R412	R437
(g)	Additional cost for distances travelled, per km	R0	R0
	1 to 5 kilometres	R57	R61
	6 to 15 kilometres	R52	R56
	16 to 20 kilometres	R40	R43
	21 to 30 kilometres	R31	R33
	31 to 50 kilometres	R28	R30
	51 + kilometres	R28	R30
(h)	Call-out cost for rescue vehicle	R507	R538
(i)	Cost for use or availability, per hour or part thereof	R252	R268
(j)	Additional cost for distances travelled, per km	R0	R0
	1 to 5 kilometres	R44	R47
	6 to 15 kilometres	R40	R43
	16 to 20 kilometres	R34	R37
	21 to 30 kilometres	R28	R30
	31 to 50 kilometres	R24	R26
	51 + kilometres	R20	R22
(k)	Call-out cost for service vehicle	R325	R345
(l)	Cost for use or availability, per hour or part thereof	R162	R172
(m)	Cost for use of combination service vehicle and fire fighting trailer	R489	R519
(n)	Cost for use or availability per hour or part thereof	R162	R172
(o)	Additional cost for distances travelled, per km	R0	R0
	1 to 5 kilometres	R7	R8
	6 to 15 kilometres	R7	R8
	16 to 20 kilometres	R7	R8
	21 to 30 kilometres	R7	R8
	31 to 50 kilometres	R7	R8
	51 + kilometres	R7	R8
3.	Services rendered in respect of special services to residents and/or non-residents/ ratepayers of Newcastle		
(a)	Call-out cost for per service	R321	R341
(b)	Services rendered by officers, per hour or part thereof, per officer	Cost +6%	Cost +6%
(c)	Call-out cost per fire fighter	R321	R341
(d)	Service rendered by fire fighters, per hour or part thereof	Cost +6%	Cost +6%
(e)	Call-out cost per fire engine	R830	R880
(f)	Cost for use or availability, per hour or part thereof	R422	R448
(g)	Call-out cost per portable pump/chainsaw	R162	R172
(h)	Cost for use or availability, per hour or part thereof	R155	R165
(i)	Cost for use of breathing apparatus compressor, per hour or part thereof	R162	R172
	All the abovementioned tariffs in respect of services rendered are subject to value added tax as determined from time to time		

		Final Tariff 2023/24	Draft Tariff 2024/25	
	TRAINING AND SPECIFIC INSPECTIONS			
(a)	Cost of instructor per hour or part thereof	Cost +6%	Cost +6%	
(b)	Cost of materials/training aids	Cost +6%	Cost +6%	
(c)	Call-out cost per fire fighter	Cost +6%	Cost +6%	
(d)	Printing of certificates	Cost +6%	Cost +6%	
	All the abovementioned tariffs in respect of services rendered are subject to value-added tax as determined from time to time			
	CERTIFICATE OF REGISTRATION			
	Services rendered to ratepayers/ residents and non residents/ ratepayers			
	Issuing of a certificate plus one certified copy	R251	R267	
	All the abovementioned tariff in respect of services rendered is subject to value-added tax as determined from time to time			
	STREET, TRAFFIC AND ENTERTAINMENT BYLAWS			
1.	Application for permit to use taxi rank, per annum	R390-00 to be capped at this rate. This is consistent according to discussions throughout the Province.	R390-00 to be capped at this rate. This is consistent according to discussions throughout the Province.	
2	**Issuing of duplicate rank permit**		R150.00	
3	**Application for meter taxi permit**		R200.00 - no escalation	
5	**Application for Scholar Transport permit**		R200.00 - no escalation	
6	**Issuing of duplicate meter taxi or scholar transport permit**		R100.00	
7	Application for permit to use bus rank, per annum			
8	Application for duplicate permit to use bus/taxi rank	R70	R74.20	
9	Escort of abnormal loads, etc, per hour or part thereof	Cost +6%	Cost +6%	
10	Abandoned vehicles			
(a)	Charge for removal, per vehicle	Cost +6%	Cost +6%	
(b)	Charge for storage for a period not exceeding 3 months, per day			
11	Parking Meter Tariffs for Off-Street Parking	R0.00	R0.00	Future amount to be determined by proposals to be received
11.1	Parking meter fees - Tariff for 0 -30 minutes	R0.00	R0.00	
11.2	Parking meter fees - Tariff for 31 minutes - 1 hour	R0.00	R0.00	
11.3	Parking meter fees - Tariff for 1 - 2 hours	R0.00	R0.00	
11.4	Parking meter fees - Tariff for 2 - 3 hours	R0.00	R0.00	
11.5	Parking meter fees - Tariff for 3 - 4 hours	R0.00	R0.00	
11.6	Parking meter fees - Tariff for > 4 hours	R0.00	R0.00	
11.7	Parking meter fees - Tariff for monthly parkers	R0.00		
	Parking Meter Tariffs for On-Street Parking			
11.8	*	R4	R0.00	
11.9	Parking meter fees - Tariff for 31 minutes - 1 hour	R9	R0.00	
11.10.	Parking meter fees - Tariff for 0 - 2 hours	R15	R0.00	
11.11	Parking meter fees - Tariff for 2 - 3 hours	R21	R0.00	
11.12	Parking meter fees - Tariff for 3 - 4 hours	R30	R0.00	
11.13	Parking meter fees - Tariff for > 4 hours	R60	R0.00	
12	Rendering of services during special occasions contemplated in section 113A, per hour or part thereof			
(a)	Superintendent, per hour or part thereof: Monday to Saturday	R471.32	R499.60	
	: Sunday and Public Holidays	R965.17	R1 023.08	
(b)	Traffic Officer, per individual, per hour or part thereof: Monday to Saturday	R412.36	R437.10	
	: Sunday and Public Holidays	R806.74	R855.14	
(c)	Traffic escorts with funerals, per Traffic Officer, per hour or part thereof: Monday to Saturday	R376.40	R3989.98	
	: Sunday and Public Holidays	R753.93	R799.17	
13	**Impounding of a vehicle**		R2 000.00	
	All the abovementioned tariffs in respect of services rendered are subject to value-added tax as determined from time to time			

			Final Tariff 2023/24	Draft Tariff 2024/25
		BYLAWS RELATING TO THE REGISTRATION AND REGULATION OF DAIRIES, COW SHEDS, MILK SHOPS, MILK DEALERS AND PURVEYORS		
		Badges in terms of Section 11, per badge	R2	R2
		All the abovementioned tariff in respect of services rendered is subject to value-added tax as determined from time to time		
		CEMETERY BYLAWS		
		The following fees are payable upon request to bury a deceased within the cemeteries, the control of which is vested in Council		
1.		ROY POINT CEMETERY		
	(a)	Residents Burial plot - headstones only		
		1,5m x 1,2m	R1 449.44	R1 536.41
		2,2m x 0,7m x 1,8m	R1 980.91	R2 099.76
		2,2m x 0,7m x 2,4m	R2 279.80	R2 416.59
		Casket	R2 497.76	R2 647.63
		Burial plot - full-sized tombstones		
		1,5m x 1,2m	R2 402.26	R2 546.40
		2,2m x 0,7m x 1,8m	R2 465.18	R2 613.09
		2,2m x 0,7m x 2,4m	R2 589.34	R2 744.10
		Casket	R3 668.55	R3 888.66
	(b)	Non-residents Burial plot – headstones		
		1,5m x 1,2m	R4 302.26	R4 560.40
		2,2m x 0,7m x 1,8m	R6 202.27	R6 574.41
		2,2m x 0,7m x 2,4m	R8071.94	R8 556.26
		Casket	R10 695.40	R11 337.12
		Burial plot - full-sized tombstones		
		1,5m x 1,2m	7880,93	R8 353.79
		2,2m x 0,7m x 1,8m	R10 695.55	R11 337.28
		2,2m x 0,7m x 2,4m	R 12 146.12	R12 874.89
		Casket	R14.434	R15.30
2.		MADADENI/OSIZWENI CEMETERIES		
	(a)	Residents Burial plot		
		1,5m x 0,7m x 1,2m	R393.26	R426.86
		2,2m x 0,7m x 1,8m	R534.83	R566.92
		Casket	R739.33	R783.69
	(b)	Non-residents Burial plot		
		1,5m 0,7m x 1,2m	R911.24	R965.91
		2,2m x 0,7m x 1,8m	R1 138.21	R1 206.50
		Casket	R1 682.03	R1 782.95
		Clearing of plots	Cost +6%	Cost +6%

No.		Description	Final Tariff 2023/24	Draft Tariff 2024/25
3.		CHARLESTOWN CEMETERIES		
	(a)	Residents Burial plot		
		1.5m x 1.2m	R395.51	R419.24
		2.2m x 0.7m x 1.8m	R534.33	R566.39
		Casket	R724.72	R768.20
	(b)	Non-residents Burial plot		
		1.5m x 1.2m	R912.36	R768.20
		2.2m x 0.7m x 1.8m	R1 105.62	R1 171.96
		Casket	R1 676.41	R1 776.99
4.		For opening a grave for exhumation and filling in thereof	R1 369.67	R1 451.85
5.		Digging of graves to an extended depth Per 100mm or part thereof	R142.04	R150.56
6.		Perpetual rights are included in the total price of a burial plot.		
7.		Ash Berne system : Garden of remembrance		
	(a)	Reservation (Space for 2 urns)		
		(i) Residents	R598.88	R634.81
		(ii) Non-residents	R1 703.38	R1 805.58
	(b)	Funerals: Per funeral		
		(i) Residents	R201.12	R213.19
		(ii) Non-residents	R660.68	R700.32
8.		The grave number is engraved on the tombstone at the family's cost		
		NOTE: Permanent residence in relation to any person means a ratepayer or consumer of municipal services and their immediate families where such person has been resident in the Council's area of jurisdiction for a continuous period exceeding 3 months. The submission of a current consumer account will serve as proof of permanent residence.		
		PUBLIC SWIMMING POOL BYLAWS		
1.		Entrance fee		
	(a)	Scholars, per day	R9.00	R9.54
	(b)	Adults, per day	R17.00	R18.02
2.		Season tickets		
	(a)	Per child under 18 years	R265.17	R281.08
	(b)	Per adult	R531.46	R563.35
	(c)	Parents who cannot afford the prescribed tariffs may apply in writing to the Director: Culture and Amenities who, after due consideration, may decide to issue a free season ticket for the aforementioned school-going children		
3.		Monthly tickets		
	(a)	Per child under 18 years	R77.53	R82.18
	(b)	Per adult	R112.36	R119.10
4.		Pensioners are exempted provided application has been made for pensioners' entrance ticket concessions		
5.		Hire of Newcastle swimming pools		
	(a)	10:00 - 14:00 (or part thereof)	R243.82	R258.45
	(b)	14:00 - 18:00 (or part thereof)	R201.12	R213.19
	(c)	18:00 - 24:00 (or part thereof)	R304.50	R322.77
	(d)	Galas : Newcastle swimming pool	R1 328.10	R1 407.79
	(e)	Instructors making use of municipal swimming pools for their own account shall pay R5,00 per lane per hour and shall further be required to purchase a season or monthly ticket	R0.00	R0.00
	(f)	Parents of members of swimming clubs during practice sessions, with proof of identity to the satisfaction of the Director : Culture and Amenities , excluding the personal use of the swimming pool facilities	Free	Free
	(g)	The tariff of charges per floodlight standard for the use of floodlights at the Newcastle swimming pool shall be determined according to the formula [(T+N) x Z.T = tariff of charge, N = maintenance costs, Z = percentage increase or decrease in T and N as determined by Council from time to time]		
6.		Hire of Newcastle swimming pool hall		
		Monday to Thursday		
	(a)	Hire for commercial purposes, per hour		
		(i) Hall	R243.82	R258.45
		(ii) Side room	R122.47	R129.82
		(iii) Kitchen	R0.00	R0.00
	(b)	Hire for meetings, weddings, anniversaries, children's parties & sports functions, per hour		
		(i) Hall	R170.79	R181.04
		(ii) Side room	R86.52	R91.71
		(iii) Kitchen	R86.52	R91.71
	(c)	Hire for exhibitions, per hour		
		(i) Hall	R205.62	R217.96
		(ii) Side room		
		(iii) Kitchen		
	(d)	Hire for non-profit organisations, per hour		
		(i) Hall	R117.98	R125.06
		(ii) Side room	R49.44	R52.41
		(iii) Kitchen	R49.44	R51.41
	(e)	Preparation for functions contemplated in (a)-(d) above, per hour	R66.27	R70.25
	(f)	Hire for sport and recreational activities by member groups of the Recreation Centre residing in Newcastle – Monday to Sundays		

No.	Description	Final Tariff 2023/24	Draft Tariff 2024/25
(g)	Hire for sport and recreational activities by member groups of which more than 50% of the group members are non-residents of Newcastle and not owning any fixed member-property in the town - Mondays to Saturdays		
7.	Hire of public-address system, per day or part thereof	R226.97	R240.59
8.	Hire of tuck shop per day or part thereof	R197.75	R209.62
9.	Fridays and Saturdays the tariff to hire the Newcastle swimming pool hall and tuck shop	Normal tariff in 5(a) to (e) above + 25%	Normal tariff in 5(a) to (e) above + 25%
10.	Sundays and public holidays the tariff to hire the Newcastle swimming pool hall and tuck shop	Normal tariff in 5(a) to (e) above + 25%	Normal tariff in 5(a) to (e) above + 25%
11.	Hire of hall and facilities by non-residents	Normal rate + 25%	Normal rate + 25%
12.	Refundable deposit per function, meeting, etc.	R3 520.24	R3 712.37
13.	School utilizing a municipal swimming pool during the swimming season for physical exercise for all their pupils, per season	R727.31	R770.95
	NEWCASTLE RECREATION CENTRE		
	The tariffs of charges set out below shall be applicable to the hire of the hall or any of the facilities in connection therewith and shall be payable in advance together with a refundable deposit. The hall and all facilities and services shall, in the discretion of Council, be made available free of charge for civic mayoral receptions, functions and meetings held by Council, municipal elections, functions specially approved by Council.		
	Mondays to Thursdays		
1.	Hire for commercial purposes, dances, banquets, performances, concerts, film shows, bazaars, boxing and wrestling matches, beer festivals, weddings, anniversaries and children's parties, per hour	R305.62	R323.96
2.	Hire for political, per hour	R244.94	R259.64
3.	Hire for exhibitions of arts and crafts, art exhibitions, industrial and commercial exhibitions, where the hall is required		
(a)	For one day or part thereof, per hour	R252.81	R267.98
(b)	For longer than one day, per day	R868.54	R920.65
4.	Hire for non-profit organisations including external sporting bodies: Member groups on Sundays, per hour	R202.25	R214.39
5.	Preparation for functions contemplated in 1 to 4 above, per hour	R68.54	R72.65
6.	Hire of kitchen, per hour	R153.93	R163.17
7.	Hire of side room, per hour	50% of tariff under 1-4 above	50% of tariff under 1-4 above
8.	Hire of public-address system, per day or part thereof	R264.05	R279.89
9.	Hire for sport and recreation activities by member group residing in Newcastle - Mondays to Saturdays	50% of group membership fees derived per month	50% of group membership fees derived per month
10.	Hire for sport and recreation activities by member groups of which more than 50% of the group membership members are non-residents of Newcastle and not owning and fixed property in the town – Mondays to Saturdays	15% of group member derived per month	15% of group member derived per month
11.	Fridays and Saturdays: The tariff to hire the Newcastle Recreation Hall	Normal tariff for hire mentioned 1 4 above + 50%	Normal tariff for hire mentioned 1-4 above + 50%
12.	Sundays and Public Holidays: The tariff to hire the Newcastle recreation hall	Normal tariff for hire mentioned 1 4 above + 50%	Normal tariff for hire mentioned 1-4 above + 50%
13.	Hire of hall and facilities by non-residents	Normal rate + 25%	Normal rate + 25%
14.	Refundable deposit per function, meeting, etc.	R2 300.01	R24 381.07
	Hire for sport by member group	6% of monthly income	6% of monthly income
	Membership fee per month	R6.74	R7.14
	Non-residential members	R9.33	R9.89
	Family membership (3 or more family members enrolled for activities at the centre)	R3.37	R3.57
	Hire for sport by member group without an instructor per month	R24.72	R26.20
	Membership fee per member monthly	R6.74	R7.14
	Non-residential members monthly fee per member	R9.00	R9.54
	Hire for recreational activities by member groups (e.g. toddler playground , after care group)	6% of monthly income	6% of monthly income
	Membership fee per member monthly	R6.74	R7.14
	Non-residential per member monthly	R9.00	R9.54
	Holiday programme per member monthly	R3.37	R3.57
	HIRE OF SPORTS GROUNDS		
	The tariff of charges set out below shall be applicable to the hire of sports grounds and unspecified open spaces and shall be payable in advance:-		
(a)	For public or private use by profit-making organisations		
	(i) For the first three days, per day, excluding services	R1 150.57	R1 219.60
	(ii) Thereafter, per day or part thereof, excluding services	R217.98	R231.06
	(iii) For sports facilities, per facility per day	R368.54	R390.65
(b)	For non-profit organisations, groups or individuals other than for private gain		
	(i) For the first three days, excluding services	Free	Free
	(ii) Thereafter, per day or part thereof, excluding services	R217.98	R231.06

		Final Tariff 2023/24	Draft Tariff 2024/25
	CAMP AND CARAVAN PARK BYLAWS		
1.	Fees payable in respect of permits for camp and caravan sites		
(a)	Site, per day	R114.48	R121.35
(b)	Site, per day for groups with more than 10 caravans	R86,00	R91.16
(c)	Per person over five years of age, per day. Maximum of six persons per site	R32,00	R33.92
(d)	Per person over five years of age, per day for groups with more than 10 caravans: Maximum of six persons per site	R22.26	R23.60
(e)	Use of electricity, per day, per site	R54.06	R57.30
(f)	Use of electricity, per day, per site for groups with more than 10 caravans	R32,00	R33.92
2.	Fees for use of the following:		
(a)	Washing machine, per load	R22.06	R23.38
(b)	Tumble drier, per load	R22.06	R23.38
3.	Fees for persons working in Newcastle per day, per person	R131.44	R139.33
4.	Fee payable by bona fide travellers for the use of ablution facilities, per person	R32,00	R33.92
5.	Entrance fee to the Amcor Dam Recreation Resort, including admission to the swimming pool, but excluding the use of facilities limited to bona fide visitors to the caravan park only		
(a)	Adults, per day	R18.02	R19.10
(b)	Scholars, per day (12 years and under)	R8.48	R8.99
(c)	Busses, per bus, per day	R424.00	R449.44
6.	Entrance fee to the Boschhoek Dam picnic area		
(a)	Adults, per day	R15,00	R15.90
(b)	Children, per day	R8.48	R8.99
7.	Hire of Amcor Dam for public or private use by profit motivated organisation		
(a)	For the first day, excluding the cost of services	R26 360.08	R27 941.68
(b)	Thereafter, per day, excluding the cost of services	R13 180.04	R13 970.80
(c)	Refundable deposit, per function	R5 274.56	R5 591.03
8.	Hire of Amcor Dam by non profit motivated organisation		
(a)	For the first day excluding the cost of services	R2 594.88	R2 750.57
(b)	Thereafter, per day, excluding the cost of services	R1 323.94	R1 403.38
(c)	Refundable deposit, per function	R2 637.28	R2 795.52
9.	Hire of caravan site, per person, per month	R3 832.96	R4 062.94
10.	Storage of caravan, per day	R65,00	R68.00
	CLEANING OF PLOTS / VACANT ERVEN		
1.	Cleaning of plots / vacant erven:		
(a)	Erven not exceeding 1,000m²	R1 857.07	R1 968.49
(b)	Erven from 1,000m² to 2,000m²	R3 183.29	R3 374.29
(c)	Erven from 2,000m² to 4,000m²	R5 835.72	R6 185.86
(d)	Erven from 4,000m² to 10,000m²	R11 140.60	R11 809.04
(e)	Erven in excess of 10,000m²	R13 793.03	R14 620.61
	(Payments to be receipted against cost centre/item 403034)		

		Final Tariff 2023/24	Draft Tariff 2024/25
	HALLS		
	General		
	The tariffs of charges set out under the various categories below shall include all the facilities in connection therewith and shall be payable in advance. No reservation will be made or date for any hall will be reserved unless the amount for the hired accommodation together with the refundable deposit, has been paid in full.		
	The full rental amount, excluding the deposit, will be forfeited to Council when the hirer cancels or postpones a reservation, unless Council is notified in writing at least 30 days prior to the reserved date about the cancellation		
	Any hall referred to below and all facilities and services concerned shall, at the discretion of Council, be made available free of charge for civic mayoral functions, functions and meetings held by Council, municipal elections and functions specially approved by Council.		
	A hirer shall re-arrange and clean the premises and exterior surrounding of the under mentioned halls and/or facilities within the time permitted by the Caretaker, failing which he/she shall forfeit the deposit paid. The Director: Culture and Amenities may, if required, increase the minimum deposit.		
	Should the hall or facility been booked by a hirer, and the facility is required for use by Council, the hirer will be requested to use an alternative hall or facility availaible from Council.		
	Halls shall not be used as overnight accommodation and will be available daily from 08h00 to 24h00. Penalty fees of R500,00 per hour or part thereof shall be levied in instances where the halls are not vacated by 24h00. (Shows and exhibitions with a duration of more than one day exempted.)		
A.	**TOWN HALL**		
	Mondays to Thursdays		
1.	Hire for commercial purposes, dances banquets, performances, concerts, film shows, bazaars and beer festivals, per hour or part thereof (incluuding SAMRO fees)	R431,46	R557,35
2.	Hire for weddings, anniversaries, children's parties and exhibitions of arts and crafts, art exhibitions, per hour or part thereof (including SAMRO fees)	R337,08	R457,30
3.	Hire for political meetings, per hour or part thereof	R337,08	R357,30
4.	Hire for industrial and commercial exhibitions where the hall is required for one day only, or part thereof, per hour (including SAMRO fees)	R346,07	R466,83
5.	Hire for exhibitions of arts and crafts, art exhibitions, industrial and commercial exhibitions where the hall is required for longer than one day, per day or part thereof, (including SAMRO fees)	R1 176,41	R1 347,00
6.	Hire for non-profit organisations, per hour or part thereof	R229,21	R242,96
7.	Hire for religious purposes, per hour or part thereof (including SAMRO fees)	R189,89	R301,28
8.	Preparation of functions contemplated in 1 to 7 above, per hour or part thereof	R103,37	R109,57
9.	Rehearsals, per day or part thereof	R206,74	R219,14
10.	Hire of Supper Room: Tariffs applicable as per 1 to 9 above	50% of tariffs	50% of tariffs
11.	Hire of kitchen, per hour or part thereof	R189,89	R201,28
12.	Hire of upright piano, per day or part thereof	R189,89	R201,28
13.	Hire of public-address system, per day or part thereof	R320,23	R339,44
14	Hire of hall for sport purposes, per hour or part thereof	R346,07	R366,83
15	Hire of hall and facilities by non-residents	Normal rate + 25%	Normal rate + 25%
16	Fridays and Saturdays: Tariff to hire the Town Hall	Normal tariff for hire mentioned in 1-15 above +	Normal tariff for hire mentioned in 1-15 above
17	Sundays and Public Holidays: Tariff to hire the Town Hall	Normal tariff for hire mentioned in 1-15 above + 50%	Normal tariff for hire mentioned in 1-15 above + 50%
18	Refundable deposit per function, meeting, etc.	R2 886,53	R3 059,72
19	Municipal Councillors utilizing the halls with special written consent from the Municipal Manager, for the purpose of ward meetings, information sessions to the public, e.g. crime aids etc.	Free of charge	Free of charge
20	Municipal Councillors and Municipal officials for private use (payment due immediately with booking of facility)	Tariffs as applicable to private persons	Tariffs as applicable to private persons
B.	**FARMERS HALL**		
	Mondays to Thursdays		
1.	Hire for commercial purposes, dances, banquets, performances, concerts, film shows, bazaars and beer festivals, per hour or part thereof (including SAMRO fees)	R328,09	R447,78
2.	Hire for weddings, anniversaries, children's parties and exhibitions of arts and crafts, art exhibitions, per hour or part thereof (including SAMRO fees)	R276,41	R393,00
3.	Hire for political meetings, per hour or part thereof	R292,14	R309,67
4.	Hire for industrial and commercial exhibitions where the hall is required for one day only, or part thereof, per hour (including SAMRO fees)	R286,52	R403,71
5.	Hire for exhibitions of arts and crafts, art exhibitions, industrial and commercial exhibitions where the hall is required for longer than one day, per day or part thereof (including SAMRO Fees)	R724,72	R868,20
6.	Hire for religious purposes, per hour or part thereof (including SAMRO fees)	R121,35	R228,63
7.	Hire for non-profit organisations, per hour or part thereof	R233,71	R247,73
8.	Preparation for functions contemplated in 1 to 7 above, per hour or part thereof	R105,62	R111,96
9.	Rehearsals, per day or part thereof	R206,74	R219,14

		Final Tariff 2023/24			Draft Tariff 2024/25			
10.	Hire of kitchen facilities, per hour or part thereof	R179,14			R189,89			
11.	Hire of Farmers' Hall grounds, per day or part thereof	R889,89			R943,28			
12.	Hire of new stables, per stable, per day or part thereof	R68,54			R72,65			
13.	Hire of old stables, per stable, per day or part thereof	R51,69			R54,79			
14.	Hire of toilet facilities, per day or part thereof	R233,71			R247,73			
15	Hire of hall for sport purposes, per hour or part thereof	Normal rate + 25%			R420,66			
16	Additional charge for special preparation of the arena, per day or part thereof	Normal tariff for hire			R360,35			
17	Hire of hall and facilities by non-residents	Normal tariff for hire			Normal rate + 25%			
18	Fridays and Saturdays: The tariff to hire the Farmers Hall	Normal tariff for hire mentioned in 1-17 above +			Normal tariff for hire mentioned in 1-17 above			

		Final Tariff 2023/24	Draft Tariff 2024/25
19	Sundays and Public Holidays: The tariff to hire the Farmers Hall	Normal tariff for hire mentioned in 1-17 above + 50%	Normal tariff for hire mentioned in 1-17 above + 50%
20(a)	Refundable deposit per function, meeting, etc.	R2 471,92	R2 620,24
(b)	Refundable deposit for cleaning of stables	R1 240,45	R1 314,88
21	Municipal Councillors utilizing the halls with special written consent from the Municipal Manager, for the purpose of ward meetings, information sessions to the public, e.g. crime aids etc.	Free of charge	Free of charge
22	Municipal Councillors and Municipal officials for private use (payment due immediately with booking of facility)	Tariffs as applicable to private persons	Tariffs as applicable to private persons
C.	**RICHVIEW CIVIC CENTRE**		
	Mondays to Thursdays		
1.	Hire for commercial purposes, dances, banquets, performances, concerts, film shows, bazaars and beer festivals, per hour or part thereof (including SAMRO fees)	R406,74	R531,14
2.	Hire for weddings, anniversaries, children's parties and exhibitions of arts and crafts, art exhibitions, per hour or part thereof (including SAMRO fees)	R328,09	R447,78
3.	Hire for political meetings, per hour or part thereof	R328,09	R347,78
4.	Hire for industrial and commercial exhibitions where the hall is required for one day only, or part thereof, per hour (including SAMRO fees)	R353,93	R475,17
5.	Hire for religious purposes, exhibitions of arts and crafts, art exhibitions, industrial and commercial exhibitions where the hall is required for longer than one day, per day or part thereof (including SAMRO fees)	R924,72	R1 080,20
6.	Hire for non-profit organisations, per hour or part thereof	R249,44	R264,41
7.	Preparation for functions contemplated in 1 to 6, per hour or part thereof	R104,49	R110,76
8.	Rehearsals, per day or part thereof	R206,74	R219,14
9.	Hire for religious purposes, per hour or part thereof (incuding SAMRO fees)	R103,37	R209,57
10.	Hire of cooking area, per hour or part thereof (including gas)	R380,90	R403,75
11.	Hire of public-address system, per day or part thereof	R294,38	R312,04
12	Hire of hall for sport purposes, per hour or part thereof	R346,07	R366,83
13	Hire of hall and facilities by non-residents	Normal rate + 25%	Normal rate + 25%
14	**Fridays and Saturdays: The tariff to hire the Richview Civic Centre**	Normal tariff for hire mentioned in 1-13 above + 25 %	**Normal tariff for hire mentioned in 1-13 above + 25 %**
15	Sundays and Public Holidays: - The tariff to hire the Richview Civic Centre	Normal tariff for hire mentioned in 1-13 above + 50 %	Normal tariff for hire mentioned in 1-13 above + 50 %
16	Refundable deposit per function, meeting, etc	R3 264,06	R3 459,90
17	Municipal Councillors utilizing the halls with special written consent from the Municipal Manager, for the purpose of ward meetings, information sessions to the public, e.g. crime aids etc.	Free of charge	Free of charge
18	Municipal Councillors and Municipal officials for private use (payment due immediately with booking of facility)	Tariffs as applicable to private persons	Tariffs as applicable to private persons
D.	**FAIRLEIGH COMMUNITY HALL**		
	Mondays to Thursdays		
1.	Hire for commercial purposes, dances, banquets, performances, concerts, film shows, bazaars and beer festivals per hour or part thereof (including SAMRO fees)	R328,09	R447,78
2.	Hire for weddings, anniversaries, children's parties and exhibitions of arts and crafts, art exhibitions, per hour or part thereof (including SAMRO fees)	R276,41	R392,99
3.	Hire for political meetings, per hour or part thereof	R276,41	R292,99
4.	Hire for industrial and commercial exhibitions where the hall is required for one day only, or part thereof, per hour (including SAMRO fees)	R294,38	R412,04
5.	Hire for exhibitions of arts and crafts, art exhibitions, industrial and commercial exhibitions where the hall is required for longer than one day, per day or part thereof (including SAMRO fees)	R724,72	R868,20
6.	Hire for non-profit organisations, per hour or part thereof	R206,74	R219,14
7.	Preparation for functions contemplated in 1 - 6, per hour	R95,51	R101,24
8.	Rehearsals, per day or part thereof	R206,74	R219,14
9.	Hire for religious purposes, per hour or part thereof (incuding SAMRO fees)	R121,35	R228,63
10.	For the purpose of conducting playgroups by any organisations referred to in 6 above, during week days: For every group of 30 children or part thereof, per month (including SAMRO fees)	R276,41	R392,99

		Final Tariff 2023/24			Draft Tariff 2024/25				
11.	Hire of public-address system, per day or part thereof	R294,38			R312,04				
12	Hire of hall for sport purposes, per hour or part thereof	R346,07			R366,83				
13	Hire of hall and facilities by non-residents	Normal rate + 25%			Normal rate + 25%				
14	Fridays and Saturdays: - The tariff to hire the Fairleigh Community Hall	Normal tariff for hire mentioned in 1-13 above + 25%			Normal tariff for hire mentioned in 1-13 above + 25%				
15	Sundays and Public Holidays: The tariff to hire the Fairleigh Community Hall	Normal tariff for hire mentioned in 1-13 above + 50%			Normal tariff for hire mentioned in 1-13 above + 50%				
16	Refundable deposit per function, meeting, etc.	R2 447,20			R2 594,03				
17	Municipal Councillors utilizing the halls with special written consent from the Municipal Manager, for the purpose of ward meetings, information sessions to the public, e.g. crime aids etc.	Free of charge			Free of charge				
18	Municipal Councillors and Municipal officials for private use (payment due immediately with booking of facility)	Tariffs as applicable to private persons			Tariffs as applicable to private persons				

		Final Tariff 2023/24	Draft Tariff 2024/25
E.	**NEWCASTLE SHOW HALL**		
	Monday to Thursday		
1.	Hire for commercial purposes, dances, banquets, performances, concerts, film shows, bazaars and beer festivals, per hour or part thereof (including SAMRO fees)	R431,46	R557,35
2.	Hire for weddings, anniversaries, children's parties and exhibitions of arts and crafts, art exhibitions, per hour or part thereof (including SAMRO fees)	R337,08	R457,30
3.	Hire for political meetings, per hour or part thereof	R337,08	R357,30
4.	Hire for industrial and commercial exhibitions where the hall is required for one day only, or part thereof, per hour (including SAMRO fees)	R365,17	R487,08
5.	Hire for exhibitions of arts and crafts, art exhibitions, industrial and commercial exhibitions where the hall is required for longer than one day, per day or part thereof (including SAMRO fees)	R1 150,57	R1 319,60
6.	Hire for non-profit organization, per hour or part thereof	R233,71	R247,73
7.	Hire for religious purposes, per hour or part thereof (incuding SAMRO fees)	R233,71	R347,73
8.	Preparation for functions contemplated in 1 to 7 above, per hour or part thereof	R147,19	R156,02
9.	Rehearsals, per day or part thereof	R249,44	R264,41
10.	Hire of toilet facilities, per day or part thereof	R276,41	R292,99
11.	Hire of the kitchen, per hour or part thereof	R233,71	R247,73
12.	Hire of public-address system, per day or part thereof	R605,62	R641,96
13.	Cost of operator for public-address system	Costs + 10%	Costs + 10%
14.	Use of air-conditioner per hour or part thereof	R535,96	R568,12
15	Hire of hall for sport purposes, per hour or part thereof	R346,07	R366,83
16	Hire of hall and facilities by non- residents	Normal rate + 25%	Normal rate + 25%
17	Fridays and Saturdays: -The tariff to hire the Show Hall	Normal tariff for hire mentioned in 1-16 above +	Normal tariff for hire mentioned in 1-16 above
18	Sundays and Public Holidays: The tariff to hire the Show Hall	Normal tariff for hire mentioned in 1-16 above + 50%	Normal tariff for hire mentioned in 1-16 above + 50%
19	Refundable deposit per function, meeting, etc.	R3 614,60	R3 831,48
20	Municipal Councillors utilizing the halls with special written consent from the Municipal Manager, for the purpose of ward meetings, information sessions to the public, e.g. crime aids etc.	Free of charge	Free of charge
21	Municipal Councillors and Municipal officials for private use (payment due immediately with booking of facility)	Tariffs as applicable to private persons	Tariffs as applicable to private persons
F.	**MADADENI COMMUNITY HALL**		
	Mondays to Thursdays		
1.	Hire for commercial purposes, dances, banquets, performances, concerts, film shows, bazaars and beer festivals, per hour or part thereof (including SAMRO fees)	R328,09	R447,78
2.	Hire for weddings, anniversaries, children's parties and exhibitions of arts and crafts, art exhibitions, per hour or part thereof (including SAMRO fees)	R276,41	R392,99
3.	Hire for political meetings, per hour or part thereof	R294,38	R312,04
4.	Hire for industrial and commercial exhibitions where the hall is required for one day only, or part thereof, per hour (including SAMRO fees)	R757,31	R902,75
5.	Hire for exhibitions of arts and crafts, art exhibitions, industrial and commercial exhibitions where the hall is required for longer than one day, per day of part thereof (including SAMRO fees)	R757,31	R902,75
6.	Hire for religious purposes, per hour or part thereof (incuding SAMRO fees)	R121,35	R228,63
7.	Hire for non-profit organisations, per hour or part thereof	R233,71	R247,73
8.	Preparation for functions contemplated in 1 to 7 above, per hour or part thereof	R95,51	R101,24
9.	Rehearsals, per day or part thereof	R206,74	R219,14
10.	Hire of public-address system, per day or part thereof	R320,23	R339,44
11	Hire of hall for sport purposes, per hour or part thereof	R346,07	R366,83
12	Hire of hall and facilities by non- residents	Normal rate + 25%	Normal rate + 25%
13	Fridays and Saturdays: The tariff to hire the Community Hall	Normal tariff for hire mentioned in 1-12 above +	Normal tariff for hire mentioned in 1-12 above

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14	Sundays and Public Holidays: The tariff to hire the Community Hall	Normal tariff for hire mentioned in 1-12 above + 50%	Normal tariff for hire mentioned in 1-12 above + 50%
15	Refundable deposit per function, meeting, etc	R2 653,94	R2 813,18
16	Municipal Councillors utilizing the halls with special consent from the Municipal Manager, for the purpose of ward meetings, information sessions to the public, e.g. crime aids etc.	Free of charge	Free of charge
17	Municipal Councillors and Municipal officials for private use (payment due immediately with booking of facility)	Tariffs as applicable to private persons	Tariffs as applicable to private persons
G.	**OSIZWENI COMMUNITY HALL**		
	Mondays to Thursdays		
1.	Hire for commercial purposes, dances, banquets, performances, concerts, film shows, bazaars and beer festivals, per hour or part thereof (including SAMRO fees)	R353,93	R475,17
2.	Hire for weddings, anniversaries, children's parties and exhibitions of arts and crafts, art exhibitions, per hour or part thereof (including SAMRO fees)	R320,23	R439,44
3.	Hire for political meetings, per hour or part thereof	R320,23	R339,44
4.	Hire for industrial and commercial exhibitions where the hall is required for one day only, or part thereof, per hour (including SAMRO fees)	R320,23	R439,44
5.	Hire for exhibitions of arts and crafts, art exhibitions, industrial and commercial exhibitions where the hall is required for longer than one day, per day or part thereof (including SAMRO fees)	R1 004,50	R1 164,77
6.	Hire for non-profit organisations, per hour per hour or part thereof	R233,71	R247,73
7.	Hire for religious purposes, per hour or part thereof (incuding SAMRO fees)	R121,35	R228,63
8.	Preparation for functions contemplated in 1 - 7 above, per hour or part thereof	R104,49	R110,76
9.	Rehearsals, per day or part thereof	R206,74	R219,14
10	Hire of hall for sport purposes, per hour or part thereof	R346,07	R366,83
11	Hire of supper room per hour or part thereof	50% of tariff mentioned	50% of tariff mentioned
12	Hire of public-address system, per day or part thereof	R394,38	R418,04
13	Hire of hall and facilities by non-residents	Normal rate + 25%	Normal rate + 25%
14	Fridays and Saturdays: The tariff to hire the Community Hall	Normal tariff for hire mentioned in 1-13 above +	Normal tariff for hire mentioned in 1-13 above
15	Sundays and Public Holidays: The tariff to hire the Community Hall	Normal tariff for hire mentioned in 1-13 above + 50%	Normal tariff for hire mentioned in 1-13 above + 50%
16	Refundable deposit per function, meeting, etc.	R3 079,79	R3 264,58
17	Municipal Councillors utilizing the halls with special written consent from the Municipal Manager, for the purpose of ward meetings, information sessions to the public, e.g. crime aids etc.	Free of charge	Free of charge
18	Municipal Councillors and Municipal officials for private use (payment of amenity immediately with booking of facility)	Tariffs as applicable to private persons	Tariffs as applicable to private persons
H.	**CHARLESTOWN COMMUNITY HALL**		
	Mondays to Thursdays		
1.	Hire for commercial purposes, dances, banquets, performances, concerts, film shows, bazaars and beer festivals, per hour or part thereof (including SAMRO fees)	R328,60	R448,32
2.	Hire for weddings, anniversaries, children's parties and exhibitions of arts and crafts, art exhibitions, per hour or part thereof (including SAMRO fees)	R276,66	R393,26
3.	Hire for political meetings, per hour	R294,68	R312,36
4.	Hire for industrial and commercial exhibitions where the hall is required for one day only, or part thereof, per hour (including SAMRO fees)	R756,84	R902,25
5.	Hire for exhibitions of arts and crafts, art exhibitions, industrial and commercial exhibitions where the hall is required for longer than one day, per day or part thereof (including SAMRO fees)	R756,84	R902,25
6.	Hire for non-profit organisations, per hour or part thereof	R233,20	R247,19
7.	Preparation for functions contemplated in 1 to 6 above, per hour or part thereof	R0,00	R109,57
8.	Rehearsals, per day or part thereof	R120,84	R128,09
9.	Hire for religious purposes, per hour or part thereof (incuding SAMRO fees)	R51,69	R154,79
10	Hire of the kitchen, per hour or part thereof	R206,74	R219,14
11	Hire of public address system, per day or part thereof	R276,41	R292,99
12	Hire of hall for sport purposes, per hour or part thereof	R346,07	R366,83
13	Hire of hall and facilities by non-residents	Normal rate + 25%	Normal rate + 25%

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14	Fridays and Saturdays: The tariff to hire the Community Hall	Normal tariff for hire mentioned in 1-13 above +			Normal tariff for hire mentioned in 1-13 above				
15	Sundays and Public Holidays: The tariff to hire the Community Hall	Normal tariff for hire mentioned in 1-13 above + 50%			Normal tariff for hire mentioned in 1-13 above + 50%				
16	Refundable deposit per function, meeting, etc.	R2 654,24			R2 813,49				
17	Municipal Councillors utilizing the halls with special written consent from the Municipal Manager, for the purpose of ward meetings, information sessions to the public, e.g. crime aids etc.	Free of charge			Free of charge				
18	Municipal Councillors and Municipal officials for private use (payment due immediately with booking of facility)	Tariffs as applicable to private persons			Tariffs as applicable to private persons				

		Final Tariff 2023/24	Draft Tariff 2024/25
I	**JBC HALL**		
	Mondays to Thursdays		
1.	Hire for commercial purposes, dances, banquets, performances, concerts, film shows, bazaars and beer festivals per hour or part thereof (including SAMRO fees)	R328,09	R447,78
2.	Hire for weddings, anniversaries, children's parties and exhibitions of arts and crafts, art exhibitions, per hour or part thereof (including SAMRO fees)	R276,41	R392,99
3.	Hire for political meetings, per hour or part thereof	R276,41	R292,99
4.	Hire for industrial and commercial exhibitions where the hall is required for one day only, or part thereof, per hour (SAMRO fees)	R294,38	R412,04
5.	Hire for exhibitions of arts and crafts, art exhibitions, industrial and commercial exhibitions where the hall is required for longer than one day, per day or part thereof (including SAMRO fees)	R725,85	R869,40
6.	Hire for non-profit organisations, per hour or part thereof	R206,74	R219,14
7.	Preparation for functions contemplated in 1 - 6, per hour	R95,51	R101,24
8.	Rehearsals, per day or part thereof	R206,74	R219,14
9.	Hire for religious purposes, per hour or part thereof (including SAMRO fees)	R121,35	R228,63
10.	For the purpose of conducting playgroups by any organisations referred to in 6 above, during week days: For every group of 30 children or part thereof, per month (including SAMRO fees)	R273,03	R389,41
11.	Hire of public-address system, per day or part thereof	R294,38	R312,04
12	Hire of hall for sport purposes, per hour or part thereof	R346,07	R366,83
13	Hire of hall and facilities by non-residents	Normal rate + 25%	Normal rate + 25%
14	Fridays and Saturdays: - The tariff to hire the Fairleigh Community Hall	Normal tariff for hire mentioned in 1-13 above + 25%	Normal tariff for hire mentioned in 1-13 above + 25%
15	Sundays and Public Holidays: The tariff to hire the Fairleigh Community Hall	Normal tariff for hire mentioned in 1-13 above + 50%	Normal tariff for hire mentioned in 1-13 above + 50%
16	Refundable deposit per function, meeting, etc.	R2 335,96	R2 476,12
17	Municipal Councillors utilizing the halls with special written consent from the Municipal Manager, for the purpose of ward meetings, information sessions to the public, e.g. crime aids etc.	Free of charge	Free of charge
18	Municipal Councillors and Municipal officials for private use (payment due immediately with booking of facility)	Tariffs as applicable to private persons	Tariffs as applicable to private persons
J	**OSIZWENI ARTS CENTRE**		
	General		
	The tariffs of charges shall be payable in advance. No reservation will be made or date will be reserved unless the amount for the hired accommodation together with a refundable deposit, has been paid in full.		
	The full rental amount, excluding the deposit, will be forfeited to Council when the hirer cancels or postpones a reservation, unless Council is notified in writing at least 30 days prior to the reserved date about the cancellation		
	The facility, shall, at the discretion of Council, be made available free of charge for civic mayoral functions, functions and meetings held by Council, and functions specially approved by Council.		
	A hirer shall re-arrange and clean the premises and exterior surrounding of the facility within the time permitted by the Caretaker, failing which he/she shall forfeit the deposit paid. The Director: Culture and Amenities may, if required, increase the minimum deposit.		
	Mondays to Thursdays		
1	Hire for commercial purposes, performances, concerts, film shows, per hour or part thereof (inlcuding SAMRO fees)	R276,41	R392,99
2	Hire for exhibitions of arts and crafts, where the Arts Centre is required for one day only or part thereof, per hour (including SAMRO fees)	R276,41	R392,99
3	Hire for exhibitions of arts and crafts, where the Arts Centre is required for longer than one day, per day or part thereof (includng SAMRO fees)	R924,72	R1 080,20
4	Hire for religious purposes, per hour or part thereof (including SAMRO fees)	R95,51	R201,24
5	Hire for non-profit organisations, per hour or part thereof	R189,89	R201,28
6	Preparation for functions contemplated in 1 to 6 above, per hour or part thereof	R189,89	R201,28
7	Rehearsals, per day or part thereof	R189,89	R201,28
8	Hire of hall and facilities by non- residents	R139,33	Normal rate + 25%
9	**Fridays and Saturdays:** The tariff to hire the Arts Centre	Normal tariff for hire mentioned in 1-8 above + 25%	Normal tariff for hire mentioned in 1-8 above + 25%
10	**Sundays and Public Holidays:** The tariff to hire the Arts Centre	Normal tariff for hire mentioned in 1-8 above + 50%	Normal tariff for hire mentioned in 1-8 above + 50%

		Final Tariff 2023/24			Draft Tariff 2024/25				
11	Refundable deposit per function, meeting, etc	R2 533,72			R2 685,74				

		Final Tariff 2023/24	Draft Tariff 2024/25
K	**FORT AMIEL MUSEUM**		
	General		
1	Functions and programmes organised by/or done in liaison with the Directorate Culture and Amenities		
2	Hire of facility and/or grounds for commercial purposes, festivals, braais, picnics, children's parties, for goups below 20 people	R159,00	R168,54
3	Hire of facility and/or grounds for commercial purposes, festivals, braais, picnics, children's parties, for goups over 20 people	R203,37	R215,57
4	Hire for exhibitions of arts and crafts and baaars where the facility is required for one day only, per hour or part thereof, per hour	R203,37	R215,57
5	Hire for exhibitions of arts and craft where the facility is required for longer than one day, per day	R0,00	R0,00
6	Hire for non-profit organisations per hour or part thereof	R0,00	R0,00
7	Preparation for functions contemplated in 1-5 above	R0,00	R0,00
8	**Usage of piano (playing of the piano per hour)**	R17,39	R18,43
9	Refundable deposit per function, meeting, etc	R530,00	R300,00
10	Municipal Councillors and officials for private use (payment due immediately with booking of facility)	R0,00	R0,00
	BYLAWS RELATING TO PUBLIC LIBRARIES		
1	In instances where the library material is returned after the specified return date, a borrower of such material shall be liable to pay a fine -		
(a)	In the case of audio visual material, per item per day or part thereof	R1,00 subject to maximum fine of R5,00	R2,00 subject to maximum fine of R10,00
(b)	In the case of books for which there is a waiting list, per day or part thereof	R1,00 subject to a maximum of R10,00	R2,00 subject to maximum fine of R20,00
(c)	In the case of any other library material, including books, per week or part thereof	R1,00 subject to a maximum fine of R5,00 per item	R2,00 subject to maximum fine of R10,00
(d)	In the case where a library member has been defaulted, an administrative fee per member	R29,57	R31,30
2	Membership fees		
(a)(i)	Membership fees for borrowers living outside the municipal area of Newcastle and who do not own property within the said area, payable annually in advance	R347,83	R368,70
(a)(ii)	Membership fees for children of school-going age or younger, living outside the municipal area of Newcastle and whose parents or legal guardian do not own property within the said area, on condition that at least one of the parents or guardian is a member of the library	Free of charge	Free of charge
(b)(i)	The following refundable deposit is payable by persons not usually resident in Newcastle (visitors) and can be forfeited in total or partially if the books are not returned or returned in a damaged condition which is not due to ordinary wear and tear	R528,70	R560,43
(b)(ii)	Persons not usually resident in Newcastle (visitors) must supply a fixed residential address and are limited to borrow 3 items only per person		
3	Patron Cards		
(a)	Fee for the patron card	R15,22	R16,08
(b)	Thereafter, per lost card	R22,61	R23,91
4	**Photostat copies**		
(a)	Photostat copies - per A4 copy (Black and White)	R1,30	R1,30
(b)	Photostat copies - per A4 copy (Colour)	R6,96	R6,96
(c)	Photostat copies - per A3 copy (Black and White)	R2,61	R2,61
(d)	Photostat copies - per A3 copy (Colour)	R12,17	R12,17
5	Public access computers/internet		
(a)	**For the use of the public access computers or the internet**	Free of charge	Free of charge
(b)	For printing, per A4 copy (Black and White)	R1,74	R1,74
(c)	For printing, per A4 copy (Colour)	R6,96	R6,96
(d)	For printing, per A3 copy (Black and White)	R3,47	R3,47
e)	For printing, per A3 copy (Colour)	R14,78	R14,78
6	**Damage or loss of library material**		
(a)	Damage to books	Estimated value of book as deter-mined by the librarian at the time of damage, but not exceeding the cost of the item	Estimated value of book as deter-mined by the librarian at the time of damage, but not exceeding the cost of the
(b)	Lost books	Full cost of item	Full cost of item
(c)	**Damage or loss of records, videos, films or any other library material**	Full cost of item	Full cost of item

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M	**GROUP ACTIVITIES ROOMS**		
	Newcastle Library		
	May not be used for religious and/or political purposes.		
	The tariff of charges shall be applicable to the hire of any group activities room or any of the facilities in connection therewith and shall be payable in advance.		
	Any group activity room and all facilities and services shall, at the discretion of the Council, be made available free of charge for civic mayoral functions, functions and meetings held by the Council and functions specially approved by the Council		
1	Cultural and/or educational purposes organised/arranged by the Directorate Culture and Amenities	Free of Charge	Free of Charge
2	Where the group activity room is required for one day only or part thereof, per hour	R167,39	R177,39
3 (a)	Use of group activity room where it is required for periods longer than one day, per day or part thereof (normal office hours 08h00 - 17h00 only)	R1 130,43	R1 200,00
(b)	Thereafter normal hourly tariffs apply		
4	**Refundable deposit per function, meeting, etc.**	R530,43	R565,22

			Final Tariff 2023/24	Draft Tariff 2024/25
5		Municipal Councillors and Municipal Officials for private use (payment due immediately with booking of facility)	Approved tariffs as applicable to private persons apply	Approved tariffs as applicable to private persons apply
		ELECTRICITY SUPPLY BYLAWS		
1.		Abbreviations and Definitions		
	(a)	Abbreviations:		
		< Less than		
		≤ Less than or equal to		
		> Greater than		
		≥ Greater than or equal to		
		A Ampere		
		c Cents		
		c/kWh Cents per kilowatt-hour		
		CPI Consumer price index		
		GWh Gigawatt-hour		
		km Kilometre		
		kVA Kilovolt-ampere		
		kvarh Reactive kilovolt-ampere-hour		
		kV Kilovolt		
		kW Kilowatt		
		kWh Kilowatt-hour		
		MFMA Municipal Finance Management Act, No. 56 of 2003		
		MVA Megavolt-ampere		
		N/A Not applicable		
		NERSA National Energy Regulator of South Africa		
		NMD Notified maximum demand		
		PF Power factor		
		R Rand		
		R/kVA Rand per kilovolt-ampere		
		TOU Time-of-use		
		V Volt		
		VAT Value added tax		
		W Watt		
	(b)	Definitions:		
		Account: Is a grouping of premises/points of delivery according to the same voltage or location.		
		(Active) Energy Charge: Is a charge for each unit of energy consumed typically charged for as c/kWh or R/MWh. For some tariffs the charge may be time and/or seasonally differentiated.		
		Administration Charge / Basic Charge: It is a contribution towards fixed costs such as meter reading, billing, administration and maintenance input and is a fixed charge payable every month whether electricity is consumed or not.		
		Annual Utilised Capacity: Is the higher of the customer's NMD or maximum demand, measured in kVA, registered during a rolling twelve month period.		
		Billing: Is the process of producing and delivering a bill (an account or invoice) for payment by a customer, calculated from the tariff schedule or as per agreement between the parties (e.g. special pricing agreements), and for the majority of customers, the consumption measured and recorded by the metering system.		
		Billing Period: Is the period from one meter reading date (actual or estimated) to the following meter reading date (actual or estimated).		
		Chargeable Demand: Is the highest average demand measured in kVA in a billing month during the chargeable time periods specified for each tariff.		
		Chargeable Time Periods: Are the time periods when demand registered will be charged for. The chargeable time periods differ and are described with the respective tariff.		
		Cost-reflective Tariffs: Are tariffs that distinguish between the unique cost components (or cost drivers) for a specific customer or customer class and where the cost components recover the full economic cost to supply electricity to that customer.		
		Energy Demand Charge: Applicable to Scale 4 and 5 tariffs, is a R/kVA charge per premise which is seasonally differentiated and is based on the chargeable demand registered during the month in order to recover peak energy costs.		
		Estimated Load: The total connected load of an installation reduced by the diversity Factors according to SABS : 0142 : 1993.		
		High Voltage: A nominal voltage of 132 000 Volt (+ 5%) between any of the three phase conductors (SABS 1019).		
		Key Customer: Is a customer identified by the Municipality that receives special services or consumes/records more than four 500 kVA recordings on contiguous sites.		
		Licensed Area of Supply: Is an area for which the National Electricity Regulator of South Africa (NERSA) has issued a licence to the Municipality under the provisions of the Electricity Act, No. 41 of 1987, as amended, for supply of electricity in that area. Newcastle Municipality tariffs are only applicable where the Municipality is licensed to supply.		
		Load Factor: Is a ratio between the actual energy consumed and the energy that could have been consumed had the demand remained at the maximum for a usage period.		
		Low Voltage : A nominal voltage of 400 Volt (± 10%) between any of the three phase conductors and 230 volt (± 10%) between any phase and the neutral conductor (SABS 1019)		
		Maximum Demand: Is the highest averaged demand measured in kVA or kW during any integrating period (normally 30 minutes) within a designated billing period (during all time periods).		
		Maximum Demand Charge: Payable for each kilovolt-ampère (kVA) supplied by the Council to a consumer during the demand integrating period of 30 (thirty) consecutive minutes in the month or such time periods in the month as may be applicable		
		Medium Voltage : A nominal voltage of 11 000 Volt (+ 5%) between any of the three phase conductors (SABS 1019)		
		Monthly Utilised Capacity: Is the higher of the customer's NMD or maximum demand, measured in kVA, registered during the billing month.		

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		Network Charge: Is a charge payable per premise every month. The purpose of the network charge is to recover part of the fixed network costs (including capital, operations, maintenance and refurbishment) associated with the provision of network capacity required and reserved by the customer. For some tariffs the network charge is unbundled into a Network Demand Charge (NDC) and/or a Network Access Charge (NAC).							
		Network Demand Charge: Is a charge that recovers network costs on a variable basis and is payable for the chargeable demand registered during the month.							
		Network Access Charge: Is a charge that recovers network costs on a fixed basis and is based on the annual utilised capacity.							
		Notified Maximum Demand (NMD): Is the maximum demand notified in writing by the customer and accepted by the Municipality, that the customer requires the Municipality to be in a position to supply on demand during all time periods. It is normally the capacity that the Municipality will reserve for a customer for the short term, i.e. the following year. One calendar-month's notice must be given in writing by the consumer to the Council of any increase or decrease in the notified maximum demand and of the date upon which the revised supply is made available, the notified maximum demand shall be increased or decreased accordingly. *Note: The notification of demand is governed by a set of rules called the NMD rules.*							
		Point of Supply: Means a physical point on the electrical network where electricity is supplied to the customer or where the customer's network connects to that of the Municipality (also see premise).							
		Power Factor: Is the ratio of kW to kVA measured over the same integrating period. *Note: Contractually a customer may not have a leading power factor or a power factor below 0.85.*							
		Premise or Point of Delivery: Means either a single Point of Supply or a specific group of Points of Supply located within a single substation, at which electricity is supplied to the customer at the same declared voltage and tariff, and can be a metering or summation point.							
		Rate Components: Are the different charges associated with a tariff that recover different costs, for example energy charge.							
		Rate-rebalancing Levy: Is a separate rate component, shown on Scale 5, Time-of-Use tariff for customers' bills and indicating inter-tariff subsidies (subsidies between tariffs) in a more transparent manner. The rate-balancing levy is applied to the total active energy consumption and is not subject to the voltage and/or transmission surcharge.							
		Reactive Energy Charge: Is a charge applicable if applied, to Time-of-Use tariff and is based on the reactive power used. It is levied on every kvar/h (reactive energy) which is registered in excess of 30% of the kWh (active energy) supplied during the specified periods of the month. There is no reactive energy charge for a customer operating with a lagging power factor of 0.96 or better. The method of calculating this excess differs and is described with the respective tariff.							
		Single-phase Supply: A 50 Hz a.c. supply at 230 V r.m.s. phase-to-neutral. The neutral carries the full load current.							
		Tariff: Is a combination of monthly charges each at particular rates that are usually escalated annually and are applied to recover measured quantities such as consumption and capacity costs and unmeasured quantities such as service costs.							
		Three-phase Supply: A 50 Hz a.c. supply at 230 V r.m.s. phase to neutral; 400 V r.m.s. phase-to-phase (120° vector phase displacement).							
		Time-of-Use (TOU) Tariff: Is a tariff that has different energy rates for different time periods and seasons in order to more accurately reflect the shape of the Municipality's long run marginal energy cost of supply at different times.							
		Voltage Surcharge: Is a percentage surcharge levied to customers with lower supply voltages as a contribution to the cost to transform electricity from 11 kV to lower voltages. It is calculated as a percentage of the active energy charge, the energy demand charge (where applicable) and the network charge to reflect the higher cost at lower voltage.							
2.		**Conditions applicable to all tariff scales**							
	(a)	A consumer may apply to the Council to be billed on either the standard or the Time-of-Use tariff. A consumer may not apply to change over from the standard to the Time-of-Use tariff or from the Time-of-Use to the standard tariff more than once in a period of 12 months							
	(b)	A consumer may apply to the Council to reduce or to increase the size of a circuit breaker (MCB) or the notified maximum demand. A consumer may not apply to reduce a circuit breaker or to reduce the notified maximum demand more than once in a period of 12 months							
	(c)	Definitions not covered by the Council's Bylaws will be the same as those recorded in the Eskom Tariff of Charges.							
	(d)	All infra structure up to the point of supply remains the property of the Newcastle Municipality and shall be handed over in accordance with the Electricity Department's standards. Maintenance of these assets and replacement will therefore be for the Newcastle Municipality's account.							
3.		**Scale 1 : 20A domestic supplies**							
	(a)	This scale shall also apply to indigents with a maximum estimated load of 20A single phase							
	(b)	Monthly basic charge per metered connection point of supply whether electricity is consumed or not	R73,30			R81,53			
	(c)	Active energy charge, per kWh consumed during the month	R1,5555			R1,7302			
	(d)	Prepayment meter tariff:-							
		(i) Active energy charge, per kWh consumed	R2,2306			R2,4811			
4.		**Scale 2 : 60A domestic supplies**							
	(a)	This scale shall also apply to domestic dwellings, churches, charitable organisations and sporting bodies with a single phase supply							
	(b)	Monthly basic charge:-							
		(i) Per metered connection point of supply whether electricity is consumed or not	R335,93			R373,65			
		(ii) Per vacant lot where electricity can be connected	R326,50			R363,17			
	(c)	Active energy charge, applicable to conventional or prepaid use							
		(i) Standard tariff per kWh consumed during the month							
		(ii) Inclining Block Rate Tariiff (IBT's) for residential/domestic customers as follows:							
		Domestic Conventional							
		Block 1 : (0-50kWh)	R1,5565			R1,7313			
		Block 2 : (51-350kWh)	R1,9986			R2,2230			
		Block 3 : (351-600kWh)	R2,2395			R2,4910			
		Block 4 : (>600kWh)	R2,3104			R2,5699			
		(iii) Time-of-Use tariff per kWh consumed during the month in accordance with Eskom's specified time schedule							
		TOU-Tariff High Season							
		(a) Peak	R5,3445			R5,9446			
		(b) Standard	R2,0509			R2,2813			
		(c) Off-peak	R1,2138			R1,3501			
		National Sports Codes to be exempted from paying electricity consumption during off-peak (until 22H00).							
		TOU-Tariff Low Season							
		(a) Peak	R3,2403			R3,6042			
		(b) Standard	R1,6913			R1,8812			
		(c) Off-peak	R0,9211			R1,0244			
		[illegible]							

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	~~Domestic Prepaid~~								
	~~Block 1 - (0-50kWh)~~	~~[illegible]~~							
	~~Block 2 - (51-350kWh)~~	~~[illegible]~~							
	~~Block 3 - (351-600kWh)~~	~~[illegible]~~							
	~~Block 4 - (>600kWh)~~	~~[illegible]~~							
(d)	Indigent households will be subsidised to a maximum of 50 kWh and the basic charge per month								

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5.		**Scale 3 : Large domestic supplies and small business premises**		
	(a)	This scale shall also apply to churches, charitable organisations and sporting bodies with a load greater than 60A single phase but not exceeding 90A three phase		
	(b)	This scale shall apply to the small business consumer where the notified maximum demand is less than 65kVA supplied at low voltage		
	(c)	Monthly basic charge		
		(i) Per point of supply whether electricity is consumed or not to metered connections for large domestic and small business consumers	R928,98	R1 033,30
		(ii) For a vacant business stand where electricity can be connected	R926,61	R1 030,67
		(iii) For a vacant domestic stand where electricity can be connected	R326,50	R363,17
	(d)	Active energy charge, applicable to conventional or prepaid use		
		(i) Standard tariff per kWh consumed during the month	R2,1723	R2,4162
		(ii) Time-of-use tariff per kWh consumed during the month in accordance with Eskom's specific time schedule		
		TOU-Tariff High Season		
		(a) Peak	R4,0674	R4,5242
		(b) Standard	R1,7343	R1,9291
		(c) Off-peak	R0,8420	R0,9366
		TOU-Tariff Low Season		
		(a) Peak	R2,3558	R2,6204
		(b) Standard	R1,4991	R1,6674
		(c) Off-peak	R0,7768	R0,8640
6.		**Scale 4 : Medium business and industrial premises**		
	(a)	This scale shall apply where the notified maximum demand is 65 kVA but less than 500 kVA supplied at low voltage. Where the notified maximum demand on the premises of a consumer exceeds 100 kVA, the Council may require the consumer to be connected to the medium or high voltage system		
	(b)	Monthly basic Charge:		
		(i) For a vacant stand where electricity can be connected	R926,61	R1 030,67
		(ii) For a metered stand per point of supply whether electricity is consumed or not	R1 998,19	R2 222,59
	(c)	Maximum demand Charge:		
		(i) Standard: Network demand charge per kVA supplied, per month	R208,27	R231,66
		Network access charge per kVA supplied, per month	R180,64	R200,93
		(ii) Time of Use: Network demand charge per kVA supplied, per month	R65,41	R72,76
		Network access charge per kVA supplied, per month	R48,92	R54,41
	(d)	Active energy charge, applicable to conventional or prepaid use		
		(i) Standard tariff per kWh consumed during the month	R1,1777	R1,3100
		(ii) Time of Use tariff per kWh consumed during the month in accordance with Eskom's specified time schedule:		
		TOU-Tariff High Season		
		(a) Peak	R4,6396	R5,1605
		(b) Standard	R2,3529	R2,6171
		(c) Off-peak	R1,3271	R1,4761
		TOU-Tariff Low Season		
		(a) Peak	R3,9251	R4,3659
		(b) Standard	R1,7656	R1,9639
		(c) Off Peak	R1,0990	R1,2224
7.		**Scale 5 : Large business and industrial premises**		
	(a)	This scale shall apply where the notified maximum demand is 500 kVA but less than 4500 kVA supplied at medium or high voltage		
	(b)	Monthly basic Charge: -		
		(i) For a vacant stand where electricity can be connected	R926,61	R1 030,67
		(ii) For a metered stand per point of supply whether electricity is consumed or not	R3 924,68	R4 365,42
	(c)	Maximum demand Charge: -		
		(i) Standard: Network demand charge per kVA supplied, per month	R189,29	R210,55
		Network access charge per kVA supplied, per month	R167,85	R186,70
		(ii) No demand charge is payable in the off peak periods according to Eskom's 'night save' tariff		
		(iii) Off Peak period shall be between 22:00 and 06:00 on weekdays including Saturdays, Sundays and public holidays, as amended from time to time		
		(iv) Time-of-use tariff per kVA supplied per month payable in peak and standard periods on weekdays and Saturdays		
		(v) Time of Use: Network demand charge per kVA supplied, per month	R65,01	R72,31
		Network access charge per kVA supplied, per month	R49,33	R54,87
		(vi) No demand charge is applicable during of peak periods according to Eskom's specified time schedule		
	(d)	Active energy Charge: -		
		(i) Standard tariff per kWh consumed during the month	R1,1777	R1,3100
		(ii) Time of Use tariff per kWh consumed during the month in accordance with Eskom's specified time schedule:		
		TOU-Tariff High Season		
		(a) Peak	R4,0680	R4,5248
		(b) Standard	R1,7340	R1,9287
		(c) Off-peak	R0,8425	R0,9371
		TOU-Tariff Low Season		
		(a) Peak	R2,3558	R2,6204
		(b) Standard	R1,4991	R1,6674
		(c) Off Peak	R0,7778	R0,8651
	(e)	Voltage surcharge (Only applicable on the Time-of-Use tariff)		
		Calculated as a percentage of the network demand, network access and active energy charges		

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	Supply voltage: >500 V and <66 kV	10,07%	10,07%
	<500 V	17,30%	17,30%
(f)	Rate-rebalancing levy (Only applicable on the Time-of-Use tariff)		
	Applied to the total active energy consumption, per kilowatt hour	3,10 Cents	3,10 Cents
8.	**Scale 6 : Special agreement**		
	The Council reserves the right to negotiate special agreements and the applicable tariff with consumers where the notified maximum demand is 4 500 kVA and higher supplied at medium or high voltage.		
9.	**Scale 7 : Departmental**		
	All electrical services used by Council may be considered an exempt charge. This applies to the consumption and availability charges.		
10.	**Sundry Charges**		
(a)	Replacing the existing single-phase meter with another type of single phase meter (pre-payment / standard	R3 669,94	R3 890,14
(b)	Replacing the existing standard three phase meter with:-	R0,00	
	(i) A time of use meter	R32 778,13	R34 744,82
	(ii) A three phase prepayment meter (not available)	R4 991,27	R5 290,74
(c)	Replacing the existing billing programme in an electronic electricity energy meter to accommodate a change in tariff	R1 615,36	R1 712,28
(d)	Replacing the existing damaged/burnt/lost keypad for prepayment meter	R0,00	R0,00
(e)	Any electrical service connection up to 1500 amperes as described in scale 1, 2, 3, 4, 5 and 7 shall comprise of the basic charge as indicated in schedule A, B and C as well as the metering required as indicated in schedule D. All costs are fixed excluding VAT	R0,00	R0,00
	SCHEDULE 'A'	R0,00	R0,00
	SINGLE-PHASE DOMESTIC SCALE 1, 2 & 3	R0,00	R0,00
	AMPèRE kVA	R0,00	R0,00
	60 13.8	R10 307,07	R10 925,49
	80 18.4	R14 008,73	R14 849,25
	100 23.0	R17 165,02	R18 194,93
	SCHEDULE 'B'	R0,00	R0,00
	BUSINESS, INDUSTRIAL SINGLE- PHASE	R0,00	R0,00
	AMPèRE kVA	R0,00	R0,00
	60 13.8	R21 236,36	R22 510,55
	80 18.4	R31 386,04	R33 269,21
	100 23.0	R38 585,62	R40 900,75
	SCHEDULE 'C'	R0,00	R0,00
	THREE-PHASE: SCALE 3, 4, 5 & 7	R0,00	R0,00
	AMPèRE kVA	R0,00	R0,00
	60 40	R81 265,76	R86 141,70

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	80	55	R108 374,27	R114 876,73
	100	70	R135 448,62	R143 575,54
	125	87	R196 436,98	R208 223,20
	150	100	R242 035,50	R256 557,63
	175	120	R281 558,13	R298 451,61
	200	138	R313 072,28	R331 856,61
	225	155	R385 232,72	R408 346,69
	250	173	R501 972,95	R532 091,32
	300	207	R694 758,29	R736 443,78
	350	242	R744 082,87	R788 727,84
	450	315	R787 551,17	R834 804,24
	600	415	R952 115,30	R1 009 242,22
	700	485	R1 069 333,79	R1 133 493,81
	900	624	R1 276 335,27	R1 352 915,38
	1200	831	R1 319 607,14	R1 398 783,56
	1500	1040	R1 540 566,10	R1 633 000,07
	SCHEDULE 'D'		R0,00	R0,00
	METERING AND CIRCUIT BREAKER (PER ONE SET)		R0,00	R0,00
	Single-Phase kWh standard tariff/prepayment/time of use tariff		R3 669,94	R3 890,14
	Three Phase kWh standard tariff		R6 605,40	R7 001,73
	Three Phase kWh time of use tariff		R23 046,93	R24 429,75
	Three Phase kVA/kWh standard or time of use tariff		R23 046,93	R24 429,75
(f)	The tariffs contained in Schedule E shall be payable for circuit breaker replacements when requested by the consumer for a reduction in supply		R0,00	R0,00
	SCHEDULE 'E'		R0,00	R0,00
	CIRCUIT BREAKER REPLACEMENT		R0,00	R0,00
	Single-Phase to a maximum 30 ampères for scale 1 consumer		R1 863,03	R1 974,81
	Single-phase to a maximum 100 ampères		R2 363,26	R2 505,05
	Three-phase to a maximum 100 ampères		R4 874,14	R5 166,59
(g)	All service connections above 1500 ampères as described in Scale 5, 6 and 7 are based on cost plus 10% plus extra metering costs as indicated above in Schedule E as determined by the Director: Technical Services (Electrical/Mechanical Services)		R0,00	R0,00
(h)	Any alterations to existing service connections shall be charged at cost plus 10% which shall include the contribution to the additional transformer capacity requirements. The minimum amount payable when only a circuit breaker change is required for the upgrade, shall be the difference between the old and new scale as indicated in schedule A, B and C unless the client is within the capacity originally applied and paid for, or as determined by the Director: Technical Services (Electrical/Mechanical Services). Domestic premises requiring three phase electricity shall be charged the appropriate scale as indicated in schedule C and D.		R0,00	R0,00
	The existing service connection or 65 kVA, the greater of the two, shall be deducted from the transformer capacity costs where after the consumer will be liable for payment of ~~R548,54~~, per kVA (VAT not applicable) for increased requirements in transformer capacity.		R805,24	R853,55
	Where the consumer has originally contributed in full for the total transformer capacity or a larger transformer is installed against the consumer's project, no kVA installation charge will be levied.			
	Store stock material which is re-usable shall be returned to the municipal stores. The consumer will be credited 50% of the current store stock value of these materials. When a service connection is reduced the consumer shall bear the full cost of all the material, transport and labour and no refund of any monies on material will be allowed.			
	More than one supply or metering point per domestic premises shall be charged for as per three phase supply, Schedule C, plus metering as required.			
	Upgrades from single phase to three phase supply shall be calculated by subtracting the existing kVA from the required upgrade and charged per kVA as per the Network Charge (7c).			
	Individual domestic units in a group and cluster complex shall have separate metering.			
(i)	The following shall apply to the upgrade of service connections and service connections above 1500 ampère.			
	The consumer may supply material and labour or appoint an electrical contractor. All material supplied and work carried out shall be to the specification and satisfaction of the Director : Technical Services (Electrical/Mechanical Services) (Second-hand materials life time guarantee). A clerk of works shall be appointed by the Director: Technical Services (Electrical/Mechanical Services) to oversee the project. Tasks and materials as determined by the Director: Technical Services (Electrical/Mechanical Services) shall be carried out/supplied by the Department Electrical/Mechanical Services. The project shall be approved in writing by the Director: Technical Services (Electrical/Mechanical Services) prior to the commencement of any work. When a consumer supplies material and/or labour or appoints a contractor, all existing materials shall be returned to Council and the consumer will not be refunded for any materials			
	All material supplied by the consumer, and workmanship, shall be guaranteed for a minimum of twelve months or longer as required by the Director : Technical Services (Electrical/Mechanical Services). All maintenance costs as determined by the Director : Technical Services (Electrical/Mechanical Services) during the guarantee period, shall be for the consumer's account. All material as determined by the Director: Technical Services (Electrical/Mechanical Services) shall be ceded to Council upon completion of the project. All material, transport and labour supplied by Council shall be at cost plus 10% as determined by the Director: Technical Services (Electrical/Mechanical Services).			
(j)	The cost of service connections shall be a fixed cost calculated at cost plus 10% and valid for sixty days from date of application unless the consumer requests alterations to the original design.			
(k)	The point of service connections is the point at which the installation on the consumer's premises is connected to the Council's supply mains, or as determined by the Director : Technical Services (Electrical/ Mechanical Services).			
(l)	The following shall be the responsibility of the electrical contractor:			
	(i) The joint of the cables between the property and Council at the point of supply.			
	(ii) An additional length (as determined by the Director: Technical Services (Electrical/Mechanical Services) of cable for the connection between the property and Council's equipment.			
(m)	A security deposit shall be payable by all consumers as determined by Council from time to time. When the application for the provision of services is made by a corporate body/legal person, a natural person together with the corporate body/legal person, shall be accountable for the payment of all levies due to Council for services rendered. Deposits may be recalculated to cover an estimated two and a half months supply as determined by Council from time to time			
	Water accounts for Residentail purposes		R1 600	R1 696,00
	Consumer account for residentail purposes (scale2)		R2 100	R2 226,00

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	Consumer Indigent account with water only	R550	R583,00
	Consumer Indigent account with both elatricity and water	R1 600	R1 696,00
	Three phase residentail/small business (scale 3)	R3 150	R3 339,00
	Large business (scale 4)	R5 250	R5 565,00
	Industrial business (scale 5)	R10 500	R11 130,00
	Consumer account for builders deposit	R1 600	R1 696,00
	Business account of builders deposit	R10 500	R11 130,00
(n)	If the Customer poses a credit risk, the value of the original deposit paid or an existing guarantee held by the Municipality, may be reviewed from time to time by the CFO. The follwing deposit is applicable each time the account is diconnected for non payment.		R0,00
	Domectic	R105	R111,30
	Business	R315	R333,90
(o)	Disconnection fees / late payment charges		R0,00
	(i) Business disconnection fee / late payment fee (electricity)	R350,65	R371,69
	(ii) Residential (non indigent) disconnection fee / late payment fee (electricity)	R350,65	R371,69
	(iii) Residential (indigent) disconnection fee / late payment fee (electricity)	R350,65	R371,69
	iv) Residential (prepaid meter 20 AMP) blocking of meter	R0	R0,00
	v) Business water restriction fee	R202,77	R214,94
	vi) Residential (non indigent) water restriction fee	R202,77	R214,94
	vii) Residential (indigent) water restriction fee	R202,77	R214,94
	viii) Business reminder fee notice (hand delivery)	R269,99	R286,19
	ix) Business reminder fee notice sms / mms/ email	R6,42	R6,81
	x) Residential reminder fee sms / mms/ email	R6,42	R6,81
	xi) Residential (non indigent) fee notice (hand delivery)	R65,27	R69,19
(p)	(i) Fee payable for the reading of meters on finalising an account, supplementary meter readings requested by consumers and repeat visits due to lack of normal access for monthly meter reading, per visit.	R226,30	R239,88
	(ii) Fee for new service connection , notice of which was received at/after 13H00 for same day service.	R413,39	R438,19
	(iii) Fee for the reading as well as analysis of special meters which are equipped with memory-bank facilities, depending on the total data available in the memory-bank of the meter	R1 591,93	R1 687,45
(q)	Fees for each visit of a representative of the Electricity Department to the consumer's premises:	R0,00	
	(i) Domestic	R767,40	R813,44
	(ii) Business/Industrial	R955,61	R1 012,94
(r)	Inspection fees: -		
	(i) Initial inspection of any installation	Free of Charge	Free of Charge
	(ii) The following tariffs shall be applied for the inspection of an existing installation if requested by the consumer		
	(a) Domestic	R2 083,15	R2 208,14
	(b) Business/Industrial	R3 005,63	R3 185,97
(s)	Fees payable for the testing of energy meters :-		
	(i) Testing of each single-phase meter	R1 586,52	R1 681,71
	(ii) Testing of each three-phase meter	R2 022,48	R2 143,83
	(iii) Testing of any other type of energy meter	Cost +10%	Cost +10%
(t)	A fee of R1 073.54 is payable per 24 hour plus a fee of R536.08 per	R1 451	R1 538
	each 24 hour period thereafter for the following	R725	R768
	(i) Single-phase voltage recordings		
	(ii) Single-phase current recordings		
	(iii) Three-phase current recordings		
	(iv) Three-phase voltage recordings		
	(v) Power-factor recordings		
	(vi) Quality of supply to a consumer according to the requirements of NRS 048		
(u)	Temporary connections shall be restricted to unoccupied premises, gatherings and functions. Temporary connections may not exceed a period of sixty days unless written approval has been obtained from the Director : Technical Services (Electrical/Mechanical Services). After sixty days the electricity shall be turned off without further notice.		
	Temporary metered connections shall be charged at the same rate as a permanent connection as indicated in schedules A,B,C and D. For consumption as well as connection, the period of sixty days shall apply.		
	The following shall apply to unmetered electricity temporary connections: Should the electricity be turned off and the consumer requests an extension of time, the consumer shall be charged for a new connection. Should the consumer request an extension of time prior to disconnection, then only the daily rate will apply (a minimum of 24-hours written notice shall be required for an extension of time). A call-out charge of R569.87 shall be payable for the connection and disconnection of an unmetered temporary electrical connection. The tariff shall be paid prior to connection (cost centre / item 020602000082).	R770	R816
	Electricity consumption fees for unmetered electricity temporary connections as indicated in schedule F shall apply per 24-hour period of part thereof:		

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	SCHEDULE 'F'		
	Single-Phase		
	AMPèRE		
	20	R52	R55
	40	R90	R95
	60	R148	R157
	80	R182	R193
	100	R233	R247
	Three-Phase		
	AMPèRE		
	20	R152	R161
	40	R281	R298
	60	R422	R448
	80	R533	R565
	100	R680	R721
	No refund will be allowed after disconnection of any temporary electricity connections.		
(u)	Floodlighting for security purposes shall be supplied on the following conditions :-		
	(i) A consumer requiring floodlighting for security purposes shall be responsible for the total installation costs thereof. The installation shall be performed by Council.		
	(ii) Fixed amount payable on a monthly basis for electricity consumed as indicated below :-		R0
	125-watt	R96	R101
	250-watt	R193	R205
	400-watt	R262	R278
	(iii) Luminaire(s) shall be removed upon request, however, payment of rental shall terminate at the end of the month following the date of removal thereof.		
	(iv) Removal of the luminaire(s) shall be free of charge, however, all luminaires and associated equipment shall remain the property of Council.		
	(v) Repair costs shall be the responsibility of the consumer in the event of vandalism. Repairs shall be performed by the Council.		
	(vi) Amount payable for the supply and installation of floodlights, per floodlight:		
	125 mercury vapour fitting	R7 407	R7 851
	250 high-pressure sodium fitting	R9 929	R10 525
	400 high-pressure sodium fitting	R10 553	R11 186
	(vii) Amount payable for the installation of a floodlight fitting supplied by the client. Only floodlight fittings approved by the Director: Technical Services (Electrical/ Mechanical Services) shall be accepted	R2 707	R2 869
	(viii) Amount payable to plant a streetlight pole for the mounting of a floodlight	R58 811	R62 340
(v)	Fees payable for the repositioning of streetlight poles:-		
	(i) 3 metre mounting height	R10 161	R10 770
	(ii) 7,5 and 10 metre mounting height	R11 873	R12 585
(w)	Temporary floodlights installed on existing streetlight poles only:		
	Installation and removal:		
	400 W	R2 442	R2 588
	250 W	R2 442	R2 588
	125 W	R2 442	R2 588
	Hiring and electricity consumption per 24 hour period:		
	400 W	R15 193	R16 105
	250 W	R100	R106
	125 W	R52	R55
(x)	The following shall apply to illuminated signs supplies with electricity from streetlights circuits:		
	(i) the installation costs shall be as per schedule B or C		
	(ii) Monthly fee payable, per 100W or portion thereof. Payment shall terminate at the end of the month following the date of removal thereof	R52	R55
(y)	Demand control relays shall be installed prior to the energizing of electricity supplies.		
	The electrical contractor appointed by the property owner shall install the demand control relay at no cost to Council and according to the requirements of the Director: Technical Services (Electrical/Mechanical Services). The said relays shall remain the property of Council.		
	Demand control relays are obtainable from the offices of the Director: Technical Services (Electrical/Mechanical Services).		
	Domestic consumers on the standard tariff shall have a demand control relay installed controlling geysers.		
	Domestic consumers on the time-of-use tariff may have the demand control relay removed in which instance the relay shall be returned to the Director: Technical Services (Electrical/Mechanical Services).		
(z)	The Director: Technical Services (Electrical/Mechanical Services) will provide, free of charge, such technical assistance which may be required to comply with the regulations as set out in the Occupational Heath and Safety Act No. 85 of 1993		
~~(z)~~	~~Bid documents will be charged R250,00 per document~~		
(aa)	The reticulation cost for a subdivision of an existing residential property will be	R8 107,90	R8 594,37
(ab)	Where an electrical supply is found to have been tampered with or the meter bypassed, the following tampering fee shall apply:		
	Tampering fee : Existing Supply x Applicable Network Charge ~~of R585.13 (as per 7c)~~		
	Meter replacement fee as per Item 10, Sundry Charges (d), Schedule D, which depends on the type of meter used		
	Sundry charges as per (l) above		
	Electricity consumption as per the ~~"Official Gazette of the Province of Natal: 11 – Estimating Consumption"~~ Chapter 10 of the Supply Bylaws.		
	Seven (7) day notice period for payment from date of letter deliver by hand, failure to comply shall result in the electrical power to be switched off immediately.		
	Payment/Arrangements to be made at the Budget and Treasury Department, proof of payment/arrangements to be produced.		
	Payment in respect of damages made to the electrical kiosks will be the replacement cost at that time		
(ac)	Damages to Traffic Control Equipment, in cases of an accident, inclusive of damages to any electrical equipment :		
	All the abovementioned tariffs in respect of services rendered are subject to value added tax as determined from time to time		

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	DRAINAGE BYLAWS		
	The following fees shall be paid for blocked sewers and sewer connections:-		
1.	Fee for clearing private sewer blockages:-		
(a)	During normal office hours, per blockage	R1 227	R1 301
(b)	After normal working hours, per blockage	R849	R900
2.	Fee for providing sewer connection:-		
(a)	100mm connection	R9 150	R9 699
(b)	Connections in excess of 100mm	Cost + 6%	Cost + 6%
	All the abovementioned tariffs in respect of services rendered are subject to value added tax as determined from time to time		
	INDUSTRIAL EFFLUENT BYLAWS		
1.	The monthly charge payable by the owner or occupier of any trade premises in respect of any industrial effluent discharged into the Council's sewers, shall be assessed by uThukela Water at half yearly intervals and be notified to such owner or occupier not later than the 31st day of December and the 30th day of June in each year in accordance with the formula prescribed in paragraph (3) hereof, on the basis of the average result of not less than six analyses of the strength and quality of such effluent carried out at any time by uThukela Water during the preceding six months, which analyses may be at the discretion of uThukela Water be based on individual snap samples or on composite samples collected in a manner and under conditions approved by them from time to time, provided that each time a sample for analyses is taken one half thereof shall on his request be made available to the owner or occupier of the premises.		
	The charge thus assessed shall be payable in respect of the volume of industrial effluent recorded or determined as having been discharged each month during the preceding six months with effect from the first reading of the industrial effluent or water meter as the case may be for the month of January or July in each year.		
2.	In the case of trade premises from which industrial effluent is discharged into the Council's sewers for the first time, a charge shall be payable in respect of the interim period between the date of the first discharge and the 31st December or 30th June as the case may be. Such charge shall be assessed in accordance with the formula prescribed in paragraph (3) hereof on the basis of the average result of not less than six analyses carried out by uThukela Water from the date of first discharge and shall be paid in respect of the volume of industrial effluent discharged each month during the said interim period.		
3.	The charge payable in terms of paragraph (1) and (2) hereof shall be assessed in accordance with the following formula:		
	$30.8 + \frac{(OA - 50)}{20}$ cents per kilolitre		
	(OA = mg2/l 4hr KMn04)		
	Where OA is the oxygen absorbed, expressed in milligrams per litre, from acidic N/8 potassium permanganate in 4 hours : and where the OA is determined by uThukela Water on the well shaken sample in accordance with the method of chemical analysis given in Schedule D of the Council's Industrial Effluent Bylaws, or as he may deem proper, having regard to the nature of the industrial effluent to be analysed, details of such methods and the results obtained to be kept available for a period of 12 months for inspection by the owner or occupier of the premises from which the effluent emanated.		
	In the absence of any direct measurements, the volume or quantity of trade effluent discharged into the sewer each month from any trade premises shall be estimated and determined by uThukela Water from the monthly quantity of water consumed on the premises concerned, whether obtained from the Council or from other sources, due allowance being made for water used for domestic purposes, water lost by reaction or evaporation during the process of manufacture and water present in the final products manufactured.		
	All the abovementioned tariffs in respect of services rendered are subject to value added tax as determined from time to time		
	WATER SUPPLY BYLAWS AND SEWER BYLAWS		
A.	WATER		
	Charges for the supply of water to all properties within the municipal area on condition that the property can be developed and can be connected to the water supply mains.		
1.	Monthly availability levy		
	(i) Vacant properties, payable by the owner	R303,53	R321,74
	(ii) All other properties, per metered connection of supply, payable by the occupier	R61,87	R65,58
	Indigent households will be fully subsidised		
2.	Consumption Charges		
	Charges for the supply of water to consumers for every kilolitre metered over a monthly meter reading period where a measuring device has been installed:-		
	Residential:		
	0 - 06 kl	R13,66	R14,48
	07 - 20 kl	R13,67	R14,49
	21 - 40 kl	R15,35	R16,27
	41 - 60 kl	R15,36	R16,28
	more than 60 kl	R17,07	R18,09
	Body Corporate, Sectional Titles, Cluster Homes & Old Aged Peoples Home:		
	Consumption: Charged at the 3rd block of the residential tariff, per kl.	R15,35	R16,27
	Indigent households will receive a maximum 6 kilolitres free basic water.		
	Businesses:		
	(i) Industrial and business consumers	R13,66	R14,48
	(ii) Bulk - Karbochem (Per agreement)	Per agreement	Per agreement

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3.	Levy		
	(i) Residential properties connected to water supply mains, per month - not metered	R340,89	R361,34
	(ii) Residential properties served by standpipes, per month	R0,00	R0,00
	(iii) Non-residential properties connected to water supply mains, per month not metered	R340,89	R361,34
4.	Drought surcharge		
	The drought surcharge will be charged as a percent, which will not exceed the limit of water use percentage as gazetted in terms of item 6 (1) of Schedule 3 of the National Water Act from time to time, that will apply to all customers only during a declared drought and only on the volume of water used. (FY16'17 drought surcharge maximum is 30% based on the Government Gazette No.39860)		
2.	SEWER		
	Availability levy		
	(i) Residential having water borne sewer, excluding body corporate unit, payable by owner monthly	R275,50	R292,03
	(ii) Body corporate unit, payable by owner monthly	R275,50	R292,03
	(ii) Residential other than water borne sewer, payable by owner monthly	R114,41	R121,27
	(iii) Business and Industry, per kilolitre of water consumed, payable monthly	R5,11	R5,42
	The Lesee will be responsible for the availablity levy charged against any State owned improved property which is administrated by the Provincial Department of Public Works		
	Indigent households will be fully subsidised		
C.	MUNICIPAL OWN USE		
	All water and sewerage services used by Council may be considered an exempt charge. This also applies to the availability and fixed charges.		
D.	GENERAL		
1.	A security deposit shall be payable by all consumers as determined by Council from time to time. When the application for the provision of services is made by a corporate body/legal person, a natural person together with the corporate body/legal person, shall be accountable for the payment of all levies due to Council for services rendered. Deposits may be recalculated to cover an estimated two and a half months supply as determined by Council from time to time		
2.	Charges for providing service connections are as follows:-		
	(i) 20mm connection - All areas except Blaauwbosch, Dicks Halt and Manzana	R8 707	R9 230
	(ii) 20mm connection - Blaauwbosch, Dicks Halt and Manzana	R1 157	R1 226
	(iii) Connections in excess of 20 mm	Cost + 6%	Cost + 6%
3.	Charge for the testing of meters up to 50mm	R713	R756
4.	Charge for the testing of meters in excess of 50mm	Cost + 6%	Cost + 6%
5.	Closing or opening of control valve, per visit	Cost + 6%	Cost + 6%
6.	Disconnection or restricted flow fee and reconnection or removing of restrictor fee for default payment, per visit		
	(i) During normal office hours	R819	R868
	(ii) After normal office hours	R1 371	R1 453
	All the abovementioned tariffs in respect of services rendered are subject to value added tax as determined from time to time		
	MISCELLANEOUS SERVICES		
1.	For executing the following services or hiring out of plant or equipment for the purpose envisaged in section 222 of the Local Authorities Ordinance, 1974, the following charges shall be levied and paid, provided that prior to these services being undertaken or the plant or equipment being hired out, arrangements to the satisfaction of the Strategic Executive Director: Budget and Treasury Office shall be made for the payment of the amount involved, except where it is specifically stated that the fees shall be paid in advance.		
(a)	Hardening of footpaths, including reinstatements of existing footpaths	Cost +6 %	Cost +6 %
(b)	Special drainage. Connecting storm water drains and channels from private property to open channels adjoining kerb	Cost +6 %	Cost +6 %
(c)	Reinstatement of road surfaces	Cost +6 %	Cost +6 %
(d)	Hire of machinery (including operator during normal working hours	Cost +6 %	Cost +6 %
2.	Altering storm water culverts, channels, sewers, kerbs or footpaths to permit the erection of veranda columns or other structures	Cost +6 %	Cost +6 %
3.	Construction of gutter bridges or kerb entrances across street drains	Cost +6 %	Cost +6 %
(a)	When constructed simultaneously with the laying of any street drain, one vehicle entrance	No charge	No charge
(b)	Additional vehicle entrance	Cost +6 %	Cost +6 %
(c)	When constructed after the street drain has been completed	Cost +6 %	Cost +6 %
	All the abovementioned tariffs in respect of services rendered are subject to value added tax as determined from time to time	No charge	No charge
		Cost + 10%	Cost + 10%
(c)	When constructed after the street drain has been completed	Cost + 10%	Cost + 10%
	All the abovementioned tariffs in respect of services rendered are subject to value added tax as determined from time to time		
	BYLAWS FOR THE REGIONAL AIRPORT AND MUNICIPAL AERODROME		
	The following landing fees and charges are payable to the Council for the use of the Council's runways and facilities provided at the airport:		
1.	Single landings		
(a)	70% of the tariff applicable to State airports as published in Government Gazette No. 10931 of 25 September 1987, under Government Notice No. R2120, as amended from time to time by the State		
(b)	Helicopters: 20% of the charge for an aircraft of equal weight in paragraph (a)		
2.	Block landing concessions		

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(a)	Companies, flying clubs and similar organisations operating one or more aircraft, or handling a number of aircraft in the course of their business or activities respectively may apply for block landing privileges as stipulated in terms of paragraph 2(b). Registration letters of aircraft to be charged under the block landing scheme shall be registered with the Director: Culture and Amenities								
(b)	The monthly charge raised under this scheme shall be calculated as follows: Number of landings per month calculated pro rata on the actual number of landings the previous month or part thereof, as a tariff percentage								
	1 - 25	100%			100%				
	26 - 50	90%			90%				
	51 - 75	80%			80%				
	76 - 100	70%			70%				
	In excess of 100	60%			60%				

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3.	Special charges — Pupil pilots shall pay a landing fee calculated at one fifth of the normal landing fee		
4.	Flying clubs — Landing fees for flying clubs shall be 50% of the fees prescribed in 1(a)	Above with a maximum of R220,00 per month	Above with a maximum of R220,00 per month
5.	Exemptions		
(a)	No landing fees shall be payable in respect of aircraft referred to in rule 6 of the airport charges as published in Government Gazette No. 20749 of 30 December 1999, under Notice No. 2887, as amended from time to time by the State		
(b)	In addition to (a) above, the under mentioned aircraft shall be exempted from paying landing fees:- ambulance aircraft, vintage aircraft belonging to historical aircraft preservation organizations, aircraft belonging to the South African Aerobatics team and aircraft used by the President or the Premier of the KwaZulu Natal Province		
6.	Rental: Hangars		
(a)	Hangers constructed by Council, per month	R914,32pm	R914,32pm
(b)	Hangers constructed by private individuals, per month	R457,16pm	R457,16pm
7	Administration fee		
	Fee to be levied for non-payment for landing at the Newcastle Airport		
	BUILDING BYLAWS		
1.	Every application for the approval of any building plan in terms of these bylaws shall be accompanied by the following fees:		
	For every new building, temporary building, addition to, or alteration of existing buildings:		
(a)	For the first 20m² of floor area or part thereof: A minimum of	R443,62	R470,24
(b)	For buildings in excess of 20m² and up to 1500m²:	R0,00	R0,00
	20-29m²	R466,97	R494,99
	30-39m²	R595,38	R631,11
	40-49m²	R700,45	R742,48
	50-59m²	R817,19	R866,23
	60-69m²	R945,61	R1 002,35
	70-79m²	R1 062,35	R1 126,09
	80-89m²	R1 190,77	R1 262,21
	90-99m²	R1 307,51	R1 385,96
	100-109m²	R1 412,58	R1 497,33
	110-119m²	R1 552,67	R1 645,83
	120-129m²	R1 669,41	R1 769,58
	130-139m²	R1 797,83	R1 905,70
	140-149m²	R1 891,22	R2 004,69
	150-159m²	R2 007,96	R2 128,44
	160-169m	R2 124,71	R2 252,19
	170-179m²	R2 264,80	R2 400,68
	180-189m²	R2 393,21	R2 536,80
	190-199m²	R2 509,95	R2 660,55
	200-209m²	R2 626,70	R2 784,30
	210.219m²	R2 743,44	R2 908,04
	220-229m²	R2 871,85	R3 044,17
	230-239m²	R2 988,60	R3 167,91
	240-249m²	R3 093,66	R3 279,28
	250-259m²	R3 222,08	R3 415,41
	260-269m²	R3 338,82	R3 539,15
	270-279m²	R3 467,24	R3 675,27
	280-289m²	R3 583,98	R3 799,02
	290-299m²	R3 689,05	R3 910,39
	300-309m²	R3 817,46	R4 046,51
	310-319m²	R3 922,53	R4 157,88
	320-329m²	R4 062,62	R4 306,38
	330-339m²	R4 179,37	R4 430,13
	340-349m²	R4 296,11	R4 553,87
	350-359m²	R4 436,20	R4 702,37
	360-369m²	R4 541,27	R4 813,74
	370-379m²	R4 658,01	R4 937,49
	380-389m²	R4 786,42	R5 073,61
	390-399m²	R4 891,49	R5 184,98
	400-409m²	R5 008,23	R5 308,73
	410-419m²	R5 136,65	R5 444,85
	420-429m²	R5 265,07	R5 580,97
	430-439m²	R5 393,48	R5 717,09
	440-449m²	R5 521,90	R5 853,21

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450-459m^2	R5 615,29	R5 952,21
460-469m^2	R5 732,03	R6 075,96
470-479m^2	R5 848,78	R6 199,70
480-489m^2	R6 000,54	R6 360,57
490-499m^2	R6 093,93	R6 459,57
500-509m^2	R6 210,68	R6 583,32
510-519m^2	R6 339,09	R6 719,44
520-529m^2	R6 455,83	R6 843,18
530-539m^2	R6 584,25	R6 979,31
540-549m^2	R6 700,99	R7 103,05
550-559m^2	R6 817,74	R7 226,80
560-569m^2	R6 922,80	R7 338,17
570-579m^2	R7 062,89	R7 486,67
580-589m^2	R7 179,64	R7 610,41
590-599m^2	R7 296,38	R7 734,16
600-609m^2	R7 413,12	R7 857,91
610-619m^2	R7 506,51	R7 956,90
620-629m^2	R7 658,28	R8 117,77
630-639m^2	R7 833,39	R8 303,39
640-649m^2	R7 903,44	R8 377,64
650-659m^2	R8 031,85	R8 513,76
660-669m^2	R8 148,59	R8 637,51
670-679m^2	R8 265,34	R8 761,26
680-689m^2	R8 382,08	R8 885,00
690-699m^2	R8 533,84	R9 045,87
700-709m^2	R8 627,24	R9 144,87
710-719m^2	R8 732,30	R9 256,24
720-729m^2	R8 860,72	R9 392,36
730-739m^2	R8 977,46	R9 516,11
740-749m^2	R9 082,53	R9 627,48
750-759m^2	R9 222,62	R9 775,98
760-769m^2	R9 327,69	R9 887,35
770-779m^2	R9 456,11	R10 023,47
780-789m^2	R9 572,85	R10 147,22
790-799m^2	R9 701,26	R10 283,34
800-809m^2	R9 829,68	R10 419,46
810-819m^2	R9 934,75	R10 530,83
820-829m^2	R10 051,49	R10 654,58
830-839m^2	R10 191,58	R10 803,07
840-849m^2	R10 296,65	R10 914,45
850-859m^2	R10 425,06	R11 050,57
860-869m^2	R10 530,13	R11 161,94
870-879m^2	R10 646,87	R11 285,69
880-889m^2	R10 786,96	R11 434,18
890-899m^2	R10 892,03	R11 545,55
900-909m^2	R11 008,77	R11 669,30
910-919m^2	R11 137,19	R11 805,42
920-929m^2	R11 253,93	R11 929,17
930-939m^2	R11 370,67	R12 052,92
940-949m^2	R11 487,42	R12 176,66
950-959m^2	R11 615,83	R12 312,78
960-969m^2	R11 744,25	R12 448,90
970-979m^2	R11 860,99	R12 572,65
980-989m^2	R11 989,41	R12 708,77
990-999m^2	R12 094,48	R12 820,14
1000-1009m^2	R12 222,89	R12 956,27
1010-1019m^2	R12 339,63	R13 080,01
1020-1029m^2	R12 456,38	R13 203,76
1030-1039m^2	R12 573,12	R13 327,50
1040-1049m^2	R12 701,53	R13 463,63
1050-1059m^2	R12 818,28	R13 587,37
1060-1069m^2	R12 935,02	R13 711,12
1070-1079m^2	R13 051,76	R13 834,87
1080-1089m^2	R13 156,83	R13 946,24
1090-1099m^2	R13 308,59	R14 107,11
1100-1109m^2	R13 425,33	R14 230,85
1110-1119m^2	R13 542,08	R14 354,60
1120-1129m^2	R13 647,14	R14 465,97
1130-1139m^2	R13 775,56	R14 602,09
1140-1149m^2	R13 903,98	R14 738,22

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1150-1159m²	R14 020,72	R14 861,96
1160-1169m²	R14 125,79	R14 973,33
1170-1179m²	R14 265,88	R15 121,83
1180-1189m²	R14 382,62	R15 245,58
1190-1199m²	R14 476,01	R15 344,57
1200-1209m²	R14 616,10	R15 493,07
1210-1219m²	R14 721,17	R15 604,44
1220-1229m²	R14 861,26	R15 752,94
1230-1239m²	R14 978,00	R15 876,68
1240-1249m²	R15 083,07	R15 988,06
1250-1259m²	R15 211,49	R16 124,18
1260-1269m²	R15 316,56	R16 235,55
1270-1279m²	R15 468,32	R16 396,42
1280-1289m²	R15 585,06	R16 520,17
1290-1299m²	R15 690,13	R16 631,54
1300-1309m²	R15 830,22	R16 780,03
1310-1319m²	R15 935,29	R16 891,41
1320-1329m²	R16 052,03	R17 015,15
1330-1339m²	R16 180,45	R17 151,27
1340-1349m²	R16 285,51	R17 262,65
1350-1359m²	R16 425,61	R17 411,14
1360-1369m²	R16 530,67	R17 522,51
1370-1379m²	R16 647,41	R17 646,26
1380-1389m²	R16 787,51	R17 794,76
1390-1399m²	R16 892,57	R17 906,13
1400-1409m²	R17 009,32	R18 029,87
1410-1419m²	R17 126,06	R18 153,62
1420-1429m²	R17 242,80	R18 277,37
1430-1439m²	R17 382,89	R18 425,86
1440-1449m²	R17 487,96	R18 537,24
1450-1459m²	R17 616,37	R18 673,36
1460-1469m²	R17 733,12	R18 797,10
1470-1479m²	R17 849,86	R18 920,85
1480-1489m²	R17 989,95	R19 069,35
1490-1499m²	R18 095,02	R19 180,72
1500m²	R18 211,76	R19 304,46

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	(c)	For areas greater than 1500m² :	Sliding scale : 1500m² = R15,600 + 50% of rate R60.00 (R30.00) per 10m² plus R380 for first 20m²	Sliding scale : 1500m² = R19,304 + 50% of rate R62,00 (R31,00) per 10m² plus R470 for first 20m²
2.		Fees payable to renew plans where the application has not yet lapsed - 50% of the fees prescribed in (1) above.		
3.		Minor alterations/renovations approved, per certificate	R315,20	R334,12
4.		Minor alterations to Industrial/commercial buildings	R1 844,52	R1 955,20
5.		Applications for the relaxation of building lines, side and rear spaces, per applications	R820,23	
6.		Alterations to existing buildings, including alterations to floor layout plans, pedestrian malls, toilets, fire fighting equipment, refuse equipment, refuse areas and substations	- 50% of the fees prescribed in (1) above	
7.		Swimming pools and miscellaneous fixed tariff for plans for swimming pools and other installations (Additional to other plan fees)	R396,92	R420,74
8.		Fees as a result of inattention: Per neglect in accordance with section 14A(f)		
9.		Supervision in accordance with section 325		
	(a)	Fire fighter, per hour or part thereof	Cost + 10%	Cost + 10%
	(b)	Officer, per hour or part thereof	Cost + 10%	Cost + 10%
10.		Hire in respect of street projections, payable per annum	R0,00	
	(a)	Veranda posts - each	R17,51	R18,56
	(b)	Veranda and cantilever canopies per square metre or part thereof	R5,84	R6,19
		Under each category : Minimum	R70,05	R74,25
		Under each category : Maximum	R128,42	R136,12
11.		Encroachments at building sites, payable per month	R0,00	R0,00
	(a)	General building work including hoardings for construction work, demolition, material storage on Council property or encroachment on parking areas, per square metre or part thereof	R17,51	R18,56
	(b)	At construction sites affective to metered parking bays the tariff shall be determined by the Director of Community Services with due regard to the parking tariff in that area per eight hour working day	R17,51	R18,56
12.		Building plan statistics, payable annually	R385,25	R408,36
13.		The following fees shall be paid for the examination and approval of plans for the installation of essential services in respect of new township development:	R0,00	R0,00
	(a)	Basic fee	R291,86	R309,37
	(b)	Water reticulation, per linear metre	R4,67	R4,95
	(c)	Sewerage reticulation, per linear metre	R4,67	R4,95
	(d)	Storm water drainage, per linear metre	R4,67	R4,95
	(e)	Streets, per linear metre	R4,67	R4,95
	(f)	Rail Sidings	R4,67	R4,95
		The Council may charge an additional fee should special circumstances arise resulting in additional inspection work not normally covered by the fees charged above.	Cost plus 10%	Cost plus 10%
14.		Search and handling fee on each building plan file	R93,39	R99,00
15.		Submission fee for cellular masts	R1 844,52	R1 955,20
16.		Laying of Fibre Optic Cables - Application Fee from 0km to 10km	R6 747,69	R7 152,55
17.		Laying of Fibre Optic Cables - per kilometer after 10km	R677,10	R717,73
		Submission fee for applications for Lease of land	R618,73	R655,86
		Building bylaw offences and penalties		
		Offence		
			R0,00	
		Building prior to Local Government Approval	R128,42	R136,12
		Commencement and erection of structures without approved building plans having been warned by Council (first offence)	R11 236,00	R11 910,16
		Commencement and erection of structures without approved building plans having been warned by Council (second offence)	R33 708,00	R35 730,48
		Commencement and erection of structures without approved building plans having been warned by Council (third offence)	R67 416,00	R71 460,96
		Occupying a building prior to issue of occupation certificate by Local Authority per complete unit occupied	R5 510,22	R5 840,84
		Changing the use of a building without consent of Local Authority and/or not complying with notice to cease the new use	R5 510,22	R5 840,84
		Deviation from approved plans to material degree (above 10%) of the floor area.	R5 510,22	R5 840,84
		Carrying out plumbing work by person other than trained plumber or exempted person	R5 510,22	R5 840,84
		Putting into use a drainage System prior to inspection testing and approval by Local-Authority	R5 510,22	R5 840,84
		No notice given for inspection And testing of sewer and Drainage installation	R5 510,22	R5 840,84
		Backfilling drainage (Sewer) installation prior to testing and approval	R5 510,22	R5 840,84
		No notice given of intention to commence with construction/ erect or demolish a building	R5 510,22	R5 840,84
		No notice give for inspection of trenches or excavation prior to placing of concrete for foundation	R5 510,22	R5 840,84
		Constructing foundation before approval of trenches	R5 510,22	R5 840,84
		Failing to comply with a notice to cut into or lay open work or to carry out tests	R5 510,22	R5 840,84
		Erecting or demolishing a building without providing sanitary facilities for employee	R5 510,22	R5 840,84
		Demolishing a building without permission from Local Authority	R5 510,22	R5 840,84
		Erecting or demolishing a building without erecting a hording	R5 510,22	R5 840,84
		[illegible]		R5 840,84
		Leaving a building in course of demolition in a state dangerous to the public or any adjoining property	R5 510,22	R5 840,84

		Final Tariff 2023/24			Draft Tariff 2024/25				
	Failing to comply with a notice to remove rubble, rubbish and/or debris from a building site	R5 510,22			R5 840,84				
	Failing to comply with a notice to remove surplus material and matter form the site or land or Public Street or place arising from building or demolition work	R5 510,22			R5 840,84				
	Permitting sewerage to enter a street, stormwater drain or stormwater system or the neighbours property	R5 510,22			R5 840,84				
	Permitting storm water to enter any sewer system	R5 510,22			R5 840,84				
	Failing to control access to a swimming pool	R5 510,22			R5 840,84				
	When an unoccupied/vacant property is kept in a unsighly objectionable and not in the interest of good health and hyginic condition	R6 502,53			R6 892,68				
	Hindering or obstructing [illegible] (authorised by the Council) in the exercise of his powers	Amount was omitted			[illegible]				
	Expropriation of land at a nominal value (not exceeding 10%) should the property be classified as unsightly and objectionable:To be determined by the Municipal valuer.								
	COSTS OF INFORMATION FROM GEOGRAPHIC INFORMATION SYSTEM (GIS)								
	A4 size - fully color information	R46,70			R49,50				
	A3 size - fully color information	R93,39			R99,00				
	A2 size - fully color information	R140,09			R148,50				
	A1 size - fully color information	R186,79			R197,99				
	A0 size - fully color information	R233,48			R247,49				

ADVERTISING SIGN BYLAWS	Final Tariff 2023/24	Draft Tariff 2024/25
A1 OUTDOOR ADVERTISING		
All applications shall be inaccordance with the Newcastle Municipality's Outdoor Advertising Policy and By-laws		
(a) Temporal Advertising Signs		
(i) In respect of general advertsments of a of a commercial nature (events):		
(aa) Each poster with an approved sticker	R46,70	R49,50
(bb) Removal of posters by Council for each poster	R70,05	R74,25
(ii) In respect of general advertisments for awareness compaigns with commercial content logo:		
(aa) Each poster with an approved sticker	R35,02	R37,12
(bb) Removal of posters by Council for each poster	R70,05	R74,25
(iii) In respect of general advertsment for non-profit orgarnisations (subject to submission of a NPO Certificate from the relavant authority- eg government)	R0,00	
(aa) Each poster with an approval sticker	R23,35	R24,75
(bb) Removal of posters by Council for each poster	R70,05	R74,25
(iv) In respect of election advertisments, per party/ per candidate:		
(aa) Posters (unlimited number)	R3 303,80	R3 502,03
(bb) Removal of posters by Council for each poster	R70,05	R74,25
(v) Banners:		
(aa) Per Banner with an approval sticker	R1 225,79	R1 299,34
(bb) Removal of banners by Council for each banner	R653,76	R692,98
(b) Aerial Advertisments		
(i) Application Fee	R2 696,74	R2 858,55
c) Advertising Vehicles		
(i) Application Fee	R863,89	R915,72
(ii) Annual display fee per sign	R7 354,75	R7 796,03
(d) Building attachement Signs		
(i) Application Fee	R607,06	R643,48
(ii) Annual display fee per sign on Private Building	R1 844,52	R1 955,20
(iii) Annual display fee per sign on Municipal Building	R2 451,58	R2 598,68
e) Electric and Illuminated Signs		
(i) Application Fee	R1 844,52	R1 955,20
(ii) Annual rental rate for electronic advertising signs irrespective of whether the sign is erected on private or Council property	R7 354,75	R7 796,03
(f) Ground Signs(excluding billboards)		
(i) Application Fee	R1 470,95	R1 559,21
(ii) Encroachment fee (Council land) per square metre for each sign type	R4 296,11	R4 553,87
(iii) Annual display fee per sign	R2 206,42	R2 338,81
(g) Projecting Signs		
(i) Application Fee	R735,47	R779,60
(ii) Annual display fee per sign	R1 844,52	R1 955,20
(iii) Encroachment fee (Council land) for each sign type	R2 813,48	R2 982,29
(h) Estate Agents Boards		
(i) Advertising Deposit (per Agent)- non refundable	R1 225,79	R1 299,34
(ii) Annual display fee	R5 510,22	R5 840,84
(i) Portable Boards		
(i) Application Fee	R735,47	R779,60
(ii) Annual display fee per sign	R5 510,22	R5 840,84
(j) Veranda/Under Canopy Signs		
(i) Application Fee	R1 225,79	R1 299,34
(ii) Annual display fee per sign	R735,47	R779,60
(k) Wall Signs/ Fascia Signs		
(i) Application Fee	R1 844,52	R1 955,20
(l) Street Furniture Signs		
(i) Application Fee	R2 451,58	R2 598,68
(ii) Annual display fee per sign	R3 058,64	R3 242,16
(m) Billboards		
(i) Application Fee	R2 451,58	R2 598,68
(ii) Annual display fee per sign-Private property	R6 128,96	R6 496,69
(iii) Annual display fee per sign-Council property	R24 515,83	R25 986,78
(n) Headline Poster		
(i) Application Fee	R9 187,60	R9 738,85
(iii) Annual display fee per sign per week	R3 187,06	R3 378,28
(o) Penalties	#VALUE!	
(i) For the erection of any sign without approval, per week	R2 451,58	R2 598,68
(ii) For the erection of any billboard without approval, per week	R6 374,12	R6 756,56
(i) For the erection of posters without approval, per week	R2 451,58	R2 598,68

	Final Tariff 2023/24	Draft Tariff 2024/25
SPATIAL PLANNING AND LAND USE MANAGEMENT ACT NO. 16 OF 2013		
In terms of Section 1(2)(f) of Schedule 1 of the Planning and Development Act, the application forms must be accompanied by the fees as determined by the Municipality.		
Copies of documents - per A4	R4,67	R4,95
Copies of documents - per A3	R5,84	R6,19
Amendment of Scheme:		
- Processing of the application	R4 296,11	R4 553,87
- Translation fee	R735,47	R779,60
Plus if the property is:		
≤ 0.5 ha	R735,47	R779,60
≥ 0.5 ha but ≤ 1.0 ha	R1 109,05	R1 175,59
≥ 1.0 ha but ≤ 5.0 ha	R1 470,95	R1 559,21
≥ 5.0 ha but ≤ 10.0 ha	R2 206,42	R2 338,81
≥ 10 ha	R3 070,32	R3 254,53
- Relaxation of a building line in terms of the scheme	R933,94	R989,97
- Zoning Certificate (With the consent of the registered owner) - A4 Certificate	R186,79	R197,99
- Consent in terms of scheme	R1 225,79	R1 299,34
- Subdivision and consolidation of land up to 5 portions of land	R3 608 + R366 per new subdivision	R3 824,50 + R387,96 per new subdivision
- Subdivision and consolidation of land over 5 portions	R3 012,38 + R426,80 per new subdivision	R3 193,12 + R452,41 per new subdivision

	Final Tariff 2023/24			Draft Tariff 2024/25		
- Cancellation of approved layout plan	R4 296,11			R4 553,87		
- Alteration, suspension and deletion of condition of title relating to land	R3 070,32			R3 254,53		
- Alteration, suspension and deletion of condition	R3 315,47			R3 514,40		
- Development situated outside the town planning scheme - For non-residential purposes	R7 354,75			R7 796,03		
- Development situated outside the town planning scheme - For residential purposes						
Western Area	R4 903,17			R5 197,36		
Eastern Area	R3 677,37			R3 898,02		
- Closure of municipal roads	R3 677,37			R3 898,02		
- Closure of public place	R3 677,37			R3 898,02		
- Fines						
LAND USE ACTIVITY	*1st OFFENCE*	*2nd OFFENCE*	*3rd OFFENCE*	*1st OFFENCE*	*2nd OFFENCE*	*3rd OFFENCE*
Entry Level of any offence (Plus the value of the offence)	R607,06					
Accommodation and Dwelling	R8 580,54	R12 990,69	R20 838,45	R9 095,37	R13 770,13	R22 088,76
Aerodrome	R8 580,54	R17 830,36	R24 515,83	R9 095,37	R18 900,18	R25 986,78
Agricultural Activity and Related	R7 354,75	R15 283,17	R22 064,25	R7 796,03	R16 200,16	R23 388,10
Betting Depot	R14 709,50	R31 839,93	R49 031,66	R15 592,07	R33 750,33	R51 973,56
Builder's Yard	R7 354,75	R15 283,17	R22 064,25	R7 796,03	R16 200,16	R23 388,10
Car Wash Eastern Region	R3 370,80	R4 494,40	R5 618,00	R3 573,05	R4 764,06	R5 955,08
Car Wash Western Region	R11 236,00	R22 472,00	R33 708,00	R11 910,16	R23 820,32	R35 730,48
Cemetery	R735,47	R1 528,32	R2 206,42	R779,60	R1 620,02	R2 338,81
Clinic	R3 070,32	R6 367,99	R3 222,08	R3 254,53	R6 750,07	R3 415,41
Club Building	R7 354,75	R15 283,17	R22 064,25	R7 796,03	R16 200,16	R23 388,10
Conservational Activity and Related	R3 677,37	R7 010,85	R9 806,33	R3 898,02	R7 431,50	R10 394,71
Convention Centre	R4 903,17	R9 558,04	R13 483,71	R5 197,36	R10 131,53	R14 292,73
Correctional Facility	R11 032,12	R17 830,36	R22 064,25	R11 694,05	R18 900,18	R23 388,10
Crematoria	R4 903,17	R9 558,04	R13 483,71	R5 197,36	R10 131,53	R14 292,73
Educational	R11 032,12	R15 283,17	R22 064,25	R11 694,05	R16 200,16	R23 388,10
Existing Road	R4 903,17	R7 010,85	R9 806,33	R5 197,36	R7 431,50	R10 394,71
Extractive Industry	R3 677,37	R9 558,04	R12 257,91	R3 898,02	R10 131,53	R12 993,39
Funeral Parlour and Related	R7 354,75	R15 283,17	R22 064,25	R7 796,03	R16 200,16	R23 388,10
Future Road	R4 903,17	R7 010,85	R9 806,33	R5 197,36	R7 431,50	R10 394,71
Garden	R735,47	R2 547,19	R3 677,37	R779,60	R2 700,03	R3 898,02
General Industrial Building	R4 903,17	R9 558,04	R18 386,87	R5 197,36	R10 131,53	R19 490,08
Government Purposes	R6 128,96	R9 558,04	R12 257,91	R6 496,69	R10 131,53	R12 993,39
Hall	R2 451,58	R5 094,39	R7 354,75	R2 598,68	R5 400,05	R7 796,03
Higher Education Institution	R14 709,50	R21 651,15	R28 193,20	R15 592,07	R22 950,22	R29 884,79
Home Activity	R735,47	R2 547,19	R4 903,17	R779,60	R2 700,03	R5 197,36
Home Business	R735,47	R2 547,19	R4 903,17	R779,60	R2 700,03	R5 197,36
Hospice	R7 354,75	R15 283,17	R22 064,25	R7 796,03	R16 200,16	R23 388,10
Hospital	R30 644,79	R50 943,89	R61 289,57	R32 483,47	R54 000,52	R64 966,95
Industrial Activity and Related	R4 903,17	R7 641,58	R10 425,06	R5 197,36	R8 100,08	R11 050,57
Institutional	R7 354,75	R15 283,17	R22 064,25	R7 796,03	R16 200,16	R23 388,10
Landfill Site	R8 580,54	R15 283,17	R18 386,87	R9 095,37	R16 200,16	R19 490,08
Landing Strip	R8 580,54	R19 103,96	R24 515,83	R9 095,37	R20 250,20	R25 986,78
Laundrette	R7 354,75	R15 283,17	R22 064,25	R7 796,03	R16 200,16	R23 388,10
Library	R3 677,37	R6 367,99	R8 580,54	R3 898,02	R6 750,07	R9 095,37
Market Stalls	R980,63	R1 528,32	R2 451,58	R1 039,47	R1 620,02	R2 598,68
Medical Related	R12 257,91	R20 377,56	R31 870,58	R12 993,39	R21 600,21	R33 782,81
Mixed Use	R14 709,50	R28 019,14	R42 902,70	R15 592,07	R29 700,29	R45 476,86
Motor Trade Shop	R7 354,75	R15 283,17	R22 064,25	R7 796,03	R16 200,16	R23 388,10
Obstructing or hindering an Officer (Authorised by Council) in the exercise of his duties	R55 160,61	R57 311,88	R55 160,61	R58 470,25	R60 750,59	R58 470,25
Parking Garage	R7 354,75	R15 283,17	R22 064,25	R7 796,03	R16 200,16	R23 388,10
Place of Entertainment/Casino	R24 515,83	R50 943,89	R73 547,49	R25 986,78	R54 000,52	R77 960,33
Place of Worship	R4 903,17	R8 915,18	R12 257,91	R5 197,36	R9 450,09	R12 993,39
Police Station	R7 354,75	R15 283,17	R22 064,25	R7 796,03	R16 200,16	R23 388,10
Prison	R20 838,45	R28 019,14	R34 322,16	R22 088,76	R29 700,29	R36 381,49
Professional/Private/Public Office	R7 354,75	R15 283,17	R22 064,25	R7 796,03	R16 200,16	R23 388,10
Public Park	R1 844,52	R3 820,79	R6 128,96	R1 955,20	R4 050,04	R6 496,69
Railway Line	R7 354,75	R10 188,78	R12 257,91	R7 796,03	R10 800,10	R12 993,39
Reformatory	R7 354,75	R12 735,97	R18 386,87	R7 796,03	R13 500,13	R19 490,08
Restricted Building	R4 903,17	R10 188,78	R14 709,50	R5 197,36	R10 800,10	R15 592,07
Road Closure	R4 903,17	R7 010,85	R9 806,33	R5 197,36	R7 431,50	R10 394,71
Service (Fuel) Station	R4 903,17	R7 641,58	R9 806,33	R5 197,36	R8 100,08	R10 394,71
Service Station	R20 838,45	R43 302,31	R61 289,57	R22 088,76	R45 900,45	R64 966,95
Shop	R7 354,75	R15 283,17	R22 064,25	R7 796,03	R16 200,16	R23 388,10
Small Holding	R4 903,17	R8 915,18	R12 257,91	R5 197,36	R9 450,09	R12 993,39

	Final Tariff 2023/24			Draft Tariff 2024/25		
Special Use	R7 354,75	R15 283,17	R22 064,25	R7 796,03	R16 200,16	R23 388,10
Special Use (as part of a School or higher education Institution	R4 903,17	R7 641,58	R11 032,12	R5 197,36	R8 100,08	R11 694,05
Tavern	R7 354,75	R15 283,17	R22 064,25	R7 796,03	R16 200,16	R23 388,10
Transport Depot	R6 128,96	R8 915,18	R12 257,91	R6 496,69	R9 450,09	R12 993,39
Tuck Shop <10% of the property	R4 903,17	R7 641,58	R12 257,91	R5 197,36	R8 100,08	R12 993,39
Tuck Shop >11% & above of the property	R4 903,17	R8 915,18	R13 483,71	R5 197,36	R9 450,09	R14 292,73
Warehouse	R30 644,79	R63 679,86	R85 805,40	R32 483,47	R67 500,66	R90 953,72
Waste Recycling Centre	R3 677,37	R8 915,18	R14 709,50	R3 898,02	R9 450,09	R15 592,07
Waste Transfer	R5 521,90	R8 915,18	R12 257,91	R5 853,21	R9 450,09	R12 993,39
Welfare Centre	R735,47	R1 588,96	R2 451,58	R779,60	R1 684,30	R2 598,68
Wholesale	R12 257,91	R22 924,75	R34 322,16	R12 993,39	R24 300,24	R36 381,49
Worship	R4 296,11	R7 641,58	R12 257,91	R4 553,87	R8 100,08	R12 993,39
Removal of Container			R11 797,80			R12 505,67
Storage of Container			R303 per day			R321 per day
Removal of Vehicle/Trailer			R7 355,09			R7 796,39
Storage of Vehicle/Trailer			R303 per day			R321 Per day
Removal of Shack			R7 355,09			R7 796,39
Storage of Shack			R303 per day			R321 per day
Cellular Mast and Base Station	R7 354,75	R14 709,50	R22 064,25	R7 796,03	R15 592,07	R23 388,10
(No refunds on all applications)						
(If the application is consolidated, individual tariff will be applicable to each type of application reflected on the application form)						
(Tariffs shall be waived if the application is initiated by Council or if the Council is the land owner of such property)						
(All posting, display and advertisement costs shall be borne by the applicant. When the application is accepted as completed, it shall be acknowledged and the applicant will be stipulated time to prepare for advertisement of the application in the relevant newspaper as determined by Council)						
All the abovementioned tariffs in respect of services rendered are subject to value added tax as determined from time to time						
Trading violations according to Municipal Bylaws:						
Administration fee for business applications						
	1st OFFENCE	*2ND OFFENCE*	*3RD OFFENCE*	*1st OFFENCE*	**2ND OFFENCE**	**3RD OFFENCE**
Trading without trading licence within the formal economy	R 5 618,00	R 11 236,00	R 16 854,00	R 5 955,08	R11 910,16	R17 865,24
Trading without trading licence within the informal economy	R 561,80	R 1 123,60	R 1 685,40	R 595,51	R1 191,02	R1 786,52

ANNEXURE: F

BUDGET FUNDING PLAN

Annexure A -Draft Budget Funding Plan Reporting Template

Municipality Newcastle Local Municipality | Budget Funding Plan | Reporting Month and Year: March 2024

STATUS & PERCENTAGE: Task completed: 100% | Task completed: 51% - 99% | Task completed: 1% - 50% | ompleted:

No.	Strategy	Focus Area	Key Activities	Responsible Person	Start Date	End Date	percenta	status and progress
1	Inflation link triff increase and improved collection rate	Property rates	Steadily increase revenue based on CPI target	MM & CFO	2018/01/07	Continous	85%	Task almost completed
2	Inflation link triff increase and improved collection rate	Service charges	Steadily increase revenue based on CPI target	MM & CFO	2018/01/07	Continous	85%	Task almost completed
3	Inflation link triff increase and improved collection rate	Other revenue	Steadily increase revenue based on CPI target	MM & CFO	2018/01/07	Continous	90%	Task almost completed
4	Ensure full access to all government grants	Transfers recognised - capital	Submit business plans and ensure conditional grants are fully spent	MM & CFO	2020/01/07	Continous	70%	Task almost completed
5	Dispose unused land and other assets	Proceeds on disposal of PPE	Identify unused land for residential and business use	MM & CFO	2022/01/07	Continous	70%	Task almost completed
6	Curb recruitment on new personnel	Employee related costs	Do not fill any non-critical positions being vacated	MM & CFO	2022/01/07	Continous	40%	Task commenced
7	No commitment on new loans - interest	Finance charges	No new capital expenditure will be financed through external loans	MM & CFO	2020/01/07	Continous	70%	Task almost completed
8	No commitment on new loans - capital	Repayment of borrowing	No new capital expenditure will be financed through external loans	MM & CFO	2020/01/07	Continous	70%	Task almost completed
9	Limit exhobotant increase in non-core expenditure	Contracted services	Reduction and very minimal increase on contracted services	MM & CFO	2020/01/07	Continous	70%	Task almost completed
10	Limit exhobotant increase in non-core expenditure	Other expenditure	Reduction and very minimal increase on other expenditure	MM & CFO	2020/01/07	Continous	70%	Task almost completed
11	Reduce internally funded capital expenditure	Internally generated funds	conditional grants and fast track early appointment of service providers	MM & CFO	2018/01/07	Continous	85%	Task almost completed
12	Reduce unspent conditional grants	Unspent conditional transfers	grant related payments and clean up the grant register	MM & CFO	2018/01/07	Continous	45%	Task commenced
13	Improve payment of creditors	Other working capital requirement	Eskom agreement and ensure timely payment of other creditors	MM & CFO	2020/01/07	Continous	30%	Task almost completed
14	Ensure cash-backing of provisions	Other provisions	ensuring increased cash and cash equivalents	MM & CFO	2020/01/07	Continous	30%	Task commenced
15	Ensure cash-backing of reserves	Reserves to be cash-backed	ensuring increased cash and cash equivalents	MM & CFO	2019/01/07	Continous	45%	Task commenced
16	Claim all vat receivable from SARS	Statutory requirements	Ensure timely payment of invoices and submission of Vat returns	MM & CFO	2020/01/07	Continous	85%	Task almost completed

Municipality: Newcastle Local Municipality

Financial Impact of the Budget Funding Plan

No	Strategy	Focus Area	Key Activities	Key Activities							
				Original Budget	Proposed Adjusted Budget	Increase / (Decrease)	2024/25	2025/26	2026/27	2027/28	2028/29
				2023/24	2023/24	2023/24	Year 1	Year 2	Year 3	Year 4	Year 5
1	Inflation linked tariff increase and inproved collection rate	Property rates	Steadily increase increase revenue based on CPI target	173 984 822	221 246 127	47 261 305	30 893 739	-6 009 832	21 055 846	31 618 861	34 306 464
2	Inflation linked tariff increase and inproved collection rate	Service charges	Steadily increase increase revenue based on CPI target	844 075 119	844 075 119	0	22 672 636	122 628 008	137 156 473	118 950 769	129 061 585
3	Inflation linked tariff increase and inproved collection rate	Other revenue	Steadily increase increase revenue based on CPI target	-394 752 292	-379 911 148	14 841 144	-19 936 757	607 172	6 212 961	980 958	1 029 024
4	Ensure full access to all government grants	Transfers recognised - operational	Submit business plans and ensure conditional grants are fully spent	203 301 261	229 829 953	26 528 692	61 941 925	-41 270 627	12 098 000	31 209 129	32 738 376
5	Ensure full access to all government grants	Transfers recognised - capital	Submit business plans and ensure conditional grants are fully spent	173 564 201	164 828 966	-8 735 235	-59 658 382	-30 852 373	15 843 000	7 710 983	8 088 821
6	Dispose unused land and other assets	Proceeds on disposal of PPE	Identify unused land for residential and business use	-1 409 270	18 590 730	20 000 000	-10 000 000	-10 000 000	0	0	0
7	Curb recruitment of new personnel	Employee related costs	Do not fill any non-critical positions being vacated	567 160 395	550 990 359	-16 170 036	1 677	1 651	16 899	3 267	3 463
8	No commitment on new loans - interest	Finance charges	No new capital expenditure will be financed through external loans	24 005 649	24 345 649	340 000	2 245 124	3 755 385	4 078 258	-1 010 993	-1 056 487
9	No commitment on new loans - capital	Repayment of borrowing	No new capital expenditure will be financed through external loans	-31 824 258	-31 824 258	0	1 095 701	-3 803 225	-3 516 165	-1 974 960	-2 071 733
10	Limit exhobotant increase in non-core expenditure	Contracted services	Reduction and very minimal increase on contracted services	155 582 152	215 021 553	59 439 401	-5 533 245	11 141 371	-30 088 121	-36 401 317	-30 941 119
11	Limit exhobotant increase in non-core expenditure	Other expenditure	Reduction and very minimal increase on other expenditure	109 607 837	130 914 690	21 306 853	-17 863 212	4 662 900	5 960 151	-22 256 025	-18 917 621
12	Reduce internally funded capital exoenduture	Internally generated funds	Separately invest conditional grants and fasttrack early appointment of service providers	15 793 549	20 092 905	4 299 356	-14 157 061	-1 510 000	0	156 800	164 483
13	Reduce unspent conditional grants	Unspent conditional transfers	Prioritise payment of grant related payments and clean up the grant register	15 134 913	-13 583 726	-28 718 639	-17 237 320	-15 513 588	12 566 006	13 696 947	14 929 672
14	Improve payment of creditors	Other working capital requirement	Keep up with the Eskom agreement and ensure timely payment of other creditors	1 479 355 566	593 626 529	-885 729 036	73 889 636	5 356 842	-30 000 000	-16 588 896	-18 081 897
15	Ensure cash-backing of provisions	Other provisions	Buiide up reserves up ensuring increased cash and cash equivalents	-12 506 647	-38 117 025	-25 610 378	-11 988 830	583 013	612 163	629 916	660 782
16	Ensure cash-backing of reserves	Reserves to be cash-backed	Buiide up reserves up ensuring increased cash and cash equivalents	-1 408 932	-4 180	1 404 752	139 336	1 622 000	1 702 650	1 752 027	1 837 876
17	Claim all vat receivable from SARS	Statutory requirements	Ensure timely payment of invoices and submission of Vat returns	-305 947 240	-20 385 853	285 561 387	2 567 727	3 401 439	3 760 847	4 159 497	4 600 403

Municipality: Newcastle Local Municipality

Financial Impact of the Budget Funding Plan on the Financial Performance (Table A4/B4)

Description	Original Budget	Proposed Adjusted Budget	Increase / (Decrease)	Year 1	Year 2	Year 3	Year 4	Year 5
R thousand	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Revenue By Source								
Exchange Revenue								
Service charges - Electricity	882 022 129	863 906 961	-18 115 168	870 386 686	979 185 023	1 111 375 000	1 124 155 813	1 137 083 604
Service charges - Water	219 985 933	220 069 788	83 855	237 039 675	251 262 055	266 337 779	282 318 046	299 257 128
Service charges - Waste Water Management	133 580 398	154 290 398	20 710 000	142 374 684	150 917 165	159 972 195	169 570 527	179 744 758
Service charges - Waste Management	110 148 409	109 788 409	-360 000	114 956 623	121 854 021	129 165 262	136 915 178	145 130 088
Sale of Goods and Rendering of Services	7 198 622	13 504 766	6 306 144	7 243 100	7 576 282	10 985 609	11 644 746	12 343 430
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 877 010	947 010	-4 930 000	4 140 413	4 330 873	6 279 765	6 656 551	7 055 944
Interest earned from Current and Non Current Assets	5 330 350	5 330 350	-	5 591 537	5 848 748	8 480 684	8 989 525	9 528 897
Dividends		-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 804 450	11 099 450	2 295 000	11 643 320	12 178 913	17 659 423	18 718 988	19 842 128
Licence and permits		-	-				-	-
Operational Revenue	1 291 552	1 291 552	-	8 278 238	8 659 037	12 555 604	13 308 940	14 107 477
Non-Exchange Revenue								
Property rates	396 740 939	396 614 439	-126 500	423 760 280	412 859 715	437 631 298	463 889 176	491 722 526
Surcharges and Taxes		-	-				-	-
Fines, penalties and forfeits	4 830 888	7 245 888	2 415 000	7 600 938	7 950 581	11 528 342	12 220 043	12 953 245
Licences or permits	34 224	34 224	-	35 901	37 552	54 451	57 718	61 181
Transfer and subsidies - Operational	577 623 010	604 151 702	26 528 692	696 093 627	733 989 010	721 921 000	765 236 260	811 150 436
Interest		3 000 000	3 000 000	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-
Other Gains	2 000 000	5 757 000	3 757 000	99 416 255	105 035 810	110 992 539	117 652 091	124 711 217
Discontinued Operations		-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	2 355 467 914	2 397 031 937	41 564 023	2 628 561 277	2 801 684 785	3 004 938 951	3 131 333 601	3 264 692 060
Expenditure By Type								
Employee related costs	724 535 813	708 365 777	-16 170 036	770 698 355	790 662 425	825 575 918	866 029 138	908 464 566
Remuneration of councillors	28 442 547	26 986 547	-1 456 000	28 442 548	29 750 905	31 089 696	32 613 091	34 211 133
Bulk purchases - electricity	660 932 502	654 132 502	-6 800 000	745 201 396	817 666 588	938 272 410	1 057 902 142	1 192 784 665
Inventory consumed	117 640 738	86 571 574	-31 069 164	174 154 265	182 125 850	190 317 634	161 769 989	137 504 491
Debt impairment	308 145 223	285 207 327	-22 937 896	285 207 326	289 388 295	293 968 242	249 873 006	212 392 055
Depreciation and amortisation	379 138 608	379 138 608	-	397 716 398	416 011 352	434 731 863	478 205 049	526 025 554
Interest	32 205 273	32 545 273	340 000	30 300 149	26 544 764	22 466 506	19 096 530	16 232 051
Contracted services	207 716 038	267 155 439	59 439 401	261 622 194	272 763 565	242 675 444	206 274 127	175 333 008
Transfers and subsidies		-	-	-	-	-	-	-
Irrecoverable debts written off	89 312 265	93 659 255	4 346 990	93 659 255	89 350 929	85 330 137	72 530 616	61 651 024
Operational costs	134 306 808	155 613 661	21 306 853	137 750 449	142 413 349	148 373 500	126 117 475	107 199 854
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Total Expenditure	2 682 375 815	2 689 375 963	7 000 148	2 924 752 335	3 056 678 022	3 212 801 350	3 270 411 164	3 371 798 400
Surplus/(Deficit)	-326 907 901	-292 344 026	34 563 875	-296 191 058	-254 993 237	-207 862 399	-139 077 564	-107 106 340
Transfers and subsidies - capital (monetary allocations)	240 769 990	232 034 755	-8 735 235	172 376 373	141 524 000	157 367 000	166 809 020	176 817 561
Transfers and subsidies - capital (in-kind - all)						-	-	-
Surplus/(Deficit) before taxation	-86 137 911	-60 309 271	25 828 640	-123 814 685	-113 469 237	-50 495 399	27 731 456	69 711 221
Income Tax								
Surplus/(Deficit) after taxation	-86 137 911	-60 309 271	25 828 640	-123 814 685	-113 469 237	-50 495 399	27 731 456	69 711 221
Share of Surplus/Deficit attributable to Joint Venture								
Share of Surplus/Deficit attributable to Minorities								
Surplus/(Deficit) attributable to municipality	-86 137 911	-60 309 271	25 828 640	-123 814 685	-113 469 237	-50 495 399	27 731 456	69 711 221
Share of Surplus/Deficit attributable to Associate								
Intercompany/Parent subsidiary transactions		-						
Surplus/ (Deficit) for the year	**-86 137 911**	**-60 309 271**	**25 828 640**	**-123 814 685**	**-113 469 237**	**-50 495 399**	**27 731 456**	**69 711 221**

Municipality: Newcastle Local Municipality

Financial Impact of the Budget Funding Plan on the Capital Financial Performance (Table A5/B5)

Description	Original Budget	Proposed Adjusted Budget	Increase / (Decrease)	Year 1	Year 2	Year 3	Year 4	Year 5
R thousand	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Capital Expenditure - Functional								
Governance and administration	**4 700 000**	**7 329 583**	**2 629 583**	**2 850 000**	**2 400 000**	**2 040 000**	**1 734 000**	**1 473 900**
Executive and council	-	1 756 824	1 756 824	-	-	-	-	-
Finance and administration	4 700 000	5 572 759	872 759	2 850 000	2 400 000	2 040 000	1 734 000	1 473 900
Internal audit		-	-	-	-	-	-	-
Community and public safety	**35 375 705**	**41 277 337**	**5 901 632**	**30 230 576**	**22 178 042**	**11 120 000**	**11 664 880**	**12 236 459**
Community and social services	937 705	1 307 866	370 161	766 000	1 120 000	1 120 000	1 174 880	1 232 449
Sport and recreation	33 938 000	39 169 471	5 231 471	28 964 576	20 558 042	10 000 000	10 490 000	11 004 010
Public safety		-	-				-	-
Housing	500 000	800 000	300 000	500 000	500 000	-	-	-
Health		-	-				-	-
Economic and environmental services	**60 257 836**	**65 619 973**	**5 362 137**	**56 080 546**	**52 061 838**	**92 819 960**	**97 368 138**	**102 139 177**
Planning and development	191 000	6 277 689	6 086 689	30 000	100 000		-	-
Road transport	60 066 836	59 342 284	-724 552	56 050 546	51 961 838	92 819 960	97 368 138	102 139 177
Environmental protection	-	-	-				-	-
Trading services	**154 204 155**	**136 664 922**	**-17 539 233**	**87 925 250**	**78 326 419**	**65 298 462**	**67 140 886**	**69 209 310**
Energy sources	21 550 000	27 836 250	6 286 250	23 644 000	18 000 000	6 500 000	6 366 100	6 270 879
Water management	116 407 368	100 054 339	-16 353 029	52 191 250	31 488 878	30 000 000	31 017 600	32 130 302
Waste water management	15 796 787	7 940 757	-7 856 030	12 000 000	28 837 541	28 798 462	29 757 186	30 808 128
Waste management	450 000	833 576	383 576	90 000	-		-	-
Other	800 000	10 000	-790 000			-	-	-
Total Capital Expenditure - Functional	**255 337 696**	**250 901 815**	**-4 435 881**	**177 086 372**	**154 966 299**	**171 278 422**	**177 907 905**	**185 058 846**
Funded by:								
National Government	228 011 990	213 180 999	-14 830 991	151 580 373	140 946 299	155 218 422	162 824 125	170 802 507
Provincial Government	12 758 000	18 853 756	6 095 756	20 796 000	10 820 000	10 820 000	11 350 180	11 906 339
District Municipality		-	-			-	-	-
Transfers and subsidies - capital (in-kind)		-	-			-	-	-
Transfers recognised - capital	**240 769 990**	**232 034 755**	**-8 735 235**	**172 376 373**	**151 766 299**	**166 038 422**	**174 174 305**	**182 708 846**
Borrowing		-				-	-	-
Internally generated funds	14 567 705	18 867 061	4 299 356	4 710 000	3 200 000	3 200 000	3 356 800	3 521 283
Total Capital Funding	**255 337 695**	**250 901 816**	**-4 435 879**	**177 086 373**	**154 966 299**	**169 238 422**	**177 531 105**	**186 230 129**

Municipality: Newcastle Local Municipality

Financial Impact of the Budget Funding Plan on the Financial Position (Table A6/B6)

Description	Original Budget	Proposed Adjusted Budget	Increase / (Decrease)	Year 1	Year 2	Year 3	Year 4	Year 5
R thousand	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
ASSETS								
Current assets								
Cash and cash equivalents	216 699 447	72 754 632	-143 944 815	31 681 176	33 233 554	34 861 998	36 570 236	38 362 177
Trade and other receivables from exchange transacti	308 821 724	752 914 870	444 093 146	703 567 031	738 041 816	774 205 864	812 141 952	851 936 907
Receivables from non-exchange transactions	7 550 396	131 716 964	124 166 568	135 961 237	142 623 338	149 611 881	156 942 863	164 633 064
Current portion of non-current receivables	-	-	-				-	-
Inventory	109 015 410	77 946 246	-31 069 164	334 854 175	493 020 877	658 649 153	690 922 962	724 778 187
VAT	67 531 246	68 482 401	951 155				-	-
Other current assets	-	2 732 503	2 732 503			-	-	-
Total current assets	**709 618 223**	**1 106 547 616**	**396 929 393**	**1 206 063 619**	**1 406 919 584**	**1 617 328 896**	**1 696 578 012**	**1 779 710 335**
Non current assets								
Investments		1 473 726	1 473 726		-	-	-	-
Investment property		-	-	371 567 782	389 774 603	408 873 559	428 908 363	449 924 873
Property, plant and equipment	6 227 835 405	6 174 907 875	-52 927 530	5 883 676 182	6 171 976 315	6 727 454 183	7 057 099 438	7 402 897 311
Biological assets		-	-				-	-
Living and non-living resources		-	-				-	-
Heritage assets	4 153 832	4 312 832	159 000	11 981 732	12 568 837	13 184 710	13 830 761	14 508 468
Intangible assets	-4 559 152	-2 065 490	2 493 662	118 770	124 590	130 695	137 099	143 816
Trade and other receivables from exchange transacti	-	-	-				-	-
Non-current receivables from non-exchange transacti	-	-	-				-	-
Other non-current assets	142 171 037	101 739 024	-40 432 013	101 739 024	106 724 236	111 953 724	116 991 641	122 256 265
Total non current assets	**6 369 601 122**	**6 280 367 967**	**-89 233 155**	**6 369 083 490**	**6 681 168 581**	**7 261 596 870**	**7 616 967 302**	**7 989 730 733**
TOTAL ASSETS	**7 079 219 345**	**7 386 915 583**	**307 696 238**	**7 575 147 109**	**8 088 088 165**	**8 878 925 767**	**9 313 545 314**	**9 769 441 068**
LIABILITIES								
Current liabilities								
Bank overdraft		-	-			-	-	-
Financial liabilities	-	35 281 856	35 281 856	32 985 915	36 789 140	40 305 305	42 119 044	44 014 401
Consumer deposits	2 297 983	35 598 586	33 300 603	37 149 129	38 969 436	40 878 939	42 718 491	44 640 823
Trade and other payables from exchange transaction	912 108 268	505 557 410	-406 550 858	795 510 651	834 490 673	875 380 716	914 772 848	955 937 626
Trade and other payables from non-exchange transaction	201 091 837	172 373 198	-28 718 639	190 488 169	199 822 089	209 613 372	219 045 973	228 903 042
Provisions	49 259 458	23 649 080	-25 610 378		-	-	-	-
VAT	-188 519 619	97 992 923	286 512 542		-	-	-	-
Other current liabilities	-	-	-	15 115 169	15 855 812	16 632 747	17 381 221	18 163 376
Total current liabilities	**976 237 927**	**870 453 053**	**-105 784 874**	**1 071 249 033**	**1 125 927 151**	**1 182 811 078**	**1 236 037 577**	**1 291 659 268**
Non current liabilities								
Borrowing	296 562 735	243 273 475	-53 289 260	249 099 099	-	-	-	-
Provisions	65 212 118	72 549 158	7 337 040	260 797 666	273 576 752	286 982 012	299 896 203	313 391 532
Long term portion of trade payables		214 036 479	214 036 479			-	-	-
Other non-current liabilities	175 370 254	199 462 348	24 092 094			-	-	-
Total non current liabilities	**537 145 107**	**729 321 460**	**192 176 353**	**509 896 765**	**273 576 752**	**286 982 012**	**299 896 203**	**313 391 532**
TOTAL LIABILITIES	**1 513 383 034**	**1 599 774 513**	**86 391 479**	**1 581 145 798**	**1 399 503 902**	**1 469 793 091**	**1 535 933 780**	**1 605 050 800**
NET ASSETS	**5 565 836 311**	**5 787 141 070**	**221 304 759**	**5 994 001 311**	**6 688 584 262**	**7 409 132 676**	**7 777 611 535**	**8 164 390 268**
COMMUNITY WEALTH/EQUITY								
Accumulated Surplus/(Deficit)	5 534 949 401	5 754 849 405	219 900 004	5 652 313 242	6 345 218 827	7 064 007 683	7 381 888 029	7 714 072 990
Funds and Reserves	30 886 910	32 291 665	1 404 755	34 231 969	35 909 335	37 668 893	39 363 993	41 135 372
Other		-	-			-	-	-
TOTAL COMMUNITY WEALTH/EQUI	**5 565 836 311**	**5 787 141 070**	**221 304 759**	**5 686 545 211**	**6 381 128 162**	**7 101 676 576**	**7 421 252 022**	**7 755 208 363**

Municipality: Newcastle Local Municipality

Financial Impact of the Budget Funding Plan on the Cash Flow (Table A7/B7)

Description	Original Budget	Proposed Adjusted Budget	Increase / (Decrease)	Year 1	Year 2	Year 3	Year 4	Year 5
R thousand	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	278 785 545	326 046 850	47 261 305	356 940 589	350 930 757	371 986 603	403 605 464	437 911 929
Service charges	1 145 597 615	1 116 963 698	-28 633 917	1 139 636 334	1 262 264 342	1 399 420 815	1 518 371 584	1 647 433 169
Other revenue	18 295 022	33 136 166	14 841 144	13 199 409	13 806 581	20 019 542	21 000 500	22 029 524
Transfers and Subsidies - Operational	577 623 010	604 151 702	26 528 692	666 093 627	624 823 000	636 921 000	668 130 129	700 868 505
Transfers and Subsidies - Capital	240 769 990	232 034 755	-8 735 235	172 376 373	141 524 000	157 367 000	165 077 983	173 166 804
Interest	5 330 350	5 330 350	-	9 731 950	10 179 621	14 760 449	15 483 711	16 242 413
Dividends	-	-	-	-	-	-	-	-
Payments			-			-	-	-
Suppliers and employees	-1 903 428 529	-1 959 755 392	-56 326 863	-2 135 963 587	-2 183 899 333	-2 255 079 804	-2 356 558 395	-2 462 603 523
Finance charges	-32 205 273	-32 545 273	-340 000	-30 300 149	-26 544 764	-22 466 506	-23 477 499	-24 533 986
Transfers and Subsidies	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	**330 767 730**	**325 362 856**	**-5 404 874**	**191 714 546**	**193 084 204**	**322 929 099**	**411 633 477**	**510 514 835**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts						-	-	-
Proceeds on disposal of PPE	-	20 000 000	20 000 000	10 000 000	-	-	-	-
	-	-				-	-	-
Decrease (increase) in non-current receivables	-	-				-	-	-
Decrease (increase) in non-current investments	-	-				-	-	-
Payments						-	-	-
Capital assets	-255 337 695	-250 901 815	4 435 880	-177 486 373	-154 966 299	-169 238 422	-177 531 105	-186 230 129
NET CASH FROM/(USED) INVESTING ACTIVITIES	**-255 337 695**	**-230 901 815**	**24 435 880**	**-167 486 373**	**-154 966 299**	**-169 238 422**	**-177 531 105**	**-186 230 129**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-		-	-	-	-	-
Borrowing long term/refinancing	-	-		-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments								
Repayment of borrowing	-34 081 616	-34 081 616	-	-32 985 915	-36 789 140	-40 305 305	-42 280 265	-44 351 998
NET CASH FROM/(USED) FINANCING ACTIVITIES	**-34 081 616**	**-34 081 616**	**-**	**-32 985 915**	**-36 789 140**	**-40 305 305**	**-42 280 265**	**-44 351 998**
NET INCREASE/ (DECREASE) IN CASH HELD	**41 348 419**	**60 379 425**	**19 031 006**	**-8 757 742**	**1 328 765**	**113 385 372**	**191 822 108**	**279 932 708**
Cash/cash equivalents at the year begin:	169 474 019	12 375 207		27 482 000	18 724 258	-79 946 977	33 438 395	225 260 503
Cash/cash equivalents at the year end:	**210 822 438**	**72 754 632**	**19 031 006**	**18 724 258**	**20 053 024**	**33 438 395**	**225 260 503**	**505 193 211**

Municipality: Newcastle Local Municipality

Financial Impact of the Budget Funding Plan on the Cash backed reserves/accumulated surplus (Table A8/B8)

Description	Original Budget	Proposed Adjusted Budget	Increase / (Decrease)	Year 1	Year 2	Year 3	Year 4	Year 5
R thousand	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Cash and investments available								
Cash/cash equivalents at the year end	210 822 438	72 754 632	-138 067 806	18 724 258	20 053 023	33 438 395	33 438 395	225 260 503
Other current investments > 90 days	5 877 488	-7 106 669	-12 984 157	12 956 918	13 180 531	1 423 603	1 509 019	1 599 560
Non current assets - Investments	-	-	-	-	-	-	-	-
Cash and investments available:	**216 699 926**	**65 647 963**	**-151 051 963**	**31 681 176**	**33 233 554**	**34 861 998**	**34 947 414**	**226 860 063**
Application of cash and investments								
Unspent conditional transfers	201 091 837	172 373 198	-28 718 639	155 135 878	139 622 290	152 188 297	165 885 243	180 814 915
Unspent borrowing	-	-	-	0	0	-	-	-
Statutory requirements	-256 050 865	29 510 522	285 561 387	32 078 249	35 479 688	39 240 535	43 400 032	48 000 435
Other working capital requirements	652 161 490	-233 567 546	-78 836 631	-159 677 911	-154 321 068	-184 321 068	-200 909 965	-218 991 861
Other provisions	49 259 458	23 649 080	-25 610 378	11 660 250	12 243 263	12 855 426	13 485 341	14 146 123
Long term investments committed	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	30 886 912	32 291 664	1 404 752	32 431 000	34 053 000	35 755 650	37 507 677	39 345 553
Total Application of cash and investments:	**677 348 832**	**24 256 918**	**153 800 491**	**71 627 467**	**67 077 172**	**55 718 839**	**59 368 329**	**63 315 165**
Surplus(shortfall)	**-460 648 906**	**41 391 045**	**-304 852 454**	**-39 946 291**	**-33 843 619**	**-20 856 841**	**-24 420 914**	**163 544 898**

ANNEXURE: H

UTHUKELA WATER DRAFT BUDGET SUBMISSION

Instalment Number	Billing Month	Payment Instalment	Balance
Principal Debt			230 302 505,62
1	Apr-24	1 000 000,00	229 302 505,62
2	May-24	1 000 000,00	228 302 505,62
3	Jun-24	1 000 000,00	227 302 505,62
4	Jul-24	1 000 000,00	226 302 505,62
5	Aug-24	1 000 000,00	225 302 505,62
6	Sep-24	1 000 000,00	224 302 505,62
7	Oct-24	1 000 000,00	223 302 505,62
8	Nov-24	1 500 000,00	221 802 505,62
9	Dec-24	1 500 000,00	220 302 505,62
10	Jan-25	1 500 000,00	218 802 505,62
11	Feb-25	1 500 000,00	217 302 505,62
12	Mar-25	1 500 000,00	215 802 505,62
13	Apr-25	1 500 000,00	214 302 505,62
14	May-25	1 500 000,00	212 802 505,62
15	Jun-25	1 500 000,00	211 302 505,62
16	Jul-25	2 000 000,00	209 302 505,62
17	Aug-25	2 000 000,00	207 302 505,62
18	Sep-25	2 000 000,00	205 302 505,62
19	Oct-25	2 000 000,00	203 302 505,62
20	Nov-25	2 000 000,00	201 302 505,62
21	Dec-25	2 000 000,00	199 302 505,62
22	Jan-26	2 000 000,00	197 302 505,62
23	Feb-26	2 500 000,00	194 802 505,62
24	Mar-26	2 500 000,00	192 302 505,62
25	Apr-26	2 500 000,00	189 802 505,62
26	May-26	2 500 000,00	187 302 505,62
27	Jun-26	2 500 000,00	184 802 505,62
28	Jul-26	2 500 000,00	182 302 505,62
29	Aug-26	2 500 000,00	179 802 505,62
30	Sep-26	3 000 000,00	176 802 505,62
31	Oct-26	3 000 000,00	173 802 505,62
32	Nov-26	3 000 000,00	170 802 505,62
33	Dec-26	3 000 000,00	167 802 505,62
34	Jan-27	3 000 000,00	164 802 505,62
35	Feb-27	3 000 000,00	161 802 505,62
36	Mar-27	3 000 000,00	158 802 505,62
37	Apr-27	3 500 000,00	155 302 505,62
38	May-27	3 500 000,00	151 802 505,62
39	Jun-27	3 500 000,00	148 302 505,62
40	Jul-27	3 500 000,00	144 802 505,62
41	Aug-27	3 500 000,00	141 302 505,62
42	Sep-27	3 500 000,00	137 802 505,62
43	Oct-27	3 500 000,00	134 302 505,62
44	Nov-27	4 000 000,00	130 302 505,62
45	Dec-27	4 000 000,00	126 302 505,62
46	Jan-28	4 000 000,00	122 302 505,62
47	Feb-28	4 000 000,00	118 302 505,62
48	Mar-28	4 000 000,00	114 302 505,62
49	Apr-28	4 000 000,00	110 302 505,62
50	May-28	4 000 000,00	106 302 505,62
51	Jun-28	4 500 000,00	101 802 505,62
52	Jul-28	4 500 000,00	97 302 505,62
53	Aug-28	4 500 000,00	92 802 505,62
54	Sep-28	4 500 000,00	88 302 505,62
55	Oct-28	4 500 000,00	83 802 505,62
56	Nov-28	4 500 000,00	79 302 505,62
57	Dec-28	4 500 000,00	74 802 505,62
58	Jan-29	5 000 000,00	69 802 505,62
59	Feb-29	5 000 000,00	64 802 505,62
60	Mar-29	5 000 000,00	59 802 505,62
61	Apr-29	5 000 000,00	54 802 505,62
62	May-29	5 000 000,00	49 802 505,62
63	Jun-29	5 000 000,00	44 802 505,62
64	Jul-29	5 000 000,00	39 802 505,62
65	Aug-29	5 500 000,00	34 302 505,62
66	Sep-29	5 500 000,00	28 802 505,62
67	Oct-29	5 500 000,00	23 302 505,62
68	Nov-29	5 500 000,00	17 802 505,62
69	Dec-29	5 500 000,00	12 302 505,62
71	Jan-30	5 500 000,00	6 802 505,62
72	Feb-30	6 802 505,62	-

Total Debt	(256 837 410,05)
Less:Interest Expense	26 534 904,43
Total Over due	**(230 302 505,62)**

Instalment Number	Billing Month	Payment Instalment	Balance
Principal Debt			214 036 479,84
1	Jul-23	5 500 000,00	208 536 479,84
2	Aug-23	5 500 000,00	203 036 479,84
3	Sep-23	5 500 000,00	197 536 479,84
4	Oct-23	5 500 000,00	192 036 479,84
5	Nov-23	5 500 000,00	186 536 479,84
6	Dec-23	5 500 000,00	181 036 479,84
7	Jan-24	5 500 000,00	175 536 479,84
8	Feb-24	5 500 000,00	170 036 479,84
9	Mar-24	5 500 000,00	164 536 479,84
10	Apr-24	5 500 000,00	159 036 479,84
11	May-24	5 500 000,00	153 536 479,84
12	Jun-24	5 500 000,00	148 036 479,84
13	Jul-24	6 000 000,00	142 036 479,84
14	Aug-24	6 000 000,00	136 036 479,84
15	Sep-24	6 000 000,00	130 036 479,84
16	Oct-24	6 000 000,00	124 036 479,84
17	Nov-24	6 000 000,00	118 036 479,84
18	Dec-24	6 000 000,00	112 036 479,84
19	Jan-25	6 000 000,00	106 036 479,84
20	Feb-25	6 000 000,00	100 036 479,84
21	Mar-25	6 000 000,00	94 036 479,84
22	Apr-25	6 000 000,00	88 036 479,84
23	May-25	6 000 000,00	82 036 479,84
24	Jun-25	6 000 000,00	76 036 479,84
25	Jul-25	6 300 000,00	69 736 479,84
26	Aug-25	6 300 000,00	63 436 479,84
27	Sep-25	6 300 000,00	57 136 479,84
28	Oct-25	6 300 000,00	50 836 479,84
29	Nov-25	6 300 000,00	44 536 479,84
30	Dec-25	6 400 000,00	38 136 479,84
31	Jan-26	6 400 000,00	31 736 479,84
32	Feb-26	6 400 000,00	25 336 479,84
33	Mar-26	6 400 000,00	18 936 479,84
34	Apr-26	6 300 000,00	12 636 479,84
35	May-26	6 300 000,00	6 336 479,84
36	Jun-26	6 336 479,84 -	0,00
		214 036 479,84	

Total Debt	(185 990 883,88)
Less: Current Account (June 20230	(15 154 222,46)
Add: Payment made for June	3 500 000,00
Less: Interest to date (30/06/2023)	(16 391 373,50)
Total Over due	**(214 036 479,84)**

Instalment Number	Billing Month	Payment Instalment	Balance
Principal Debt			154 964 801,68
1	Jul-23	2 500 000,00	152 464 801,68
2	Aug-23	2 500 000,00	149 964 801,68
3	Sep-23	2 500 000,00	147 464 801,68
4	Oct-23	2 500 000,00	144 964 801,68
5	Nov-23	2 500 000,00	142 464 801,68
6	Dec-23	2 500 000,00	139 964 801,68
7	Jan-24	3 500 000,00	136 464 801,68
8	Feb-24	3 500 000,00	132 964 801,68
9	Mar-24	3 500 000,00	129 464 801,68
10	Apr-24	3 500 000,00	125 964 801,68
11	May-24	3 500 000,00	122 464 801,68
12	Jun-24	3 500 000,00	118 964 801,68
13	Jul-24	4 500 000,00	114 464 801,68
14	Aug-24	4 500 000,00	109 964 801,68
15	Sep-24	4 500 000,00	105 464 801,68
16	Oct-24	4 500 000,00	100 964 801,68
17	Nov-24	4 500 000,00	96 464 801,68
18	Dec-24	4 500 000,00	91 964 801,68
19	Jan-25	4 800 000,00	87 164 801,68
20	Feb-25	4 800 000,00	82 364 801,68
21	Mar-25	4 800 000,00	77 564 801,68
22	Apr-25	4 800 000,00	72 764 801,68
23	May-25	4 800 000,00	67 964 801,68
24	Jun-25	4 800 000,00	63 164 801,68
25	Jul-25	5 200 000,00	57 964 801,68
26	Aug-25	5 200 000,00	52 764 801,68
27	Sep-25	5 200 000,00	47 564 801,68
28	Oct-25	5 200 000,00	42 364 801,68
29	Nov-25	5 200 000,00	37 164 801,68
30	Dec-25	5 200 000,00	31 964 801,68
31	Jan-26	5 500 000,00	26 464 801,68
32	Feb-26	5 500 000,00	20 964 801,68
33	Mar-26	5 500 000,00	15 464 801,68
34	Apr-26	5 500 000,00	9 964 801,68
35	May-26	5 500 000,00	4 464 801,68
36	Jun-26	4 464 801,68	0,00
		154 964 801,68	

0,00 CHECK

Total Debt	182 317 463,89
Less: Current Account	(15 319 865,70)
Less: Interest to date (28/02/2023)	(12 032 796,51)
Total Over due	**154 964 801,68**

ANNEXURE: J

ASSESSMENT LETTER OF ADJUSTMENT BUDGET FROM PROVINCIAL TREASURY

KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

DIRECTORATE: MUNICIPAL FINANCE MANAGEMENT

P. O. Box 3613, Pietermaritzburg, 3200
Treasury House,145 Chief Albert Luthuli Street, Pietermaritzburg, 3201
Tel: 033 897 4541 Fax: 033 342 4662
Website: www.kzntreasury.gov.za
E-mail address: farhad.cassimjee@kzntreasury.gov.za

Reference: 11/6/13/1(KZN252)-2024
Enquiries: Mr. W.C. Donnelly
Date: 22 March 2024

THE MUNICIPAL MANAGER
NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

Fax No: 034 312 7089/ zamani.mcineka@newcastle.gov.za

Dear Mr. Z.W. Mcineka

HIGH LEVEL ASSESSMENT OF THE 2023/24 ADJUSTMENTS BUDGET APPROVED IN TERMS OF SECTION 28 OF THE MUNICIPAL FINANCE MANAGEMENT ACT, ACT NO. 56 OF 2003 (MFMA)

1. Your Adjustments Budget for the 2023/24 financial year submitted to Provincial Treasury in accordance with Section 28(7) read in conjunction with Section 22(b) of the MFMA and Regulation 21 of the Municipal Budget and Reporting Regulations (MBRR) refers.

2. A General Compliance assessment was conducted on the 2023/24 Adjustments Budget that was approved by Council (Schedule B) and is set out in Annexure A.

3. Provincial Treasury also conducted an assessment of your 2023/24 Adjustments Budget with a view of assessing whether the municipality has adjusted their 2023/24 Original Budget to account for the revised National and Provincial funding allocations that were made available, where applicable, and corrected their budget through this process to ensure that their 2023/24 Adjustments Budget is funded.

4. It should be noted that the funding position of your 2023/24 Adjustments Budget was determined based on the Adjustments Budget data string (ADJB) that was submitted to the National Treasury GoMuni Upload Portal together with your 2023/24 Adjustments Budget which reflects the figures that the municipality has on their financial system. The assessment considered the cash flow impact of the budgeted Operating revenue and expenditure (Table B4) as well as the Capital expenditure (Table B5) as reflected in the Adjustments Budget data string (ADJB).

5. Based on a recalculation of the Cash/Cash equivalents at the year-end as per Table B7: Budgeted cash flows and the Surplus/(shortfall) as per Table B8: Cash backed reserves/accumulated surplus reconciliation of your 2023/24 Adjustments Budget in line with the National Treasury Budget funding assessment framework using the audited 2022/23 Annual Financial Statements and the Adjustments Budget data string (ADJB) figures from Tables B4 and B5 that were uploaded to the

National Treasury GoMuni Upload Portal and downloaded by Provincial Treasury from the portal on 13 March 2024, your municipality's 2023/24 Adjustments Budget appears to be **unfunded** in terms of Section 18 of the MFMA read together with MFMA Circular No. 55 and Regulation 22 of the MBRR which states that *an Adjustments Budget of a municipality must be appropriately funded.*

The following findings are highlighted for your attention which influenced the funding position of your municipality's 2023/24 Adjustments Budget:

- The municipality budgeted for Repayment of borrowing of R34.1 million in the 2023/24 Adjustments Budget in ADJB Table B7. For recalculation purposes, the Provincial Treasury utilised R65 million based on the 2022/23 Audited Financial Statements.
- The municipality budgeted for Unspent conditional transfers of R81.5 million in the Council Approved Adjustments Budget (Schedule B) in Table B8. The Provincial Treasury after considering the Unspent conditional transfers as per the 2022/23 Audited AFS and the 2023/24 budgeted allocations and grant expenditure as per the ADJB, used approximately R124.4 million for recalculation purposes.
- The municipality budgeted for Other working capital requirements of R8.9 million in the Council Approved Adjustments Budget (Schedule B) in Table B8. The Provincial Treasury after considering the estimated 2023/24 outstanding Debtors and Creditors balances and the current estimated Debtors collection rates, used approximately R246.9 million for recalculation purposes.

6. The municipality has tabled a revised Budget Funding Plan in Council on how and by when the budget will improve from an unfunded to a funded position as per MFMA Circular No. 89 and subsequent MFMA Budget Circulars as a funded budget is not achievable in one financial year. Based on the high level assessment of the revised Budget funding plan that was tabled in Council, it was noted that the revised Budget funding plan **does not show an improvement from unfunded to funded position in the 2024/25 financial year as per the Budget funding plan that was approved by Council with the 2023/24 Budget on 31 May 2023 it has however regressed to now being funded in the 2025/26 financial year.**

The following major findings were identified with regards to the revised Budget funding plan that was approved by and tabled to Council:

- Based on the Provincial Treasury's Budget Funding assessment, Cash/cash equivalents at year end in Table B7 has regressed from a surplus of approximately R60.9 million as per the 2023/24 Approved Budget Funding Assessment to a negative Cash/cash equivalents at year end of approximately R55.3 million in the 2023/24 Adjustments Budget Funding Assessment.
- Based on the Provincial Treasury's Budget Funding assessment, the Shortfall on Table B8 is R505.6 million whist the Shortfall on the revised Budget funding plan is R160.1 million.

7. In light of the findings noted above, the revised Budget funding plan that was tabled to Council does not appear to be reasonable in relation to the strategies that the municipality intends to embark on in order to improve the funding position.

8. **In its current form, Provincial Treasury does not support the 2023/24 Adjustments Budget that was tabled to Council.** The 2023/24 Adjustments Budget will not be sustainable as your municipality will be reporting expenditure against an unfunded budget. This is a serious transgression that will impact on the financial viability of the municipality as well as its ability to deliver services to the community.

9. We also draw your attention to 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 the local government's Equitable share referred to in Section 214(1)(a) of the Constitution, but only if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(1) of the Constitution which includes reporting obligations as set out in the MFMA and National Treasury's request for information in terms of Section 74 of the MFMA.

10. Provincial Treasury Circular PT/MF 06 of 2023/24 dated 13 December 2023 required municipalities to ensure that the 2023/24 Adjustments Budget (Schedule B) approved by Council and the Adjustments Budget mSCOA data string (ADJB) are both produced directly from the financial system to eliminate the possibility of any differences and/or misalignments. In this regard, Provincial Treasury noted that while majority of the figures reflected in the 2023/24 Schedule B approved by the Council are aligned to the figures reflected in the ADJB, the few figures not aligned are highlighted in Annexure A.

11. The municipality is requested to table this correspondence and the attached Annexures as Provincial Treasury's comments on your 2023/24 Adjustments Budget at the next Council meeting and provide Provincial Treasury with a copy of the Council resolution and the minutes thereof.

Yours faithfully

Mr. F. Cassimjee
Chief Director: Municipal Finance Management

cc. Mayor
Deputy Mayor
Speaker
Chief Financial Officer
Ms. C. Coetzee - Head of Department, KZN Provincial Treasury
Mr. J. Hattingh - National Treasury
Audit Committee Chairperson

General Compliance - Adjustments Budget

Municipality: Newcastle Local Municipality

Annexure A: High level Assessment of the Adjustments Budget: 2023/24

Table 1: 2023/24 Adjustments Budget

No.	Key Focus Areas	Yes/No / N/A	Comments (If required)
1	Has the Adjustments Budget been tabled and submitted using:		
	- MBRR - Schedule B Version 6.7?	Yes	
	- ADJB mSCOA data string?	Yes	
2	Has the municipality prepared the Adjustments Budget in the prescribed format and included the content as stipulated in the MBRR - Schedule B?		
	Part 1 – Adjustments Budget		
	- Mayors report	Yes	
	- Resolutions	Yes	
	- Executive summary	Yes	
	- Adjustments budget tables (Fully completed as per the prescribed Schedule B format)	Yes	
	Part 2 – Supporting Documentation		
	- Adjustments to budget assumptions	Yes	
	- Adjustments to budget funding	Yes	
	- Adjustments to expenditure on allocations and grant programmes	Yes	
	- Adjustments to allocations and grants made by the municipality	N/A	
	- Adjustments to councillors and board member allowances and employee benefits	Yes	
	- Adjustments to Service Delivery and Budget Implementation Plan	Yes	
	- Adjustments to capital expenditure	Yes	
	- Other supporting documentation	Yes	
	- Budget locking certificate	Yes	
	- Municipal Manager's quality certification	Yes	
3	Does the ADJB mSCOA data string that was uploaded to the GoMuni Upload Portal reconcile to the Council Approved Adjustments Budget (Schedule B) *Refer to Tables 2-4 for differences noted*	No	Table B8 of the Council Approved Adjustments Budget (Schedule B) does not reconcile to the Table B8 of the ADJB mSCOA data strings.
4	Has the municipality published the Adjustments Budget on the municipal website in accordance with MFMA Section 75(1)(a)?	Yes	
5	Have all new / adjusted allocations as per Adjusted DoRB (Gazette No. 49550 of 24 October 2023) and Provincial Gazette No. 2631 of 14 December 2023 been included in the Adjustments Budget?	Yes	
6	Has the municipality included all approved rollovers in the Adjustments Budget?	Yes	
7	Have the major errors and issues identified in the 2023/24 Original Budget and the assessment of the 2023/24 Mid-Year Budget Performance and Assessment Report been corrected/addressed in the Adjustments Budget? (Including addressing funding position concerns raised on the 2023/24 Original Budget)	Yes	
8	Is the 2023/24 Adjustments Budget Funded according to Regulation 22 of the MBRR based on ADJB data string (Tables B4 and B5) and the Audited 2022/23 Annual Financial Statements (AFS) /or pre-audited 2022/23 AFS?	No	
9	For Unfunded 2023/24 Original Budgets - Have the major errors and issues identified in the 2023/24 Original Budget been corrected/addressed in the Adjustments Budget in order to address the concerns raised around the funding position?	Yes	
10	For a municipality whose 2023/24 Annual Budget was assessed as Unfunded by Provincial Treasury, has the municipality submitted an updated/amended credible Budget funding plan that was tabled to Council together with their 2023/24 Adjustments Budget?	No	The municipality's amended Budget Funding Plan was assessed as being not credible by the Provincial Treasury.

No.	Key Focus Areas	Yes/No / N/A	Comments (If required)
11	For a municipality whose 2023/24 Annual Budget was assessed as Funded by Provincial Treasury but the 2023/24 Adjustments Budget is Unfunded, has the municipality submitted a credible Budget funding plan that was tabled to Council together with their 2023/24 Adjustments Budget?	N/A	

Municipality:	Newcastle Local Municipality

Table 2: Adjustments Budget Financial Performance - Operating Revenue and Expenditure - (Table B4)

Description	Original Budget (ORGB)	Council Approved Adjustments Budget (Schedule B)	Adjustments Budget (ADJB)	Increase/ Decrease ORGB / ADJB	Comments
R thousand	2023/24				
Operating Revenue					
Exchange Revenue					
Service charges - electricity revenue	882 022	863 907	863 907	(18 115)	The municipality budgeted to adjust Service charges - electricity revenue by R18.1 million from R882 million in the 2023/24 Approved Budget ORGB to R863.9 million in the 2023/24 Adjustments Budget ADJB. On page 13 of the Adjustments Budget Narrative, the municipality stated that the downward adjustment made was due to some business customers opting for other sources of energy. The municipality further stated that this was evidenced during the 2023/24 Mid-Year Assessment.
Service charges - water revenue	219 986	220 070	220 070	84	
Service charges - Waste water management	133 580	154 290	154 290	20 710	The municipality budgeted to adjust Service charges - Waste water management revenue by R20.7 million from R133.6 million in the 2023/24 Approved Budget ORGB to R154.3 million in the 2023/24 Adjustments Budget ADJB. On page 13 of the Adjustments Budget Narrative, the municipality attributed the increase to an increase in estimated consumption as well as new developments in the Newcastle jurisdiction.
Service charges - Waste Management	110 148	109 788	109 788	(360)	
Sale of Goods and Rendering of Services	–	–	–	–	
Agency services	–	–	–	–	
Interest	–	–	–	–	
Interest earned from Receivables	5 877	947	947	(4 930)	The municipality budgeted to adjust Interest earned from Receivables by R4.9 million from R5.9 million in the 2023/24 Approved Budget ORGB to R947 000 in the 2023/24 Adjustments Budget ADJB. On page 14 of the Adjustments Budget Narrative, the municipality stated that the downward adjustment made was due to business debt being written off due to the incentive schemes approved by the municipality.
Interest earned from Current and Non Current Assets	5 330	5 330	5 330	–	
Dividends	–	–	–	–	
Rent on Land	–	–	–	–	
Rental from Fixed Assets	8 804	11 099	11 099	2 295	The municipality budgeted to adjust Rental from Fixed Assets by R2.3 million from R8.8 million in the 2023/24 Approved Budget ORGB to R11.1 million in the 2023/24 Adjustments Budget ADJB. On page 14 of the Adjustments Budget Narrative, the municipality attributed the upward adjustment made to an increased in demand for flats and houses which are now fully occupied.
Licences and permits	–	–	–	–	
Operational Revenue	1 292	1 292	1 292	–	
Non-Exchange Revenue					
Property rates	396 741	396 614	396 614	(127)	
Surcharges and Taxes	–	–	–	–	
Fines, penalties and forfeits	4 831	7 246	7 246	2 415	The municipality budgeted to adjust Fines, penalties and forfeits by R2.4 million from R4.8 million in the 2023/24 Approved Budget ORGB to R7.2 million in the 2023/24 Adjustments Budget ADJB. On page 15 of the Adjustments Budget Narrative, the municipality stated that the upward adjustment made was due to the reinstatement of traffic officials resulting to law enforcement being enforced in Newcastle and speed cameras are also used to strengthen law enforcement.
Licences or permits	34	34	34	–	
Transfer and subsidies - Operational	577 623	604 152	604 152	26 529	The municipality increased the budget for Transfers and subsidies by an overall amount of R26.5 million in the 2023/24 Adjustments Budget. However, the Adjusted DoRA and Adjusted Provincial Gazette reflect a total of R746.9 million.
Interest	–	3 000	3 000	3 000	The municipality budgeted to adjust Interest by R3 million from Nil in the 2023/24 Approved Budget ORGB to R3 million in the 2023/24 Adjustments Budget ADJB. On page 14 of the Adjustments Budget Narrative, the municipality stated that the upward adjustment made was due to the requirements of mSCOA.
Fuel Levy	–	–	–	–	
Operational Revenue	–	–	–	–	
Gains on disposal of Assets	2 000	–	5 757	3 757	The municipality budgeted to adjust Gains on disposal of Assets by R5.8 million from R2 million in the 2023/24 Approved Budget ORGB to R3.8 million in the 2023/24 Adjustments Budget ADJB. On page 15 of the Adjustments Budget Narrative, the municipality stated that the upward adjustment made was due to the sale of municipal properties the process of which was initiated in the previous financial years.
Other Gains	–	5 757	–	–	
Discontinued Operations	–	–	–	–	
Total Revenue (excluding capital transfers and contributions)	**2 355 468**	**2 397 032**	**2 397 032**	**35 258**	**Total Revenue (excluding capital transfers and contributions) has Increased by R35.2 million.**
Operating Expenditure					

Description	Original Budget (ORGB)	Council Approved Adjustments Budget (Schedule B)	Adjustments Budget (ADJB)	Increase/ Decrease ORGB / ADJB	Comments
R thousand	2023/24				
Employee related costs	724 536	708 366	708 366	(16 170)	The municipality budgeted to adjust Employee related costs downwards by R16.2 million from R724.5 million in the 2023/24 Approved Budget ORGB to R708.4 million in the 2023/24 Adjustments Budget ADJB. On page 15 of the Adjustments Budget Narrative, the municipality attributed the downward adjustment to the Council decision to withhold increases and due to budgeted positions which have not been filled. The adjustment is made in line with the Approved Budget Funding Plan.
Remuneration of councillors	28 443	26 987	26 987	(1 456)	
Bulk purchases - electricity	660 933	654 133	654 133	(6 800)	The municipality budgeted to adjust Bulk purchases - electricity downwards by R6.8 million from R660.9 million in the 2023/24 Approved Budget ORGB to R654.1 million in the 2023/24 Adjustments Budget ADJB. On page 16 of the Adjustments Budget Narrative, the municipality attributed the downward adjustment to the application submitted to Eskom to reduce the current MVA from 125 to 100 as well as the expected change of consumers to other sources of energy due to load shedding.
Inventory consumed	159 854	161 759	168 244	8 391	The municipality budgeted to adjust Inventory consumed upwards by R8.4 million from R159.9 million in the 2023/24 Approved Budget ORGB to R168.2 million in the 2023/24 Adjustments Budget ADJB. On page 16 of the Adjustments Budget Narrative, the municipality attributed the upward adjustment to additional stores material that have become necessary for the purpose of water provision as well as the correction of the item segment to align with mSCOA requirements.
Debt impairment	308 145	285 207	285 207	(22 938)	The municipality budgeted to adjust Debt impairment downwards by R22.9 million from R308.1 million in the 2023/24 Approved Budget ORGB to R285.2 million in the 2023/24 Adjustments Budget ADJB. On page 16 of the Adjustments Budget Narrative, the municipality attributed the downward adjustment to the adjusted billing and collection rates based on the mid-year review.
Depreciation and amortisation	379 139	379 139	379 139	–	
Interest	32 205	32 545	32 545	340	
Contracted services	207 716	267 155	267 155	59 439	The municipality budgeted to adjust Contracted services upwards by R59.4 million from R207.7 million in the 2023/24 Approved Budget ORGB to R267.2 million in the 2023/24 Adjustments Budget ADJB. On page 17 of the Adjustments Budget Narrative, the municipality attributed the upward adjustment to the projects that have been moved from the capital budget to the operational budget and the appropriation of the disaster grant.
Transfers and subsidies	–	–	–	–	
Irrecoverable debts written off	89 312	93 659	93 659	4 347	The municipality budgeted to adjust Irrecoverable debts written off by R4.3 million from R89.3 million in the 2023/24 Approved Budget ORGB to R93.7 million in the 2023/24 Adjustments Budget ADJB. On page 7 of the Adjustments Budget Narrative, the municipality attributed the upward adjustment to the decision of council to extend incentive scheme which will result in more outstanding debts being written off.
Operational costs	134 307	162 099	155 614	21 307	The municipality budgeted to adjust Operational costs upwards by R21.3 million from R134.3 million in the 2023/24 Approved Budget ORGB to R155.6 million in the 2023/24 Adjustments Budget ADJB. On page 7 of the Adjustments Budget Narrative, the municipality attributed the upward adjustment to the movement of funds from the Capital budget to the operating budget due to the nature of items which are no longer qualifying as assets and maintenance.
Losses on disposal of Assets	–	–	–	–	
Other Losses	–	–	–	–	
Total Expenditure	2 724 589	**2 771 049**	2 771 049	46 460	**Total Expenditure has been budgeted to increase by R46.5 million.**
Total Revenue (excl. capital transfers and contr.)	2 355 468	**2 397 032**	**2 397 032**	**35 258**	
Total Expenditure	2 724 589	2 771 049	2 771 049	46 460	
Surplus/(Deficit)	(369 121)	**(374 017)**	(374 017)	(11 202)	**The Budgeted Operating Deficit has increased by R11.2 million.**

[_____]

Municipality:	Newcastle Local Municipality

Table 3: Adjustments Budget Capital Expenditure by Standard classification and funding - (Table B5) & R&M/Renewals - (Table SB1, B9 and SB18(b)(c))

Description	Original Budget (ORGB)	Council Approved Adjustments Budget (Schedule B)	Adjustments Budget (ADJB)	Increase/ Decrease ORGB / ADJB	Comments
R thousand	2023/24				
Capital Expenditure - Functional					
Governance & administration	**4 700**	**7 330**	**7 330**	**2 630**	
Executive and council	–	1 757	1 757	1 757	
Finance and administration	4 700	5 573	5 573	873	
Internal audit	–	–	–	–	
Community & public safety	**35 376**	**41 277**	**41 277**	**5 902**	
Community and social services	938	1 308	1 308	370	
Sport and recreation	33 938	39 169	39 049	5 111	
Public safety	–	–	120	120	
Housing	500	800	800	300	
Health	–	–	–	–	
Economic & environmental services	**60 258**	**65 620**	**63 670**	**3 412**	
Planning and development	191	6 278	6 278	6 087	
Road transport	60 067	59 342	57 392	(2 675)	
Environmental protection	–	–	–	–	
Trading services	**154 204**	**136 665**	**138 625**	**(15 579)**	
Energy sources	21 550	27 836	27 836	6 286	
Water management	116 407	100 054	100 054	(16 353)	
Waste water management	15 797	7 941	9 901	(5 896)	
Waste management	450	834	834	384	
Other	800	10	–	(800)	
Total Capital Expenditure - Functional	**255 338**	**250 902**	**250 902**	**(4 436)**	**The municipality decreased Total Capital Expenditure by R4.4 million from R255.3 million in the 2023/24 Approved Budget ORGB to R250.9 million in the 2023/24 Adjustments Budget ADJB. The budgeted Total Capital Expenditure of R250.9 million is in line with the Total Capital Expenditure of R250.9 million as per the updated 2023/24 Budget Funding Plan. On page 8 of the 2023/24 Adjustments Budget narrative, the municipality stated that the adjustments to the capital budget was due to additional funds received for Disaster recovery and a reduction in MIG funding.**
Funded by:					
National Government	228 012	213 181	212 481	(15 531)	
Provincial Government	12 758	18 854	19 554	6 796	
District Municipality	–	–	–	–	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	–	–	–	–	
Transfers recognised - capital	**240 770**	**232 035**	232 035	(8 735)	**The municipality budgeted Transfers recognised - capital of R232 million in the 2023/24 Adjustments Budget. However, the Adjusted DoRA and Adjusted Provincial Gazette has budgeted to transfer R226.2 million to the municipality.**
Borrowing	–	–	–	–	
Internally generated funds	14 568	18 867	18 867	4 299	The municipality adjusted Internally generated funds by R4.3 million from R14.6 million in the 2023/24 Original Budget ORGB to R18.9 million in the 2023/24 Adjustments Budget ADJB. The budgeted increase of R4.3 million is noted with concern as the municipality is facing financial challenges.
Total Capital Funding	**255 338**	**250 902**	250 902	(4 436)	**Total Capital Funding has decreased by R4.4 million.**
Repairs and maintenance (Table SB18(c))	44 492	40 495	44 681	189	
Renewal of existing assets	8 000	30 072	16 112	8 112	The municipality budgeted to adjust Renewal of existing assets by R8.1 million from R8 million in
Total Renewal and upgrading of Existing Assets	**124 142**	**120 606**	**120 606**	**(3 536)**	

Municipality:	Newcastle Local Municipality

Table 4: Adjustments Budget Cash Flow - (Table B7)

Description R thousand	Council Approved Adjustments Budget (Schedule B)	Adjustments Budget (ADJB)	Treasury Calculation *	Comments
	2023/24			
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates	337 122	326 047	326 047	The municipality budgeted to receive R326 million from Property rates in the Adjustments Budget ADJB Table B7. This equates to a 82.2 percent collection rate when compared to the R396.6 million recognised in Adjustments Budget ADJB Table B4. The updated Budget funding plan approved by Council budgeted for receipts from Property rates of R337.1 million. For recalculation purposes, the Provincial Treasury utilised the collection rates as per the municipality.
Service charges	1 128 137	1 116 964	1 116 964	The municipality budgeted to receive R1.1 billion from Service charges in the Adjustments Budget ADJB Table B7. This equates to a 82.9 percent collection rate when compared to the R1.3 billion recognised in Adjustments Budget ADJB Table B4. The updated Budget funding plan approved by Council budgeted for receipts from Service charges of R1.1 billion. For recalculation purposes, the Provincial Treasury utilised the collection rates as per the municipality.
Other revenue	278 927	33 136	241 615	The municipality budgeted to receive R33.1 million from Other revenue in Adjustments Budget ADJB Table B7. For recalculation purposes, the Provincial Treasury calculated receipts from Other revenue of approximately R241.6 million, which includes budgeted Other revenue from the Adjustments Budget ADJB Table B4 using various collection rates (Rental of facilities 100 percent, Fines penalties and forfeits 18 percent and Other revenue 100 percent), plus estimated VAT collected on debtors payments, VAT collected on cash sales and estimated VAT refunds for 2023/24.
Transfers and Subsidies - Operational	559 406	604 152	604 152	The municipality budgeted R604.2 million for Transfers and Subsidies - Operational in the Adjustments Budget data strings ADJB, the Provincial Treasury used R604.2 million based on the ADJB and other data on hand for recalculation purposes. However, the Adjusted DoRA and Provincial Gazette budgeted to transfer R746.9 million to the municipality.
Transfers and Subsidies - Capital	232 035	232 035	232 035	The municipality budgeted R232 million for Transfers and Subsidies - Capital in the Adjustments Budget data strings ADJB and Council Approved Adjustments Budget (Schedule B), the Provincial Treasury used R232 million based on the ADJB and other data for recalculation purposes. However, the Adjusted DoRA and Provincial Gazette budgeted to transfer R226.2 million to the municipality.
Interest	5 330	5 330	5 330	The municipality budgeted R5.3 million for Interest in the 2023/24 Adjustments Budget in ADJB Table B7 which was utilised by the Provincial Treasury for recalculation purposes based on ADJB Table B4.
Dividends	–	–	–	
Payments				
Suppliers and employees	(2 251 563)	(1 959 755)	(2 245 867)	The municipality budgeted R2 billion for Cash payments for Suppliers and employees in Adjustments Budget data strings ADJB. For recalculation purposes, the Provincial Treasury calculated Suppliers and employees of approximately R2.2 billion, being 100 percent of the Operating budget excluding non-cash items in ADJB Table B4 and including estimated Input VAT payable to Suppliers for Operating and Capital expenditure based on ADJB Tables B4 and B5.
Finance charges	(32 545)	(32 545)	(32 545)	The municipality budgeted R32.5 million for Finance charges in the 2023/24 Adjustments Budget in ADJB Table B7 which was utilised by the Provincial Treasury for recalculation purposes.
Transfers and Grants	–	–	–	
NET CASH FROM/(USED) OPERATING ACTIVITIES	**256 849**	**325 363**	**247 731**	
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				

* Treasury Calculation based on Tables B4 and B5 ADJB Data Strings and the 2022/23 Audited AFS

Description R thousand	Council Approved Adjustments Budget (Schedule B)	Adjustments Budget (ADJB)	Treasury Calculation *	Comments
	2023/24			
CASH FLOW FROM OPERATING ACTIVITIES				
Proceeds on disposal of PPE	20 000	20 000	–	The municipality budgeted for Proceeds on disposal of PPE of R20 million in the Adjustments Budget data strings ADJB. For recalculation purposes, the Provincial Treasury used Nil as per the ADJB.
	–	–	–	
Decrease (increase) non-current receivables	–	–	–	
Decrease (increase) in non-current investments	–	–	–	

* Treasury Calculation based on Tables B4 and B5 ADJB Data Strings and the 2022/23 Audited AFS

Description R thousand	Council Approved Adjustments Budget (Schedule B)	Adjustments Budget (ADJB)	Treasury Calculation *	Comments
	2023/24			
CASH FLOW FROM OPERATING ACTIVITIES				
Payments				
Capital assets	(250 902)	(250 902)	(250 212)	The municipality budgeted R250.9 million for Capital Assets in the 2023/24 Adjustments Budget in ADJB Table B7, the Provincial Treasury used R250.2 million based on the ADJB and other other data for recalculation purposes.
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(230 902)**	**(230 902)**	**(250 212)**	
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	–	–	–	
Borrowing long term/refinancing	–	–	–	
Increase (decrease) in consumer deposits	–	–	–	
Payments				
Repayment of borrowing	(34 082)	(34 082)	(64 998)	The municipality budgeted for Repayment of borrowing of R34.1 million in the 2023/24 Adjustments Budget in ADJB Table B7. For recalculation purposes, the Provincial Treasury utilised R65 million based on the 2022/23 Audited Financial Statements.
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(34 082)**	(34 082)	(64 998)	
NET INCREASE/ (DECREASE) IN CASH HELD	**(8 134)**	60 379	(67 479)	
Cash/cash equivalents at beginning:	12 227	12 375	12 227	The municipality has reflected Cash/cash equivalents at beginning of R12.4 million as appossed to R12.2 million as per the 2022/23 Audited AFS in the Adjustments Budget ADJB Table B7. For recalculation purposes, the Provincial Treasury utilised R12.2 million.
Cash/cash equivalents at year end:	**4 093**	72 755	(55 252)	**Based on Provincial Treasury's recalculation, the Cash/cash equivalent at year end will be approximately negative R55.3 million.**

* Treasury Calculation based on Tables B4 and B5 ADJB Data Strings and the 2022/23 Audited AFS

Municipality:	Newcastle Local Municipality

Table 5 - Adjustments Budget Cash backed reserves/accumulated surplus reconciliation - (Table B8)

Description	Council Approved Adjustments Budget (Schedule B)	Treasury Calculation *	Comments
R thousand	2023/24		
Cash and investments available			
Cash/cash equivalents at the year end	4 093	(55 252)	Based on Provincial Treasury's recalculation, the Cash/cash equivalent at year end will be approximately negative R55.3 million.
Other current investments > 90 days	–	(0)	
Non current assets - Investments	–	–	
Cash and investments available:	**4 093**	**(55 252)**	
Applications of cash and investments			
Unspent conditional transfers	81 499	124 374	The municipality budgeted for Unspent conditional transfers of R81.5 million in the Council Approved Adjustments Budget (Schedule B) in Table B8. The Provincial Treasury after considering the Unspent conditional transfers as per the 2022/23 Audited AFS and the 2023/24 budgeted allocations and grant expenditure as per the ADJB, used approximately R124.4 million for recalculation purposes.
Unspent borrowing	–	–	
Statutory requirements	26 976	32 563	The municipality budgeted Statutory requirements of R27 million in the Council Approved Adjustments Budget (Schedule B) in Table B8. The Provincial Treasury after considering the VAT payable/receivable as per the 2022/23 Audited AFS and the 2023/24 budgeted income and expenditure as per the ADJB, used approximately R32.6 million for recalculation purposes.
Other working capital requirements	8 851	246 862	The municipality budgeted for Other working capital requirements of R8.9 million in the Council Approved Adjustments Budget (Schedule B) in Table B8. The Provincial Treasury after considering the estimated 2023/24 outstanding Debtors and Creditors balances and the current estimated Debtors collection rates, used approximately R246.9 million for recalculation purposes.
Other provisions	14 261	14 261	
Long term investments committed	–	–	
Reserves to be backed by cash/investments	32 633	32 292	
Total Application of cash and investments:	**164 219**	**450 351**	
Surplus(shortfall)	**(160 127)**	**(505 603)**	**Based on a recalculation of the Cash/Cash equivalents at the year-end as per Table B7: Budgeted cash flows and the Surplus/(shortfall) as per Table B8: Cash backed reserves/accumulated surplus reconciliation of your 2023/24 Adjustments Budget in line with the National Treasury Budget funding assessment framework using the audited 2022/23 Annual Financial Statements and the Adjustments Budget data string (ADJB) figures from Tables B4 and B5 that were uploaded to the National Treasury GoMuni Upload Portal and downloaded by Provincial Treasury from the portal on 13 March 2024, your municipality's 2023/24 Adjustments Budget appears to be unfunded in terms of Section 18 of the MFMA read together with MFMA Circular No. 55 and Regulation 22 of the MBRR which states that an Adjustments Budget of a municipality must be appropriately funded.**

* Treasury Calculation based on Tables B4 and B5 ADJB Data Strings and the 2022/23 Audited AFS

Municipality:	Newcastle Local Municipality

Table 6: Adjustments Budget Transfers and Grants Receipts - (SB7)

Description R thousand	Original Budget (ORGB) 2023/24	Adjustments Budget (ADJB) 2023/24	Difference 2023/24	Comments
RECEIPTS:				
Operating expenditure				
National Government	**511 759**	**545 105**	**33 346**	
Local Government Equitable Share	506 803	506 803	–	
Expanded Public Works Programme	3 106	2 932	(174)	As per Adjusted DoRA
Infrastructure Skills Development Grant	–	300	300	The municipality budgeted for an additional allocation of R300 000 for Infrastructure Skills Development Grant. It is not clear as to the source of this grant as it is not in the Adjusted DoRA and the Adjusted Provincial Gazette.
Local Government Financial Management	1 850	1 850	–	
Municipal Disaster Recovery Grant	–	4 500	4 500	As per Adjusted DoRA
Municipal Infrastructure Grant	–	28 720	28 720	As per Adjusted DoRA
Provincial Government	**54 744**	**59 047**	**4 303**	
Capacity Building and Other	54 744	59 047	4 303	The Adjusted Provincial Gazette budgeted to transfer R201.8 million to the municipality.
Other Grant Providers	–	–	–	
Capital expenditure				
National Government	**228 012**	**213 181**	**(14 831)**	
Municipal Infrastructure Grant (MIG)	131 948	104 779	(27 169)	As per Adjusted DoRA
Infrastructure Skills Development Grant	–	700	700	The municipality budgeted an additional allocation of R700 000 for Infrastructure Skills Development Grant. It is not clear as to the source of this grant as it is not in the Adjusted DoRA and the Adjusted Provincial Gazette.
Integrated National Electrification Programme	21 550	20 550	(1 000)	As per Adjusted DoRA
Municipal Disaster Recovery Grant	–	16 152	16 152	As per Adjusted DoRA
Neighbourhood Development Partnership	24 514	21 000	(3 514)	As per Adjusted DoRA
Water Services Infrastructure Grant	50 000	50 000	–	
Provincial Government	**12 758**	**18 854**	**6 096**	
Infrastructure	–	4 761	4 761	The municipality budgeted an additional allocation of R4.8 million from Provincial Gazette, whereas the Adjusted Provincial Gazette did not budget to transfer additional grants to the municipality.
Capacity Building and Other	12 758	14 093	1 335	The municipality budgeted an additional allocation of R1.3 million from Provincial Gazette, whereas the Adjusted Provincial Gazette did not budget to transfer additional grants to the municipality. The Provincial Gazette budgeted for R12.2 million for Operational Costs for Accredited Municipalities (Human Settlement Development grant).
Other Grant Providers	–	–	–	