

**13.8 SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH SEVEN:
31 JANUARY 2024: FILE NUMBER 7/1/1 (2023/24)**

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

1. PURPOSE

The purpose of this report is to appraise Council on the state of finances of the municipality for the period ended 31 January 2024. This report is prescribed in terms of section 71 of the Municipal Finance Management Act 56 of 2003 (MFMA), which requires the Accounting Officer to submit a report to the Mayor on a monthly basis on the state of municipality's actual performance against the approved budget. The report allows council to exercise its oversight on the implementation of the budget and also serves as a tool for future planning. The report is also to be submitted to the Provincial Treasuries as required by the same section of the Act. In the main, the report seeks council to note the implementation of the budget, and the implementation of the measures which seek to ensure that the state of finance of the municipality improve continuously.

2. LEGISLATIVE FRAMEWORK

The legislative framework which this report is prepared:

- Municipal Finance Management Act 56 of 2003 (MFMA) Section 71
- Municipal Budget and Reporting Regulations 28-30

3. BACKGROUND

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

National Treasury further introduced a reform Municipal Standard Chart of Accounts (mSCOA) to assist with inconsistencies to ensure that reporting is in compliance with GRAP standards. As a result, municipalities are now required to report on schedule C, which is directly extracted from the financial system in version 6.7. This report, however, is presented on the manually captured schedule C, Version 6.7.

It is important to appraise this council that there's still discrepancies between these two reports which are being challenged and remedial action have been made as follows:

- System closure before capturing of all transactions of that particular month. In the new financial year will ensure that all transactions are captured by month-end.
- Incorrect use of movements accounts. Budget Office has conducted training to users on how to use mSCOA accounts, there is however positive impact pending training of users

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- No integration between other systems to phoenix system
- Budget module still incomplete, as a result some tables on version 6.7 are not populated.
- Working together with Phoenix system consultant to finalize the Budget Module.

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

4. DISCUSSION

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

This month's financial analysis comprises of the Section 71 will be reflected version 6.7 which is manually captured. It should also be noted that the 2022/23 figures for audited outcome presented on this report are final figures for audited Annual Financial Statements.

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Table C1: Monthly budget statements summary

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

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M07 January

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	376,279	396,741	–	32,498	236,467	231,432	5,035	2%	396,741
Service charges	1,150,840	1,345,737	–	100,998	757,862	785,013	(27,152)	-3%	1,345,737
Investment revenue	6,529	5,330	–	200	835	3,109	(2,274)	-73%	5,877
Transfers and subsidies - Operational	558,095	577,623	–	3,523	426,765	426,765	–		577,623
Other own revenue	40,795	30,037	–	840	26,582	27,699	(1,117)	-4%	29,490
Total Revenue (excluding capital transfers and contributions)	2,132,538	2,355,468	–	138,058	1,448,511	1,474,019	(25,508)	-2%	2,355,468
Employee costs	677,337	724,604	–	57,888	384,274	422,686	(38,412)	-9%	724,604
Remuneration of Councillors	26,983	28,443	–	7,415	20,180	16,591	3,588	22%	28,443
Depreciation and amortisation	347,534	379,139	–	30,457	217,803	221,164	(3,361)	-2%	379,139
Interest	76,057	32,205	–	2,869	19,585	18,786	799	4%	32,205
Inventory consumed and bulk purchases	687,612	820,786	–	54,929	457,410	478,792	(21,382)	-4%	820,786
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	800,652	739,412	–	29,923	433,775	431,324	2,451	1%	739,412
Total Expenditure	2,616,175	2,724,589	–	183,480	1,533,027	1,589,343	(56,316)	-4%	2,724,589
Surplus/(Deficit)	(483,637)	(369,121)	–	(45,422)	(84,517)	(115,324)	30,808	-27%	(369,121)
Transfers and subsidies - capital (monetary)	158,912	240,770	–	7,206	100,631	140,449	(39,818)	-28%	240,770
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(324,725)	(128,351)	–	(38,216)	16,114	25,125	(9,011)	-36%	(128,351)
Share of surplus/ (deficit) of associate	(33,264)	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(357,990)	(128,351)	–	(38,216)	16,114	25,125	(9,011)	-36%	(128,351)
Capital expenditure & funds sources									
Capital expenditure	173,869	255,338	–	8,452	125,116	148,947	(23,831)	-16%	255,338
Capital transfers recognised	158,912	240,770	–	7,206	100,631	140,449	(39,818)	-28%	240,770
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	14,958	14,568	–	1,246	24,486	8,498	15,988	188%	14,568
Total sources of capital funds	173,869	255,338	–	8,452	125,116	148,947	(23,831)	-16%	255,338
Financial position									
Total current assets	848,769	1,067,493	–	864,766	1,067,493				1,067,493
Total non current assets	6,457,187	5,915,689	–	6,385,459	5,915,689				5,915,689
Total current liabilities	1,114,198	766,659	–	1,025,251	766,659				766,659
Total non current liabilities	520,818	614,410	–	508,334	614,410				614,410
Community wealth/Equity	5,670,940	5,602,113	–	5,716,640	5,602,113				5,602,113
Cash flows									
Net cash from (used) operating	137,421	261,626	–	(25,504)	186,376	259,765	73,390	28%	261,626
Net cash from (used) investing	(167,823)	(235,338)	–	(3,372)	(113,552)	(137,280)	(23,728)	17%	(235,338)
Net cash from (used) financing	(33,538)	(34,082)	–	2,507	(45,856)	(19,881)	25,975	-131%	(34,082)
Cash/cash equivalents at the month/year end	12,227	4,433	–	–	39,195	114,831	75,636	66%	4,433
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	101,658	37,752	39,121	36,480	34,614	34,926	197,751	1,295,938	1,778,241
Creditors Age Analysis									
Total Creditors	107,064	60,199	54,185	11,055	15,779	15,093	188,404	1	451,780

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Table C4: Monthly Budget Statement

The table below provides the municipality's Financial Performance reflecting the operating revenue and expenditure of the municipality.

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Revenue										
Exchange Revenue										
Service charges - Electricity		710,069	882,022		84,159	487,514	514,513	(26,999)	-5%	882,022
Service charges - Water		209,841	219,986		16,763	128,281	128,325	(44)	0%	219,986
Service charges - Waste Water Management		127,581	133,580		11,114	78,681	77,922	759	1%	133,580
Service charges - Waste management		103,349	110,148		8,963	63,385	64,253	(868)	-1%	110,148
Sale of Goods and Rendering of Services									0%	
Agency services										
Interest										
Interest earned from Receivables		5,406	5,877		366	2,302	3,428	(1,126)	-33%	5,877
Interest from Current and Non Current Assets		6,529	5,330		200	835	3,109	(2,274)	-73%	5,330
Dividends										
Rent on Land										
Rental from Fixed Assets		7,988	8,804		801	6,351	5,136	1,215	24%	8,804
Licence and permits										
Operational Revenue		20,509	8,490		628	3,948	15,131	(11,183)	-74%	8,490
Non-Exchange Revenue										
Property rates		376,279	396,741		32,498	236,467	231,432	5,035	2%	396,741
Surcharges and Taxes										
Fines, penalties and forfeits		5,729	4,831		650	4,526	2,818	1,708	61%	4,831
Licence and permits		62	34		5	23	20	3	17%	34
Transfers and subsidies - Operational		558,095	577,623		3,523	426,765	426,765			577,623
Interest					386	2,934		2,934	0%	
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		1,101	2,000		(1,996)	6,498	1,167	5,332	457%	2,000
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		2,132,538	2,355,468	-	138,058	1,448,511	1,474,019	(25,508)	-2%	2,355,468
Expenditure By Type										
Employee related costs		677,337	724,604		57,888	384,274	422,686	(38,412)	-9%	724,604
Remuneration of councillors		26,983	28,443		7,415	20,180	16,591	3,588	22%	28,443
Bulk purchases - electricity		527,905	660,933		42,777	372,702	385,544	(12,842)	-3%	660,933
Inventory consumed		159,707	159,854		12,151	84,708	93,248	(8,540)	-9%	159,854
Debt impairment		252,510	308,145		-	202,158	179,751	22,407	12%	308,145
Depreciation and amortisation		347,534	379,139		30,457	217,803	221,164	(3,361)	-2%	379,139
Interest		76,057	32,205		2,869	19,585	18,786	799	4%	32,205
Contracted services		260,392	207,361		18,058	111,226	120,961	(9,735)	-8%	207,361
Transfers and subsidies										
Irrecoverable debts written off		102,301	89,312		1,759	42,455	52,099	(9,644)	-19%	89,312
Operational costs		185,449	134,594		10,106	77,936	78,513	(577)	-1%	134,594
Losses on Disposal of Assets										
Other Losses										
Total Expenditure		2,616,175	2,724,589	-	183,480	1,533,027	1,589,343	(56,316)	-4%	2,724,589
Surplus/(Deficit)		(483,637)	(369,121)	-	(45,422)	(84,517)	(115,324)	30,808	0%	(369,121)
Transfers and subsidies - capital (monetary allocations)		158,912	240,770		7,206	100,631	140,449	(39,818)	(0)	240,770
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(324,725)	(128,351)	-	(38,216)	16,114	25,125			(128,351)
Income Tax										
Surplus/(Deficit) after income tax		(324,725)	(128,351)	-	(38,216)	16,114	25,125			(128,351)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(324,725)	(128,351)	-	(38,216)	16,114	25,125			(128,351)
Share of Surplus/Deficit attributable to Associate		(33,264)								
Intercompany /Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(357,990)	(128,351)	-	(38,216)	16,114	25,125			(128,351)

4.1. Operating budget performance -revenue

- The municipality generated a total revenue of R1.4 billion of the original budget of R2.3 billion, representing 61%. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R25 million. Although the aggregate performance on revenue generated shows a variance of negative (-2%), it is necessary to explain reasons which attributed to the variance.

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- The municipality generated R27.1 million less revenue from service charges than the year-to-date budget of R672.8 million for the period under review. Electricity, Water and waste management underperformed below target by R27 million, R44 thousand and R868 thousand respectively whereas sanitation overperformed by R759 thousand respectively. Furthermore, it must be noted that the alignment of S71 report figures is net of indigents while the monthly collection rate report reflects gross amounts.
- The municipality generated revenue from property rates which is R5 million (2%) more than the year-to-date budget of R231.4 million during the period under review. It must be mentioned that government departments are billed a bulk amount for property rates in the first month of the financial year.
- The municipality generated R2.2 million (73%) less revenue from interest on investments than the year-to-date budget of R2.6 million for the period under review. This is due to the investment withdrawals made during the year.
- The municipality recorded R426 million for Operational and R100 million for capital transfers and subsidies. This is due to the grants received in line with the grant's payment schedule. The second trench of the Equitable share grant was received in December 2023 which has had an impact on the favourable financials reported this month.
- The municipality generated R13.7 million (36%) less revenue from sundry revenue than a pro-rata budget of R21.3 million for the period under review. The sundry items comprise of rental of facilities, Sale of Goods and Rendering of Services, interest earned from outstanding debtors, fines, licenses and other revenue. This over performance is contributed by the significant increase which is above (20%) from the following items, rentals received, Interest from Current and Non-Current Assets, Gains on disposal of Assets and additional fines billed.

4.2. Operating performance – expenditure

- The summary of the operating expenditure is reflected in C1 and C4 tables of Schedule C attached hereto. As at the end of January, 2024 the municipality incurred the total expenditure of R1.5 billion of the original budget of R2.7 billion, which represents (56%). The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R56.3 million, representing under-expenditure of (4%).
- The municipality spent R38.4 million (9%) less on employee-related costs than the year-to-date budget of R422.6 million. This is due to exits not yet filled. The municipality also spent R3.5 million (22%) more on the back payment of council upper limits from the period of July 2022.
- Depreciation has under-performed by R3.3 million (2%) less in the seventh month of the financial year due to the very low capital expenditure and projects still under work in progress (not yet capitalized) in the prior years. Irrecoverable debts written off under-performed by R9.6 million (19%) less since the

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municipality is recognizing debt impairment on indigents only during the year, all other impairments are done at the compilation of Annual Financial Statements at year-end.

- The municipality spent R12.8 thousand (3%) less on the bulk purchases than the year-to-date budget of R385.5 million. This is due to loadshedding and more and more customers are starting to use other alternatives for power supply, including the use of the likes of Solar system and others gas stoves. The cost is generally averaging lower in the remaining months of the financial year.
- Included on the inventory consumed is includes the bulk water consumed in line with Circular 98 of the MFMA. It seems to be performing R8.5 million (9%) less than the year-to-date budget of R93.2 million, this is due to a decrease in water supply in some parts of eastern areas of municipality, where the communities are being supplied water through Water Tankers. Issues on pipe bursts are being addressed, there are contractors appointed to address these challenges.
- The municipality spent R9.6 million (8%) less on contracted services than the year-to-date budget of R120.9 million, this is due to the delays in the appointment of contractors and the implementation of the cost containment policy.

4.2.1 Operational expenditure by function

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

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) -M07 January

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Expenditure - Functional										
<i>Governance and administration</i>		653,078	526,515	-	46,940	293,299	307,134	(13,835)	-5%	526,515
Executive and council		122,855	87,849	-	13,367	76,103	51,245	24,858	49%	87,849
Finance and administration		528,385	431,359	-	33,092	213,411	251,626	(38,215)	-15%	431,359
Internal audit		1,838	7,308	-	481	3,786	4,263	(477)	-11%	7,308
<i>Community and public safety</i>		253,589	305,267	-	20,723	152,378	178,072	(25,694)	-14%	305,267
Community and social services		42,542	46,305	-	3,754	24,084	27,011	(2,927)	-11%	46,305
Sport and recreation		74,021	81,375	-	6,004	37,358	47,469	(10,111)	-21%	81,375
Public safety		97,424	94,712	-	7,353	47,030	55,248	(8,218)	-15%	94,712
Housing		29,985	72,572	-	2,822	38,892	42,334	(3,442)	-8%	72,572
Health		9,616	10,303	-	790	5,015	6,010	(994)	-17%	10,303
<i>Economic and environmental services</i>		286,897	276,739	-	28,955	171,555	161,431	10,124	6%	276,739
Planning and development		86,124	86,004	-	6,573	45,078	50,169	(5,090)	-10%	86,004
Road transport		200,765	190,732	-	22,382	126,476	111,260	15,215	14%	190,732
Environmental protection		7	3	-	-	1	2	(1)	-68%	3
<i>Trading services</i>		1,452,921	1,613,058	-	86,557	914,070	940,950	(26,880)	-3%	1,613,058
Energy sources		557,690	811,505	-	51,599	528,702	473,378	55,324	12%	811,505
Water management		707,439	612,122	-	27,245	315,462	357,071	(41,609)	-12%	612,122
Waste water management		104,648	62,470	-	403	21,610	36,441	(14,831)	-41%	62,470
Waste management		83,145	126,961	-	7,311	48,296	74,061	(25,764)	-35%	126,961
<i>Other</i>		2,955	3,010	-	304	1,724	1,756	(31)	-2%	3,010
Total Expenditure - Functional	3	2,649,439	2,724,589	-	183,480	1,533,027	1,589,343	(56,316)	-4%	2,724,589
Surplus/ (Deficit) for the year		(357,990)	(128,351)	-	(38,216)	16,114	25,125	(9,011)	-36%	(128,351)

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Presentation of the operating performance function is required by National Treasury (NT) to be done by all municipality to achieve standardization and uniformity. The functions are regulated by the constitution and in line with MSCOA requirements.

- The table above shows that one of the functions have been over-spending when compared with the year-to-date budget. Economic and Environmental Services is overspent by R10 million (6%), Governance and Administration is underspent by R13.8 million (5%), Community and Public Safety is underspent by R25.5 million (14%), Trading services are underspent by R26.8 million (3%) and Other Services are underspent by R31 thousand (2%), this is mainly due to the cost containment measures put in place. Strategic Executive Directors of relevant functions must ensure that they operate within their approved budget to avoid unauthorized expenditure at year-end.

4.3. Capital expenditure.

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

Vote Description	Ref	2022/23	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome								
R thousands	1									
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		120	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		4,448	13,328	-	158	17,768	7,773	9,995	128%	13,328
Vote 3 - BUDGET AND TREASURY		2,999	3,900	-	89	982	2,275	(1,293)	-57%	3,900
Vote 4 - MUNICIPAL MANAGER		-	800	-	(838)	18,388	467	17,921	3840%	800
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		24,472	500	-	3,516	15,681	292	15,389	5276%	500
Vote 6 - TECHNICAL SERVICES		141,832	215,262	-	4,713	63,765	125,569	(61,805)	-49%	215,262
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	21,650	-	813	8,533	12,571	(4,038)	-32%	21,650
Vote 8 - GOVERNANCE UNIT		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	173,869	255,338	-	8,452	125,116	148,947	(23,831)	-16%	255,338
Total Capital Expenditure		173,869	255,338	-	8,452	125,116	148,947	(23,831)	-16%	255,338
Capital Expenditure - Functional Classification										
Governance and administration		3,119	4,700	-	(749)	19,370	2,742	16,628	606%	4,700
Executive and council		-	-	-	(838)	18,388	-	18,388	0%	-
Finance and administration		3,119	4,700	-	89	982	2,742	(1,760)	-64%	4,700
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,125	37,334	-	251	17,861	21,778	(3,917)	-18%	37,334
Community and social services		557	858	-	-	358	500	(142)	-28%	858
Sport and recreation		3,891	36,977	-	158	17,410	20,986	(3,576)	-17%	36,977
Public safety		-	-	-	-	-	-	-	-	-
Housing		678	500	-	93	93	292	(199)	-68%	500
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		56,127	54,635	-	4,720	29,476	31,870	(2,394)	-8%	54,635
Planning and development		23,887	-	-	-	-	-	-	-	-
Road transport		32,240	54,635	-	4,720	29,476	31,870	(2,394)	-8%	54,635
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		109,499	158,669	-	4,229	58,410	92,557	(34,147)	-37%	158,669
Energy sources		-	21,550	-	794	6,961	12,571	(5,610)	-45%	21,550
Water management		83,284	108,185	-	3,473	50,169	63,108	(12,939)	-21%	108,185
Waste water management		26,214	28,484	-	(37)	1,280	16,616	(15,336)	-92%	28,484
Waste management		-	450	-	-	263	-	(263)	-100%	450
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	173,869	255,338	-	8,452	125,116	148,947	(23,831)	-16%	255,338
Funded by:										
National Government		149,800	228,012	-	7,113	99,651	133,007	(33,356)	-25%	228,012
Provincial Government		9,112	12,758	-	93	979	7,442	(6,463)	-87%	12,758
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public		-	-	-	-	-	-	-	-	-
Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		158,912	240,770	-	7,206	100,631	140,449	(39,818)	-28%	240,770
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		14,958	14,568	-	1,246	24,486	8,498	15,988	188%	14,568
Total Capital Funding		173,869	255,338	-	8,452	125,116	148,947	(23,831)	-16%	255,338

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- Capital expenditure for the seventh month of the financial year was R125 million, which represents (49%) of the original capital budget of R255.3 million. Comparison between the year-to-budget of R148.9 million and actual expenditure for the period reflects an over expenditure of R23.8 million, which implies that the municipality spent (16%) LESS than the year-to-date budget for the same period. The Strategic Executive Directors are advised to develop plans that will priorities spending on grant funded projects to avoid grants being reverted to the National Treasury.

4.3.1 Capital and Operational Grant Reporting

The table below reflects the grant performance when the full year budget and actuals are compared. A further comparison is also displayed between the year-to-date actuals vs. allocations received. The grant expenditure reflects adequate spending in some grants on both operational and capital grants while others are delayed, fast tracking of the grants needs to be made to avoid withholding of unspent grants, over all expenditure of the grants is as follows. Furthermore, Treasury is assessing expenditure on a quarterly basis, therefore council and management are advised to ensure they meet the 25% target quarterly.

GRANTS ANALYSIS FOR JANUARY 2024					
GRANT NAME	DORA OR PROVINCIAL GAZZETE ALLOCATION	ROLL-OVER	YEAR TO DATE EXPENDITURE (Incl VAT)	% SPENT ON ALLOCATIONS RECEIVED	% SPENT ON GRANT BUDGET
NATIONAL GRANTS					
Expanded Public Works Programme Integrate	3,106,000.00	-	1,556,289.65	72%	50%
Financial Management Grant	1,850,000.00	-	703,812.62	38%	38%
Water Service Infrastructure Grant	50,000,000.00	-	20,870,956.25	52%	42%
Neighbourhood Development Partnership	24,514,000.00	-	15,029,543.63	81%	61%
INEP GRANT	21,550,000.00	-	8,005,434.00	55%	37%
Municipal Infrastructure Grant	143,068,000.00	-	64,751,152.62	57%	45%
Municipal Disaster Recovery Grant		-			
PROVINCIAL GRANTS					
Community Library Grant	2,595,000.00	634.00	1,388,330.91	54%	54%
Housing Accreditation Grant	15,501,000.00	-	8,086,700.74	183%	52%
Housing Grant	131,615,000.00	-	-	0%	0%
ISU Patrneship Grant	478,733,300.00	-	-	0%	0%
Museum Art Gallery Grant	476,000.00	400,213.37	12,118.54	3%	3%
Provincialisation Grant	6,992,000.00	59,926.09	3,830,516.10	55%	55%
Title Deeds		-	-	0%	
LGSETA	-	1,000,000.00	528,119.58	243%	0%
EDTEA : Airport Grant	-	-	-	0%	0%
EDTEA: MUNICIPAL EMPLOYEMENT INITIATI	-	-	-	0%	0%
Sport, Recreation Grant	11,938,000.00	-	1,019,464.65	0%	0%
Greenest Town	-	833,576.00	-	0	0
EDTEA: HAWKER STALLS		-	-	0%	0%

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH SEVEN:
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4.4. Financial position

Table C6: Monthly budget statements – Financial Position

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

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		12 227	19 688		39 195	19 688
Trade and other receivables from exchange transactions		689 996	951 655		670 452	951 655
Receivables from non-exchange transactions		121 850	83 155		128 108	83 155
Current portion of non-current receivables			–		–	–
Inventory		24 696	12 995		27 011	12 995
VAT			–		–	–
Other current assets			–		–	–
Total current assets		848 769	1 067 493	–	864 766	1 067 493
Non current assets						
Investments		72 154	110 954		101 739	110 954
Investment property		373 698	352 224		371 568	352 224
Property, plant and equipment		5 999 100	5 440 429		5 899 973	5 440 429
Biological assets			–		–	–
Living and non-living resources		11 982	11 883		11 982	11 883
Heritage assets		254	200		197	200
Intangible assets			–		–	–
Trade and other receivables from exchange transactions			–		–	–
Non-current receivables from non-exchange transactions			–		–	–
Other non-current assets			–		–	–
Total non current assets		6 457 187	5 915 689	–	6 385 459	5 915 689
TOTAL ASSETS		7 305 956	6 983 183	–	7 250 224	6 983 183
LIABILITIES						
Current liabilities						
Bank overdraft					–	–
Financial liabilities		65 978	34 082		32 606	34 082
Consumer deposits		35 599	35 649		36 990	35 649
Trade and other payables from exchange transactions		857 235	571 301		775 556	571 301
Trade and other payables from non-exchange transactions		134 074			164 060	
Provision		14 261	10 513		13 031	10 513
VAT		7 052	–		3 007	–
Other current liabilities			115 115		–	115 115
Total current liabilities		1 114 198	766 659	–	1 025 251	766 659
Non current liabilities						
Financial liabilities		263 234	321 905		250 750	321 905
Provision		257 584	229 340		257 584	229 340
Long term portion of trade payables			63 165		–	63 165
Other non-current liabilities			–		–	–
Total non current liabilities		520 818	614 410	–	508 334	614 410
TOTAL LIABILITIES		1 635 016	1 381 069	–	1 533 585	1 381 069
NET ASSETS	2	5 670 940	5 602 113	–	5 716 640	5 602 113
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5 638 648	5 567 259		5 684 552	5 567 259
Reserves and funds		32 292	34 854		32 088	34 854
Other			–		–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	5 670 940	5 602 113	–	5 716 640	5 602 113

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- As at end of the seventh month of the financial year, the municipality showed a favorable equity position, with a net asset effect of R5.7 billion.
- While this picture looks good, it is however important to point out major reasons to such a favorable equity position, being consumer debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:
- The municipality's debtors aging as reflected in table SC3 is a total of R1.7 billion as at the end of the seventh month. The bulk of the debtor's ageing amount (R1.5 billion) was for debt owing for more than 90 days, while R1.4 billion of the total debt is owed by households. It must be noted that the total figure of debtors is inclusive of indigent.
- Property Plant and Equipment (Assets) comprise of R5.9 billion of the total assets of R7.3 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants, and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipality is majored by its ability to provide these services to communities. It is however important to note that most of these assets may not be easily converted to cash and cash equivalent.
- The municipality closed with a positive bank balance of R39.1 million at the end of the seventh month of the financial year. It must be noted that the municipality had an obligation of R32.0 million relating to the HDF. The short-term obligations are sitting at R451 million as illustrated on SC4, while unspent conditional grants amount to R164 million, representing a cash shortfall of R607 million. Included under creditors is Eskom for R160 million, uThukela Water for R244 million, SARS – PAYE for R11 million, pension and other employee benefits for R23.8 million, and other trade creditors for R12 million. Looking at the cash position as mentioned above the municipality is currently not in the position to cover its short-term obligations, including unspent conditional grants.
- The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The **going concern** principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R5.7 billion. The net current ratio indicates that the municipality's current assets will not be adequate to cover the current liabilities over the next twelve months. Due to the standing of the municipality by virtue of it being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.
- The **liquidity ratio** of the municipality is currently sitting at 1.1% as reflected in table SC2. As with the going concern principle, the liquidity state of the municipality is more likely to negatively impact the image of the municipality to public, business sector and other spheres of government.

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4.5 Cash flow position

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

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow -M07 January

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		260,934	299,539		24,698	146,388	174,731	(28,344)	-16%	299,539
Service charges		1,010,023	1,144,535		76,759	505,369	667,645	(162,276)	-24%	1,144,535
Other revenue		–	231,189		10,066	131,046	134,860	(3,815)	-3%	231,189
Transfers and Subsidies - Operational		466,712	547,623		509	389,562	399,226	(9,664)	-2%	547,623
Transfers and Subsidies - Capital		178,070	240,770		–	167,820	167,820	–		240,770
Interest		11,936	5,330		1,484	6,071	3,109	2,962	95%	5,330
Dividends		–	–		–	–	–	–		–
Payments										
Suppliers and employees		(1,741,681)	(2,175,156)		(136,150)	(1,140,294)	(1,268,841)	(128,547)	10%	(2,175,156)
Interest		(48,574)	(32,205)		(2,869)	(19,585)	(18,786)	799	-4%	(32,205)
Transfers and Subsidies		–	–		–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		137,421	261,626	–	(25,504)	186,376	259,765	73,390	28%	261,626
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		6,046	20,000		4,737	5,067	11,667	(6,599)	-57%	20,000
Decrease (increase) in non-current receivables		–	–		–	–	–	–		–
Decrease (increase) in non-current investments		–	–		–	–	–	–		–
Payments										
Capital assets		(173,869)	(255,338)		(8,109)	(118,619)	(148,947)	(30,328)	20%	(255,338)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(167,823)	(235,338)	–	(3,372)	(113,552)	(137,280)	(23,728)	17%	(235,338)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–		–	–	–	–		–
Borrowing long term/refinancing		–	–		–	–	–	–		–
Increase (decrease) in consumer deposits		–	–		–	–	–	–		–
Payments										
Repayment of borrowing		(33,538)	(34,082)		2,507	(45,856)	(19,881)	25,975	-131%	(34,082)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(33,538)	(34,082)	–	2,507	(45,856)	(19,881)	25,975	-131%	(34,082)
NET INCREASE/ (DECREASE) IN CASH HELD		(63,940)	(7,794)	–	(26,369)	26,968	102,604			(7,794)
Cash/cash equivalents at beginning:		76,167	12,227		–	12,227	12,227			12,227
Cash/cash equivalents at month/year end:		12,227	4,433		–	39,195	114,831			4,433

- The municipality opened with a provisional cash and cash equivalent balance of R12.2 million at the beginning of the financial year and closed with a positive balance of R39.1 million as at the end of January 2024 which represents a cash Increase of R26.9 million since the beginning of the financial year.

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- Cash flows from operating activities yielded a net cash inflow of R186.3 million as a result of receipts from services charges, property rates, and government grants as well as other sundry receipts. This net cash inflow was after the municipality paid its suppliers for services rendered, remunerated its employees and councillors, and paid the portion of the outstanding interest on loans.
- Cash flows from investing activities recorded net cash outflows of R113.5 million is due to the capital expenditure incurred.
- Cash flows from financing activities recorded net outflows of R45.8 million due to the repayment of borrowings.

5. CONCLUSION

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

6.1 LEGAL IMPLICATIONS

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

6.2 SOCIAL-ECONOMIC IMPLICATIONS

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

6.3 FINANCIAL IMPLICATIONS

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

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7 RECOMMENDATIONS

7.1 That the Council notes the submission of S71 for the month ended 31 January 2024 (**Annexure A**)

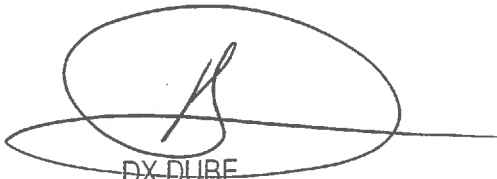
7.2 That the management prioritize spending of grant funded projects in order to ensure that the municipality does not revert funds to National Treasury;

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

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

7.5 That council notes the Early Warning correspondence from Provincial Treasury and the Municipality's response thereof (**Annexure B**)

Report seen by:



DX DUBE
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE



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

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M07 January

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	376,279	396,741	-	32,498	236,467	231,432	5,035	2%	396,741
Service charges	1,150,840	1,345,737	-	100,998	757,862	785,013	(27,152)	-3%	1,345,737
Investment revenue	6,529	5,330	-	200	835	3,109	(2,274)	-73%	5,877
Transfers and subsidies - Operational	558,095	577,623	-	3,523	426,765	426,765	-		577,623
Other own revenue	40,795	30,037	-	840	26,582	27,699	(1,117)	-4%	29,490
Total Revenue (excluding capital transfers and contributions)	2,132,538	2,355,468	-	138,058	1,448,511	1,474,019	(25,508)	-2%	2,355,468
Employee costs	677,337	724,604	-	57,888	384,274	422,686	(38,412)	-9%	724,604
Remuneration of Councillors	26,983	28,443	-	7,415	20,180	16,591	3,588	22%	28,443
Depreciation and amortisation	347,534	379,139	-	30,457	217,803	221,164	(3,361)	-2%	379,139
Interest	76,057	32,205	-	2,869	19,585	18,786	799	4%	32,205
Inventory consumed and bulk purchases	687,612	820,786	-	54,929	457,410	478,792	(21,382)	-4%	820,786
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	800,652	739,412	-	29,923	433,775	431,324	2,451	1%	739,412
Total Expenditure	2,616,175	2,724,589	-	183,480	1,533,027	1,589,343	(56,316)	-4%	2,724,589
Surplus/(Deficit)	(483,637)	(369,121)	-	(45,422)	(84,517)	(115,324)	30,808	-27%	(369,121)
Transfers and subsidies - capital (monetary allocations)	158,912	240,770	-	7,206	100,631	140,449	(39,818)	-28%	240,770
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
	(324,725)	(128,351)	-	(38,216)	16,114	25,125	(9,011)	-36%	(128,351)
Surplus/(Deficit) after capital transfers & contributions									
Share of surplus/ (deficit) of associate	(33,264)	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(357,990)	(128,351)	-	(38,216)	16,114	25,125	(9,011)	-36%	(128,351)
Capital expenditure & funds sources									
Capital expenditure	173,869	255,338	-	8,452	125,116	148,947	(23,831)	-16%	255,338
Capital transfers recognised	158,912	240,770	-	7,206	100,631	140,449	(39,818)	-28%	240,770
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	14,958	14,568	-	1,246	24,486	8,498	15,988	188%	14,568
Total sources of capital funds	173,869	255,338	-	8,452	125,116	148,947	(23,831)	-16%	255,338
Financial position									
Total current assets	848,769	1,067,493	-	864,766	1,067,493				1,067,493
Total non current assets	6,457,187	5,915,689	-	6,385,459	5,915,689				5,915,689
Total current liabilities	1,114,198	766,659	-	1,025,251	766,659				766,659
Total non current liabilities	520,818	614,410	-	508,334	614,410				614,410
Community wealth/Equity	5,670,940	5,602,113	-	5,716,640	5,602,113				5,602,113
Cash flows									
Net cash from (used) operating	137,421	261,626	-	(25,504)	186,376	259,765	73,390	28%	261,626
Net cash from (used) investing	(167,823)	(235,338)	-	(3,372)	(113,552)	(137,280)	(23,728)	17%	(235,338)
Net cash from (used) financing	(33,538)	(34,082)	-	2,507	(45,856)	(19,881)	25,975	-131%	(34,082)
Cash/cash equivalents at the month/year end	12,227	4,433	-	-	39,195	114,831	75,636	66%	4,433
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	101,658	37,752	39,121	36,480	34,614	34,926	197,751	1,295,938	1,778,241
Creditors Age Analysis									
Total Creditors	107,064	60,199	54,185	11,055	15,779	15,093	188,404	1	451,780

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) -M07 January

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		521,000	565,717	-	32,110	360,896	330,001	30,894	9%	565,717
Executive and council		20,452	15,251	-	3,167	10,047	8,896	1,150	13%	15,251
Finance and administration		500,548	550,466	-	28,943	350,849	321,105	29,744	9%	550,466
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		46,287	77,025	-	4,155	42,085	44,931	(2,847)	-6%	77,025
Community and social services		14,994	11,656	-	1,086	6,948	6,800	149	2%	11,656
Sport and recreation		4,683	12,086	-	88	1,257	7,050	(5,793)	-82%	12,086
Public safety		6,059	4,757	-	721	4,019	2,775	1,244	45%	4,757
Housing		20,539	48,522	-	2,254	29,830	28,304	1,526	5%	48,522
Health		12	4	-	6	30	2	28	1118%	4
<i>Economic and environmental services</i>		157,172	171,944	-	5,210	49,189	109,133	(59,944)	-55%	171,944
Planning and development		28,031	28,876	-	4,348	17,981	16,844	1,137	7%	28,876
Road transport		129,141	143,068	-	862	31,208	92,288	(61,081)	-66%	143,068
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,566,831	1,781,356	-	103,775	1,096,878	1,130,288	(33,411)	-3%	1,781,356
Energy sources		804,988	994,494	-	65,071	580,692	625,703	(45,011)	-7%	994,494
Water management		359,037	366,795	-	18,544	241,299	259,546	(18,247)	-7%	366,795
Waste water management		254,821	263,058	-	11,141	175,976	153,450	22,526	15%	263,058
Waste management		147,985	157,009	-	9,019	98,911	91,589	7,322	8%	157,009
<i>Other</i>	4	160	195	-	13	95	114	(19)	-17%	195
Total Revenue - Functional	2	2,291,449	2,596,238	-	145,264	1,549,142	1,614,468	(65,327)	-4%	2,596,238
Expenditure - Functional										
<i>Governance and administration</i>		653,078	526,515	-	46,940	293,299	307,134	(13,835)	-5%	526,515
Executive and council		122,855	87,849	-	13,367	76,103	51,245	24,858	49%	87,849
Finance and administration		528,385	431,359	-	33,092	213,411	251,626	(38,215)	-15%	431,359
Internal audit		1,838	7,308	-	481	3,786	4,263	(477)	-11%	7,308
<i>Community and public safety</i>		253,589	305,267	-	20,723	152,378	178,072	(25,694)	-14%	305,267
Community and social services		42,542	46,305	-	3,754	24,084	27,011	(2,927)	-11%	46,305
Sport and recreation		74,021	81,375	-	6,004	37,358	47,469	(10,111)	-21%	81,375
Public safety		97,424	94,712	-	7,353	47,030	55,248	(8,218)	-15%	94,712
Housing		29,985	72,572	-	2,822	38,892	42,334	(3,442)	-8%	72,572
Health		9,616	10,303	-	790	5,015	6,010	(994)	-17%	10,303
<i>Economic and environmental services</i>		286,897	276,739	-	28,955	171,555	161,431	10,124	6%	276,739
Planning and development		86,124	86,004	-	6,573	45,078	50,169	(5,090)	-10%	86,004
Road transport		200,765	190,732	-	22,382	126,476	111,260	15,215	14%	190,732
Environmental protection		7	3	-	-	1	2	(1)	-68%	3
<i>Trading services</i>		1,452,921	1,613,058	-	86,567	914,070	940,950	(26,880)	-3%	1,613,058
Energy sources		557,690	811,505	-	51,599	528,702	473,378	55,324	12%	811,505
Water management		707,439	612,122	-	27,245	315,462	357,071	(41,609)	-12%	612,122
Waste water management		104,648	62,470	-	403	21,610	36,441	(14,831)	-41%	62,470
Waste management		83,145	126,961	-	7,311	48,296	74,061	(25,764)	-35%	126,961
<i>Other</i>		2,955	3,010	-	304	1,724	1,756	(31)	-2%	3,010
Total Expenditure - Functional	3	2,649,439	2,724,589	-	183,480	1,533,027	1,589,343	(56,316)	-4%	2,724,589
Surplus/ (Deficit) for the year		(357,990)	(128,351)	-	(38,216)	16,114	25,125	(9,011)	-36%	(128,351)

KZN252 Newcastle- Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

KZN252 Newcastle- Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - the January										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		110,294	124,961	-	3,473	93,908	72,894	21,014	28.8%	124,961
Vote 2 - COMMUNITY SERVICES		173,752	185,534	-	10,922	111,174	108,228	2,946	2.7%	185,534
Vote 3 - BUDGET AND TREASURY		410,706	440,756	-	28,638	266,988	257,107	9,881	3.8%	440,756
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		44,957	74,467	-	6,173	46,117	43,439	2,678	6.2%	74,467
Vote 6 - TECHNICAL SERVICES		746,752	776,027	-	30,987	450,264	533,349	(83,086)	-15.6%	776,027
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		804,988	994,494	-	65,071	580,692	599,450	(18,758)	-3.1%	994,494
Vote 8 - GOVERNANCE UNIT		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2,291,449	2,596,238	-	145,264	1,549,142	1,614,468	(65,327)	-4.0%	2,596,238
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		121,912	110,707	-	15,616	88,345	64,579	23,767	36.8%	110,707
Vote 2 - COMMUNITY SERVICES		393,037	425,983	-	37,234	213,527	248,490	(34,963)	-14.1%	425,983
Vote 3 - BUDGET AND TREASURY		336,565	238,236	-	12,285	99,518	138,971	(39,454)	-28.4%	238,236
Vote 4 - MUNICIPAL MANAGER		97,601	100,353	-	6,777	52,119	58,539	(6,421)	-11.0%	100,353
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		57,125	98,555	-	4,685	51,680	57,491	(5,810)	-10.1%	98,555
Vote 6 - TECHNICAL SERVICES		1,068,373	920,360	-	54,404	493,168	536,877	(43,708)	-8.1%	920,360
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		574,826	830,394	-	52,479	534,670	484,397	50,274	10.4%	830,394
Vote 8 - GOVERNANCE UNIT		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2,649,439	2,724,589	-	183,480	1,533,027	1,589,343	(56,316)	-3.5%	2,724,589
Surplus/ (Deficit) for the year	2	(357,990)	(128,351)	-	(38,216)	16,114	25,125	(9,011)	-35.9%	(128,351)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Revenue										
Exchange Revenue										
Service charges - Electricity		710,069	882,022		64,159	487,514	514,513	(26,999)	-5%	882,022
Service charges - Water		209,841	219,986		16,763	128,281	128,325	(44)	0%	219,986
Service charges - Waste Water Management		127,581	133,580		11,114	78,681	77,922	759	1%	133,580
Service charges - Waste management		103,349	110,148		8,963	63,385	64,253	(868)	-1%	110,148
Sale of Goods and Rendering of Services									0%	
Agency services			-		-	-	-	-		-
Interest										
Interest earned from Receivables		5,406	5,877		366	2,302	3,428	(1,126)	-33%	5,877
Interest from Current and Non Current Assets		6,529	5,330		200	835	3,109	(2,274)	-73%	5,330
Dividends			-		-	-	-	-		-
Rent on Land										
Rental from Fixed Assets		7,988	8,804		801	6,351	5,136	1,215	24%	8,804
Licence and permits										
Operational Revenue		20,509	8,490		628	3,948	15,131	(11,183)	-74%	8,490
Non-Exchange Revenue										
Property rates		376,279	396,741		32,498	236,467	231,432	5,035	2%	396,741
Surcharges and Taxes										
Fines, penalties and forfeits		5,729	4,831		650	4,526	2,818	1,708	61%	4,831
Licence and permits		62	34		5	23	20	3	17%	34
Transfers and subsidies - Operational		558,095	577,623		3,523	426,765	426,765	-		577,623
Interest			-		386	2,934	-	2,934	0%	-
Fuel Levy			-		-	-	-	-		-
Operational Revenue			-		-	-	-	-		-
Gains on disposal of Assets		1,101	2,000		(1,996)	6,498	1,167	5,332	457%	2,000
Other Gains			-		-	-	-	-		-
Discontinued Operations										
		2,132,538	2,355,468	-	138,058	1,448,511	1,474,019	(25,508)	-2%	2,355,468
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		677,337	724,604		57,888	384,274	422,686	(38,412)	-9%	724,604
Remuneration of councillors		26,983	28,443		7,415	20,180	16,591	3,588	22%	28,443
Bulk purchases - electricity		527,905	660,933		42,777	372,702	385,544	(12,842)	-3%	660,933
Inventory consumed		159,707	159,854		12,151	84,708	93,248	(8,540)	-9%	159,854
Debt impairment		252,510	308,145		-	202,158	179,751	22,407	12%	308,145
Depreciation and amortisation		347,534	379,139		30,457	217,803	221,164	(3,361)	-2%	379,139
Interest		76,057	32,205		2,869	19,585	18,786	799	4%	32,205
Contracted services		260,392	207,361		18,058	111,226	120,961	(9,735)	-8%	207,361
Transfers and subsidies			-		-	-	-	-		-
Irrecoverable debts written off		102,301	89,312		1,759	42,455	52,099	(9,644)	-19%	89,312
Operational costs		185,449	134,594		10,106	77,936	78,513	(577)	-1%	134,594
Losses on Disposal of Assets					-	-	-	-		-
Other Losses					-	-	-	-		-
		2,616,175	2,724,589	-	183,480	1,533,027	1,589,343	(56,316)	-4%	2,724,589
Total Expenditure										
Surplus/(Deficit)		(483,637)	(369,121)	-	(45,422)	(84,517)	(115,324)	30,808	0%	(369,121)
Transfers and subsidies - capital (monetary allocations)		158,912	240,770		7,206	100,631	140,449	(39,818)	(0)	240,770
Transfers and subsidies - capital (in-kind)			-				-	-		
Surplus/(Deficit) after capital transfers & contributions		(324,725)	(128,351)	-	(38,216)	16,114	25,125			(128,351)
Income Tax										
Surplus/(Deficit) after income tax		(324,725)	(128,351)	-	(38,216)	16,114	25,125			(128,351)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(324,725)	(128,351)	-	(38,216)	16,114	25,125			(128,351)
Share of Surplus/Deficit attributable to Associate		(33,264)								
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(357,990)	(128,351)	-	(38,216)	16,114	25,125			(128,351)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

Vote Description		Ref	2022/23	Budget Year 2023/24							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1									
Single Year expenditure appropriation		2									
Vote 1 - CORPORATE SERVICES			120	-	-	-	-	-	-	-	
Vote 2 - COMMUNITY SERVICES			4,448	13,326	-	158	17,768	7,773	9,995	129%	13,326
Vote 3 - BUDGET AND TREASURY			2,998	3,900	-	89	982	2,275	(1,293)	-57%	3,900
Vote 4 - MUNICIPAL MANAGER			-	800	-	(838)	18,388	467	17,921	3840%	800
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS			24,472	500	-	3,516	15,681	292	15,389	5276%	500
Vote 6 - TECHNICAL SERVICES			141,832	215,262	-	4,713	63,765	125,569	(61,805)	-49%	215,262
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			-	21,550	-	813	8,533	12,571	(4,038)	-32%	21,550
Vote 8 - GOVERNANCE UNIT			-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure		4	173,869	255,338	-	8,452	125,116	148,947	(23,831)	-16%	255,338
Total Capital Expenditure			173,869	255,338	-	8,452	125,116	148,947	(23,831)	-16%	255,338
Capital Expenditure - Functional Classification											
Governance and administration			3,119	4,700	-	(749)	19,370	2,742	16,628	806%	4,700
Executive and council			-	-	-	(838)	18,388	-	18,388	0%	-
Finance and administration			3,119	4,700	-	89	982	2,742	(1,760)	-64%	4,700
Internal audit			-	-	-	-	-	-	-	-	-
Community and public safety			5,125	37,334	-	251	17,861	21,778	(3,917)	-18%	37,334
Community and social services			557	858	-	-	358	500	(142)	-28%	858
Sport and recreation			3,891	35,977	-	158	17,410	20,986	(3,576)	-17%	35,977
Public safety			-	-	-	-	-	-	-	-	-
Housing			678	500	-	93	93	292	(199)	-68%	500
Health			-	-	-	-	-	-	-	-	-
Economic and environmental services			56,127	54,635	-	4,720	29,476	31,870	(2,394)	-8%	54,635
Planning and development			23,887	-	-	-	-	-	-	-	-
Road transport			32,240	54,635	-	4,720	29,476	31,870	(2,394)	-8%	54,635
Environmental protection			-	-	-	-	-	-	-	-	-
Trading services			109,499	158,669	-	4,229	58,410	92,557	(34,147)	-37%	158,669
Energy sources			-	21,550	-	794	6,961	12,571	(5,610)	-45%	21,550
Water management			83,284	108,185	-	3,473	50,169	63,108	(12,939)	-21%	108,185
Waste water management			26,214	28,484	-	(37)	1,280	16,616	(15,336)	-92%	28,484
Waste management			-	450	-	-	-	263	(263)	-100%	450
Other			-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification		3	173,869	255,338	-	8,452	125,116	148,947	(23,831)	-16%	255,338
Funded by:											
National Government			149,800	228,012	-	7,113	99,651	133,007	(33,356)	-25%	228,012
Provincial Government			9,112	12,758	-	93	979	7,442	(6,463)	-87%	12,758
District Municipality			-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)			-	-	-	-	-	-	-	-	-
Transfers recognised - capital			158,912	240,770	-	7,206	100,631	140,449	(39,818)	-28%	240,770
Borrowing		6	14,958	14,568	-	1,246	24,486	8,498	15,988	188%	14,568
Internally generated funds			-	-	-	-	-	-	-	-	-
Total Capital Funding			173,869	255,338	-	8,452	125,116	148,947	(23,831)	-16%	255,338

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		12,227	19,688		39,195	19,688
Trade and other receivables from exchange transactions		689,996	951,655		670,452	951,655
Receivables from non-exchange transactions		121,850	83,155		128,108	83,155
Current portion of non-current receivables			-		-	-
Inventory		24,696	12,995		27,011	12,995
VAT			-		-	-
Other current assets			-		-	-
Total current assets		848,769	1,067,493	-	864,766	1,067,493
Non current assets						
Investments		72,154	110,954		101,739	110,954
Investment property		373,698	352,224		371,568	352,224
Property, plant and equipment		5,999,100	5,440,429		5,899,973	5,440,429
Biological assets			-		-	-
Living and non-living resources			-		-	-
Heritage assets		11,982	11,883		11,982	11,883
Intangible assets		254	200		197	200
Trade and other receivables from exchange transactions			-		-	-
Non-current receivables from non-exchange transactions			-		-	-
Other non-current assets			-		-	-
Total non current assets		6,457,187	5,915,689	-	6,385,459	5,915,689
TOTAL ASSETS		7,305,956	6,983,183	-	7,250,224	6,983,183
LIABILITIES						
Current liabilities						
Bank overdraft					-	-
Financial liabilities		65,978	34,082		32,606	34,082
Consumer deposits		35,599	35,649		36,990	35,649
Trade and other payables from exchange transactions		857,235	571,301		775,556	571,301
Trade and other payables from non-exchange transactions		134,074			164,060	
Provision		14,261	10,513		13,031	10,513
VAT		7,052	-		3,007	-
Other current liabilities			115,115		-	115,115
Total current liabilities		1,114,198	766,659	-	1,025,251	766,659
Non current liabilities						
Financial liabilities		263,234	321,905		250,750	321,905
Provision		257,584	229,340		257,584	229,340
Long term portion of trade payables			63,165		-	63,165
Other non-current liabilities			-		-	-
Total non current liabilities		520,818	614,410	-	508,334	614,410
TOTAL LIABILITIES		1,635,016	1,381,069	-	1,533,585	1,381,069
NET ASSETS	2	5,670,940	5,602,113	-	5,716,640	5,602,113
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5,638,648	5,567,259		5,684,552	5,567,259
Reserves and funds		32,292	34,854		32,088	34,854
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	5,670,940	5,602,113	-	5,716,640	5,602,113

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow -M07 January

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		260,934	299,539		24,698	146,388	174,731	(28,344)	-16%	299,539
Service charges		1,010,023	1,144,535		76,759	505,369	667,645	(162,276)	-24%	1,144,535
Other revenue		-	231,189		10,066	131,046	134,860	(3,815)	-3%	231,189
Transfers and Subsidies - Operational		466,712	547,623		509	389,562	399,226	(9,664)	-2%	547,623
Transfers and Subsidies - Capital		178,070	240,770		-	167,820	167,820	-		240,770
Interest		11,936	5,330		1,464	6,071	3,109	2,962	95%	5,330
Dividends			-				-	-		-
Payments										
Suppliers and employees		(1,741,681)	(2,175,156)		(136,150)	(1,140,294)	(1,268,841)	(128,547)	10%	(2,175,156)
Interest		(48,574)	(32,205)		(2,869)	(19,585)	(18,786)	799	-4%	(32,205)
Transfers and Subsidies			-				-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		137,421	261,626	-	(25,504)	186,376	259,765	73,390	28%	261,626
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		6,046	20,000		4,737	5,067	11,667	(6,599)	-57%	20,000
Decrease (increase) in non-current receivables			-				-	-		
Decrease (increase) in non-current investments			-				-	-		
Payments										
Capital assets		(173,869)	(255,338)		(8,109)	(118,619)	(148,947)	(30,328)	20%	(255,338)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(167,823)	(235,338)	-	(3,372)	(113,552)	(137,280)	(23,728)	17%	(235,338)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-					-		
Borrowing long term/refinancing			-					-		
Increase (decrease) in consumer deposits			-					-		
Payments										
Repayment of borrowing		(33,538)	(34,082)		2,507	(45,856)	(19,881)	25,975	-131%	(34,082)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(33,538)	(34,082)	-	2,507	(45,856)	(19,881)	25,975	-131%	(34,082)
NET INCREASE/ (DECREASE) IN CASH HELD		(63,940)	(7,794)	-	(26,369)	26,968	102,604			(7,794)
Cash/cash equivalents at beginning:		76,167	12,227		-	12,227	12,227			12,227
Cash/cash equivalents at month/year end:		12,227	4,433		-	39,195	114,831			4,433

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M07 January

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Operational Revenue	-74%	Dependent on the consumers reaction	
	Fines, penalties and forfeits	61%	Dependent on the consumers reaction	
	Rental from Fixed Assets	24%	Increase in rentals as contributed to this positive variance	
	Interest earned from Receivables	-33%	Dependent on the consumers reaction	
	Interest from Current and Non Current Assets	-73%	Withdrawals of investments made has resulted in the variance of the interest earned	
2	Expenditure By Type			
	Debt impairment	12%	Only debt impairment for indigents is calculated monthly all other debtors are Biannually, and will be incorporated in interim financial statement	
	Remuneration of councillors	-9%	This variance is due to the back payment of the upper limits from July 2022 till current.	
3	Capital Expenditure			
	Internally funded projects	188%	Due to SCM processes being at initial stages	
	Grant funded projects	-28%	Due to SCM processes being at initial stages	
	Repairs and maintenance	37%	Due to SCM processes being at initial stages	
4	Financial Position			
5	Cash Flow			
	Net Cash from Operating Activities	28%	Main attributor is property rates due to increased number of new properties & conversion of household to business category	
	Net Cash Used from Investing Activities	17%	Slow capital expenditure	
	Net Cash Used from Financial Activities	-131%	Based on amortisation schedules	
6	Measureable performance			
7	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators -M07 January

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.2%	15.1%	0.0%	18.2%	15.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		19.6%	13.7%	0.0%	17.9%	13.7%
Gearing	Long Term Borrowing/ Funds & Reserves		815.2%	923.6%	0.0%	781.5%	923.6%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	76.2%	139.2%	0.0%	84.3%	139.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.1%	2.6%	0.0%	3.8%	2.6%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		31.8%	30.8%	0.0%	41.9%	26.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.7%	1.9%	0.0%	1.9%	1.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.9%	17.5%	0.0%	24.1%	16.4%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

1. Consumer debtors > 12 months old are excluded from current assets.
2. Material variances to be explained.

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2023/24												Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	26,591	10,162	10,232	10,711	10,050	8,939	55,609	388,755	521,050	474,064	506			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	34,881	1,188	869	813	699	685	2,973	15,207	57,295	20,377	139			
Receivables from Non-exchange Transactions - Property Rates	1400	36,584	8,792	8,347	8,326	7,764	9,068	42,424	132,842	256,139	200,425	231			
Receivables from Exchange Transactions - Waste Water Management	1500	17,808	7,065	6,926	6,861	6,690	7,141	44,117	380,641	477,249	445,450	450			
Receivables from Exchange Transactions - Waste Management	1600	13,498	5,117	5,265	5,161	4,991	4,959	28,262	171,226	235,480	214,600	269			
Receivables from Exchange Transactions - Property Rental Debtors	1700	639	228	172	177	144	171	828	3,355	5,715	4,675	-			
Interest on Arrear Debtor Accounts	1810	1,498	686	666	705	619	594	3,096	15,663	23,527	20,678	3			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-			
Other	1900	(31,822)	4,525	6,642	3,725	3,666	3,368	20,442	188,250	198,787	219,441	300			
Total By Income Source	2000	101,658	37,752	39,121	36,480	34,614	34,926	197,751	1,295,938	1,778,241	1,599,710	1,897	-		
2022/23 - totals only										-	-				
Debtors Age Analysis By Customer Group															
Organs of State	2200	3,539	538	364	297	292	1,576	921	4,715	12,241	7,799	-			
Commercial	2300	42,614	4,098	3,831	3,112	2,704	2,796	13,993	64,826	137,974	87,432	67			
Households	2400	100,113	32,367	32,078	33,058	31,606	30,541	182,748	1,219,516	1,662,028	1,497,470	1,829			
Other	2500	(44,609)	750	2,848	13	13	14	89	6,881	(34,001)	7,010	-			
Total By Customer Group	2600	101,658	37,752	39,121	36,480	34,614	34,926	197,751	1,295,938	1,778,241	1,599,710	1,897			

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2023/24								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	50,509	50,458	52,905	6,943	-	-	-	-	160,815	
Bulk Water	0200	11,154	9,309	1,280	4,113	15,779	14,027	188,404	-	244,067	
PAYE deductions	0300	11,065	-	-	-	-	-	-	-	11,065	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	23,822	-	-	-	-	-	-	-	23,822	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	10,514	431	-	-	-	1,066	-	1	12,012	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	107,064	60,199	54,185	11,055	15,779	15,093	188,404	1	451,780	-

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
<u>Municipality</u>														
Nedbank									Call account	598	300	(90,434)	90,000	462
Standard Bank									Call account	2,646	641	(143,700)	163,100	22,687
ABSA									Call account	593	25	-	-	618
										-				-
														-
														-
Municipality sub-total										3,834	966	(234,134)	253,100	23,767
<u>Entities</u>														
														-
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									3,834	966	(234,134)	253,100	23,767

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		448,861	522,879	-	-	374,462	384,126	(9,664)	-2.5%	522,879
Local Government Equitable Share		417,173	506,803	-	-	370,438	380,102	(9,664)	-2.5%	506,803
Energy Efficiency and Demand Management		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Finance Management Grant		1,690	1,850	-	-	1,850	1,850	-	-	1,850
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		26,245	11,120	-	-	-	-	-	-	11,120
Massification		-	-	-	-	-	-	-	-	-
EPWP Incentive		3,753	3,106	-	-	2,174	2,174	-	-	3,106
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		17,851	24,744	-	-	14,163	14,163	-	-	24,744
Health subsidy		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Level 2 accreditation		6,006	15,001	-	-	4,420	4,420	-	-	15,001
Museums Services		111	156	-	-	156	156	-	-	156
Community Library Services Grant		2,849	2,595	-	-	2,595	2,595	-	-	2,595
Sport and Recreation		-	-	-	-	-	-	-	-	-
Spatial Development Framework Support		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Title Deeds		-	-	-	-	-	-	-	-	-
COGTA Support Scheme		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries		6,992	6,992	-	-	6,992	6,992	-	-	6,992
EDTEA Grant(Trade Stalls)		1,000	-	-	-	-	-	-	-	-
LGSETA		893	-	-	-	-	-	-	-	-
ISU Partnership Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	466,712	547,623	-	-	388,625	398,289	(9,664)	-2.4%	547,623
Capital Transfers and Grants										
National Government:		174,733	228,012	-	-	167,500	167,500	-	-	228,012
Neighbourhood Development Partnership		30,000	24,514	-	-	15,000	15,000	-	-	24,514
Municipal Infrastructure Grant (MIG)		96,573	131,948	-	-	98,000	98,000	-	-	131,948
Integrated National Electrification Programme		-	21,550	-	-	14,500	14,500	-	-	21,550
Emergency efficiency & demand side management		-	-	-	-	-	-	-	-	-
Municipal water infrastructure		-	-	-	-	-	-	-	-	-
Water Intervention Project		-	-	-	-	-	-	-	-	-
Finance Management Grant		160	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		48,000	50,000	-	-	40,000	40,000	-	-	50,000
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		3,338	12,758	-	-	320	320	-	-	12,758
Housing Level 2 accreditation		-	500	-	-	-	-	-	-	500
Community Library Service		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	11,938	-	-	-	-	-	-	11,938
Housing		-	-	-	-	-	-	-	-	-
Greenest Town		-	-	-	-	-	-	-	-	-
Museum		338	320	-	-	320	320	-	-	320
LGSETA		-	-	-	-	-	-	-	-	-
EDTEA Grant(AIRPORT UPGRADE)		3,000	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	178,070	240,770	-	-	167,820	167,820	-	-	240,770
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	644,782	788,393	-	-	556,445	566,109	(9,664)	-1.7%	788,393

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure -M07 January

Description		Ref	2022/23	Budget Year 2023/24							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:			486,977	522,879	-	458	378,137	389,480	(11,343)	-2.9%	522,879
Local Government Equitable Share			457,725	506,803	-	-	370,438	380,102	(9,664)	-2.5%	506,803
Energy Efficiency and Demand Management			-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme			-	-	-	-	-	-	-	-	-
Finance Management Grant		841	1,850	-	60	677	1,079	-	(402)	-37.2%	1,850
Municipal Systems Improvement			-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)			-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		24,658	11,120	-	174	5,241	6,487	-	(1,246)	-19.2%	11,120
Massification			-	-	-	-	-	-	-	-	-
EPWP Incentive		3,753	3,106	-	225	1,781	1,812	-	(31)	-1.7%	3,106
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-	-
Provincial Government:			21,207	24,744	-	2,752	13,056	14,434	(1,378)	-9.5%	24,744
Health subsidy			-	-	-	-	-	-	-	-	-
Sport and Recreation			-	-	-	-	-	-	-	-	-
Level 2 accreditation		11,680	15,001	-	1,652	7,035	8,751	-	(1,715)	-19.6%	15,001
Museums Services		29	156	-	2	12	91	-	(79)	-86.7%	156
Community Library Services Grant		2,661	2,595	-	263	1,651	1,514	-	137	9.1%	2,595
Sport and Recreation			-	-	-	-	-	-	-	-	-
Spatial Development Framework Support			-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-	-
Title Deeds			-	-	-	-	-	-	-	-	-
COGTA Support Scheme		6,303	6,992	-	588	3,829	4,079	-	(249)	-6.1%	6,992
Provincialisation of Libraries		533	-	-	-	-	-	-	-	-	-
EDTEA Grant(Trade Stalls)			-	-	247	528	-	-	528	#DIV/0!	-
LGSETA			-	-	-	-	-	-	-	-	-
ISU Partnership Grant			-	-	-	-	-	-	-	-	-
District Municipality:			-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:			508,183	547,623	-	3,210	391,193	403,914	(12,721)	-3.1%	547,623
Capital expenditure of Transfers and Grants											
National Government:			143,347	228,012	-	6,869	92,977	133,007	(9,799)	-7.4%	228,012
Neighbourhood Development Partnership		14,395	24,514	-	2,726	14,890	14,300	-	590	4.1%	24,514
Municipal Infrastructure Grant (MIG)		86,510	131,948	-	1,429	52,348	76,970	-	-	-	131,948
Integrated National Electrification Programme			21,550	-	794	6,961	12,571	-	-	-	21,550
Energy efficiency & demand side management			-	-	-	-	-	-	-	-	-
Municipal water infrastructure			-	-	-	-	-	-	-	-	-
Water Intervention Project			-	-	-	-	-	-	-	-	-
Finance Management Grant		102	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		42,340	50,000	-	1,921	18,777	29,167	-	(10,389)	-35.6%	50,000
Other capital transfers/grants [insert desc]			-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]			-	-	-	-	-	-	-	-	-
Provincial Government:			2,687	12,758	-	93	979	7,442	(6,463)	-86.8%	12,758
Housing Level 2 accreditation		74	500	-	93	93	292	-	(199)	-88.1%	500
Community Library Service			-	-	-	-	-	-	-	-	-
Sport and Recreation		2,057	11,938	-	-	886	6,954	-	-	-	11,938
Housing			-	-	-	-	-	-	-	-	-
Greenest Town			-	-	-	-	-	-	-	-	-
Museum		222	320	-	-	-	-	187	-	-	320
LGSETA			-	-	-	-	-	-	-	-	-
EDTEA Grant(AIRPORT UPGRADE)		334	-	-	-	-	-	-	-	-	-
District Municipality:			-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants			146,033	240,770	-	6,962	93,957	140,449	(16,262)	-11.6%	240,770
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			654,217	788,393	-	10,173	485,149	544,363	(28,983)	-5.3%	788,393

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance
						%
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
					-	
					-	
					-	
					-	
Other transfers and grants [insert description]		6,071	280	561	5,510	90.8%
Provincial Government:						
Museums Services		400			400	100.0%
Community library		1			1	100.0%
Provincialisation of Libraries		60	33	33	27	44.4%
EDTEA Grant(Trade Stalls)		4,616	-	-	4,616	100.0%
LGSETA		994	247	528	466	46.9%
District Municipality:		-	-	-	-	
					-	
[insert description]					-	
Other grant providers:		-	-	-	-	
					-	
[insert description]					-	
Total operating expenditure of Approved Roll-overs		6,071	280	561	5,510	90.8%
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
					-	
					-	
					-	
Other capital transfers [insert description]		-	-	-	-	
Provincial Government:					-	
					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		6,071	280	561	5,510	90.8%

References

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits -M07 January

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		15,871	16,059		5,201	12,615	9,368	3,247	35%	16,059
Pension and UIF Contributions		2,210	1,964		352	1,437	1,146	291	25%	1,964
Medical Aid Contributions		-	128		-	-	75	(75)	-100%	128
Motor Vehicle Allowance		5,972	6,218		1,344	4,155	3,627	528	15%	6,218
Cellphone Allowance		2,723	2,893		471	1,630	1,688	143	8%	2,893
Housing Allowances		207	1,180		47	143	688	(545)	-79%	1,180
Other benefits and allowances		-	-		-	-	-	-	-	-
Sub Total - Councillors		28,983	28,443	-	7,415	20,180	16,591	3,588	22%	28,443
% increase	4		5.4%							5.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8,878	8,947		551	3,879	5,219	(1,340)	-26%	8,947
Pension and UIF Contributions		247	911		10	70	532	(461)	-87%	911
Medical Aid Contributions		60	114		2	13	66	(53)	-80%	114
Overtime		-	-		-	-	-	-	-	-
Performance Bonus		-	516		-	-	301	(301)	-100%	516
Motor Vehicle Allowance		1,117	1,121		119	835	654	181	28%	1,121
Cellphone Allowance		-	-		-	-	-	-	-	-
Housing Allowances		-	-		9	61	-	61	#DIV/0!	-
Other benefits and allowances		164	-		0	0	-	0	#DIV/0!	-
Payments in lieu of leave		-	-		-	-	-	-	-	-
Long service awards		-	-		-	-	-	-	-	-
Post-retirement benefit obligations		-	-		-	-	-	-	-	-
Entertainment		-	-		-	-	-	-	-	-
Scarcity		-	-		-	-	-	-	-	-
Acting and post related allowance		-	-		-	-	-	-	-	-
In kind benefits		-	-		-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10,466	11,609	-	691	4,858	6,772	(1,914)	-28%	11,609
% increase	4		10.9%							10.9%
Other Municipal Staff										
Basic Salaries and Wages		436,393	484,203		38,361	249,063	282,452	(33,388)	-12%	484,203
Pension and UIF Contributions		77,568	86,890		6,317	42,125	50,569	(8,444)	-17%	86,890
Medical Aid Contributions		27,808	29,701		2,697	18,061	17,325	736	4%	29,701
Overtime		35,047	20,000		2,953	17,144	11,867	5,478	47%	20,000
Performance Bonus		-	40,487		2,341	22,120	23,617	(1,497)	-6%	40,487
Motor Vehicle Allowance		23,361	25,612		2,005	14,076	14,941	(864)	-6%	25,612
Cellphone Allowance		-	-		-	-	-	-	-	-
Housing Allowances		7,930	9,375		686	4,685	5,469	(784)	-14%	9,375
Other benefits and allowances		53,882	12,113		1,258	8,134	7,066	1,068	15%	12,113
Payments in lieu of leave		-	-		-	-	-	-	-	-
Long service awards		4,882	4,814		579	4,006	2,808	1,198	43%	4,814
Post-retirement benefit obligations		-	-		-	-	-	-	-	-
Entertainment		-	-		-	-	-	-	-	-
Scarcity		-	-		-	-	-	-	-	-
Acting and post related allowance		-	-		-	-	-	-	-	-
In kind benefits		-	-		-	-	-	-	-	-
Sub Total - Other Municipal Staff		666,671	712,995	-	57,197	379,416	415,914	(36,498)	-9%	712,995
% increase	4		6.9%							6.9%
Total Parent Municipality		704,320	753,047	-	65,303	404,454	439,277	(34,823)	-8%	753,047
% increase	4		6.9%							6.9%
Unpaid salary, allowances & benefits in arrears:										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		704,320	753,047	-	65,303	404,454	439,277	(34,823)	-8%	753,047
% increase	4		6.9%							6.9%
TOTAL MANAGERS AND STAFF		677,337	724,604	-	57,888	384,274	422,686	(38,412)	-9%	724,604

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		29,116	29,174	13,276	26,684	28,139	26,986	24,698					121,468	299,539	328,685	348,406
Service charges - Electricity revenue		72,150	69,352	49,881	54,084	59,222	53,235	48,761					447,113	853,797	956,760	1,078,268
Service charges - Water revenue		18,658	15,741	12,688	15,321	16,453	14,897	12,740					29,893	136,391	132,825	140,794
Service charges - Waste Water Management		11,348	9,995	7,214	9,256	9,884	9,297	8,446					10,700	76,141	86,472	91,660
Service charges - Waste Mangement		9,110	8,094	5,834	7,377	7,973	7,506	6,812					25,500	78,205	84,640	89,718
Rental of facilities and equipment		723	671	1,235	1,201	854	782	801					2,536	8,804	9,333	9,893
Interest earned - external investments		696	412	105	260	479	17	200					3,161	5,330	5,650	5,989
Interest earned - outstanding debtors					478		627	366					(1,470)	-	-	-
Dividends received													-	-	-	-
Fines, penalties and forfeits		58	564	680	495	649	1,360	650					(3,490)	966	1,024	1,086
Licences and permits		2	3	8	2	2	1	5					11	34	36	38
Agency services													-	-	-	-
Transfers and Subsidies - Operational		211,168	2,572	1,796	6,355	1,068	162,111	509					162,044	547,623	603,815	642,889
Other revenue													221,384	221,384	253,815	266,161
Cash Receipts by Source		351,610	135,493	91,377	121,514	124,722	276,819	103,988	-	-	-	-	1,018,852	2,228,217	2,463,054	2,674,902
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		86,500	-		19,681	56,000	20,000	-					58,589	240,770	274,013	212,234
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)													-			
Proceeds on Disposal of Fixed and Intangible Assets						330		4,737					14,933	20,000	10,000	
Short term loans													-			
Borrowing long term/refinancing													-			
Increase (decrease) in consumer deposits													-			
Decrease (increase) in non-current receivables													-			
Decrease (increase) in non-current investments													-			
Total Cash Receipts by Source		438,110	135,493	91,377	141,195	181,052	296,819	108,725	-	-	-	-	1,092,373	2,488,987	2,747,067	2,887,136
Cash Payments by Type																
Employee related costs		50,317	54,325	52,733	54,593	56,238	53,523	57,888					344,987	724,604	776,222	832,134
Remuneration of councillors		2,111	2,111	2,124	2,145	2,150	2,124	7,415					8,263	28,443	29,580	31,710
Interest		2,749	2,740	2,711	2,721	3,080	2,715	2,869					12,620	32,205	30,525	28,549
Bulk purchases - Electricity			75,258	40,000	20,000	18,000	54,237	51,399					402,040	660,933	749,379	844,550
Acquisitions - water & other inventory			4,500	13,514	10,200	12,500	22,172	2,500					94,468	159,854	167,716	177,733
Contracted services		4,520	23,019	24,595	10,369	20,909	25,400	18,058					80,491	207,361	164,106	182,483
Transfers and subsidies - other municipalities													-			
Transfers and subsidies - other													-			
Other expenditure		6,584	30,876	9,226	9,661	8,266	7,955	10,106					233,659	316,332	321,267	321,544
Cash Payments by Type		66,281	192,830	144,902	108,688	121,143	168,126	150,234	-	-	-	-	1,176,527	2,129,731	2,238,795	2,418,704
Other Cash Flows/Payments by Type																
Capital assets		4,020	10,725	12,864	19,143	33,117	30,640	(8,109)					152,937	255,338	284,413	222,634
Repayment of borrowing		32,791	(7,115)	(135)	2,673	2,730	26,500	2,507					(28,071)	34,082	35,156	39,526
Other Cash Flows/Payments		288,986		(48,980)	6,601	6,029	4,948	(9,537)					(170,417)	77,630	57,078	83,506
Total Cash Payments by Type		392,078	196,440	108,651	138,305	163,020	232,215	135,094	-	-	18,032	-	1,130,977	2,496,781	2,615,442	2,763,369
NET INCREASE/(DECREASE) IN CASH HELD		46,031	(60,947)	(17,274)	2,890	18,032	64,604	(26,369)	-	-	(18,032)	-	(38,604)	(7,794)	131,625	123,767
Cash/cash equivalents at the month/year beginning:		12,227	58,258	(2,688)	(19,962)	(17,072)	960	65,564	39,195	39,195	39,195	21,163	21,163	27,482	19,688	151,313
Cash/cash equivalents at the month/year end:		58,258	(2,688)	(19,962)	(17,072)	960	65,564	39,195	39,195	39,195	21,163	21,163	(17,441)	19,688	151,313	275,080

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M07 January

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue										
Exchange Revenue										
Service charges - Electricity		710,069	882,022		64,159	487,514	514,513	(26,999)	-5%	882,022
Service charges - Water		209,841	219,986		16,763	128,281	128,325	(44)	0%	219,986
Service charges - Waste Water Management		127,581	133,580		11,114	78,681	77,922	759	1%	133,580
Service charges - Waste management		103,349	110,148		8,963	63,385	64,253	(868)	-1%	110,148
Sale of Goods and Rendering of Services					-	-	-	-		-
Agency services			-		-	-	-	-		-
Interest										
Interest earned from Receivables		5,406	5,877		366	2,302	3,428	(1,126)	-33%	5,877
Interest earned from Current and Non Current Assets		6,529	5,330		200	835	3,109			5,330
Dividends			-		-	-	-	-		-
Rent on Land			-		-	-	-	-		-
Rental from Fixed Assets		7,988	8,804		801	6,351	5,136	1,215	24%	8,804
Licence and permits			-		-	-	-	-		-
Operational Revenue		20,509	8,490		628	3,948	15,131	(11,183)	-74%	8,490
Non-Exchange Revenue										
Property rates		376,279	396,741		32,498	236,467	231,432			396,741
Surcharges and Taxes					-	-	-	-		-
Fines, penalties and forfeits		5,729	4,831		650	4,526	2,818	1,708	61%	4,831
Licences or permits		62	34		5	23	20	3	17%	34
Transfer and subsidies - Operational		558,095	577,623		3,523	426,765	426,765	-		577,623
Interest			-		386	2,934	-	2,934	0%	-
Fuel Levy			-		-	-	-	-		-
Operational Revenue			-		-	-	-	-		-
Gains on disposal of Assets		1,101	2,000		(1,996)	6,498	1,167	5,332	457%	2,000
Other Gains			-		-	-	-	-		-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		2,132,538	2,355,468	-	138,058	1,448,511	1,474,019	(25,508)	-2%	2,355,468
Expenditure By Type										
Employee related costs		677,337	724,604		57,888	384,274	422,686	(38,412)	-9%	724,604
Remuneration of councillors		26,983	28,443		7,415	20,180	16,591	3,588	22%	28,443
Bulk purchases - electricity		527,905	660,933		42,777	372,702	385,544	(12,842)	-3%	660,933
Inventory consumed		159,707	159,854		12,151	84,708	93,248	(8,540)	-9%	159,854
Debt impairment		252,510	308,145		-	202,158	179,751	22,407	12%	308,145
Depreciation and amortisation		347,534	379,139		30,457	217,803	221,164	(3,361)	-2%	379,139
Interest		76,057	32,205		2,869	19,585	18,786	799	4%	32,205
Contracted services		260,392	207,361		18,058	111,226	120,961	(9,735)	-8%	207,361
Transfers and subsidies			-		-	-	-	-		-
Irrecoverable debts written off		102,301	89,312		1,759	42,455	52,099	(9,644)	-19%	89,312
Operational costs		218,713	134,594		10,105	77,936	78,513	(577)	-1%	134,594
Losses on disposal of Assets			-		-	-	-	-		-
Other Losses			-		-	-	-	-		-
Total Expenditure		2,649,439	2,724,589	-	183,480	1,533,027	1,589,343	(56,316)	-4%	2,724,589
Surplus/(Deficit)		(516,901)	(369,121)	-	(45,422)	(84,517)	(115,324)	30,808	-27%	(369,121)
Transfers and subsidies - capital (monetary allocations)		158,912	240,770		7,206	100,631	100,631	-		240,770
Transfers and subsidies - capital (in-kind)			-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(357,990)	(128,351)	-	(38,216)	16,114	(14,693)	30,808	0%	(128,351)
Income Tax			-		-	-	-	-		-
Surplus/(Deficit) after income tax		(357,990)	(128,351)	-	(38,216)	16,114	(14,693)	30,808	-210%	(128,351)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M07/ January

[illegible]

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	11,445	21,278		4,020	4,020	21,278	17,258	81.1%	2%
August	13,050	21,278		10,725	14,745	42,556	27,811	65.4%	6%
September	13,612	21,278		19,231	33,976	63,834	29,858	46.8%	13%
October	15,299	21,278		22,098	56,074	85,113	29,039	34.1%	22%
November	11,422	21,278		29,959	86,033	89,695	3,662	4.1%	34%
December	8,522	21,278		30,631	116,665	117,401	737	0.6%	46%
January	12,269	21,278		8,452	125,116	132,252	7,135	5.4%	49%
February	13,879	21,278				170,225	-		
March	19,068	21,278				191,503	-		
April	9,016	21,278				212,781	-		
May	11,805	21,278				234,060	-		
June	34,481	21,278				255,338	-		
Total Capital expenditure	173,869	255,338	-	125,116					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

Description	Ref	Budget Year 2023/24								
		2022/23								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		67,964	145,284	-	5,460	52,664	53,259	595	1.1%	145,284
Roads Infrastructure		22,521	44,065	-	2,726	25,354	25,705	351	1.4%	44,065
Roads		22,521	44,065	-	2,726	25,354	25,705	351	1.4%	44,065
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	21,550	-	794	6,961	12,571	5,610	44.6%	21,550
Power Plants		-	7,950	-	794	6,961	4,638	(2,324)	-50.1%	7,950
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	1,100	-	-	-	642	642	100.0%	1,100
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	12,500	-	-	-	7,292	7,292	100.0%	12,500
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		45,443	58,185	-	1,941	20,349	2,451	(17,898)	-730.2%	58,185
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	58,185	-	-	-	2,451	2,451	100.0%	58,185
Bulk Mains		45,443	-	-	1,941	20,349	-	(20,349)	#DIV/0!	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	21,484	-	-	-	12,532	12,532	100.0%	21,484
Pump Station		-	13,040	-	-	-	7,607	7,607	100.0%	13,040
Retiulation		-	8,444	-	-	-	4,926	4,926	100.0%	8,444
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		752	11,938	-	158	17,226	2,985	(14,241)	-477.2%	11,938
Community Facilities		752	-	-	158	17,226	-	(17,226)	#DIV/0!	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums	8	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	501	-	-	-	158	17,226	-	(17,226)	#DIV/0!	-

112,132

92972

Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	242	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	11,938	-	-	-	2,985	2,985	100.0%	-	11,938
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	11,938	-	-	-	5,964	5,964	100.0%	-	11,938
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	270	-	-	-	68	68	100.0%	-	270
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	190	-	-	-	111	111	100.0%	-	190
Works of Art	-	80	-	-	-	47	47	100.0%	-	80
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	2,000	-	-	-	1,167	1,167	100.0%	-	2,000
Computer Equipment	-	2,000	-	-	-	1,167	1,167	100.0%	-	2,000
Furniture and Office Equipment	823	991	-	127	451	578	127	21.9%	-	991
Furniture and Office Equipment	823	991	-	127	451	578	127	21.9%	-	991
Machinery and Equipment	3,251	2,100	-	55	688	1,225	537	43.9%	-	2,100
Machinery and Equipment	3,251	2,100	-	55	688	1,225	537	43.9%	-	2,100
Transport Assets	1,734	500	-	(838)	18,388	292	(18,096)	-6204.3%	-	500
Transport Assets	1,734	500	-	(838)	18,388	292	(18,096)	-6204.3%	-	500
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	74,524	163,083	-	4,962	89,417	59,572	(29,844)	-50.1%	163,083

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - m07 January										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		13,106	9,679	-	1,669	8,387	5,763	(2,625)	-45.5%	9,879
Roads Infrastructure		13,106	9,679	-	1,669	8,387	5,763	(2,625)	-45.5%	9,879
Roads		13,106	9,679		1,669	8,387	5,763	(2,625)	-45.5%	9,879
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		-	-	-	-	-	-	-		
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations								-		
MV Switching Stations								-		
MV Networks								-		
LV Networks								-		
Capital Spares								-		
Water Supply Infrastructure		-	-	-	-	-	-	-		
Dams and Weirs								-		
Boreholes								-		
Reservoirs								-		
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains								-		
Distribution								-		
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		-	-	-	-	-	-	-		
Pump Station								-		
Reti culation								-		
Waste Water Treatment Works								-		
Outfall Sewers								-		
Toilet Facilities								-		
Capital Spares								-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		
Landfill Sites								-		
Waste Transfer Stations								-		
Waste Processing Facilities								-		
Waste Drop-off Points								-		
Waste Separation Facilities								-		
Electricity Generation Facilities								-		
Capital Spares								-		
Rail Infrastructure		-	-	-	-	-	-	-		
Rail Lines								-		
Rail Structures								-		
Rail Furniture								-		
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
MV Substations								-		
LV Networks								-		
Capital Spares								-		
Coastal Infrastructure		-	-	-	-	-	-	-		
Sand Pumps								-		
Piers								-		
Revetments								-		
Promenades								-		
Capital Spares								-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		
Data Centres								-		
Core Layers								-		
Distribution Layers								-		
Capital Spares								-		
Community Assets		-	1,418	-	-	-	827	827	100.0%	1,418
Community Facilities		-	1,418	-	-	-	827	827	100.0%	1,418
Halls								-		
Centres								-		
Crèches								-		
Clinics/Care Centres								-		
Fire/Ambulance Stations								-		
Testing Stations								-		
Museums			618				360	360	100.0%	618
Galleries								-		
Theatres								-		
Libraries								-		
Cemeteries/Crematoria								-		
Police								-		
Parks								-		
Public Open Space								-		
Nature Reserves								-		
Public Ablution Facilities								-		

Markets				-	-	-	-	-	-	
Stalls				-	-	-	-	-	-	
Abattoirs		800		-	-	-	467	467	100.0%	800
Airports				-	-	-	-	-	-	
Taxi Ranks/Bus Terminals				-	-	-	-	-	-	
Capital Spares				-	-	-	-	-	-	
Sport and Recreation Facilities	-	-		-	-	-	-	-	-	-
Indoor Facilities				-	-	-	-	-	-	
Outdoor Facilities				-	-	-	-	-	-	
Capital Spares				-	-	-	-	-	-	-
Heritage assets				-	-	-	-	-	-	
Monuments				-	-	-	-	-	-	
Historic Buildings				-	-	-	-	-	-	
Works of Art				-	-	-	-	-	-	
Conservation Areas				-	-	-	-	-	-	
Other Heritage				-	-	-	-	-	-	-
Investment properties				-	-	-	-	-	-	
Revenue Generating				-	-	-	-	-	-	
Improved Property				-	-	-	-	-	-	
Unimproved Property				-	-	-	-	-	-	-
Non-revenue Generating				-	-	-	-	-	-	
Improved Property				-	-	-	-	-	-	
Unimproved Property				-	-	-	-	-	-	-
Other assets				-	-	-	-	-	-	
Operational Buildings				-	-	-	-	-	-	
Municipal Offices				-	-	-	-	-	-	
Pay/Enquiry Points				-	-	-	-	-	-	
Building Plan Offices				-	-	-	-	-	-	
Workshops				-	-	-	-	-	-	
Yards				-	-	-	-	-	-	
Stores				-	-	-	-	-	-	
Laboratories				-	-	-	-	-	-	
Training Centres				-	-	-	-	-	-	
Manufacturing Plant				-	-	-	-	-	-	
Depots				-	-	-	-	-	-	
Capital Spares				-	-	-	-	-	-	-
Housing				-	-	-	-	-	-	
Staff Housing				-	-	-	-	-	-	
Social Housing				-	-	-	-	-	-	
Capital Spares				-	-	-	-	-	-	-
Biological or Cultivated Assets				-	-	-	-	-	-	
Biological or Cultivated Assets				-	-	-	-	-	-	-
Intangible Assets				-	-	-	-	-	-	
Servitudes				-	-	-	-	-	-	
Licences and Rights				-	-	-	-	-	-	
Water Rights				-	-	-	-	-	-	
Effluent Licenses				-	-	-	-	-	-	
Solid Waste Licenses				-	-	-	-	-	-	
Computer Software and Applications				-	-	-	-	-	-	
Land Settlement Software Applications				-	-	-	-	-	-	
Unspecified				-	-	-	-	-	-	-
Computer Equipment				-	-	-	-	-	-	
Computer Equipment				-	-	-	-	-	-	-
Furniture and Office Equipment				-	-	-	-	-	-	
Furniture and Office Equipment				-	-	-	-	-	-	-
Machinery and Equipment				-	-	-	-	-	-	
Machinery and Equipment				-	-	-	-	-	-	-
Transport Assets				-	-	-	-	-	-	
Transport Assets				-	-	-	-	-	-	-
Land				-	-	-	-	-	-	
Land				-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals				-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals				-	-	-	-	-	-	-
Living resources				-	-	-	-	-	-	
Marine				-	-	-	-	-	-	-
Policing and Protection				-	-	-	-	-	-	
Zoological plants and animals				-	-	-	-	-	-	-
Terrestrial				-	-	-	-	-	-	-
Policing and Protection				-	-	-	-	-	-	
Zoological plants and animals				-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	13,106	11,296	-	1,669	8,387	6,590	(1,798)	-27.3%	11,296

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

Description	Ref	Budget Year 2023/24							
		2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		53,655	25,165	-	1,992	11,314	14,680	3,366	22.9%
Roads Infrastructure		4,399	3,500	-	-	-	2,042	2,042	100.0%
Roads		4,399	3,500	-	-	-	2,042	2,042	100.0%
Road Structures		-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Storm water Infrastructure		31,104	-	-	72	1,530	-	(1,530)	#DIV/0!
Drainage Collection		-	-	-	-	-	-	-	-
Storm water Conveyance		31,104	-	-	72	1,530	-	(1,530)	#DIV/0!
Attenuation		-	-	-	-	-	-	-	-
Electrical Infrastructure		8,584	8,850	-	1,217	5,627	5,163	(465)	-8.0%
Power Plants		-	-	-	-	-	-	-	-
HV Substations		774	1,750	-	384	979	1,021	41	4.1%
HV Switching Stations		-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-
MV Substations		1,811	2,600	-	95	977	1,517	539	35.6%
MV Switching Stations		-	2,000	-	493	1,684	1,167	(517)	-44.3%
MV Networks		2,057	-	-	-	-	-	-	-
LV Networks		3,942	2,500	-	245	1,987	1,458	(529)	-36.2%
Capital Spares		-	-	-	-	-	-	-	-
Water Supply Infrastructure		3,399	3,200	-	703	3,111	1,867	(1,245)	-66.7%
Dams and Weirs		-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-
Pump Stations		2,713	2,000	-	364	2,066	1,167	(900)	-77.1%
Water Treatment Works		-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-
Distribution		686	1,200	-	336	1,045	700	(345)	-49.3%
Distribution Points		-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Sanitation Infrastructure		6,168	9,615	-	-	1,045	5,609	4,564	81.4%
Pump Station		-	-	-	-	-	-	-	-
Reticulation		6,168	1,200	-	-	1,045	700	(345)	-49.3%
Waste Water Treatment Works		-	8,415	-	-	-	4,909	4,909	100.0%
Outfall Sewers		-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Community Assets		1,153	877	-	168	553	512	(41)	-8.1%
Community Facilities		1,068	743	-	118	402	434	31	7.2%
Halls		258	324	-	28	96	189	93	49.3%
Centres		-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-
Museums		45	3	-	-	-	2	2	100.0%
Galleries		-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-
Libraries		189	41	-	14	40	24	(16)	-66.8%

Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	93	-	-	-	54	54	100.0%	93	
Purts	-	-	-	-	-	-	-	-	-	
Public Open Space	377	204	30	189	119	(70)	(70)	-59.0%	204	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	26	26	-	26	15	(11)	(11)	-71.1%	26	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	173	52	46	52	30	(21)	(21)	-71.1%	52	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	85	134	-	50	151	78	(73)	-93.1%	134	
Indoor Facilities	59	83	26	100	49	(52)	(52)	-106.9%	83	
Outdoor Facilities	26	51	24	50	30	(21)	(21)	-70.4%	51	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	3,689	2,079	-	49	1,413	1,213	(200)	-16.5%	2,079	
Operational Buildings	2,659	1,515	-	31	850	884	34	3.8%	1,515	
Municipal Offices	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	2,547	1,453	28	819	848	29	3.4%	1,453		
Workshops	39	12	-	5	7	2	28.0%	12		
Yards	-	-	-	-	-	-	-	-	-	
Stores	57	50	3	26	29	3	10.2%	50		
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	16	-	-	-	-	-	-	-	-	
Housing	1,030	564	-	18	563	329	(234)	-71.1%	564	
Staff Housing	808	378	6	377	220	(157)	(157)	-71.2%	378	
Social Housing	222	186	11	186	109	(77)	(77)	-70.8%	186	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	4,585	2,784	-	187	1,312	1,624	312	19.2%	2,784	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	4,585	2,784	-	187	1,312	1,624	312	19.2%	2,784	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	4,585	2,784	187	1,312	1,624	312	19.2%	2,784		
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	22	-	-	-	13	13	100.0%	22	
Computer Equipment	-	22	-	-	-	13	13	100.0%	22	
Furniture and Office Equipment	14	93	-	-	29	54	26	47.2%	93	
Furniture and Office Equipment	14	93	-	-	29	54	26	47.2%	93	
Machinery and Equipment	6,147	3,671	-	235	1,634	2,142	507	23.7%	3,671	
Machinery and Equipment	6,147	3,671	-	235	1,634	2,142	507	23.7%	3,671	
Transport Assets	10,492	9,800	-	-	96	5,717	5,621	98.3%	9,800	
Transport Assets	10,492	9,800	-	-	96	5,717	5,621	98.3%	9,800	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	79,735	44,492	-	2,631	16,350	25,953	9,604	37.0%	44,492

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

Description	Ref	Budget Year 2023/24								
		2022/23								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		319,041	379,139	-	27,163	195,105	221,164	26,059	11.8%	379,139
Roads Infrastructure		174,018	379,139	-	22,283	124,903	221,164	96,261	43.5%	379,139
Roads		88,517	379,139	-	-	-	221,164	221,164	100.0%	379,139
Road Structures		85,501	-	-	22,283	124,903	-	(124,903)	#DIV/0!	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		15,374	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		15,374	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		31,781	-	-	-	25,825	-	(25,825)	#DIV/0!	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	25,825	-	(25,825)	#DIV/0!	-
HV Switching Station		31,781	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		67,285	-	-	4,698	32,799	-	(32,799)	#DIV/0!	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		67,285	-	-	-	-	-	-	-	-
Distribution		-	-	-	4,698	32,799	-	(32,799)	#DIV/0!	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		27,708	-	-	-	10,327	-	(10,327)	#DIV/0!	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		27,708	-	-	-	10,327	-	(10,327)	#DIV/0!	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2,876	-	-	181	1,251	-	(1,251)	#DIV/0!	-
Landfill Sites		2,876	-	-	181	1,251	-	(1,251)	#DIV/0!	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		7,685	-	-	1,015	6,931	-	(6,931)	#DIV/0!	-
Community Facilities		5,033	-	-	693	4,695	-	(4,695)	#DIV/0!	-
Halls		794	-	-	150	737	-	(737)	#DIV/0!	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		404	-	-	-	200	-	(200)	#DIV/0!	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		1,294	-	-	187	1,288	-	(1,288)	#DIV/0!	-

Cemeteries/Crematoria	604			74	511	-	(511)	#DIV/0!		
Police	-			-	-	-	-			
Parks	-			-	-	-	-			
Public Open Space	56			-	-	-	-			
Nature Reserves	-			-	-	-	-			
Public Ablution Facilities	-			6	39	-	(39)	#DIV/0!		
Markets	-			-	-	-	-			
Stalls	-			39	278	-	(278)	#DIV/0!		
Abattoirs	-			-	-	-	-			
Airports	-			238	1,642	-	(1,642)	#DIV/0!		
Taxi Ranks/Bus Terminals	-			-	0	-	(0)	#DIV/0!		
Capital Spares	1,881			-	-	-	-			
Sport and Recreation Facilities	2,652	-	-	322	2,236	-	(2,236)	#DIV/0!	-	
Indoor Facilities	227	-		27	204	-	(204)	#DIV/0!		
Outdoor Facilities	2,425	-		294	2,032	-	(2,032)	#DIV/0!		
Capital Spares	-			-	-	-	-			
Heritage assets	-	-	-	-	-	-	-			
Monuments							-			
Historic Buildings							-			
Works of Art							-			
Conservation Areas							-			
Other Heritage							-			
Investment properties	-	-	-	-	-	-	-			
Revenue Generating	-	-	-	-	-	-	-			
Improved Property							-			
Unimproved Property							-			
Non-revenue Generating	-	-	-	-	-	-	-			
Improved Property							-			
Unimproved Property							-			
Other assets	10,152	-	-	1,269	8,760	-	(8,760)	#DIV/0!	-	
Operational Buildings	10,152	-	-	1,269	8,760	-	(8,760)	#DIV/0!	-	
Municipal Offices	10,152	-		1,269	8,760	-	(8,760)	#DIV/0!	-	
Pay/Enquiry Points							-			
Building Plan Offices							-			
Workshops							-			
Yards							-			
Stores							-			
Laboratories							-			
Training Centres							-			
Manufacturing Plant							-			
Depots							-			
Capital Spares							-			
Housing	-	-	-	-	-	-	-			
Staff Housing							-			
Social Housing							-			
Capital Spares							-			
Biological or Cultivated Assets	-	-	-	-	-	-	-			
Biological or Cultivated Assets							-			
Intangible Assets	625	-	-	8	57	-	(57)	#DIV/0!	-	
Servitudes							-			
Licences and Rights	625	-	-	8	57	-	(57)	#DIV/0!	-	
Water Rights							-			
Effluent Licenses							-			
Solid Waste Licenses							-			
Computer Software and Applications	625	-		8	57	-	(57)	#DIV/0!	-	
Load Settlement Software Applications							-			
Unspecified							-			
Computer Equipment	2,210	-	-	271	2,033	-	(2,033)	#DIV/0!	-	
Computer Equipment	2,210	-		271	2,033	-	(2,033)	#DIV/0!	-	
Furniture and Office Equipment	1,553	-	-	137	943	-	(943)	#DIV/0!	-	
Furniture and Office Equipment	1,553	-		137	943	-	(943)	#DIV/0!	-	
Machinery and Equipment	2,202	-	-	163	1,116	-	(1,116)	#DIV/0!	-	
Machinery and Equipment	2,202	-		163	1,116	-	(1,116)	#DIV/0!	-	
Transport Assets	4,066	-	-	431	2,857	-	(2,857)	#DIV/0!	-	
Transport Assets	4,066	-		431	2,857	-	(2,857)	#DIV/0!	-	
Land	-	-	-	-	-	-	-			
Land							-			
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-			
Zoo's, Marine and Non-biological Animals							-			
Living resources	-	-	-	-	-	-	-			
Marine	-	-	-	-	-	-	-			
Policing and Protection							-			
Zoological plants and animals							-			
Terrestrial	-	-	-	-	-	-	-			
Policing and Protection							-			
Zoological plants and animals							-			
Total Depreciation	1	347,534	379,139	-	30,457	217,803	221,164	3,361	1.5%	379,139

KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading existing assets by asset class - M07 January

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		67,964	145,284	-	1,123	25,728	36,653	10,925	29.6%	145,284
Roads Infrastructure		22,521	44,065	-	-	143	1,657	1,514	91.4%	44,065
Roads		22,521	44,065	-	-	143	1,657	1,514	91.4%	44,065
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	21,560	-	-	-	12,571	12,571	100.0%	21,560
Power Plants		-	7,950	-	-	-	4,638	4,638	100.0%	7,950
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	1,100	-	-	-	642	642	100.0%	1,100
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	12,500	-	-	-	7,292	7,292	100.0%	12,500
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		45,443	58,185	-	1,160	24,850	9,883	(14,757)	-149.2%	58,185
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	58,185	-	-	134	9,883	9,759	98.6%	58,185
Distribution		45,443	-	-	1,160	24,516	-	(24,516)	#DIV/0!	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	21,484	-	(37)	936	12,532	11,597	92.5%	21,484
Pump Station		-	-	-	-	-	-	-	-	-
Refiltration		-	13,040	-	-	-	7,607	7,607	100.0%	13,040
Waste Water Treatment Works		-	8,444	-	(37)	936	4,926	3,990	81.0%	8,444
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		752	11,938	-	698	1,584	2,985	1,400	46.9%	11,938
Community Facilities		752	-	-	698	698	-	(698)	#DIV/0!	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		8	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		501	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-

336,397
112,132

Markets	-	-	-	-	-	-	-	-	-
Stalls	242	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	698	698	-	(698)	#DIV/0!	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	11,938	-	-	886	2,965	2,098	70.3%	11,938
Sport and Recreation Facilities	-	-	-	-	886	-	(886)	#DIV/0!	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	11,938	-	-	-	6,964	6,964	100.0%	11,938
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	270	-	-	-	68	68	100.0%	270
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	190	-	-	-	111	111	100.0%	190
Works of Art	-	80	-	-	-	47	47	100.0%	80
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	2,000	-	-	-	1,167	1,167	100.0%	2,000
Computer Equipment	-	2,000	-	-	-	1,167	1,167	100.0%	2,000
Furniture and Office Equipment	823	991	-	-	-	578	578	100.0%	991
Furniture and Office Equipment	823	991	-	-	-	578	578	100.0%	991
Machinery and Equipment	3,251	2,100	-	-	-	1,225	1,225	100.0%	2,100
Machinery and Equipment	3,251	2,100	-	-	-	1,225	1,225	100.0%	2,100
Transport Assets	1,734	500	-	-	-	292	292	100.0%	500
Transport Assets	1,734	500	-	-	-	292	292	100.0%	500
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	74,524	163,083	-	1,821	27,313	42,967	36.4%	163,083

KZN252 Newcastle - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Ref	Description	Budget Year 2023/24										Budget Year +1 2024/25		Budget Year +2 2025/26	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		
	R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H					
1	Cash and investments available														
	Cash/cash equivalents at the year end	210 822	-	-	-	-	5 877	(143 944)	(138 068)	72 755	114 379	118 146			
	Other current investments > 90 days	5 877	-	-	-	-	-	-	-	5 877	(68 071)	(68 071)			
1	Non current assets - investments	-	-	-	-	-	-	-	-	-	-	-			
	Cash and investments available:	216 700	-	-	-	-	5 877	(143 944)	(138 068)	76 632	46 308	50 075			
	Applications of cash and investments														
	Unspent conditional transfers	201 092	-	-	-	-	-	(28 719)	(28 719)	172 373	83 479	53 479			
	Unspent borrowing	-	-	-	-	-	-	-	-	-	-	-			
	Statutory requirements	(256 051)	-	-	-	-	-	-	-	(256 051)	32 078	35 480			
2	Other working capital requirements	652 161	-	-	-	-	-	(8 845)	(8 845)	643 317	(117 410)	(127 907)			
	Other provisions	49 259	-	-	-	-	-	(25 610)	(25 610)	23 649	11 660	12 243			
	Long term investments committed	-	-	-	-	-	-	-	-	-	-	-			
	Reserves to be backed by cash/investments	30 887	-	-	-	-	-	1 064	1 064	31 951	32 431	34 053			
	Total Application of cash and investments:	677 349	-	-	-	-	-	(62 110)	(62 110)	615 239	42 238	7 348			
	Surplus(shortfall)	(460 649)	-	-	-	-	5 877	(81 835)	(75 959)	(536 607)	4 070	42 727			

- Table F1 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January 2024

NEWCASTLE MUNICIPALITY									
Description	2022/23	Current Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
								%	
R thousands									
Revenue By Source									
Service charges - water revenue	159,236	155,541	—	11,873	97,451	90,732	6,719	7.4%	155,541
Interest earned - outstanding debtors	12,505	—	—	8,792	8,792	—	8,792		17,584
Total Revenue (excluding capital transfers and contributions)	171,742	155,541	—	20,665	106,243	90,732	15,511	17.1%	173,125
Expenditure By Type									
Employee related costs	15,937	13,583		1,320	8,415	7,923	492	6.2%	13,583
Depreciation and Amortisation	57,797	901		75	525	525	0	0.0%	901
Repairs and Maintenance	2,412	4,078		240	1,204	2,379	—		4,078
Inventory Consumed	32,055	6,713		(1,544)	7,140	3,916	3,224	82.3%	6,713
Contracted services	—	6,133		—		3,577	(3,577)	-100.0%	6,133
Transfers and grants				—		—	—		—
Operational Cost	55,253	62,395		1,027	31,424	36,397	(4,973)	-13.7%	62,395
Loss on disposal of PPE	—	—	—	—	—	—	—		—
Total Expenditure	163,453	93,802	—	1,119	48,708	54,718	(4,835)	-8.8%	93,802
Recharge									
Head Office Recharge	91,819	43,864	—	4,157	25,774	25,587	187	0.7%	43,864
Surplus/(Deficit)	(83,530)	17,874	—	15,389	31,760	10,427	20,159		35,458
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
Transfers and subsidies - capital (in-kind - all)									
Surplus/(Deficit) for the year	(83,530)	17,874	—	15,389	31,760	10,427			35,458



NEWCASTLE MUNICIPALITY
(Registration number KZN252)

**ANNUAL FINANCIAL STATEMENTS
FOR THE 7 MONTHS ENDED 31 JANUARY 2024**

Newcastle Municipality

Annual Financial Statements for the 7 Months ended 31 January 2024

Statement of Financial Position as at 31 January 2024

Figures in Rand	Note(s)	31 January 2024	30 June 2023
Assets			
Current Assets			
Inventories		27 011 355	24 695 812
Receivables from exchange transactions		78 262 974	53 345 839
Receivables from non-exchange transactions		20 293 881	17 151 960
Consumer debtors from exchange transactions		592 188 624	636 650 413
Consumer debtors from non-exchange transactions		107 813 712	104 697 583
Cash and cash equivalents		39 195 031	12 227 078
		864 765 577	848 768 685
Non-Current Assets			
Investment property		371 567 782	373 697 782
Property, plant and equipment		5 899 973 424	5 999 099 811
Intangible assets		196 552	253 977
Heritage assets		11 981 732	11 981 732
Investments in associates		101 739 024	101 739 024
		6 385 458 514	6 486 772 326
Total Assets		7 250 224 091	7 335 541 011
Liabilities			
Current Liabilities			
Financial liabilities		32 061 124	64 998 183
Finance lease obligation		545 153	979 574
Payables from exchange transactions		775 556 045	857 234 501
VAT payable		3 006 848	7 051 906
Consumer deposits		36 990 297	35 598 586
Unspent conditional grants and receipts		164 060 109	134 073 786
Defined Benefit Plan		13 031 105	14 261 000
		1 025 250 681	1 114 197 536
Non-Current Liabilities			
Financial liabilities		249 099 099	262 221 473
Finance lease obligation		1 650 563	1 012 567
Defined Benefit Plan		185 035 002	185 035 002
Provision for rehabilitation of landfill site		72 549 158	72 549 158
		508 333 822	520 818 200
Total Liabilities		1 533 584 503	1 635 015 736
Net Assets		5 716 639 588	5 700 525 275
Reserves			
Housing Development fund		31 997 230	32 160 728
Self-insurance reserve		90 366	130 936
Accumulated surplus		5 684 551 996	5 668 233 612
Total Net Assets		5 716 639 592	5 700 525 276

Newcastle Municipality

Annual Financial Statements for the 7 Months ended 31 January 2024

Statement of Financial Performance

Figures in Rand	Note(s)	31 January 2024	30 June 2023
Revenue			
Revenue from exchange transactions			
Service charges		757 861 631	1 150 839 575
Rental of facilities and equipment		6 351 071	7 987 931
Other Revenue		7 508 419	10 250 241
Interest income		6 071 375	11 936 031
Total revenue from exchange transactions		777 792 496	1 181 013 778
Revenue from non-exchange transactions			
Taxation revenue			
Property rates		236 466 775	376 278 764
Licences and Permits		23 264	61 698
Transfer revenue			
Government grants & subsidies		527 395 727	717 006 949
Fines, Penalties and Forfeits		4 526 043	5 729 051
Total revenue from non-exchange transactions		768 411 809	1 099 076 462
Total revenue		1 546 204 305	2 280 090 240
Expenditure			
Employee related costs		384 274 078	677 337 499
Remuneration of councillors		20 179 911	26 982 755
Depreciation and amortisation		217 803 205	347 533 812
Finance costs		19 585 468	76 056 524
Debt Impairment		202 157 997	252 509 797
Bad debts written off		42 455 212	102 301 484
Bulk purchases		372 701 635	527 905 437
Contracted services		111 225 838	260 392 053
Water Consumed		84 708 389	159 706 990
General Expenses		77 935 597	169 053 316
Total expenditure		1 533 027 330	2 599 779 667
Operating surplus (deficit)		13 176 975	(319 689 427)
Share of deficit in investment in associates		-	(33 264 185)
Actuarial gains/losses		-	(8 181 296)
Fair value adjustments to investment property		-	7 827 000
Impairment loss		-	(7 426 404)
Inventories losses/write-downs		-	(787 528)
Profit/(Loss) on Sale of Assets		2 937 341	1 101 065
Public contributions and donations		-	2 431 116
		2 937 341	(38 300 232)
Surplus (Deficit)		16 114 316	(357 989 659)

Newcastle Municipality

Annual Financial Statements for the 7 Months ended 31 January 2024

Statement of Changes in Net Assets

	Housing Development fund	Insurance reserve	Total reserves	Accumulated surplus	Total net assets
Figures in Rand					
Opening balance as previously reported	30 563 967	322 945	30 886 912	6 029 032 779	6 059 919 691
Adjustments					
Prior year adjustments	-	-	-	(1 404 756)	(1 404 756)
Balance at 01 July 2022 as restated*	30 563 967	322 945	30 886 912	6 027 628 023	6 058 514 935
Changes in net assets					
Deficit for the year	-	-	-	(357 989 659)	(357 989 659)
Transfer to Housing development fund	1 596 761	-	1 596 761	(1 596 761)	-
Transfer from Insurance	-	(192 009)	(192 009)	192 009	-
Total changes	1 596 761	(192 009)	1 404 752	(359 394 411)	(357 989 659)
Balance at 01 July 2023	32 160 728	130 936	32 291 664	5 668 233 612	5 700 525 276
Profit for the year	-	-	-	16 114 316	16 114 316
Transfer to Housing development fund	(163 498)	-	(163 498)	163 498	-
Transfer from Insurance reserve	-	(40 570)	(40 570)	40 570	-
Total changes	(163 498)	(40 570)	(204 068)	16 318 384	16 114 316
Balance at 31 January 2024	31 997 230	90 366	32 087 596	5 684 551 996	5 716 639 592

Newcastle Municipality

Annual Financial Statements for the 7 Months ended 31 January 2024

Cash Flow Statement

Figures in Rand	Note(s)	31 January 2024	30 June 2023
Cash flows from operating activities			
Receipts			
Sale of goods and services		782 802 309	1 270 957 560
Grants		557 382 050	644 782 348
Interest income		6 071 375	11 936 031
		<u>1 346 255 734</u>	<u>1 927 675 939</u>
Payments			
Employee costs and Councillors remuneration		(349 798 847)	(730 077 740)
Suppliers		(790 495 553)	(1 011 603 380)
Finance costs		(19 585 468)	(48 573 888)
		<u>(1 159 879 868)</u>	<u>(1 790 255 008)</u>
Net cash flows from operating activities		<u>186 375 866</u>	<u>137 420 931</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		(118 619 393)	(173 556 409)
Proceeds from sale of property, plant and equipment		-	26 141
Proceeds from sale of Investment property		5 067 341	6 020 275
Purchase of other intangible assets		-	(154 030)
Purchases of Heritage Assets		-	(159 000)
Net cash flows from investing activities		<u>(113 552 052)</u>	<u>(167 823 023)</u>
Cash flows from financing activities			
Net movements in long term loans		(46 059 433)	(33 801 133)
Movement on finance lease		203 575	262 999
Net cash flows from financing activities		<u>(45 855 858)</u>	<u>(33 538 134)</u>
Net increase/(decrease) in cash and cash equivalents		<u>26 967 956</u>	<u>(63 940 226)</u>
Cash and cash equivalents at the beginning of the year		12 227 078	76 167 306
Cash and cash equivalents at the end of the year		<u>39 195 034</u>	<u>12 227 080</u>

Tax Invoice

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



uthukela
water

Tax Registration	4270212725
Telephone	034 328 5000
Invoice No	INV00002987
Date	2024/01/02

Bill to:

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

VAT No: 4000791824

<u>Item Description</u>	<u>Quantity</u>	<u>Price (Ex)</u>	<u>Tax</u>
JANUARY 2024 BULK WATER	2 413 295.00	4.92	1 781 011.71

Deposit Banking Details
uThukela Water (Pty) Ltd
Acc No: 061938939 Standard Bank Newcastle
Branch Code: 057724
Terms strictly 30 days from date of invoice

Total (Excl)	11 873 411.40
Tax	1 781 011.71
Total	13 654 423.11

MR BN KHUMALO
CHIEF FINANCIAL OFFICER
for and on behalf of uThukela Water (Pty) Ltd

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

UTHUKELA WATER REPORT FOR THE FINANCIAL YEAR 2023/2024

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

Date	Details	AMOUNT EXCL VAT	VAT AMOUNT	CURRENT BILLING MOVEMENT	INTEREST ON OVERDUE ACCOUNT	BALANCES	
1/Jul/2023	Opening Balance	171,865,309.86	25,779,796.48	197,645,106.34	16,391,373.50	214,036,479.84	JUNE RECON
	Invoices raised previous months	85,577,954.51	12,836,693.17	98,414,647.68	7,476,183.29	105,890,830.97	
	Invoice raised during the month	11,873,411.40	1,781,011.71	13,654,423.11	1,315,664.87	14,970,087.98	(B)
	Total Invoices for the year	97,451,365.91	14,617,704.88	112,069,070.79	8,791,848.16	120,860,918.95	
	Payments made previous months	(75,664,796.57)	(11,349,719.48)	(87,014,516.05)		(87,014,516.05)	
	Payment made during the month	(2,173,913.04)	(326,086.95)	(2,500,000.00)		(2,500,000.00)	(C)
	Total payments for the year	(77,838,709.61)	(11,675,806.44)	(89,514,516.05)		(89,514,516.05)	
31/Jan/2023	Closing Balance	191,477,966.16	28,721,694.92	220,199,661.08	25,183,221.66	245,382,882.73	
	BALANCE AS PER GL -(010710010346)	84,708,389.19					
	Difference	12,742,976.72					
	Invoice not yet capture	11,873,411.40					
	Invoice deleted at bank	869,565.32					

Preparer: Ikho 
Junior Accountant :Creditors

Date: 05/02/2024

Reviewer: Chantel Mazibuko 
Accountant : Expenditure

Date: 05/02/2024

Reviewer: CN Kubheka 
Manager: Expenditure

Date: 07/02/2024

Reviewer: S.T Biyela 
Director :Expenditure and Revenue Enhancement

Date: 7/2/2024

Reviewer: P.H.Z Kubheka 
STRATEGIC EXECUTIVE DIRECTOR: BTO

Date: 2023-02-07

UTHUKELA WATER REPORT FOR THE FINANCIAL YEAR 2022/2023

REPORT ON OUTSTANDING DEBT FOR UTHUKELA WATER AS AT 30 JUNE 2023

Date	Details	AMOUNT EXCL VAT	VAT AMOUNT	INTEREST ON OVERDUE ACCOUNT	BALANCES
1/Jul/2022	Opening Balance	132,826,889.67	19,924,033.45	3,886,186.19	156,637,109.31
	Invoices raised previous months	155,036,403.56	23,255,460.54	11,342,745.38	179,373,871.34
	Invoice raised during the month	13,177,584.75	1,976,637.71	1,162,441.93	16,316,664.39
	Total invoices for the year	168,213,988.31	25,232,098.25	12,505,187.31	195,690,535.73
	Payments made previous months	(117,209,709.41)	(17,581,456.41)		(134,791,165.82)
15/Jun/2023	Payment made during the month	3,043,478.26	456,521.74		(3,500,000.00)
	Total payments for the year	(114,166,231.15)	(17,124,934.67)		(138,291,165.82)
30/Jun/2023	Closing Balance	186,874,646.84	28,031,197.02	16,391,373.50	214,036,479.84

JUNE RECON

(B)

(C)

Preparer: Ikho 
Junior Accountant :Creditors

Date: 06/07/2023

Reviewer: CN Kubheka 
Manager: Expenditure

Date: 11/07/2023

Reviewer: S T Biyela 
Director :Expenditure and Revenue Enhancement

Date: 11/7/2023

Reviewer: PHZ Kubheka 
STRATEGIC EXECUTIVE DIRECTOR: BTO

Date: 18/07/2023

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



**uthukela
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	2024/01/31
Amount Due	245 382 882.73

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
2023/07/01		Balance Brought Forward		214 036 479.84		214 036 479.84
2023/07/03	INV00002908	Invoice		16 804 657.15		230 841 136.99
2023/07/08	Newcastle Munic	Newcastle Municipality - WSA			5 000 000.00	225 841 136.99
2023/07/10	Newcastle Munic	Newcastle Municipality - WSA			5 501 802.40	220 339 334.59
2023/07/18	Newcastle Munic	Newcastle Municipality - WSA			16 127 381.62	204 211 952.97
2023/07/31	July 2023 Interes	Interest		1 192 077.21		205 404 030.18
2023/08/01	INV00002911	Invoice		15 359 461.41		220 763 491.59
2023/08/16	Newcastle Munic	Newcastle Municipality - WSA			2 000 000.00	218 763 491.59
2023/08/23	Newcastle Munic	Newcastle Municipality - WSA			2 500 000.00	216 263 491.59
2023/08/31	August 2023 Inte	Interest		1 167 726.98		217 431 218.57
2023/09/01	INV00002921	Invoice		18 097 673.14		235 528 891.71
2023/09/07	Newcastle Munic	Newcastle Municipality - WSA			2 500 000.00	233 028 891.71
2023/09/18	Newcastle Munic	Newcastle Municipality - WSA			2 500 000.00	230 528 891.71
2023/09/26	Newcastle Munic	Newcastle Municipality - WSA			2 500 000.00	228 028 891.71
2023/09/29	Newcastle Munic	Newcastle Municipality - WSA			3 513 683.87	224 515 207.84

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
185 904 030.18	14 027 188.39	15 779 398.26	4 112 757.59	1 280 448.94	9 308 971.39	14 970 087.98	245 382 882.73

Deposit Banking Details

uThukela Water (Pty) Ltd

Account Number: 61938939

Bank Name: Standard Bank

Branch Code: 057724

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
185 904 030.18	14 027 188.39	15 779 398.26	4 112 757.59	1 280 448.94	9 308 971.39	14 970 087.98	245 382 882.73

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



**uthukela
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	2024/01/31
Amount Due	245 382 882.73

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
		Brought forward from previous page				224 515 207.84
2023/09/30	September 2023	Interest		1 195 408.99		225 710 616.83
2023/09/30	September 2023	Interest		1 195 408.99		226 906 025.82
2023/09/30	September 2023	Interest		1 195 408.99		228 101 434.81
2023/09/30	September 2023	Interest Reversal			1 195 408.99	226 906 025.82
2023/09/30	September 2023	Interest Reversal			1 195 408.99	225 710 616.83
2023/10/02	INV00002943	Invoice		17 952 273.86		243 662 890.69
2023/10/18	Newcastle Munic				2 699 588.50	240 963 302.19
2023/10/23	Newcastle Munic				2 500 000.00	238 463 302.19
2023/10/27	Newcastle Munic				5 000 000.00	233 463 302.19
2023/10/31	October 2023 Int	Interest		1 360 072.23		234 823 374.42
2023/11/01	INV00002965	Invoice		14 672 059.67		249 495 434.09
2023/11/10	Newcastle Munic	Newcastle Municipality - WSA			2 500 000.00	246 995 434.09
2023/11/16	Newcastle Munic	Newcastle Municipality - WSA			2 500 000.00	244 495 434.09
2023/11/28	Newcastle Munic	Newcastle Municipality - WSA			7 500 000.00	236 995 434.09

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
185 904 030.18	14 027 188.39	15 779 398.26	4 112 757.59	1 280 448.94	9 308 971.39	14 970 087.98	245 382 882.73

Deposit Banking Details

uThukela Water (Pty) Ltd

Account Number: 61938939

Bank Name: Standard Bank

Branch Code: 057724

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
185 904 030.18	14 027 188.39	15 779 398.26	4 112 757.59	1 280 448.94	9 308 971.39	14 970 087.98	245 382 882.73

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



uthukela
water

Telephone	034 328 5000
Fax	034 326 3388
Date	2024/01/31
Amount Due	245 382 882.73

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

Date	Reference	Description	Allocated To	Debit	Credit	Balance
		Brought forward from previous page				236 995 434.09
2023/11/30	November 2023 Interest			1 280 448.94		238 275 883.03
2023/12/01	INV00002974 Invoice			15 528 522.45		253 804 405.48
2023/12/08	Newcastle Munic Newcastle Municipality - WSA				7 500 000.00	246 304 405.48
2023/12/18	Newcastle Munic Newcastle Municipality - WSA				14 672 059.67	231 632 345.81
2023/12/31	December 2023 Interest			1 280 448.94		232 912 794.75
2024/01/02	INV00002987 Invoice			13 654 423.11		246 567 217.86
2024/01/31	Newcastle Munic Newcastle Municipality - WSA				2 500 000.00	244 067 217.86
2024/01/31	January 2024 Int Interest			1 315 664.87		245 382 882.73

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
185 904 030.18	14 027 188.39	15 779 398.26	4 112 757.59	1 280 448.94	9 308 971.39	14 970 087.98	245 382 882.73

Deposit Banking Details

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

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
185 904 030.18	14 027 188.39	15 779 398.26	4 112 757.59	1 280 448.94	9 308 971.39	14 970 087.98	245 382 882.73



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

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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



TEL: 08600 37566
SMS:

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.54
BILLING DATE	2024-02-02
TAX INVOICE NO	557956542090
ACCOUNT MONTH	JANUARY 2024
CURRENT DUE DATE	2024-03-04
VAT REG NO	4000791824

TAX INVOICE

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

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	6,924.16
TRANSMISSION NETWORK CAPACITY		R	2,202,500.00
URBAN LOW VOLTAGE SUBSIDY		R	3,137,500.00
ANCILLARY SERVICE (ALL)		R	195,288.19
ENERGY CHARGE (STD)	12,600,558.00	R	14,294,073.00
ENERGY CHARGE (PEAK)	5,192,187.00	R	8,558,281.83
ENERGY CHARGE (OFF)	13,705,349.00	R	9,862,369.14
ELECTRIFICATION AND RURAL SUBS (ALL)		R	4,378,235.21
SERVICE CHARGE		R	216,819.89
TOTAL CHARGES FOR BILLING PERIOD		R	42,851,991.42

ACCOUNT SUMMARY FOR JANUARY 2024

BALANCE BROUGHT FORWARD	(Due Date 2024-02-01)	R	161,778,657.98
PAYMENT(S) RECEIVED	Cash - 2024-01-03	R	-51,398,605.16
TOTAL CHARGES FOR BILLING PERIOD		R	42,851,991.42
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES	R	-74,498.12
ADJUSTMENT	Interest on overdue account	R	1,240,382.37
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	6,416,623.99

ACCOUNT NO / REFERENCE NO
5578885631

NAME
NEWCASTLE LOCAL MUNICIPALITY

FAX NUMBER
0343 129697

 **0934 5578885631**

11341 5578885631



9207 2557 8885 6319



TOTAL AMOUNT DUE

160,814,552.45

PAYMENT ARRANGEMENT

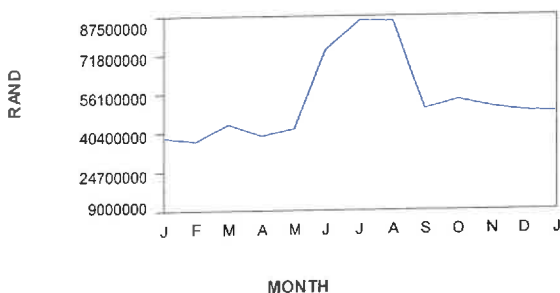
INSTALMENT
0.00

ARREARS (Due Immediately)
110,305,554.70

DUE DATE (For Current Amount)
2024-03-04

AMOUNT PAID

**LATE PAYMENT CHARGES WILL BE
ADDED TO OVERDUE ACCOUNT**



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NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

EASTERN REGION	
PRIVATE BAG X16 WESTVILLE 3630	
CONTACT CENTRE:	(0860) 037566
FAX NO:	0862 437 566
E-MAIL:	customerservices@eskom.co.za
WEB:	WWW.ESKOM.CO.ZA
YOUR ACCOUNT NO	5578885631
BILLING DATE	2024-02-02
TAX INVOICE NO	557956542090
ACCOUNT MONTH	JANUARY 2024
CURRENT DUE DATE	2024-03-04
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

CONSUMPTION DETAILS (2024-01-01 - 2024-01-31)

ENERGY CONSUMPTION OFF PEAK kWh	13,705,348.92
ENERGY CONSUMPTION STD kWh	12,600,558.44
ENERGY CONSUMPTION PEAK kWh	5,192,187.42
ENERGY CONSUMPTION ALL kWh	31,498,094.78
DEMAND CONSUMPTION - OFF PEAK	56,956.84
DEMAND CONSUMPTION - STD	66,810.73
DEMAND CONSUMPTION - PEAK	60,784.92
DEMAND READING - kW/KVA	66,810.73
REACTIVE ENERGY - OFF PEAK	5,121,006.86
REACTIVE ENERGY - STD	4,659,054.72
REACTIVE ENERGY - PEAK	1,820,959.22
LOAD FACTOR	68.00

PREMISE ID NUMBER

5578885383

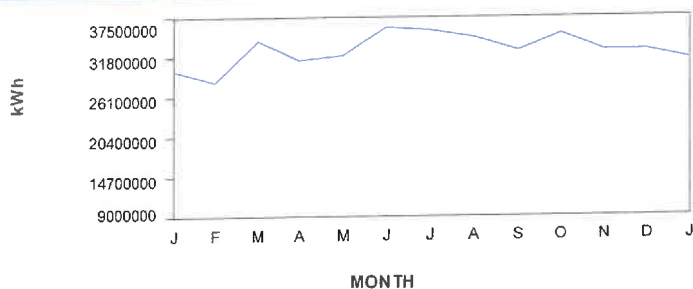
TARIFF NAME: Megaflex

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

Administration Charge @ R223.36 per day for 31 days	R	6,924.16
TX Network Capacity Charge 125,000 kVa @ R17.62 : = R17.62/kVA	R	2,202,500.00
Urban Low Voltage Subsidy 125,000 kVa @ R25.10 : = R25.10/kVA	R	3,137,500.00
Ancillary Service Charge 31,498,095 kWh @ R0.0062 /kWh	R	195,288.19
Low Season Standard Energy Charge 12,600,558 kWh @ R1.1344 /kWh	R	14,294,073.00
Low Season Peak Energy Charge 5,192,187 kWh @ R1.6483 /kWh	R	8,558,281.83
Low Season Off Peak Energy Charge 13,705,349 kWh @ R0.7196 /kWh	R	9,862,369.14
Electrification and Rural Subsidy 31,498,095 kWh @ R0.139 /kWh	R	4,378,235.21
SERVICE CHARGE	R	216,819.89

TOTAL CHARGES

R 42,851,991.42



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ESKOM HOLDING SOC LTD FOR THE FINANCIAL YEAR 2023/2024

REPORT ON OUTSTANDING DEBT FOR ESKOM HOLDING SOC LTD AS AT 31 JAN 2023

Date	Details	AMOUNT EXCL VAT	VAT AMOUNT	CURRENT BILLING MOVEMENT	REVERSAL OF INTEREST AS PER PAYMENT ARRANGEMENT	INTEREST ON OVERDUE ACCOUNT	BALANCES
1/Jul/2023	Opening Balance	127,857,864.94	19,178,679.74	147,036,544.68			147,036,544.68
	Invoices raised previous months	329,776,339.17	49,411,046.10	379,187,385.27		2,127,042.07	381,314,427.34
	Invoice raised during the month	42,851,991.40	6,416,623.98	49,194,117.26		1,240,382.37	50,434,499.63
	Total invoices for the year	372,628,330.57	55,827,670.08	428,381,502.53		3,367,424.44	431,748,926.97
	Payments made previous months	(301,282,244.78)	(45,192,336.72)	(346,474,581.50)	(20,097,732.54)		(366,572,314.04)
	Payment made during the month	(44,694,439.27)	(6,704,165.89)	(51,398,605.16)	-		(51,398,605.16)
	Total payments for the year	(345,976,684.05)	(51,896,502.61)	(397,873,186.66)			(417,970,919.20)
31/Jan/2023	Closing Balance	154,509,511.46	23,109,847.21	177,544,860.55	20,097,732.54	3,367,424.44	160,814,552.45
	BALANCE AS PER GL -(010602010247)	329,849,643.78					
	INVOICE NOT YET CAPTURES	42,851,991.40					

JUNE RECON

(B)

(C)

Preparer: Ikho
Junior Accountant : Creditors

Reviewer: Chantel Mazibuko
Accountant : Expenditure

Reviewer: CN Kubheka
Manager: Expenditure

Reviewer: S.T Biyela
Director :Expenditure and Revenue Enhancement

Reviewer: P.H.Z Kubheka
STRATEGIC EXECUTIVE DIRECTOR: BTO

Date: 05/02/2024

Date: 05/02/2024

Date: 07/02/2024

Date: 7/2/2024

Date: 2023-02-07

ESKOM TOTAL BILLING REPORT FOR THE FINANCIAL YEAR 23/24

PERIOD	AMOUNT EXCL VAT	VAT AMOUNT	TOTAL	BILLING	PAYMENT ON CURRENT ACCOUNT	BALANCE	PAYMENT ON ARRANGEMENT	Interest expense	CURRENT ARREARS DEBT	Wheeling Amount	INTEREST REFUND -UNALLOCATED
OPENING BALANCES						147,036,544.68			72,302,702.70		
Jul-23	75,257,634.40	11,279,027.60	86,536,662.00	86,600,779.06	(74,670,321.40)	106,113,026.91	(52,725,741.31)			(64,117.06)	20,097,732.54
Aug-23	75,138,965.19	11,259,098.52	86,398,063.71	86,476,372.13	(80,000,000.00)	85,862,504.72	(6,472,544.94)		-	(78,308.42)	-
Sep-23	44,192,230.38	6,617,078.72	50,809,309.10	50,887,681.39	(40,000,000.00)	96,593,441.53			45,784,132.43	(78,372.29)	-
Oct-23	47,237,980.84	7,074,340.27	54,312,321.11	54,388,033.42	(20,000,000.00)	130,830,050.33			76,517,729.22	(75,712.31)	-
Nov-23	44,767,294.26	6,704,165.89	51,471,460.15	51,544,315.14	(18,000,000.00)	165,630,308.36		1,401,652.87	112,757,195.34	(72,854.99)	-
Dec-23	43,255,538.76	6,477,335.11	49,732,873.87	49,806,178.52	(54,236,608.80)	161,778,657.98		725,389.20	112,045,784.11	(73,304.65)	-
Jan-24	42,851,991.42	6,416,623.99	49,268,615.41	49,343,113.53	(51,398,605.16)	160,814,552.48		1,240,382.37		(74,498.12)	

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

ESKOM TOTAL BILLING REPORT FOR THE FINANCIAL YEAR 23/24

PERIOD	AMOUNT EXCL VAT	VAT AMOUNT	TOTAL	BILLING	PAYMENT ON CURRENT ACCOUNT	BALANCE	PAYMENT ON ARRANGEMENT	Interest expense	CURRENT ARREARS DEBT	Wheeling Amount	INTEREST REFUND -UNALLOCATED
OPENING BALANCES						147,036,544.68			72,302,702.70		
Jul-23	75,257,634.40	11,279,027.60	86,536,662.00	86,600,779.06	(74,670,321.40)	106,113,026.91	(52,725,741.31)			(64,117.06)	20,097,732.54
Aug-23	75,138,965.19	11,259,098.52	86,398,063.71	86,476,372.13	(80,000,000.00)	85,862,504.72	(6,472,544.94)		-	(78,308.42)	-
Sep-23	44,192,230.38	6,617,078.72	50,809,309.10	50,887,681.39	(40,000,000.00)	96,593,441.53			45,784,132.43	(78,372.29)	-
Oct-23	47,237,980.84	7,074,340.27	54,312,321.11	54,388,033.42	(20,000,000.00)	130,830,050.33			76,517,729.22	(75,712.31)	-
Nov-23	44,767,294.26	6,704,165.89	51,471,460.15	51,544,315.14	(18,000,000.00)	165,630,308.36		1,401,652.87	112,757,195.34	(72,854.99)	-
Dec-23	43,255,538.76	6,477,335.11	49,732,873.87	49,806,178.52	(54,236,608.80)	161,778,657.98		725,389.20	112,045,784.11	(73,304.65)	-
Jan-24	42,851,991.42	6,416,623.99	49,268,615.41	49,343,113.53	(51,398,605.16)	160,814,552.48		1,240,382.37		(74,498.12)	

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

ESKOM TOTAL BILLING REPORT FOR THE FINANCIAL YEAR 2022/2023

PERIOD	AMOUNT EXCL VAT	VAT AMOUNT	TOTAL	BILLING	PAYMENT ON CURRENT ACCOUNT	BALANCE	PAYMENT ON ARRANGEMENT	CURRENT ARREARS DEBT	CURRENT ARREARS DEBT	Wheeling Amount	INTEREST REFUND - UNALLOCATED
OPENING BALANCES								108,626,022.53	128,262,790.61		19,694,992.67
Jul-22	65,449,995.07	9,808,351.61	75,258,346.68	75,197,362.33	(71,114,359.37)	195,218,377.81	(7,300,000.00)	101,326,022.53	120,960,031.13	(60,984.35)	19,694,992.67
Aug-22	67,276,161.73	10,081,397.86	77,357,559.59	77,290,713.60	(75,197,362.33)	190,011,729.08	(8,300,000.00)	93,026,022.53	112,654,169.49	(66,845.99)	19,694,992.67
Sep-22	37,812,141.35	5,662,015.70	43,474,157.05	43,408,787.02	(77,290,713.60)	147,829,802.50	(8,300,000.00)	84,726,022.53	104,329,082.58	(65,370.03)	19,694,992.67
Oct-22	38,709,100.56	5,796,559.58	44,505,660.14	44,440,290.11	(43,408,787.02)	140,561,305.59	(8,300,000.00)	76,426,022.53	96,028,197.15	(65,370.03)	19,694,992.67
Nov-22	39,222,447.26	5,873,694.81	45,096,142.07	45,031,660.20	(44,440,290.11)	132,852,675.75	(8,300,000.00)	68,126,022.53	67,729,970.74	(64,481.87)	19,694,992.67
Dec-22	36,149,826.29	5,413,008.32	41,562,834.61	41,499,730.46	(45,031,660.20)	121,020,746.08	(8,300,000.00)	59,826,022.53	79,437,911.47	(63,104.15)	19,694,992.67
Jan-23	34,427,913.98	5,154,577.83	39,582,491.81	39,518,430.02	(41,499,730.46)	110,739,445.64	(8,300,000.00)	51,526,022.53	71,136,953.83	(64,061.79)	19,694,992.67
Feb-23	33,046,907.96	4,947,575.80	37,994,483.76	37,930,414.46	(39,518,430.02)	100,851,430.08	(8,300,000.00)	43,226,022.53	62,856,946.32	(64,069.30)	19,694,992.67
Mar-23	38,868,954.70	5,821,699.14	44,690,653.84	44,633,026.75	(37,930,414.46)	99,254,042.37	(8,300,000.00)	34,926,022.53	54,563,388.53	(57,627.09)	19,694,992.67
Apr-23	34,804,444.11	5,211,530.20	40,015,974.31	39,955,064.87	(44,633,026.75)	86,276,080.49	(8,300,000.00)	26,626,022.53	46,280,106.18	(60,909.44)	19,694,992.67
May-23	37,143,309.21	5,562,418.38	42,705,727.59	42,645,207.59	(39,955,064.87)	80,666,223.21	(8,300,000.00)	18,326,022.53	37,960,493.82	(60,520.00)	19,694,992.67
Jun-23	64,994,234.82	9739609.16	74,733,843.98	74,670,323.56		147,036,546.72	(8,300,000.00)	10,026,022.53	72,302,702.79	(63,520.42)	19,694,992.67

TOTAL 527,805,437.04
BALANCE AS PER GL 482,911,202.22
Difference 64,994,234.82

NB: Wheeling Amount

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

NEWCASTLE MUNICIPALITY GRANT REGISTER FOR JANUARY 2024											
Number	Description	Opening balance	Receipts	Adjustments	Expenditure for JAN	VAT FOR THE MONTH	Total Expenditure for Jan	Total Expenditure before VAT	Total VAT Amount	Total Expenditure after VAT	Closing balance
1	Environmental Management Framework	(502,871.43)					-	-	-	-	(502,871.43)
2	Cleanest Town	(833,575.21)					-	-	-	-	(833,575.21)
3	Electrification Grant	-	(14,500,000.00)		793,643.40	119,046.51	912,689.91	6,961,247.35	1,044,187.11	8,005,434.46	(6,494,565.54)
4	Title Deeds Restoration Grant	(1,799,040.88)					-	-	-	-	(1,799,040.88)
5	Expanded P/Works Incentive	-	(2,174,000.00)		224,615.00		224,615.00	1,780,904.85	-	1,780,904.85	(393,095.15)
6	Financial Management Grant (FMG)	-	(1,850,000.00)		59,579.59		59,579.59	677,448.54	26,364.08	703,812.62	(1,146,187.38)
7	Grant Skill Development	(994,137.02)	(726,388.63)		246,719.60	2,595.65	249,315.25	528,119.58	10,295.21	538,414.79	(1,182,110.86)
8	Community Library Services Grant	(634.00)	(2,595,000.00)		262,800.09		262,800.09	1,651,131.00	-	1,651,131.00	(944,503.00)
9	Ingogo Fresh Produce	(11,353.39)					-	-	-	-	(11,353.39)
10	Sports Maintenance Facilities Grant	(10,220.00)					-	-	-	-	(10,220.00)
11	MIG	-	(98,000,000.00)		1,602,314.32	219,887.24	1,822,201.56	57,588,993.88	8,122,034.84	65,711,028.72	(32,288,971.28)
12	Osizweni Arts Centre	(36,920.00)					-	-	-	-	(36,920.00)
13	Corridor Development	(131,074.64)					-	-	-	-	(131,074.64)
14	Provincialisation	(59,926.09)	(6,992,000.00)		588,474.46		588,474.46	3,829,263.93	1,252.17	3,830,516.10	(3,221,409.99)
15	Fort Amiel Museum	(400,213.30)	(476,000.00)		2,386.47		2,386.47	12,094.44	-	12,094.44	(864,118.86)
16	Capacity Building Housing	(7,834,983.21)	(4,420,036.80)		1,744,994.36	192,215.53	1,937,209.89	7,128,308.66	1,065,309.88	8,193,618.54	(4,061,401.47)
17	Newcastle Airport	(1,815,281.36)					-	-	-	-	(1,815,281.36)
18	Hawker Stalls	(2,352,068.31)					-	-	-	-	(2,352,068.31)
19	Newcastle Airport	(3,063,635.75)					-	-	-	-	(3,063,635.75)
20	Neighbouring Development Partnership Grant	(9,664,269.52)	(15,000,000.00)	9,664,000.00	2,725,579.00		2,725,579.00	14,890,234.18	139,309.45	15,029,543.63	29,274.11
21	Water Services Infrastructure Grant	0.00	(40,000,000.00)		1,921,423.95	288,213.59	2,209,637.54	18,777,442.75	2,636,559.24	21,414,001.99	(18,585,998.01)
22	All Housing Grants	(94,166,010.22)	(210,611.65)				-	17,850,147.48	1,553,612.11	19,403,759.59	(74,972,862.28)
23	Sport and Recreation	(5,201,203.13)					-	886,491.00	132,973.65	1,019,464.65	(4,181,738.48)
24	Title Deeds Restoration Grant - Post	(5,196,326.30)					-	-	-	-	(5,196,326.30)
25	Energy Efficiency and Demand Side Management Grant	-					-	-	-	-	-
26	Water Intervention Grant	(53.76)					-	-	-	-	(53.76)
	TOTAL	(134,073,797.52)	(186,944,037.08)	9,664,000.00	10,172,530.24	821,958.52	10,994,488.76	132,561,827.64	14,731,897.74	147,293,725.38	(164,060,109.22)

PREPARED BY:



C HARIPARSAD

ACCOUNTANT

DATE:

6/2/2024

CHECKED BY:



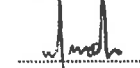
N.B. KHUMALO

MANAGER:
FINANCIAL
REPORTING

DATE:

8/2/2024

REVIEWED BY:



M.S. NDLOVU

DIRECTOR:
FINANCIAL
REPORTING

DATE:

8/2/2024

AUTHORIZED BY:



P.H.Z. KUBHEKA

STRATEGIC EXECUTIVE
DIRECTOR: BUDGET &
TREASURY OFFICE

DATE:

2023-02-09

BORROWINGS RECON FOR PERIOD ENDED 31 JANUARY 2024

Account number	Interest Rate	Original Loan Amount	Opening balance as at the beginning of the year	Total Capital Payments to date	Interest Capitalised to Date	Total Interest Payments	Closing Balance as at 31st January 2024
Loan Account: 61000654	9,10%	25 993 166,00	1 628 514,30	1 592 386,76	36 127,56	72 255,10	-
Loan Account: 61000826	11,29%	12 750 000,00	1 965 482,99	602 788,16	104 011,56	107 618,33	1 359 088,06
Loan Account: 61000827	11,25%	1 975 000,00	1 174 601,71	62 184,65	73 337,21	64 092,66	1 121 661,61
Loan Account: 61000920	10,69%	7 000 000,00	4 005 219,75	541 049,66	220 164,88	391 331,32	3 293 003,65
Loan Account: 61000921	10,83%	1 850 000,00	1 153 347,39	60 443,00	67 625,05	116 594,12	1 043 935,32
Loan Account: 61007325	5,00%	10 854 998,70	4 490 243,68	1 016 151,27	111 925,32	205 939,65	3 380 078,08
Loan Account: 61007195	10,40%	122 185 000,00	84 471 370,63	8 318 438,71	4 631 168,11	8 118 795,27	72 665 304,76
Loan Account: 3042598105	11,44%	284 839 959,00	228 330 874,53	19 579 357,86	13 646 413,32	24 100 778,58	198 297 151,41

CLOSING BALANCE AS PER LOAN REGISTER


(281 160 222,89)

CLOSING BALANCE AS PER GENERAL LEDGER


(281 160 222,85)

DIFF - STATEMENT VS GEN LED


PREPARED BY:


N. SHUMA

CHECKED BY:


BN. KHUMUALO

REVIEWED BY:


MS NDLOVU

AUTHORISED BY:


PHZ. KUBHEKA

ACCOUNTANT : FINANCIAL
REPORTING

MANAGER: FINANCIAL
REPORTING

DIRECTOR : BUDGET
AND FINANCIAL
REFORMS

SED: TREASURY
OFFICE

DATE:

07/02/2024

DATE:

08/02/2024

DATE:

09/02/2024

DATE:

2023-02-12

Newcastle Local Municipality

37 Marchison Street Newcastle 2990



Investment Reconciliation Statement

Month Recon

Jan 2024

Investment's Reconciliation Statement at 31 January 2024

Details	Closing Balance
030997070302	157 843 974,82
030997070303	180 759 834,86
030997070304	32 918 581,74
030997070305	577 195,97
030997070306	371 956 212,56
030997070307	399 821,39
030997070308	1 280 792,48
030997070309	1 000 000,00
030997080302	(159 600 000,00)
030997080303	(160 100 000,00)
030997080304	(32 835 442,31)
030997080306	(373 235 000,00)
030997080307	(433 909,18)
030997080308	(1 000 000,00)
030997080309	(1 000 000,00)
030997090302	2 006 959,95
030997090303	374 610,13
030997090304	662 594,00
030997090305	36 889,96
030997090306	1 449 657,23
030997090307	45 891,79
030997090308	49 413,72
030997090309	43 232,57
Closing Balance as per GL at 31 January 2024	23 201 311,68

Closing Balance as per Bank Statement at 31 January 2024

ABSABANK 9300506428	23 760 554,60
NEDBANK 03/7648555441/052	617 762,87
NEDBANK 03/7648555441/053	10 285,59
STDBANK 068450354/015	451 942,94
STDBANK 068450354/016	334 849,76
STDBANK 068450354/036	254 463,56
STDBANK 068450354/040	21 297 443,73
STDBANK 068450354/041	756 220,37
STDBANK 068450354/041	43 585,78

Reconciling Amount

565 242,92

Reconciling Items

Reconciling Items	Amount
JV43979	4 643,56
JV43985	3 528,79
JV43984	262 998,74
JV43987	10 486,94
JV43986	353,21
JV43982	3 676,94
JV43981	3 125,73
JV43978	9 285,59
JV43980	3 104,03
JV43983	264 039,39
Total	565 242,92

Prepared by: SE Sibiya
Accountant: Financial Reporting
Budget & Treasury Office

Reviewed by: MS Ndlovu
Director: Budget and Financial Reforms
Budget & Treasury Office

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

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



INVESTMENTS REGISTER FOR THE YEAR 2023/2024

NEWCASTLE LOCAL MUNICIPALITY



INVESTMENTS REGISTER FOR JANUARY 2024

Name Of Investment	Account Number	Opening Balance	Investment Made	Investment Matured	Withdrawals Made	Accrued Interest	Interest Capitalized	Closing Balance
Self Insurance Reserve Fund	Standard Bank 068450354/015	R 319 060,49	R 0,00		R 0,00		R 15 789,27	R 334 849,76
Housing Development Fund	Standard Bank 068450354/016	R 447 667,88	R 66 100 000,00		R 66 500 000,00		R 206 795,68	R 254 463,56
MIG	Standard Bank 068450354/036	R 200 621,62	R 89 000 000,00		R 68 200 000,00		R 296 822,11	R 21 297 443,73
Titel deed low cost housing	Standard Bank 068450354/040	R 651 494,47	R 8 000 000,00		R 8 000 000,00		R 104 725,90	R 756 220,37
Housing JBC	Standard Bank 068450354/041	R 1 027 049,67	R 0,00		R 1 000 000,00		R 16 536,11	R 43 585,78
VAT Refund	Absa Bank : 9300506428	R 592 706,91	R 0,00		R 0,00		R 25 055,96	R 617 762,87
Council Funds	Nedbank 037648555441 52	R 165 115,98	R 90 000 000,00		R 90 433 909,18		R 279 078,79	R 10 285,59
Council Funds	Nedbank 037648555441 53	R 430 704,32	R 0,00		R 0,00	R 0,00	R 21 238,62	R 451 942,94
Total		R 3 834 421,34	R 253 100 000,00	R 0,00	R 234 133 909,18	R 0,00	R 966 042,44	R 23 766 554,60
Balance as per Bank Statements as at 31 JANUARY 2024								(not added to capital) R 23 766 554,60



Prepared by: SE Sibiya
Accountant: Financial Reporting
Budget & Treasury Office



Reviewed by: MS Ndlovu
Director: Budget and Financial Reforms
Budget & Treasury Office



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



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



Month Recon

Jan 2024

Bank Reconciliation Statement as at 31 January 2024

Closing Bank Balance as per Cash book at 31 January 2024

16 036 122,86

Vote no:030996099911	(21 133 032,99)
Vote no:030996099912	4 214 418 572,02
Vote no:030996099913	(4 250 591 612,83)
Vote no:030996099914	1 654 820,65
Vote no:030996099915	(4 116 376,63)
Vote no:030996099921	50 647 055,11
Vote no:030996099922	12 980 157,12
Vote no:030996099924	(353,63)
Vote no:030996099902	52 841 798,70
Vote no:030996099902	(51 192 762,71)
Vote no:030996099903	(74 811,33)
Vote no:030996099905	10 606 385,84
Vote no:030996099932	-
Vote no:030996099934	(3 716,46)
Vote no:030996099935	

Closing Balance as per Bank Statement at 31 January 2024

15 413 690,88

Account No: 1162667338	1 986 201,80
Account No: 1162660066	-
Account No: 4110354947	2 821 319,70
Account No: 4110364982	10 606 169,38

Reconciling Amount

(622 431,98)

Reconciling Items

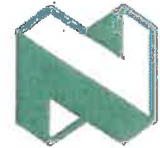
Bank Charges & Commission not Recorded on Cashbook as at 31 January 2024	(518 301,78)
Direct Deposit not Recorded on Cashbook as at 31 January 2024	28 301,46
Direct Payment not Recorded on Cashbook as at 31 January 2024	(1 452 045,50)
Outstanding Deposit made by Easypay & Cashiers as at 31 January 2024	(2 226 466,87)
Payments was made on the system but not at the Bank	3 546 135,71
Surplus made by cashiers as at 31 January 2024	(55,00)
	(622 431,98)

Prepared by: SE Sibiya
Accountant: Financial Reporting
Budget & Treasury Office

Reviewed by: MS Ndlovu
Director: Budget and Financial Reforms
Budget & Treasury Office

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

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



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

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

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

Computer-generated tax invoice

Some of our fees will change on 1 January 2024.

For more information consult your business manager.

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

Account summary

Account type
Current account

Account number
1162667338

Statement date: 31/01/2024
Statement period: 30/12/2023 – 31/01/2024
Statement frequency: Month-end

Envelope:
Total pages: 9
Client VAT number:

1 of 1
9

Bank charges summary

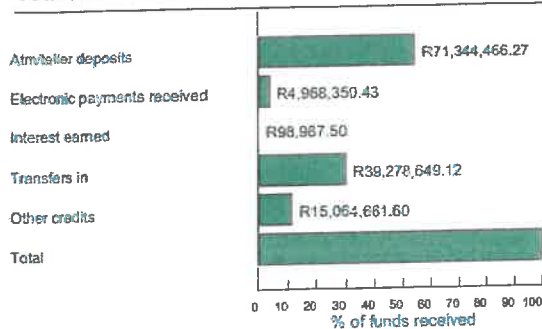
Other charges
Bank charge(s) (total)
*VAT inclusive @
VAT calculated monthly

R0.00
R0.00
15.000%

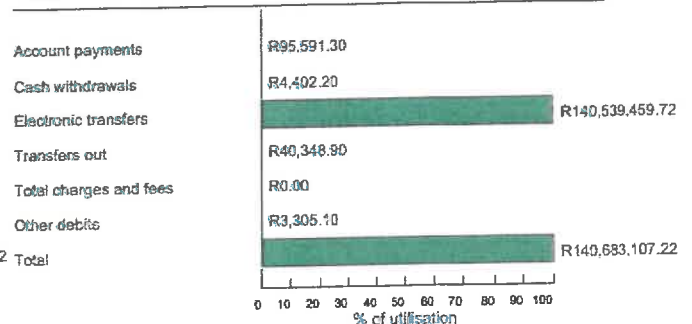
Cashflow

Opening balance R11,914,194.10
Funds received/Credits R130,755,114.92
Funds used/Debits R140,683,107.22
Closing balance R1,986,201.80
Annual credit interest rate 0.000%

Total funds received/credits R130,755,114.92



Total funds used/debits R140,683,107.22



see money differently

NEDBANK

We subscribe to the Code of Banking Practice of The Banking Association South Africa and, for unresolved disputes, support resolution through the Ombudsman for Banking Services. Authorised financial services and registered credit provider (NCRCP 16). Nedbank Ltd Reg No 1951/000009/06.

Page 1 of 9



Balance Enquiry

Account Number All Accounts		For Date 20240131 .	Wed, Feb 7, 2024 at 03:07:02 PM		
Account Number	Account Name	Overdraft Limit	Available Amount	Balance	
<u>4110354947</u>	NEWCASTLE LOCAL MUNICIPALITY	0.00	2,838,366.19	2,821,319.70	
<u>4110364982</u>	COLLECTIONS ACCOUNT	0.00	10,614,931.31	10,606,169.38	
Totals		0.00	13,427,489.08	13,427,489.08	

SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH SEVEN:
31 JANUARY 2024: FILE NUMBER 7/1/1 (2023/24)

ANNEXURE B:

**EARLY WARNING SIGNAL LETTER FROM PROVINCIAL TREASURY AND THE
MUNICIPAL RESPONSE TO PROVINCIAL TREASURY**



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

DIRECTORATE: HEAD OF DEPARTMENT

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

Reference: 11/6/13/1(KZN252)-2024
Enquiries: Mr. F. Cassimjee
Date: 29 January 2024

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

Fax No: 034 312 1570

Dear Mr. Z.W. Mcineka

EARLY WARNING SIGNALS FOR MUNICIPALITIES MEETING THE CRITERIA OF FINANCIAL PROBLEMS

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

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

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

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



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

The municipality is advised to fast track the process of negotiating and approving the payment plan with the uThukela Water Board.

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

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

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

Name of Municipality	Bulk water				Total creditors		
	Operating expenditure Budget	Bulk water creditors > 90 days	Bulk water creditors > 90 days as % Opex Budget	Indicator (> 2%)	Total creditors > 90 days	Total creditors > 90 days as % Opex Budget	Indicator (> 2%)
R'000							
Newcastle	2 724 589	190 920	7.0	TRUE	192 678	7.1	TRUE

Source: KZN Provincial Treasury

Creditors in over 90 days of R192.7 million according to the municipality is attributable to uThukela Water, ESKOM and other creditors. The reason for non-payment is due to financial constraints, however a meeting to discuss the payment arrangement was convened with uThukela Water and it is waiting for the Board of Directors' approval. The municipality further indicated that is applying the affordability criteria and an Interim Finance Committee is in place to make sure all Creditors more than 30 days are paid sooner. The municipality is planning to clear all such invoices within the next 30 days.

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

As part of Provincial Treasury's oversight responsibilities, the municipality is hereby notified that the conditions for serious financial problems have been triggered as per the above findings and as summarised in the Table 3 below. The municipality is required to take the necessary steps to rectify the situation.

Table 3: Summary of Sections 138 and 140 triggers for 2023/24 - Quarter 2

Criteria	Indicator	Quarter 1	Quarter 2
Failure to make payments as and when due in excess of R1 million as per Section 138(a) of the MFMA	Total creditors owed > 90 days	TRUE	TRUE
Failure to make payment which is greater than two percent of Operating expenditure and failure to make payment greater than 40 percent of Operating expenditure as per Section 140(2)(c) of the MFMA	Bulk water creditors > 90 days as % Opex Budget - Indicator > 2%	TRUE	TRUE
Failure to make payment which is greater than two percent of Operating expenditure and failure to make payment greater than 40 percent of Operating expenditure as per Section 140(2)(c) of the MFMA	Total creditors > 90 days as % Opex Budget - Indicator > 2%	TRUE	TRUE

Source: KZN Provincial Treasury

It should be noted that your municipality also met some of the triggers in the previous quarter ended 30 September 2023, Quarter 1 of the 2023/24 financial year as reflected in Table 3 above and as was communicated in the Provincial Treasury letter dated 26 October 2023 for Quarter 1.



KWAZULU-NATAL PROVINCE

TREASURY
REPUBLIC OF SOUTH AFRICA

The municipality is required to, within 5 working days of tabling the letter to Council, submit to Provincial Treasury a copy of the signed Council resolution, which should include the response and the remedial actions taken by the municipality to address the Provincial Treasury's findings as presented to Council.

Yours faithfully

Ms. C. Coetzee
Head of Department – KZN Provincial Treasury

CC: Mayor
Speaker
Chief Financial Officer
Audit Committee Chairperson
Mr. J. Hattingh – National Treasury