

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH FIVE:**  
**30 NOVEMBER 2023: FILE NUMBER 7/1/1 (2023/24)**

|                       |                               |
|-----------------------|-------------------------------|
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| 1 <sup>st</sup> Level | : Finance Portfolio Committee |
| 2 <sup>nd</sup> Level | : Executive Committee         |
| 3 <sup>rd</sup> Level | : Council                     |
| 4 <sup>th</sup> Level | : KZN Provincial Treasury     |

## **1. PURPOSE**

The purpose of this report is to appraise Council on the state of finances of the municipality for the period ended 30 November 2023. This report is prescribed in terms of section 71 of the Municipal Finance Management Act 56 of 2003 (MFMA), which requires the Accounting Officer to submit a report to the Mayor on a monthly basis on the state of municipality's actual performance against the approved budget. The report allows council to exercise its oversight on the implementation of the budget and also serves as a tool for future planning. The report is also be submitted to the Provincial Treasuries as required by the same section of the Act. In the main, the report seeks council to note the implementation of the budget, and the implementation of the measures which seek to ensure that the state of finance of the municipality improve continuously.

## **2. LEGISLATIVE FRAMEWORK**

The legislative framework which this report is prepared:

- Municipal Finance Management Act 56 of 2003 (MFMA)

## **3. BACKGROUND**

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

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

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

- System closure before capturing of all transactions of that particular month. In the new financial year will ensure that all transactions are captured by month-end.
- Incorrect use of movements accounts. Budget Office has conducted training to users on how to use mSCOA accounts.
- Delayed response from phoenix to resolve problems encountered when reports are generated.

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- Pre-Audit actuals not pulling in most schedules. Time frame will be set for phoenix system to finalise
- No integration between other systems to phoenix system
- Budget module still incomplete, as a result some tables on version 6.7 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.

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**4. DISCUSSION**

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

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.

**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 - M05 November |                  |                     |                   |                    |                    |                    |                     |                 |                    |
|-----------------------------------------------------------------------------|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| 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 |
| <b>R thousands</b>                                                          |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>                                                |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates                                                              | 376,279          | 396,741             | –                 | 31,976             | 171,456            | 165,309            | 6,147               | 4%              | 396,741            |
| Service charges                                                             | 1,150,840        | 1,345,737           | –                 | 106,286            | 555,865            | 560,724            | (4,859)             | -1%             | 1,345,737          |
| Investment revenue                                                          | 5,406            | 5,877               | –                 | 479                | 3,986              | 2,449              | 1,537               | 63%             | 5,877              |
| Transfers and subsidies - Operational                                       | 558,095          | 577,623             | –                 | 2,131              | 237,956            | 237,956            | –                   | –               | 577,623            |
| Other own revenue                                                           | 41,917           | 29,490              | –                 | 7,021              | 19,587             | 12,288             | 7,299               | 59%             | 29,490             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>        | <b>2,132,538</b> | <b>2,355,468</b>    | <b>–</b>          | <b>147,893</b>     | <b>988,849</b>     | <b>978,724</b>     | <b>10,125</b>       | <b>1%</b>       | <b>2,355,468</b>   |
| Employee costs                                                              | 677,337          | 724,604             | –                 | 56,238             | 269,619            | 301,918            | (32,299)            | -11%            | 724,604            |
| Remuneration of Councillors                                                 | 26,983           | 28,443              | –                 | 2,150              | 10,641             | 11,851             | (1,210)             | -10%            | 28,443             |
| Depreciation and amortisation                                               | 347,534          | 379,139             | –                 | 28,481             | 153,569            | 157,974            | (4,405)             | -3%             | 379,139            |
| Interest                                                                    | 76,057           | 32,205              | –                 | 3,080              | 14,001             | 13,419             | 583                 | 4%              | 32,205             |
| Inventory consumed and bulk purchases                                       | 687,612          | 820,786             | –                 | 63,664             | 358,669            | 341,994            | 16,675              | 5%              | 820,786            |
| Transfers and subsidies                                                     | –                | –                   | –                 | –                  | –                  | –                  | –                   | –               | –                  |
| Other expenditure                                                           | 800,652          | 739,412             | –                 | 35,652             | 162,705            | 308,088            | (145,383)           | -47%            | 739,412            |
| <b>Total Expenditure</b>                                                    | <b>2,616,175</b> | <b>2,724,589</b>    | <b>–</b>          | <b>189,266</b>     | <b>969,205</b>     | <b>1,135,245</b>   | <b>(166,040)</b>    | <b>-15%</b>     | <b>2,724,589</b>   |
| <b>Surplus/(Deficit)</b>                                                    | <b>(483,637)</b> | <b>(369,121)</b>    | <b>–</b>          | <b>(41,372)</b>    | <b>19,644</b>      | <b>(156,521)</b>   | <b>176,165</b>      | <b>-113%</b>    | <b>(369,121)</b>   |
| Transfers and subsidies - capital (monetary)                                | 158,912          | 240,770             | –                 | 21,760             | 67,489             | 67,489             | –                   | –               | 240,770            |
| Transfers and subsidies - capital (in-kind)                                 | –                | –                   | –                 | –                  | –                  | –                  | –                   | –               | –                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>        | <b>(324,726)</b> | <b>(128,351)</b>    | <b>–</b>          | <b>(19,613)</b>    | <b>87,133</b>      | <b>(89,032)</b>    | <b>176,165</b>      | <b>-198%</b>    | <b>(128,351)</b>   |
| Share of surplus/ (deficit) of associate                                    | (33,264)         | –                   | –                 | –                  | –                  | –                  | –                   | –               | –                  |
| <b>Surplus/ (Deficit) for the year</b>                                      | <b>(357,990)</b> | <b>(128,351)</b>    | <b>–</b>          | <b>(19,613)</b>    | <b>87,133</b>      | <b>(89,032)</b>    | <b>176,165</b>      | <b>-198%</b>    | <b>(128,351)</b>   |
| <b>Capital expenditure &amp; funds sources</b>                              |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>                                                  | <b>173,883</b>   | <b>255,338</b>      | <b>–</b>          | <b>29,959</b>      | <b>79,603</b>      | <b>75,026</b>      | <b>4,576</b>        | <b>6%</b>       | <b>255,338</b>     |
| Capital transfers recognised                                                | 158,926          | 240,770             | –                 | 21,760             | 68,376             | 68,956             | (581)               | -1%             | 240,770            |
| Borrowing                                                                   | –                | –                   | –                 | –                  | –                  | –                  | –                   | –               | –                  |
| Internally generated funds                                                  | 14,958           | 14,568              | –                 | 8,200              | 11,227             | 6,070              | 5,157               | 85%             | 14,568             |
| <b>Total sources of capital funds</b>                                       | <b>173,883</b>   | <b>255,338</b>      | <b>–</b>          | <b>29,959</b>      | <b>79,603</b>      | <b>75,026</b>      | <b>4,576</b>        | <b>6%</b>       | <b>255,338</b>     |
| <b>Financial position</b>                                                   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets                                                        | 848,769          | 1,067,493           | –                 | 1,029,868          | 1,067,493          |                    |                     |                 | 1,067,493          |
| Total non current assets                                                    | 6,486,772        | 5,915,689           | –                 | 6,412,943          | 5,915,689          |                    |                     |                 | 5,915,689          |
| Total current liabilities                                                   | 1,114,198        | 766,659             | –                 | 1,152,486          | 766,659            |                    |                     |                 | 766,659            |
| Total non current liabilities                                               | 520,818          | 614,410             | –                 | 504,461            | 614,410            |                    |                     |                 | 614,410            |
| Community wealth/Equity                                                     | 5,700,525        | 5,602,113           | –                 | 5,785,864          | 5,602,113          |                    |                     |                 | 5,602,113          |
| <b>Cash flows</b>                                                           |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                              | 137,421          | 261,626             | –                 | 48,089             | 88,135             | 158,116            | 69,982              | 44%             | 261,626            |
| Net cash from (used) investing                                              | (167,823)        | (235,338)           | –                 | (30,871)           | (79,539)           | (98,057)           | (18,518)            | 19%             | (235,338)          |
| Net cash from (used) financing                                              | (33,538)         | (34,082)            | –                 | 2,730              | (19,863)           | (14,201)           | 5,662               | -40%            | (34,082)           |
| <b>Cash/cash equivalents at the month/year end</b>                          | <b>12,227</b>    | <b>19,688</b>       | <b>–</b>          | <b>–</b>           | <b>960</b>         | <b>73,340</b>      | <b>72,380</b>       | <b>99%</b>      | <b>4,433</b>       |
| <b>Debtors &amp; creditors analysis</b>                                     | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>                                                 |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source                                                      | 127,361          | 38,560              | 37,618            | 39,019             | 41,755             | 34,236             | 185,979             | 1,252,167       | 1,756,694          |
| <b>Creditors Age Analysis</b>                                               |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors                                                             | 70,495           | 58,858              | 66,589            | 22,697             | 2,528              | 3,817              | 182,718             | 1               | 407,703            |

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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) - M05 November**

| KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (Revenue and Ex) |     |                 |                     |                 |                |               |               |              |                |                    |
|-----------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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             |                 | 67,298         | 360,550       | 367,509       | (6,959)      | -2%            | 882,022            |
| Service charges - Water                                                                       |     | 209,841         | 219,986             |                 | 18,696         | 93,570        | 91,661        | 1,909        | 2%             | 219,986            |
| Service charges - Waste Water Management                                                      |     | 127,581         | 133,580             |                 | 11,232         | 56,366        | 55,658        | 707          | 1%             | 133,580            |
| Service charges - Waste management                                                            |     | 103,349         | 110,148             |                 | 9,060          | 45,379        | 45,895        | (516)        | -1%            | 110,148            |
| Sale of Goods and Rendering of Services                                                       |     |                 |                     |                 | 608            | 2,480         |               | 2,480        | 0%             |                    |
| Agency services                                                                               |     |                 | -                   |                 |                | -             | -             | -            |                | -                  |
| Interest                                                                                      |     |                 |                     |                 |                |               |               |              |                |                    |
| Interest earned from Receivables                                                              |     | 5,406           | 5,877               |                 | 479            | 3,986         | 2,449         | 1,537        | 63%            | 5,877              |
| Interest from Current and Non Current Assets                                                  |     | 6,529           | 5,330               |                 |                |               | 2,221         | (2,221)      | -100%          | 5,330              |
| Dividends                                                                                     |     |                 |                     |                 |                |               |               |              |                |                    |
| Rent on Land                                                                                  |     |                 |                     |                 |                |               |               |              |                |                    |
| Rental from Fixed Assets                                                                      |     | 7,988           | 8,804               |                 | 854            | 4,767         | 3,669         | 1,099        | 30%            | 8,804              |
| Licence and permits                                                                           |     |                 |                     |                 |                |               |               |              |                |                    |
| Operational Revenue                                                                           |     | 20,508          | 8,490               |                 | 126            | 3,305         | 3,538         | (232)        | -7%            | 8,490              |
| Non-Exchange Revenue                                                                          |     |                 |                     |                 |                |               |               |              |                |                    |
| Property rates                                                                                |     | 376,279         | 396,741             |                 | 31,976         | 171,456       | 165,309       | 6,147        | 4%             | 396,741            |
| Surcharges and Taxes                                                                          |     |                 |                     |                 |                |               |               |              |                |                    |
| Fines, penalties and forfeits                                                                 |     | 5,729           | 4,831               |                 | 649            | 3,260         | 2,013         | 1,247        | 62%            | 4,831              |
| Licence and permits                                                                           |     | 62              | 34                  |                 | 2              | 17            | 14            | 3            | 18%            | 34                 |
| Transfers and subsidies - Operational                                                         |     | 558,095         | 577,623             |                 | 2,131          | 237,956       | 237,956       | -            |                | 577,623            |
| Interest                                                                                      |     |                 |                     |                 |                |               |               |              |                |                    |
| Fuel Levy                                                                                     |     |                 |                     |                 |                |               |               |              |                |                    |
| Operational Revenue                                                                           |     |                 |                     |                 |                |               |               |              |                |                    |
| Gains on disposal of Assets                                                                   |     | 1,101           | 2,000               |                 | 4,783          | 5,557         | 833           | 4,724        | 567%           | 2,000              |
| Other Gains                                                                                   |     |                 |                     |                 |                | 200           |               | 200          | #DIV/0!        |                    |
| Discontinued Operations                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| Total Revenue (excluding capital transfers and contributions)                                 |     | 2,132,538       | 2,355,468           | -               | 147,893        | 988,849       | 978,724       | 10,125       | 1%             | 2,355,468          |
| Expenditure By Type                                                                           |     |                 |                     |                 |                |               |               |              |                |                    |
| Employee related costs                                                                        |     | 677,337         | 724,604             |                 | 56,238         | 269,619       | 301,918       | (32,299)     | -11%           | 724,604            |
| Remuneration of councillors                                                                   |     | 26,983          | 28,443              |                 | 2,150          | 10,641        | 11,851        | (1,210)      | -10%           | 28,443             |
| Bulk purchases - electricity                                                                  |     | 527,905         | 660,933             |                 | 47,238         | 286,594       | 275,389       | 11,206       | 4%             | 660,933            |
| Inventory consumed                                                                            |     | 159,707         | 159,854             |                 | 16,426         | 72,075        | 66,606        | 5,469        | 8%             | 159,854            |
| Debt impairment                                                                               |     | 252,510         | 308,145             |                 |                |               | 128,394       | (128,394)    | -100%          | 308,145            |
| Depreciation and amortisation                                                                 |     | 347,534         | 379,139             |                 | 28,481         | 153,569       | 157,974       | (4,405)      | -3%            | 379,139            |
| Interest                                                                                      |     | 76,057          | 32,205              |                 | 3,080          | 14,001        | 13,419        | 583          | 4%             | 32,205             |
| Contracted services                                                                           |     | 260,392         | 207,361             |                 | 20,909         | 72,610        | 86,400        | (13,790)     | -16%           | 207,361            |
| Transfers and subsidies                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| Irrecoverable debts written off                                                               |     | 102,301         | 89,312              |                 | 6,477          | 35,096        | 37,213        | (2,117)      | -6%            | 89,312             |
| Operational costs                                                                             |     | 185,449         | 134,594             |                 | 8,266          | 54,999        | 56,081        | (1,082)      | -2%            | 134,594            |
| Losses on Disposal of Assets                                                                  |     |                 |                     |                 |                |               |               |              |                |                    |
| Other Losses                                                                                  |     |                 |                     |                 |                |               |               |              |                |                    |
| Total Expenditure                                                                             |     | 2,616,175       | 2,724,589           | -               | 189,266        | 969,205       | 1,135,245     | (166,040)    | -15%           | 2,724,589          |
| Surplus/(Deficit)                                                                             |     | (483,637)       | (369,121)           | -               | (41,372)       | 19,644        | (156,521)     | 176,165      | (0)            | (369,121)          |
| Transfers and subsidies - capital (monetary allocations)                                      |     | 158,912         | 240,770             |                 | 21,760         | 67,489        | 67,489        |              |                | 240,770            |
| Transfers and subsidies - capital (in-kind)                                                   |     |                 |                     |                 |                |               |               |              |                |                    |
| Surplus/(Deficit) after capital transfers & contributions                                     |     | (324,726)       | (128,351)           | -               | (19,613)       | 87,133        | (89,032)      |              |                | (128,351)          |
| Income Tax                                                                                    |     |                 |                     |                 |                |               |               |              |                |                    |
| Surplus/(Deficit) after income tax                                                            |     | (324,726)       | (128,351)           | -               | (19,613)       | 87,133        | (89,032)      |              |                | (128,351)          |
| Share of Surplus/Deficit attributable to Joint Venture                                        |     |                 |                     |                 |                |               |               |              |                |                    |
| Share of Surplus/Deficit attributable to Minorities                                           |     |                 |                     |                 |                |               |               |              |                |                    |
| Surplus/(Deficit) attributable to municipality                                                |     | (324,726)       | (128,351)           | -               | (19,613)       | 87,133        | (89,032)      |              |                | (128,351)          |
| Share of Surplus/Deficit attributable to Associate                                            |     | (33,264)        |                     |                 |                |               |               |              |                |                    |
| Intercompany /Parent subsidiary transactions                                                  |     |                 |                     |                 |                |               |               |              |                |                    |
| Surplus/ (Deficit) for the year                                                               |     | (357,990)       | (128,351)           | -               | (19,613)       | 87,133        | (89,032)      |              |                | (128,351)          |

## 4.1. Operating budget performance -revenue

- The municipality generated a total revenue of R988.8 million of the original budget of R2.3 billion, representing 42%. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R10.1 million. Although the aggregate performance on revenue

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generated shows a variance of positive (1%), it is necessary to explain reasons which attributed to the variance.

- The municipality generated R4.8 million less revenue from service charges than the year-to-date budget of R560.7 million for the period under review. Electricity and waste management underperformed below target by R6.9 million, R516 thousand respectively whereas water and sanitation overperformed by R1.9 million, R707 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 R6.1 million (4%) more than the year-to-date budget of R165.3 million during the period under review. It must be mentioned that government departments are billed a bulk amount for property rates in the first month of the financial year.
- The municipality generated R1.8 million (74%) less revenue from interest on investments than the year-to-date budget of R2.4 million for the period under review. This is due to the investment withdrawals made during the year.
- The municipality recorded R237.7 million for operational and R67.4 million for capital transfers and subsidies. This is due to the grants received in line with the grant's payment schedule. The first trench of the Equitable share grant was received in July which has had an impact on the favourable financials reported this month.
- The municipality generated R10.6 million (87%) more revenue from sundry revenue than a pro-rata budget of R12.2 million for the period under review. The sundry items comprise of rental of facilities, interest earned from outstanding debtors, fines, licenses and other revenue. This over performance is contributed by the significant increase which is above (30%) 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 November 2023, the municipality incurred the total expenditure of R969.2 million of the original budget of R2.7 billion, which represents (36%). The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R166.0 million, representing under-expenditure of (15%).
- The municipality spent R32.2 million (11%) less on employee-related costs than the year-to-date budget of R301.9 million. This is due to exits not yet filled.
- Depreciation has under-performed by R4.4 million (3%) less in the fifth month of the financial year due to the very low capital expenditure and projects still under work in progress (not yet capitalized) in the prior years. Irrecoverable debts written off under-performed by R2.1 million (6%) 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 R11.2 million (4%) more on the bulk purchases than the year-to-date budget of R275.3 million. This is due to colder month's season, especially the month of August and performance is expected to stabilize gradually as it gets colder. The cost is generally averaging lower in the remaining months of the financial year. The impact of load shedding is also expected to reduce the consumption of bulk purchases during the year.
- Included on the inventory consumed is includes the bulk water consumed in line with Circular 98 of the MFMA. It seems to be performing R5.4 million (8%) more than the year-to-date budget of R66.6 million, this is due to an increase in water purchases from uThukela water required. Issues on pipe bursts are being addressed, there are contractors appointed to address these challenges.
- The municipality spent R13.7 million (16%) less on contracted services than the year-to-date budget of R86.4 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) - M05 November**

| 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 |
| <b>R thousands</b>                                | <b>1</b> |                  |                     |                 |                 |                |                  |                  |                |                    |
| <b>Expenditure - Functional</b>                   |          |                  |                     |                 |                 |                |                  |                  |                |                    |
| <i><b>Governance and administration</b></i>       |          | <b>653,078</b>   | <b>526,515</b>      | <b>-</b>        | <b>45,060</b>   | <b>202,692</b> | <b>219,381</b>   | <b>(16,689)</b>  | <b>-8%</b>     | <b>526,515</b>     |
| Executive and council                             |          | 122,855          | 87,849              | -               | 9,887           | 52,942         | 36,604           | 16,338           | 45%            | 87,849             |
| Finance and administration                        |          | 528,385          | 431,359             | -               | 34,814          | 147,012        | 179,733          | (32,720)         | -18%           | 431,359            |
| Internal audit                                    |          | 1,838            | 7,308               | -               | 559             | 2,738          | 3,045            | (307)            | -10%           | 7,308              |
| <i><b>Community and public safety</b></i>         |          | <b>253,589</b>   | <b>305,267</b>      | <b>-</b>        | <b>19,370</b>   | <b>102,312</b> | <b>127,194</b>   | <b>(24,883)</b>  | <b>-20%</b>    | <b>305,267</b>     |
| Community and social services                     |          | 42,542           | 46,305              | -               | 3,375           | 16,966         | 19,294           | (2,328)          | -12%           | 46,305             |
| Sport and recreation                              |          | 74,021           | 81,375              | -               | 5,969           | 26,171         | 33,906           | (7,735)          | -23%           | 81,375             |
| Public safety                                     |          | 97,424           | 94,712              | -               | 6,668           | 33,098         | 39,463           | (6,365)          | -16%           | 94,712             |
| Housing                                           |          | 29,985           | 72,572              | -               | 2,656           | 22,588         | 30,238           | (7,651)          | -25%           | 72,572             |
| Health                                            |          | 9,616            | 10,303              | -               | 702             | 3,488          | 4,293            | (805)            | -19%           | 10,303             |
| <i><b>Economic and environmental services</b></i> |          | <b>286,897</b>   | <b>276,739</b>      | <b>-</b>        | <b>25,608</b>   | <b>118,026</b> | <b>115,308</b>   | <b>2,718</b>     | <b>2%</b>      | <b>276,739</b>     |
| Planning and development                          |          | 86,124           | 86,004              | -               | 6,486           | 32,180         | 35,835           | (3,655)          | -10%           | 86,004             |
| Road transport                                    |          | 200,765          | 190,732             | -               | 19,122          | 85,846         | 79,472           | 6,374            | 8%             | 190,732            |
| Environmental protection                          |          | 7                | 3                   | -               | -               | 1              | 1                | (1)              | -56%           | 3                  |
| <i><b>Trading services</b></i>                    |          | <b>1,459,213</b> | <b>1,613,058</b>    | <b>-</b>        | <b>99,005</b>   | <b>545,003</b> | <b>672,107</b>   | <b>(127,104)</b> | <b>-19%</b>    | <b>1,613,058</b>   |
| Energy sources                                    |          | 666,305          | 811,505             | -               | 59,447          | 310,729        | 338,127          | (27,398)         | -8%            | 811,505            |
| Water management                                  |          | 605,115          | 612,122             | -               | 31,169          | 149,738        | 255,051          | (105,313)        | -41%           | 612,122            |
| Waste water management                            |          | 104,648          | 62,470              | -               | 1,917           | 34,736         | 26,029           | 8,707            | 33%            | 62,470             |
| Waste management                                  |          | 83,145           | 126,961             | -               | 6,472           | 49,800         | 52,901           | (3,100)          | -6%            | 126,961            |
| <i><b>Other</b></i>                               |          | <b>2,955</b>     | <b>3,010</b>        | <b>-</b>        | <b>223</b>      | <b>1,172</b>   | <b>1,254</b>     | <b>(82)</b>      | <b>-7%</b>     | <b>3,010</b>       |
| <b>Total Expenditure - Functional</b>             | <b>3</b> | <b>2,655,731</b> | <b>2,724,589</b>    | <b>-</b>        | <b>189,266</b>  | <b>969,205</b> | <b>1,135,245</b> | <b>(166,040)</b> | <b>-15%</b>    | <b>2,724,589</b>   |
| <b>Surplus/ (Deficit) for the year</b>            |          | <b>(357,990)</b> | <b>(128,351)</b>    | <b>-</b>        | <b>(19,613)</b> | <b>87,133</b>  | <b>(89,032)</b>  | <b>176,165</b>   | <b>-198%</b>   | <b>(128,351)</b>   |

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.



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- 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 R2.7 million (2%), Governance and Administration is underspent by R16.6 million (8%), Community and Public Safety is underspent by R24.8 million (20%), Trading services are underspent by R127.1 million (19%) and Other Services are underspent by R82 thousand (7%), 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:

| KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November                                               |     |                               |                    |                    |                   |                     |               |                 |                      |                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------------------------------|--------------------|--------------------|-------------------|---------------------|---------------|-----------------|----------------------|-----------------------|
| Vote Description                                                                                                                                                                                | Ref | 2022/23<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | Budget Year 2023/24 |               | YTD<br>variance | YTD<br>variance<br>% | Full Year<br>Forecast |
| R thousands                                                                                                                                                                                     | 1   |                               |                    |                    |                   | YearTD actual       | YearTD budget |                 |                      |                       |
| Single Year expenditure appropriation                                                                                                                                                           | 2   |                               |                    |                    |                   |                     |               |                 |                      |                       |
| Vote 1 - CORPORATE SERVICES                                                                                                                                                                     |     | 120                           | --                 | --                 | --                | --                  | --            | --              |                      | --                    |
| Vote 2 - COMMUNITY SERVICES                                                                                                                                                                     |     | 4 448                         | 13 328             | --                 | 2 887             | 14 248              | 5 552         | --              |                      | 13 326                |
| Vote 3 - BUDGET AND TREASURY                                                                                                                                                                    |     | 2 999                         | 3 900              | --                 | 49                | 689                 | 1 625         | --              |                      | 3 900                 |
| Vote 4 - MUNICIPAL MANAGER                                                                                                                                                                      |     | --                            | 800                | --                 | 7 709             | 9 368               | 333           | --              |                      | 800                   |
| Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS                                                                                                                                             |     | 24 472                        | 500                | --                 | 8 740             | 14 870              | 208           | --              |                      | 500                   |
| Vote 6 - TECHNICAL SERVICES                                                                                                                                                                     |     | 141 646                       | 215 262            | --                 | 10 574            | 37 017              | 57 747        | --              |                      | 215 262               |
| Vote 7 - ELECTRICAL AND MECHANICAL SERVICES                                                                                                                                                     |     | --                            | 21 550             | --                 | --                | 3 411               | 8 979         | --              |                      | 21 550                |
| Vote 8 - GOVERNANCE UNIT                                                                                                                                                                        |     | --                            | --                 | --                 | --                | --                  | --            | --              |                      | --                    |
| Vote 9 - [NAME OF VOTE 9]                                                                                                                                                                       |     | --                            | --                 | --                 | --                | --                  | --            | --              |                      | --                    |
| Vote 10 - [NAME OF VOTE 10]                                                                                                                                                                     |     | --                            | --                 | --                 | --                | --                  | --            | --              |                      | --                    |
| Vote 11 - [NAME OF VOTE 11]                                                                                                                                                                     |     | --                            | --                 | --                 | --                | --                  | --            | --              |                      | --                    |
| Vote 12 - [NAME OF VOTE 12]                                                                                                                                                                     |     | --                            | --                 | --                 | --                | --                  | --            | --              |                      | --                    |
| Vote 13 - [NAME OF VOTE 13]                                                                                                                                                                     |     | --                            | --                 | --                 | --                | --                  | --            | --              |                      | --                    |
| Vote 14 - [NAME OF VOTE 14]                                                                                                                                                                     |     | --                            | --                 | --                 | --                | --                  | --            | --              |                      | --                    |
| Vote 15 - [NAME OF VOTE 15]                                                                                                                                                                     |     | --                            | --                 | --                 | --                | --                  | --            | --              |                      | --                    |
| Total Capital single-year expenditure                                                                                                                                                           | 4   | 173 883                       | 255 338            | --                 | 29 959            | 79 603              | 74 445        | --              |                      | 255 338               |
| Total Capital Expenditure                                                                                                                                                                       |     | 173 883                       | 255 338            | --                 | 29 959            | 79 603              | 74 445        | --              |                      | 255 338               |
| Capital Expenditure - Functional Classification                                                                                                                                                 |     |                               |                    |                    |                   |                     |               |                 |                      |                       |
| Governance and administration                                                                                                                                                                   |     | 3 119                         | 4 700              | --                 | 7 758             | 10 057              | 1 958         | 8 099           | 414%                 | 4 700                 |
| Executive and council                                                                                                                                                                           |     |                               |                    |                    | 7 709             | 9 368               | --            | 9 368           | #DIV/0!              |                       |
| Finance and administration                                                                                                                                                                      |     | 3 119                         | 4 700              |                    | 49                | 689                 | 1 958         | (1 269)         | -65%                 | 4 700                 |
| Internal audit                                                                                                                                                                                  |     |                               |                    |                    | --                | --                  | --            | --              |                      |                       |
| Community and public safety                                                                                                                                                                     |     | 5 125                         | 37 334             | --                 | 2 887             | 14 248              | 15 556        | (1 308)         | -8%                  | 37 334                |
| Community and social services                                                                                                                                                                   |     | 557                           | 858                |                    | 2 887             | 13 361              | 357           | 13 004          | 3639%                | 858                   |
| Sport and recreation                                                                                                                                                                            |     | 3 691                         | 35 977             |                    | --                | 886                 | 14 990        | (14 104)        | -94%                 | 35 977                |
| Public safety                                                                                                                                                                                   |     | --                            | --                 |                    | --                | --                  | --            | --              |                      |                       |
| Housing                                                                                                                                                                                         |     | 678                           | 500                |                    | --                | --                  | 208           | (208)           | -100%                | 500                   |
| Health                                                                                                                                                                                          |     |                               |                    |                    | --                | --                  | --            | --              |                      |                       |
| Economic and environmental services                                                                                                                                                             |     | 56 127                        | 54 635             | --                 | 11 386            | 23 346              | 14 384        | 8 962           | 62%                  | 54 635                |
| Planning and development                                                                                                                                                                        |     | 23 887                        |                    |                    | 8 740             | 14 870              | --            | 14 870          | #DIV/0!              |                       |
| Road transport                                                                                                                                                                                  |     | 32 240                        | 54 635             |                    | 2 645             | 8 476               | 14 384        | (5 907)         | -41%                 | 54 635                |
| Environmental protection                                                                                                                                                                        |     |                               |                    |                    | --                | --                  | --            | --              |                      |                       |
| Trading services                                                                                                                                                                                |     | 109 513                       | 158 669            | --                 | 7 929             | 31 952              | 42 547        | (10 596)        | -25%                 | 158 669               |
| Energy sources                                                                                                                                                                                  |     |                               | 21 550             |                    | --                | 3 411               | 3 411         | --              |                      | 21 550                |
| Water management                                                                                                                                                                                |     | 83 298                        | 108 185            |                    | 7 585             | 27 661              | 27 661        | --              |                      | 108 185               |
| Waste water management                                                                                                                                                                          |     | 26 214                        | 28 484             |                    | 344               | 880                 | 11 288        | (10 408)        | -92%                 | 28 484                |
| Waste management                                                                                                                                                                                |     | --                            | 450                |                    | --                | --                  | 188           | (188)           | -100%                | 450                   |
| Other                                                                                                                                                                                           |     |                               |                    |                    | --                | --                  | --            | --              |                      |                       |
| Total Capital Expenditure - Functional Classification                                                                                                                                           | 3   | 173 883                       | 255 338            | --                 | 29 959            | 79 603              | 74 445        | 5 157           | 7%                   | 255 338               |
| Funded by:                                                                                                                                                                                      |     |                               |                    |                    |                   |                     |               |                 |                      |                       |
| National Government                                                                                                                                                                             |     | 149 814                       | 228 012            |                    | 21 760            | 67 489              | 67 489        | --              |                      | 228 012               |
| Provincial Government                                                                                                                                                                           |     | 9 112                         | 12 758             |                    | --                | 886                 | 886           | --              |                      | 12 758                |
| District Municipality                                                                                                                                                                           |     |                               |                    |                    | --                | --                  | --            | --              |                      |                       |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) |     |                               |                    |                    | --                | --                  | --            | --              |                      |                       |
| Transfers recognised - capital                                                                                                                                                                  |     | 158 926                       | 240 770            | --                 | 21 760            | 68 376              | 68 376        | --              |                      | 240 770               |
| Borrowing                                                                                                                                                                                       | 6   |                               |                    |                    |                   |                     |               |                 |                      |                       |
| Internally generated funds                                                                                                                                                                      |     | 14 958                        | 14 568             |                    | 8 200             | 11 227              | 6 070         | 5 157           | 85%                  | 14 568                |
| Total Capital Funding                                                                                                                                                                           |     | 173 883                       | 255 338            | --                 | 29 959            | 79 603              | 74 445        | 5 157           | 7%                   | 255 338               |

- Capital expenditure for the fifth month of the financial year was R79.6 million, which represents (29%) of the original capital budget of R255.3 million. Comparison between the year-to-budget of R74.4 million and actual expenditure for the period reflects an over expenditure of R5.1 million, which implies that the

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municipality spent (7%) more 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 NOVEMBER 2023**

| GRANT NAME                                       | DORA OR<br>PROVINCIAL<br>GAZZETE<br>ALLOCATION | ALLOCATIONS<br>RECEIVED | ROLL-OVER  | YEAR TO DATE<br>EXPENDITURE (Incl<br>VAT) | % SPENT ON<br>ALLOCATIONS<br>RECEIVED | % SPENT<br>ON<br>GRANT<br>BUDGET |
|--------------------------------------------------|------------------------------------------------|-------------------------|------------|-------------------------------------------|---------------------------------------|----------------------------------|
| <b>NATIONAL GRANTS</b>                           |                                                |                         |            |                                           |                                       |                                  |
| Expanded Public Works Programme Integrated Grant | 3 106 000,00                                   | 2 174 000,00            | -          | 1 340 549,85                              | 62%                                   | 43%                              |
| Financial Management Grant                       | 1 850 000,00                                   | 1 850 000,00            | -          | 564 129,11                                | 30%                                   | 30%                              |
| Water Service Infrastructure Grant               | 50 000 000,00                                  | 40 000 000,00           | -          | 10 157 223,43                             | 25%                                   | 20%                              |
| Neighbourhood Development Partnership Grant      | 24 514 000,00                                  | 18 514 000,00           | -          | 15 789 005,58                             | 85%                                   | 64%                              |
| INEP GRANT                                       | 21 550 000,00                                  | 6 500 000,00            | -          | 3 922 905,40                              | 60%                                   | 18%                              |
| Municipal Infrastructure Grant                   | 143 068 000,00                                 | 98 000 000,00           | -          | 51 408 619,55                             | 52%                                   | 36%                              |
| <b>PROVINCIAL GRANTS</b>                         |                                                |                         |            |                                           |                                       |                                  |
| Community Library Grant                          | 2 595 000,00                                   | 2 595 000,00            | 634,00     | 1 120 168,48                              | 43%                                   | 43%                              |
| Housing Accreditation Grant                      | 15 501 000,00                                  | 1 578 393,83            | -          | 7 527 549,76                              | 477%                                  | 49%                              |
| Housing Grant                                    | 131 615 000,00                                 | -                       | -          | -                                         | 0%                                    | 0%                               |
| ISU Patneship Grant                              | 478 733 300,00                                 | -                       | -          | -                                         | 0%                                    | 0%                               |
| Museum Art Gallery Grant                         | 476 000,00                                     | 476 000,00              | 400 213,37 | 41 908,68                                 | 9%                                    | 9%                               |
| Provincialisation Grant                          | 6 992 000,00                                   | 6 992 000,00            | 59 926,09  | 2 645 823,02                              | 38%                                   | 38%                              |
| Title Deeds                                      | -                                              | 1 799 040,88            | -          | -                                         | 0%                                    | 0%                               |
| LGSETA                                           | -                                              | 217 146,04              | 994 137,02 | 206 680,75                                | 95%                                   | 0%                               |
| EDTEA : Airport Grant                            | -                                              | 3 063 635,75            | -          | -                                         | 0%                                    | 0%                               |
| EDTEA: MUNICIPAL EMPLOYEMENT INITIATIVE          | -                                              | 1 815 281,36            | -          | -                                         | 0%                                    | 0%                               |
| Sport, Recreation Grant                          | 11 938 000,00                                  | 5 201 203,13            | -          | 1 019 464,65                              | 0%                                    | 0%                               |
| Greenest Town                                    | -                                              | -                       | 833 576,00 | -                                         | 0                                     | 0                                |
| EDTEA: HAWKER STALLS                             | -                                              | 2 352 068,31            | -          | -                                         | 0%                                    | 0%                               |



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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.

| <b>KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M05 November</b> |          |                  |                     |                 |                  |                    |
|-------------------------------------------------------------------------------------------------|----------|------------------|---------------------|-----------------|------------------|--------------------|
| Description                                                                                     | Ref      | 2022/23          | Budget Year 2023/24 |                 |                  |                    |
|                                                                                                 |          | Audited Outcome  | Original Budget     | Adjusted Budget | YearTD actual    | Full Year Forecast |
| <b>R thousands</b>                                                                              | <b>1</b> |                  |                     |                 |                  |                    |
| <b>ASSETS</b>                                                                                   |          |                  |                     |                 |                  |                    |
| <b>Current assets</b>                                                                           |          |                  |                     |                 |                  |                    |
| Cash and cash equivalents                                                                       |          | 12 227           | 19 688              |                 | 960              | 19 688             |
| Trade and other receivables from exchange transactions                                          |          | 689 996          | 951 655             |                 | 787 420          | 951 655            |
| Receivables from non-exchange transactions                                                      |          | 121 850          | 83 155              |                 | 19 706           | 83 155             |
| Current portion of non-current receivables                                                      |          |                  |                     |                 |                  |                    |
| Inventory                                                                                       |          | 24 696           | 12 995              |                 | 24 414           | 12 995             |
| VAT                                                                                             |          |                  |                     |                 | 69 243           |                    |
| Other current assets                                                                            |          |                  |                     |                 | 128 125          |                    |
| <b>Total current assets</b>                                                                     |          | <b>848 769</b>   | <b>1 067 493</b>    | <b>–</b>        | <b>1 029 868</b> | <b>1 067 493</b>   |
| <b>Non current assets</b>                                                                       |          |                  |                     |                 |                  |                    |
| Investments                                                                                     |          | 101 739          | 110 954             |                 | 101 739          | 110 954            |
| Investment property                                                                             |          | 373 698          | 352 224             |                 | 373 568          | 352 224            |
| Property, plant and equipment                                                                   |          | 5 999 100        | 5 440 429           |                 | 5 925 441        | 5 440 429          |
| Biological assets                                                                               |          |                  |                     |                 |                  |                    |
| Living and non-living resources                                                                 |          |                  |                     |                 |                  |                    |
| Heritage assets                                                                                 |          | 11 982           | 11 883              |                 | 11 982           | 11 883             |
| Intangible assets                                                                               |          | 254              | 200                 |                 | 213              | 200                |
| Trade and other receivables from exchange transactions                                          |          |                  |                     |                 |                  |                    |
| Non-current receivables from non-exchange transactions                                          |          |                  |                     |                 |                  |                    |
| Other non-current assets                                                                        |          |                  |                     |                 |                  |                    |
| <b>Total non current assets</b>                                                                 |          | <b>6 486 772</b> | <b>5 915 689</b>    | <b>–</b>        | <b>6 412 943</b> | <b>5 915 689</b>   |
| <b>TOTAL ASSETS</b>                                                                             |          | <b>7 335 541</b> | <b>6 983 183</b>    | <b>–</b>        | <b>7 442 811</b> | <b>6 983 183</b>   |
| <b>LIABILITIES</b>                                                                              |          |                  |                     |                 |                  |                    |
| <b>Current liabilities</b>                                                                      |          |                  |                     |                 |                  |                    |
| Bank overdraft                                                                                  |          |                  |                     |                 |                  |                    |
| Financial liabilities                                                                           |          | 65 978           | 34 082              |                 | 62 472           | 34 082             |
| Consumer deposits                                                                               |          | 35 599           | 35 649              |                 | 36 618           | 35 649             |
| Trade and other payables from exchange transactions                                             |          | 857 235          | 571 301             |                 | 835 599          | 571 301            |
| Trade and other payables from non-exchange transactions                                         |          | 134 074          |                     |                 | 204 765          |                    |
| Provision                                                                                       |          | 14 261           | 10 513              |                 | 13 031           | 10 513             |
| VAT                                                                                             |          | 7 052            |                     |                 |                  |                    |
| Other current liabilities                                                                       |          |                  | 115 115             |                 |                  | 115 115            |
| <b>Total current liabilities</b>                                                                |          | <b>1 114 198</b> | <b>766 659</b>      | <b>–</b>        | <b>1 152 486</b> | <b>766 659</b>     |
| <b>Non current liabilities</b>                                                                  |          |                  |                     |                 |                  |                    |
| Financial liabilities                                                                           |          | 263 234          | 321 905             |                 | 246 877          | 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                                                                   |          |                  |                     |                 |                  |                    |
| <b>Total non current liabilities</b>                                                            |          | <b>520 818</b>   | <b>614 410</b>      | <b>–</b>        | <b>504 461</b>   | <b>614 410</b>     |
| <b>TOTAL LIABILITIES</b>                                                                        |          | <b>1 635 016</b> | <b>1 381 069</b>    | <b>–</b>        | <b>1 656 947</b> | <b>1 381 069</b>   |
| <b>NET ASSETS</b>                                                                               | <b>2</b> | <b>5 700 525</b> | <b>5 602 113</b>    | <b>–</b>        | <b>5 785 864</b> | <b>5 602 113</b>   |
| <b>COMMUNITY WEALTH/EQUITY</b>                                                                  |          |                  |                     |                 |                  |                    |
| Accumulated surplus/(deficit)                                                                   |          | 5 668 234        | 5 567 259           |                 | 5 753 566        | 5 567 259          |
| Reserves and funds                                                                              |          | 32 292           | 34 854              |                 | 32 299           | 34 854             |
| Other                                                                                           |          |                  |                     |                 |                  |                    |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                                                            | <b>2</b> | <b>5 700 525</b> | <b>5 602 113</b>    | <b>–</b>        | <b>5 785 864</b> | <b>5 602 113</b>   |

- As at end of the fifth 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

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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 fifth 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 R7.4 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 R960 thousand at the end of the fifth month of the financial year. It must be noted that the municipality had an obligation of R32.2 million relating to the HDF. The short-term obligations are sitting at R434.6 million as illustrated on SC4, while unspent conditional grants amount to R204.7 million, representing a cash shortfall of R670.5 million. Included under creditors is Eskom for R165.6 million, uThukela Water for R238.2 million, SARS – PAYE for R9.0 million, pension and other employee benefits for R17.8 million, and other trade creditors for R3.7 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 0.1% as reflected in table SC2. As per paragraph 2.4.4 above, however, if one considers the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 0.02%, since the municipality needs R434.6 million in order to pay all its short-term obligations. Again, this is a bad reflection on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more likely to negatively impact the image of the municipality to public, business sector and other spheres of government.

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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 -M05 November

| 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 |
| <b>R thousands</b>                               | <b>1</b> |                  |                  |                     |                 |                 |                 |                 |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |          |                  |                  |                     |                 |                 |                 |                 |                |                    |
| <b>Receipts</b>                                  |          |                  |                  |                     |                 |                 |                 |                 |                |                    |
| Property rates                                   |          | 260,934          | 299,539          |                     | 28,139          | 94,704          | 124,808         | (30,104)        | -24%           | 299,539            |
| Service charges                                  |          | 1,010,023        | 1,144,535        |                     | 93,532          | 372,818         | 476,890         | (104,072)       | -22%           | 1,144,535          |
| Other revenue                                    |          | -                | 231,189          |                     | 106,872         | 118,442         | 96,329          | 22,113          | 23%            | 231,189            |
| Transfers and Subsidies - Operational            |          | 466,712          | 547,623          |                     | 1,398           | 229,783         | 229,783         | -               |                | 547,623            |
| Transfers and Subsidies - Capital                |          | 178,070          | 240,770          |                     | 56,000          | 147,820         | 147,820         | -               |                | 240,770            |
| Interest                                         |          | 11,936           | 5,330            |                     | 699             | 3,986           | 2,221           | 1,765           | 79%            | 5,330              |
| Dividends                                        |          | -                | -                |                     | -               | -               | -               | -               |                | -                  |
| <b>Payments</b>                                  |          |                  |                  |                     |                 |                 |                 |                 |                |                    |
| Suppliers and employees                          |          | (1,741,681)      | (2,175,156)      |                     | (235,470)       | (865,416)       | (906,315)       | (40,899)        | 5%             | (2,175,156)        |
| Interest                                         |          | (48,574)         | (32,205)         |                     | (3,080)         | (14,001)        | (13,419)        | 583             | -4%            | (32,205)           |
| Transfers and Subsidies                          |          | -                | -                |                     | -               | -               | -               | -               |                | -                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |          | <b>137,421</b>   | <b>261,626</b>   | <b>-</b>            | <b>48,089</b>   | <b>88,135</b>   | <b>158,116</b>  | <b>69,982</b>   | <b>44%</b>     | <b>261,626</b>     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |          |                  |                  |                     |                 |                 |                 |                 |                |                    |
| <b>Receipts</b>                                  |          |                  |                  |                     |                 |                 |                 |                 |                |                    |
| Proceeds on disposal of PPE                      |          | 6,046            | 20,000           |                     | 330             | 330             | 8,333           | (8,003)         | -96%           | 20,000             |
| Decrease (increase) in non-current receivables   |          | -                | -                |                     | -               | -               | -               | -               |                | -                  |
| Decrease (increase) in non-current investments   |          | -                | -                |                     | -               | -               | -               | -               |                | -                  |
| <b>Payments</b>                                  |          |                  |                  |                     |                 |                 |                 |                 |                |                    |
| Capital assets                                   |          | (173,869)        | (255,338)        |                     | (31,202)        | (79,870)        | (106,391)       | (26,521)        | 25%            | (255,338)          |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |          | <b>(167,823)</b> | <b>(235,338)</b> | <b>-</b>            | <b>(30,871)</b> | <b>(79,539)</b> | <b>(98,057)</b> | <b>(18,518)</b> | <b>19%</b>     | <b>(235,338)</b>   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |          |                  |                  |                     |                 |                 |                 |                 |                |                    |
| <b>Receipts</b>                                  |          |                  |                  |                     |                 |                 |                 |                 |                |                    |
| Short term loans                                 |          | -                | -                |                     | -               | -               | -               | -               |                | -                  |
| Borrowing long term/refinancing                  |          | -                | -                |                     | -               | -               | -               | -               |                | -                  |
| Increase (decrease) in consumer deposits         |          | -                | -                |                     | -               | -               | -               | -               |                | -                  |
| <b>Payments</b>                                  |          |                  |                  |                     |                 |                 |                 |                 |                |                    |
| Repayment of borrowing                           |          | (33,538)         | (34,082)         |                     | 2,730           | (19,863)        | (14,201)        | 5,662           | -40%           | (34,082)           |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |          | <b>(33,538)</b>  | <b>(34,082)</b>  | <b>-</b>            | <b>2,730</b>    | <b>(19,863)</b> | <b>(14,201)</b> | <b>5,662</b>    | <b>-40%</b>    | <b>(34,082)</b>    |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     |          | <b>(63,940)</b>  | <b>(7,794)</b>   | <b>-</b>            | <b>19,948</b>   | <b>(11,267)</b> | <b>45,858</b>   |                 |                | <b>(7,794)</b>     |
| Cash/cash equivalents at beginning:              |          | 76,167           | 27,482           |                     | -               | 12,227          | 27,482          |                 |                | 12,227             |
| Cash/cash equivalents at month/year end:         |          | 12,227           | 19,688           |                     | -               | 960             | 73,340          |                 |                | 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 R960 thousand as at the end of November 2023 which represents a cash decrease of R11.2 million since the beginning of the financial year.
- Cash flows from operating activities yielded a net cash inflow of R88.1 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.

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- Cash flows from investing activities recorded net cash outflows of R79.5 million is due to the capital expenditure incurred.
- Cash flows from financing activities recorded net outflows of R19.8 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.

**7 RECOMMENDATIONS**

7.1 That the Council notes the submission of S71 for the month ended 30 November 2023

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

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

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

**Report seen by:**



DX DUBE  
PORTFOLIO COUNCILLOR  
BUDGET AND TREASURY OFFICE



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

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M05 November

| 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 |
| <b>R thousands</b>                                                   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>                                         |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates                                                       | 376,279          | 396,741             | –                 | 31,976             | 171,456            | 165,309            | 6,147               | 4%              | 396,741            |
| Service charges                                                      | 1,150,840        | 1,345,737           | –                 | 106,286            | 555,865            | 560,724            | (4,859)             | -1%             | 1,345,737          |
| Investment revenue                                                   | 5,406            | 5,877               | –                 | 479                | 3,986              | 2,449              | 1,537               | 63%             | 5,877              |
| Transfers and subsidies - Operational                                | 558,095          | 577,623             | –                 | 2,131              | 237,956            | 237,956            | –                   | –               | 577,623            |
| Other own revenue                                                    | 41,917           | 29,490              | –                 | 7,021              | 19,587             | 12,288             | 7,299               | 59%             | 29,490             |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>2,132,538</b> | <b>2,355,468</b>    | <b>–</b>          | <b>147,893</b>     | <b>988,849</b>     | <b>978,724</b>     | <b>10,125</b>       | <b>1%</b>       | <b>2,355,468</b>   |
| Employee costs                                                       | 677,337          | 724,604             | –                 | 56,238             | 269,619            | 301,918            | (32,299)            | -11%            | 724,604            |
| Remuneration of Councillors                                          | 26,983           | 28,443              | –                 | 2,150              | 10,641             | 11,851             | (1,210)             | -10%            | 28,443             |
| Depreciation and amortisation                                        | 347,534          | 379,139             | –                 | 28,481             | 153,569            | 157,974            | (4,405)             | -3%             | 379,139            |
| Interest                                                             | 76,057           | 32,205              | –                 | 3,080              | 14,001             | 13,419             | 583                 | 4%              | 32,205             |
| Inventory consumed and bulk purchases                                | 687,612          | 820,786             | –                 | 63,664             | 358,669            | 341,994            | 16,675              | 5%              | 820,786            |
| Transfers and subsidies                                              | –                | –                   | –                 | –                  | –                  | –                  | –                   | –               | –                  |
| Other expenditure                                                    | 800,652          | 739,412             | –                 | 35,652             | 162,705            | 308,088            | (145,383)           | -47%            | 739,412            |
| <b>Total Expenditure</b>                                             | <b>2,616,175</b> | <b>2,724,589</b>    | <b>–</b>          | <b>189,266</b>     | <b>969,205</b>     | <b>1,135,245</b>   | <b>(166,040)</b>    | <b>-15%</b>     | <b>2,724,589</b>   |
| <b>Surplus/(Deficit)</b>                                             | <b>(483,637)</b> | <b>(369,121)</b>    | <b>–</b>          | <b>(41,372)</b>    | <b>19,644</b>      | <b>(156,521)</b>   | <b>176,165</b>      | <b>-113%</b>    | <b>(369,121)</b>   |
| Transfers and subsidies - capital (monetary allocations)             | 158,912          | 240,770             | –                 | 21,760             | 67,489             | 67,489             | –                   | –               | 240,770            |
| Transfers and subsidies - capital (in-kind)                          | –                | –                   | –                 | –                  | –                  | –                  | –                   | –               | –                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>(324,726)</b> | <b>(128,351)</b>    | <b>–</b>          | <b>(19,613)</b>    | <b>87,133</b>      | <b>(89,032)</b>    | <b>176,165</b>      | <b>-198%</b>    | <b>(128,351)</b>   |
| Share of surplus/ (deficit) of associate                             | (33,264)         | –                   | –                 | –                  | –                  | –                  | –                   | –               | –                  |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>(357,990)</b> | <b>(128,351)</b>    | <b>–</b>          | <b>(19,613)</b>    | <b>87,133</b>      | <b>(89,032)</b>    | <b>176,165</b>      | <b>-198%</b>    | <b>(128,351)</b>   |
| <b>Capital expenditure &amp; funds sources</b>                       |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>                                           | <b>173,883</b>   | <b>255,338</b>      | <b>–</b>          | <b>29,959</b>      | <b>79,603</b>      | <b>75,026</b>      | <b>4,576</b>        | <b>6%</b>       | <b>255,338</b>     |
| Capital transfers recognised                                         | 158,926          | 240,770             | –                 | 21,760             | 68,376             | 68,956             | (581)               | -1%             | 240,770            |
| Borrowing                                                            | –                | –                   | –                 | –                  | –                  | –                  | –                   | –               | –                  |
| Internally generated funds                                           | 14,958           | 14,568              | –                 | 8,200              | 11,227             | 6,070              | 5,157               | 85%             | 14,568             |
| <b>Total sources of capital funds</b>                                | <b>173,883</b>   | <b>255,338</b>      | <b>–</b>          | <b>29,959</b>      | <b>79,603</b>      | <b>75,026</b>      | <b>4,576</b>        | <b>6%</b>       | <b>255,338</b>     |
| <b>Financial position</b>                                            |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets                                                 | 848,769          | 1,067,493           | –                 | 1,029,868          | 1,067,493          |                    |                     |                 | 1,067,493          |
| Total non current assets                                             | 6,486,772        | 5,915,689           | –                 | 6,412,943          | 5,915,689          |                    |                     |                 | 5,915,689          |
| Total current liabilities                                            | 1,114,198        | 766,659             | –                 | 1,152,486          | 766,659            |                    |                     |                 | 766,659            |
| Total non current liabilities                                        | 520,818          | 614,410             | –                 | 504,461            | 614,410            |                    |                     |                 | 614,410            |
| Community wealth/Equity                                              | 5,700,525        | 5,602,113           | –                 | 5,785,864          | 5,602,113          |                    |                     |                 | 5,602,113          |
| <b>Cash flows</b>                                                    |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                       | 137,421          | 261,626             | –                 | 48,089             | 88,135             | 158,116            | 69,982              | 44%             | 261,626            |
| Net cash from (used) investing                                       | (167,823)        | (235,338)           | –                 | (30,871)           | (79,539)           | (98,057)           | (18,518)            | 19%             | (235,338)          |
| Net cash from (used) financing                                       | (33,538)         | (34,082)            | –                 | 2,730              | (19,863)           | (14,201)           | 5,662               | -40%            | (34,082)           |
| <b>Cash/cash equivalents at the month/year end</b>                   | <b>12,227</b>    | <b>19,688</b>       | <b>–</b>          | <b>–</b>           | <b>960</b>         | <b>73,340</b>      | <b>72,380</b>       | <b>99%</b>      | <b>4,433</b>       |
| <b>Debtors &amp; creditors analysis</b>                              | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>                                          |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source                                               | 127,361          | 38,560              | 37,618            | 39,019             | 41,755             | 34,236             | 185,979             | 1,252,167       | 1,756,694          |
| <b>Creditors Age Analysis</b>                                        |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors                                                      | 70,495           | 58,858              | 66,589            | 22,697             | 2,528              | 3,817              | 182,718             | 1               | 407,703            |



KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

| 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   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Revenue - Functional</b>                |     |                 |                     |                 |                |               |               |              |                |                    |
| <i>Governance and administration</i>       |     | 521,000         | 565,717             | –               | 38,105         | 246,472       | 235,715       | 10,757       | 5%             | 565,717            |
| Executive and council                      |     | 20,452          | 15,251              | –               | 347            | 4,745         | 6,355         | (1,609)      | -25%           | 15,251             |
| Finance and administration                 |     | 500,548         | 550,466             | –               | 37,758         | 241,727       | 229,361       | 12,366       | 5%             | 550,466            |
| Internal audit                             |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <i>Community and public safety</i>         |     | 46,287          | 77,025              | –               | 2,850          | 17,627        | 32,094        | (14,467)     | -45%           | 77,025             |
| Community and social services              |     | 14,994          | 11,656              | –               | 906            | 4,943         | 4,857         | 86           | 2%             | 11,656             |
| Sport and recreation                       |     | 4,683           | 12,086              | –               | 34             | 1,096         | 5,036         | (3,940)      | -78%           | 12,086             |
| Public safety                              |     | 6,059           | 4,757               | –               | 808            | 2,431         | 1,982         | 449          | 23%            | 4,757              |
| Housing                                    |     | 20,539          | 48,522              | –               | 1,099          | 9,149         | 20,217        | (11,068)     | -55%           | 48,522             |
| Health                                     |     | 12              | 4                   | –               | 3              | 7             | 2             | 6            | 320%           | 4                  |
| <i>Economic and environmental services</i> |     | 157,172         | 171,944             | –               | 11,911         | 59,092        | 71,643        | (12,552)     | -18%           | 171,944            |
| Planning and development                   |     | 28,031          | 28,876              | –               | 9,157          | 17,723        | 12,032        | 5,691        | 47%            | 28,876             |
| Road transport                             |     | 129,141         | 143,068             | –               | 2,754          | 41,368        | 59,612        | (18,243)     | -31%           | 143,068            |
| Environmental protection                   |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <i>Trading services</i>                    |     | 1,573,123       | 1,781,356           | –               | 116,773        | 733,079       | 706,679       | 26,400       | 4%             | 1,781,356          |
| Energy sources                             |     | 796,318         | 994,494             | –               | 69,048         | 406,643       | 403,011       | 3,633        | 1%             | 994,494            |
| Water management                           |     | 373,999         | 366,795             | –               | 25,604         | 147,806       | 140,002       | 7,803        | 6%             | 366,795            |
| Waste water management                     |     | 254,821         | 263,058             | –               | 13,008         | 113,439       | 98,246        | 15,194       | 15%            | 263,058            |
| Waste management                           |     | 147,985         | 157,009             | –               | 9,112          | 65,191        | 65,421        | (230)        | 0%             | 157,009            |
| <i>Other</i>                               | 4   | 160             | 195                 | –               | 13             | 68            | 81            | (13)         | -16%           | 195                |
| <b>Total Revenue - Functional</b>          | 2   | 2,297,742       | 2,596,238           | –               | 169,653        | 1,056,338     | 1,046,214     | 10,125       | 1%             | 2,596,238          |
| <b>Expenditure - Functional</b>            |     |                 |                     |                 |                |               |               |              |                |                    |
| <i>Governance and administration</i>       |     | 653,078         | 526,515             | –               | 45,060         | 202,692       | 219,381       | (16,689)     | -8%            | 526,515            |
| Executive and council                      |     | 122,855         | 87,849              | –               | 9,887          | 52,942        | 36,604        | 16,338       | 45%            | 87,849             |
| Finance and administration                 |     | 528,385         | 431,359             | –               | 34,614         | 147,012       | 179,733       | (32,720)     | -18%           | 431,359            |
| Internal audit                             |     | 1,838           | 7,308               | –               | 559            | 2,738         | 3,045         | (307)        | -10%           | 7,308              |
| <i>Community and public safety</i>         |     | 253,589         | 305,267             | –               | 19,370         | 102,312       | 127,194       | (24,883)     | -20%           | 305,267            |
| Community and social services              |     | 42,542          | 46,305              | –               | 3,375          | 16,966        | 19,294        | (2,328)      | -12%           | 46,305             |
| Sport and recreation                       |     | 74,021          | 81,375              | –               | 5,969          | 26,171        | 33,906        | (7,735)      | -23%           | 81,375             |
| Public safety                              |     | 97,424          | 94,712              | –               | 6,668          | 33,098        | 39,463        | (6,365)      | -16%           | 94,712             |
| Housing                                    |     | 29,985          | 72,572              | –               | 2,656          | 22,588        | 30,238        | (7,651)      | -25%           | 72,572             |
| Health                                     |     | 9,616           | 10,303              | –               | 702            | 3,488         | 4,293         | (805)        | -19%           | 10,303             |
| <i>Economic and environmental services</i> |     | 286,897         | 276,739             | –               | 25,608         | 118,026       | 115,308       | 2,718        | 2%             | 276,739            |
| Planning and development                   |     | 86,124          | 86,004              | –               | 6,486          | 32,180        | 35,835        | (3,655)      | -10%           | 86,004             |
| Road transport                             |     | 200,765         | 190,732             | –               | 19,122         | 85,846        | 79,472        | 6,374        | 8%             | 190,732            |
| Environmental protection                   |     | 7               | 3                   | –               | –              | 1             | 1             | (1)          | -56%           | 3                  |
| <i>Trading services</i>                    |     | 1,459,213       | 1,613,058           | –               | 99,005         | 545,003       | 672,107       | (127,104)    | -19%           | 1,613,058          |
| Energy sources                             |     | 666,305         | 811,505             | –               | 59,447         | 310,729       | 338,127       | (27,398)     | -8%            | 811,505            |
| Water management                           |     | 605,115         | 612,122             | –               | 31,169         | 149,738       | 255,051       | (105,313)    | -41%           | 612,122            |
| Waste water management                     |     | 104,648         | 62,470              | –               | 1,917          | 34,736        | 26,029        | 8,707        | 33%            | 62,470             |
| Waste management                           |     | 83,145          | 126,961             | –               | 6,472          | 49,800        | 52,901        | (3,100)      | -6%            | 126,961            |
| <i>Other</i>                               |     | 2,955           | 3,010               | –               | 223            | 1,172         | 1,254         | (82)         | -7%            | 3,010              |
| <b>Total Expenditure - Functional</b>      | 3   | 2,655,731       | 2,724,589           | –               | 189,266        | 969,205       | 1,135,245     | (166,040)    | -15%           | 2,724,589          |
| <b>Surplus/ (Deficit) for the year</b>     |     | (357,990)       | (128,351)           | –               | (19,613)       | 87,133        | (89,032)      | 176,165      | -198%          | (128,351)          |

KZN252 Newcastle- Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

| 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             | -               | 642            | 51,743        | 52,067        | (324)        | -0.6%          | 124,961            |
| Vote 2 - COMMUNITY SERVICES                         |  |     | 173,752         | 185,534             | -               | 10,865         | 73,676        | 77,306        | (3,629)      | -4.7%          | 185,534            |
| Vote 3 - BUDGET AND TREASURY                        |  |     | 410,706         | 440,756             | -               | 37,463         | 194,729       | 183,648       | 11,081       | 6.0%           | 440,756            |
| Vote 4 - MUNICIPAL MANAGER                          |  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS |  |     | 44,957          | 74,467              | -               | 10,044         | 25,593        | 31,028        | (5,435)      | -17.5%         | 74,467             |
| Vote 6 - TECHNICAL SERVICES                         |  |     | 761,714         | 776,027             | -               | 41,591         | 303,954       | 299,154       | 4,800        | 1.6%           | 776,027            |
| Vote 7 - ELECTRICAL AND MECHANICAL SERVICES         |  |     | 796,318         | 994,494             | -               | 69,048         | 406,643       | 403,011       | 3,633        | 0.9%           | 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   | 2,297,742       | 2,596,238           | -               | 169,653        | 1,056,338     | 1,046,214     | 10,125       | 1.0%           | 2,596,238          |
| Expenditure by Vote                                 |  | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - CORPORATE SERVICES                         |  |     | 121,912         | 110,707             | -               | 9,906          | 59,390        | 46,128        | 13,262       | 28.8%          | 110,707            |
| Vote 2 - COMMUNITY SERVICES                         |  |     | 393,037         | 425,983             | -               | 31,903         | 161,841       | 177,493       | (15,652)     | -8.8%          | 425,983            |
| Vote 3 - BUDGET AND TREASURY                        |  |     | 336,565         | 238,236             | -               | 17,296         | 71,977        | 99,265        | (27,288)     | -27.5%         | 238,236            |
| Vote 4 - MUNICIPAL MANAGER                          |  |     | 97,601          | 100,353             | -               | 9,015          | 37,981        | 41,814        | (3,832)      | -9.2%          | 100,353            |
| Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS |  |     | 57,125          | 98,555              | -               | 4,534          | 31,749        | 41,065        | (9,316)      | -22.7%         | 98,555             |
| Vote 6 - TECHNICAL SERVICES                         |  |     | 966,049         | 920,360             | -               | 56,382         | 291,409       | 383,483       | (92,074)     | -24.0%         | 920,360            |
| Vote 7 - ELECTRICAL AND MECHANICAL SERVICES         |  |     | 683,442         | 830,394             | -               | 60,231         | 314,858       | 345,998       | (31,139)     | -9.0%          | 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   | 2,655,731       | 2,724,589           | -               | 189,266        | 969,205       | 1,135,245     | (166,040)    | -14.6%         | 2,724,589          |
| Surplus/ (Deficit) for the year                     |  | 2   | (357,990)       | (128,351)           | -               | (19,613)       | 87,133        | (89,032)      | 176,165      | -197.9%        | (128,351)          |

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

| KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - 2023/24 |     |                 |                     |                 |                |               |               |              |                |                    |
|------------------------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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             |                 | 67,298         | 360,550       | 367,509       | (6,959)      | -2%            | 882,022            |
| Service charges - Water                                                                                          |     | 209,841         | 219,986             |                 | 18,696         | 93,570        | 91,661        | 1,909        | 2%             | 219,986            |
| Service charges - Waste Water Management                                                                         |     | 127,581         | 133,580             |                 | 11,232         | 56,366        | 55,658        | 707          | 1%             | 133,580            |
| Service charges - Waste management                                                                               |     | 103,349         | 110,148             |                 | 9,060          | 45,379        | 45,895        | (516)        | -1%            | 110,148            |
| Sale of Goods and Rendering of Services                                                                          |     |                 |                     |                 | 608            | 2,480         | -             | 2,480        | 0%             |                    |
| Agency services                                                                                                  |     |                 | -                   |                 | -              | -             | -             | -            |                | -                  |
| Interest                                                                                                         |     |                 |                     |                 |                |               |               |              |                |                    |
| Interest earned from Receivables                                                                                 |     | 5,406           | 5,877               |                 | 479            | 3,986         | 2,449         | 1,537        | 63%            | 5,877              |
| Interest from Current and Non Current Assets                                                                     |     | 6,529           | 5,330               |                 | -              | -             | 2,221         | (2,221)      | -100%          | 5,330              |
| Dividends                                                                                                        |     |                 |                     |                 | -              | -             | -             | -            |                | -                  |
| Rent on Land                                                                                                     |     |                 | -                   |                 | -              | -             | -             | -            |                | -                  |
| Rental from Fixed Assets                                                                                         |     | 7,988           | 8,804               |                 | 854            | 4,767         | 3,669         | 1,099        | 30%            | 8,804              |
| Licence and permits                                                                                              |     |                 | -                   |                 | -              | -             | -             | -            |                | -                  |
| Operational Revenue                                                                                              |     | 20,508          | 8,490               |                 | 126            | 3,305         | 3,538         | (232)        | -7%            | 8,490              |
| Non-Exchange Revenue                                                                                             |     |                 |                     |                 |                |               |               |              |                |                    |
| Property rates                                                                                                   |     | 376,279         | 396,741             |                 | 31,976         | 171,456       | 165,309       | 6,147        | 4%             | 396,741            |
| Surcharges and Taxes                                                                                             |     |                 |                     |                 | -              | -             | -             | -            |                | -                  |
| Fines, penalties and forfeits                                                                                    |     | 5,729           | 4,831               |                 | 649            | 3,260         | 2,013         | 1,247        | 62%            | 4,831              |
| Licence and permits                                                                                              |     | 62              | 34                  |                 | 2              | 17            | 14            | 3            | 18%            | 34                 |
| Transfers and subsidies - Operational                                                                            |     | 558,095         | 577,623             |                 | 2,131          | 237,956       | 237,956       | -            |                | 577,623            |
| Interest                                                                                                         |     |                 | -                   |                 | -              | -             | -             | -            |                | -                  |
| Fuel Levy                                                                                                        |     |                 | -                   |                 | -              | -             | -             | -            |                | -                  |
| Operational Revenue                                                                                              |     | -               |                     |                 | -              | -             | -             | -            |                | -                  |
| Gains on disposal of Assets                                                                                      |     | 1,101           | 2,000               |                 | 4,783          | 5,557         | 833           | 4,724        | 567%           | 2,000              |
| Other Gains                                                                                                      |     |                 | -                   |                 | -              | 200           | -             | 200          | #DIV/0!        | -                  |
| Discontinued Operations                                                                                          |     |                 |                     |                 | -              | -             | -             | -            |                | -                  |
|                                                                                                                  |     | 2,132,538       | 2,355,468           | -               | 147,893        | 988,849       | 978,724       | 10,125       | 1%             | 2,355,468          |
| Total Revenue (excluding capital transfers and contributions)                                                    |     |                 |                     |                 |                |               |               |              |                |                    |
| Expenditure By Type                                                                                              |     |                 |                     |                 |                |               |               |              |                |                    |
| Employee related costs                                                                                           |     | 677,337         | 724,604             |                 | 56,238         | 269,619       | 301,918       | (32,299)     | -11%           | 724,604            |
| Remuneration of councillors                                                                                      |     | 26,983          | 28,443              |                 | 2,150          | 10,641        | 11,851        | (1,210)      | -10%           | 28,443             |
| Bulk purchases - electricity                                                                                     |     | 527,905         | 660,933             |                 | 47,238         | 286,594       | 275,389       | 11,206       | 4%             | 660,933            |
| Inventory consumed                                                                                               |     | 159,707         | 159,854             |                 | 16,426         | 72,075        | 66,606        | 5,469        | 8%             | 159,854            |
| Debt impairment                                                                                                  |     | 252,510         | 308,145             |                 | -              | -             | 128,394       | (128,394)    | -100%          | 308,145            |
| Depreciation and amortisation                                                                                    |     | 347,534         | 379,139             |                 | 28,481         | 153,569       | 157,974       | (4,405)      | -3%            | 379,139            |
| Interest                                                                                                         |     | 76,057          | 32,205              |                 | 3,080          | 14,001        | 13,419        | 583          | 4%             | 32,205             |
| Contracted services                                                                                              |     | 260,392         | 207,361             |                 | 20,909         | 72,610        | 86,400        | (13,790)     | -16%           | 207,361            |
| Transfers and subsidies                                                                                          |     |                 | -                   |                 | -              | -             | -             | -            |                | -                  |
| Irrecoverable debts written off                                                                                  |     | 102,301         | 89,312              |                 | 6,477          | 35,096        | 37,213        | (2,117)      | -6%            | 89,312             |
| Operational costs                                                                                                |     | 185,449         | 134,594             |                 | 8,266          | 54,999        | 56,081        | (1,082)      | -2%            | 134,594            |
| Losses on Disposal of Assets                                                                                     |     |                 |                     |                 | -              | -             | -             | -            |                | -                  |
| Other Losses                                                                                                     |     |                 |                     |                 |                |               |               |              |                |                    |
| Total Expenditure                                                                                                |     | 2,616,175       | 2,724,589           | -               | 189,266        | 969,205       | 1,135,245     | (166,040)    | -15%           | 2,724,589          |
| Surplus/(Deficit)                                                                                                |     | (483,637)       | (369,121)           | -               | (41,372)       | 19,644        | (156,521)     | 176,165      | (0)            | (369,121)          |
| Transfers and subsidies - capital (monetary allocations)                                                         |     | 158,912         | 240,770             |                 | 21,760         | 67,489        | 67,489        | -            |                | 240,770            |
| Transfers and subsidies - capital (in-kind)                                                                      |     |                 | -                   |                 |                |               |               | -            |                |                    |
| Surplus/(Deficit) after capital transfers & contributions                                                        |     | (324,726)       | (128,351)           | -               | (19,613)       | 87,133        | (89,032)      |              |                | (128,351)          |
| Income Tax                                                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| Surplus/(Deficit) after income tax                                                                               |     | (324,726)       | (128,351)           | -               | (19,613)       | 87,133        | (89,032)      |              |                | (128,351)          |
| Share of Surplus/Deficit attributable to Joint Venture                                                           |     |                 |                     |                 |                |               |               |              |                |                    |
| Share of Surplus/Deficit attributable to Minorities                                                              |     |                 |                     |                 |                |               |               |              |                |                    |
| Surplus/(Deficit) attributable to municipality                                                                   |     | (324,726)       | (128,351)           | -               | (19,613)       | 87,133        | (89,032)      |              |                | (128,351)          |
| Share of Surplus/Deficit attributable to Associate                                                               |     | (33,264)        |                     |                 |                |               |               |              |                |                    |
| Intercompany/Parent subsidiary transactions                                                                      |     |                 |                     |                 |                |               |               |              |                |                    |
| Surplus/ (Deficit) for the year                                                                                  |     | (357,990)       | (128,351)           | -               | (19,613)       | 87,133        | (89,032)      |              |                | (128,351)          |

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

| 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 |
| <b>R thousands</b>                                                                                                 | <b>1</b> |                 |                     |                 |                |               |               |              |                |                    |
| <b>Single Year expenditure appropriation</b>                                                                       | <b>2</b> |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - CORPORATE SERVICES                                                                                        |          | 120             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 2 - COMMUNITY SERVICES                                                                                        |          | 4,448           | 13,328              | -               | 2,887          | 14,248        | 5,552         | -            | -              | 13,328             |
| Vote 3 - BUDGET AND TREASURY                                                                                       |          | 2,999           | 3,900               | -               | 49             | 689           | 1,625         | -            | -              | 3,900              |
| Vote 4 - MUNICIPAL MANAGER                                                                                         |          | -               | 800                 | -               | 7,709          | 9,368         | 333           | -            | -              | 800                |
| Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS                                                                |          | 24,472          | 500                 | -               | 8,740          | 14,870        | 208           | -            | -              | 500                |
| Vote 6 - TECHNICAL SERVICES                                                                                        |          | 141,846         | 215,262             | -               | 10,574         | 37,017        | 58,328        | -            | -              | 215,262            |
| Vote 7 - ELECTRICAL AND MECHANICAL SERVICES                                                                        |          | -               | 21,550              | -               | -              | 3,411         | 8,979         | -            | -              | 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]                                                                                        |          | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital single-year expenditure</b>                                                                       | <b>4</b> | 173,883         | 255,338             | -               | 29,959         | 79,603        | 75,026        | -            | -              | 255,338            |
| <b>Total Capital Expenditure</b>                                                                                   |          | 173,883         | 255,338             | -               | 29,959         | 79,603        | 75,026        | -            | -              | 255,338            |
| <b>Capital Expenditure - Functional Classification</b>                                                             |          |                 |                     |                 |                |               |               |              |                |                    |
| <b>Governance and administration</b>                                                                               |          | 3,119           | 4,700               | -               | 7,758          | 10,057        | 1,958         | 8,099        | 414%           | 4,700              |
| Executive and council                                                                                              |          | -               | -                   | -               | 7,709          | 9,368         | -             | 9,368        | #DIV/0!        | -                  |
| Finance and administration                                                                                         |          | 3,119           | 4,700               | -               | 49             | 689           | 1,958         | (1,269)      | -65%           | 4,700              |
| Internal audit                                                                                                     |          | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community and public safety</b>                                                                                 |          | 5,125           | 37,334              | -               | 2,887          | 14,248        | 15,556        | (1,308)      | -8%            | 37,334             |
| Community and social services                                                                                      |          | 557             | 858                 | -               | 2,887          | 13,361        | 357           | 13,004       | 3639%          | 858                |
| Sport and recreation                                                                                               |          | 3,891           | 35,977              | -               | -              | 886           | 14,990        | (14,104)     | -94%           | 35,977             |
| Public safety                                                                                                      |          | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Housing                                                                                                            |          | 678             | 500                 | -               | -              | -             | 208           | (208)        | -100%          | 500                |
| Health                                                                                                             |          | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Economic and environmental services</b>                                                                         |          | 56,127          | 54,635              | -               | 11,386         | 23,346        | 14,384        | 8,962        | 62%            | 54,635             |
| Planning and development                                                                                           |          | 23,887          | -                   | -               | 8,740          | 14,870        | -             | 14,870       | #DIV/0!        | -                  |
| Road transport                                                                                                     |          | 32,240          | 54,635              | -               | 2,645          | 8,476         | 14,384        | (5,907)      | -41%           | 54,635             |
| Environmental protection                                                                                           |          | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Trading services</b>                                                                                            |          | 109,513         | 158,669             | -               | 7,929          | 31,952        | 43,128        | (11,176)     | -28%           | 158,669            |
| Energy sources                                                                                                     |          | -               | 21,550              | -               | -              | 3,411         | 3,411         | -            | -              | 21,550             |
| Water management                                                                                                   |          | 83,298          | 108,185             | -               | 7,585          | 27,661        | 27,661        | -            | -              | 108,185            |
| Waste water management                                                                                             |          | 26,214          | 28,484              | -               | 344            | 880           | 11,868        | (10,988)     | -93%           | 28,484             |
| Waste management                                                                                                   |          | -               | 450                 | -               | -              | -             | 188           | (188)        | -100%          | 450                |
| <b>Other</b>                                                                                                       |          | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital Expenditure - Functional Classification</b>                                                       | <b>3</b> | 173,883         | 255,338             | -               | 29,959         | 79,603        | 75,026        | 4,576        | 6%             | 255,338            |
| <b>Funded by:</b>                                                                                                  |          |                 |                     |                 |                |               |               |              |                |                    |
| National Government                                                                                                |          | 148,814         | 228,012             | -               | 21,760         | 67,469        | 54,709        | 12,760       | 23%            | 228,012            |
| Provincial Government                                                                                              |          | 9,112           | 12,758              | -               | -              | 886           | 14,248        | (13,361)     | -94%           | 12,758             |
| District Municipality                                                                                              |          | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Transfers and subsidies - capital (monetary allocations) (Nal / Prov Departm                                       |          | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) |          | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Transfers recognised - capital</b>                                                                              |          | 158,926         | 240,770             | -               | 21,760         | 68,376        | 68,956        | (581)        | -1%            | 240,770            |
| <b>Borrowing</b>                                                                                                   | <b>6</b> | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Internally generated funds</b>                                                                                  |          | 14,958          | 14,568              | -               | 8,200          | 11,227        | 6,070         | 5,157        | 85%            | 14,568             |
| <b>Total Capital Funding</b>                                                                                       |          | 173,883         | 255,338             | -               | 29,959         | 79,603        | 75,026        | 4,576        | 6%             | 255,338            |

**KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M05 November**

| Description                                             | Ref      | 2022/23          | Budget Year 2023/24 |                 |                  |                    |
|---------------------------------------------------------|----------|------------------|---------------------|-----------------|------------------|--------------------|
|                                                         |          | Audited Outcome  | Original Budget     | Adjusted Budget | YearTD actual    | Full Year Forecast |
| <b>R thousands</b>                                      | <b>1</b> |                  |                     |                 |                  |                    |
| <b>ASSETS</b>                                           |          |                  |                     |                 |                  |                    |
| <b>Current assets</b>                                   |          |                  |                     |                 |                  |                    |
| Cash and cash equivalents                               |          | 12,227           | 19,688              |                 | 960              | 19,688             |
| Trade and other receivables from exchange transactions  |          | 689,996          | 951,655             |                 | 787,420          | 951,655            |
| Receivables from non-exchange transactions              |          | 121,850          | 83,155              |                 | 19,706           | 83,155             |
| Current portion of non-current receivables              |          |                  |                     |                 | -                | -                  |
| Inventory                                               |          | 24,696           | 12,995              |                 | 24,414           | 12,995             |
| VAT                                                     |          |                  |                     |                 | 69,243           | -                  |
| Other current assets                                    |          |                  |                     |                 | 128,125          | -                  |
| <b>Total current assets</b>                             |          | <b>848,769</b>   | <b>1,067,493</b>    | <b>-</b>        | <b>1,029,868</b> | <b>1,067,493</b>   |
| <b>Non current assets</b>                               |          |                  |                     |                 |                  |                    |
| Investments                                             |          | 101,739          | 110,954             |                 | 101,739          | 110,954            |
| Investment property                                     |          | 373,698          | 352,224             |                 | 373,568          | 352,224            |
| Property, plant and equipment                           |          | 5,999,100        | 5,440,429           |                 | 5,925,441        | 5,440,429          |
| Biological assets                                       |          |                  |                     |                 | -                | -                  |
| Living and non-living resources                         |          |                  |                     |                 | -                | -                  |
| Heritage assets                                         |          | 11,982           | 11,883              |                 | 11,982           | 11,883             |
| Intangible assets                                       |          | 254              | 200                 |                 | 213              | 200                |
| Trade and other receivables from exchange transactions  |          |                  |                     |                 | -                | -                  |
| Non-current receivables from non-exchange transactions  |          |                  |                     |                 | -                | -                  |
| Other non-current assets                                |          |                  |                     |                 | -                | -                  |
| <b>Total non current assets</b>                         |          | <b>6,486,772</b> | <b>5,915,689</b>    | <b>-</b>        | <b>6,412,943</b> | <b>5,915,689</b>   |
| <b>TOTAL ASSETS</b>                                     |          | <b>7,335,541</b> | <b>6,983,183</b>    | <b>-</b>        | <b>7,442,811</b> | <b>6,983,183</b>   |
| <b>LIABILITIES</b>                                      |          |                  |                     |                 |                  |                    |
| <b>Current liabilities</b>                              |          |                  |                     |                 |                  |                    |
| Bank overdraft                                          |          |                  |                     |                 | -                | -                  |
| Financial liabilities                                   |          | 65,978           | 34,082              |                 | 62,472           | 34,082             |
| Consumer deposits                                       |          | 35,599           | 35,649              |                 | 36,618           | 35,649             |
| Trade and other payables from exchange transactions     |          | 857,235          | 571,301             |                 | 835,599          | 571,301            |
| Trade and other payables from non-exchange transactions |          | 134,074          |                     |                 | 204,765          |                    |
| Provision                                               |          | 14,261           | 10,513              |                 | 13,031           | 10,513             |
| VAT                                                     |          | 7,052            | -                   |                 | -                | -                  |
| Other current liabilities                               |          |                  | 115,115             |                 | -                | 115,115            |
| <b>Total current liabilities</b>                        |          | <b>1,114,198</b> | <b>766,659</b>      | <b>-</b>        | <b>1,152,486</b> | <b>766,659</b>     |
| <b>Non current liabilities</b>                          |          |                  |                     |                 |                  |                    |
| Financial liabilities                                   |          | 263,234          | 321,905             |                 | 246,877          | 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                           |          |                  |                     |                 | -                | -                  |
| <b>Total non current liabilities</b>                    |          | <b>520,818</b>   | <b>614,410</b>      | <b>-</b>        | <b>504,461</b>   | <b>614,410</b>     |
| <b>TOTAL LIABILITIES</b>                                |          | <b>1,635,016</b> | <b>1,381,069</b>    | <b>-</b>        | <b>1,656,947</b> | <b>1,381,069</b>   |
| <b>NET ASSETS</b>                                       | <b>2</b> | <b>5,700,525</b> | <b>5,602,113</b>    | <b>-</b>        | <b>5,785,864</b> | <b>5,602,113</b>   |
| <b>COMMUNITY WEALTH/EQUITY</b>                          |          |                  |                     |                 |                  |                    |
| Accumulated surplus/(deficit)                           |          | 5,668,234        | 5,567,259           |                 | 5,753,566        | 5,567,259          |
| Reserves and funds                                      |          | 32,292           | 34,854              |                 | 32,299           | 34,854             |
| Other                                                   |          |                  |                     |                 |                  |                    |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                    | <b>2</b> | <b>5,700,525</b> | <b>5,602,113</b>    | <b>-</b>        | <b>5,785,864</b> | <b>5,602,113</b>   |

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow -M05 November

| 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 |
| <b>R thousands</b>                               | <b>1</b> |                  |                     |                 |                 |                 |                 |                 |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |          |                  |                     |                 |                 |                 |                 |                 |                |                    |
| <b>Receipts</b>                                  |          |                  |                     |                 |                 |                 |                 |                 |                |                    |
| Property rates                                   |          | 260,934          | 299,539             |                 | 28,139          | 94,704          | 124,808         | (30,104)        | -24%           | 299,539            |
| Service charges                                  |          | 1,010,023        | 1,144,535           |                 | 93,532          | 372,818         | 476,890         | (104,072)       | -22%           | 1,144,535          |
| Other revenue                                    |          | -                | 231,189             |                 | 106,872         | 118,442         | 96,329          | 22,113          | 23%            | 231,189            |
| Transfers and Subsidies - Operational            |          | 466,712          | 547,623             |                 | 1,398           | 229,783         | 229,783         | -               |                | 547,623            |
| Transfers and Subsidies - Capital                |          | 178,070          | 240,770             |                 | 56,000          | 147,820         | 147,820         | -               |                | 240,770            |
| Interest                                         |          | 11,936           | 5,330               |                 | 699             | 3,986           | 2,221           | 1,765           | 79%            | 5,330              |
| Dividends                                        |          | -                | -                   |                 | -               | -               | -               | -               |                | -                  |
| <b>Payments</b>                                  |          |                  |                     |                 |                 |                 |                 |                 |                |                    |
| Suppliers and employees                          |          | (1,741,681)      | (2,175,156)         |                 | (235,470)       | (865,416)       | (906,315)       | (40,899)        | 5%             | (2,175,156)        |
| Interest                                         |          | (48,574)         | (32,205)            |                 | (3,080)         | (14,001)        | (13,419)        | 583             | -4%            | (32,205)           |
| Transfers and Subsidies                          |          | -                | -                   |                 | -               | -               | -               | -               |                | -                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |          | <b>137,421</b>   | <b>261,626</b>      | <b>-</b>        | <b>48,089</b>   | <b>88,135</b>   | <b>158,116</b>  | <b>69,982</b>   | <b>44%</b>     | <b>261,626</b>     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |          |                  |                     |                 |                 |                 |                 |                 |                |                    |
| <b>Receipts</b>                                  |          |                  |                     |                 |                 |                 |                 |                 |                |                    |
| Proceeds on disposal of PPE                      |          | 6,046            | 20,000              |                 | 330             | 330             | 8,333           | (8,003)         | -96%           | 20,000             |
| Decrease (increase) in non-current receivables   |          | -                | -                   |                 | -               | -               | -               | -               |                | -                  |
| Decrease (Increase) in non-current investments   |          | -                | -                   |                 | -               | -               | -               | -               |                | -                  |
| <b>Payments</b>                                  |          |                  |                     |                 |                 |                 |                 |                 |                |                    |
| Capital assets                                   |          | (173,869)        | (255,338)           |                 | (31,202)        | (79,870)        | (106,391)       | (26,521)        | 25%            | (255,338)          |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |          | <b>(167,823)</b> | <b>(235,338)</b>    | <b>-</b>        | <b>(30,871)</b> | <b>(79,539)</b> | <b>(98,057)</b> | <b>(18,518)</b> | <b>19%</b>     | <b>(235,338)</b>   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |          |                  |                     |                 |                 |                 |                 |                 |                |                    |
| <b>Receipts</b>                                  |          |                  |                     |                 |                 |                 |                 |                 |                |                    |
| Short term loans                                 |          | -                | -                   |                 | -               | -               | -               | -               |                | -                  |
| Borrowing long term/refinancing                  |          | -                | -                   |                 | -               | -               | -               | -               |                | -                  |
| Increase (decrease) in consumer deposits         |          | -                | -                   |                 | -               | -               | -               | -               |                | -                  |
| <b>Payments</b>                                  |          |                  |                     |                 |                 |                 |                 |                 |                |                    |
| Repayment of borrowing                           |          | (33,538)         | (34,082)            |                 | 2,730           | (19,863)        | (14,201)        | 5,662           | -40%           | (34,082)           |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |          | <b>(33,538)</b>  | <b>(34,082)</b>     | <b>-</b>        | <b>2,730</b>    | <b>(19,863)</b> | <b>(14,201)</b> | <b>5,662</b>    | <b>-40%</b>    | <b>(34,082)</b>    |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     |          | <b>(63,940)</b>  | <b>(7,794)</b>      | <b>-</b>        | <b>19,948</b>   | <b>(11,267)</b> | <b>45,858</b>   |                 |                | <b>(7,794)</b>     |
| Cash/cash equivalents at beginning:              |          | 76,167           | 27,482              |                 | -               | 12,227          | 27,482          |                 |                | 12,227             |
| Cash/cash equivalents at month/year end:         |          | 12,227           | 19,688              |                 | -               | 960             | 73,340          |                 |                | 4,433              |



KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M05 November

| Ref                | Description                             | Variance | Reasons for material deviations                                                                                            | Remedial or corrective steps/remarks |
|--------------------|-----------------------------------------|----------|----------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| <b>R thousands</b> |                                         |          |                                                                                                                            |                                      |
| 1                  | <b>Revenue</b>                          |          |                                                                                                                            |                                      |
|                    | Operational Revenue                     | 31%      | Dependent on the consumers reaction                                                                                        |                                      |
|                    | Fines, penalties and forfeits           | 55%      | Dependent on the consumers reaction                                                                                        |                                      |
|                    | Licence and permits                     | 33%      | More consumers are now venturing to starting businesses                                                                    |                                      |
|                    | Rental from Fixed Assets                | 33%      | Increase in rentals as contributed to this positive variance                                                               |                                      |
|                    | Interest earned from Receivables        | -12%     | Withdrawals of investments made has resulted in the variance of the interest earned                                        |                                      |
| 2                  | <b>Expenditure By Type</b>              |          |                                                                                                                            |                                      |
|                    | Employee related costs                  | -12%     | This is due to exits not yet filled                                                                                        |                                      |
|                    | Debt impairment                         | -100%    | Only debt impairment for indigents is calculated monthly all other debtors is Biannually                                   |                                      |
|                    | Contracted services                     | -19%     | Delays in the appointment of service providers                                                                             |                                      |
|                    | Operational costs                       | -6%      | Cost containment procedures placed to curb unnecessary expenditure                                                         |                                      |
|                    | Irrecoverable debts written off         | -4%      | Only debt impairment for indigents is calculated monthly all other debtors is Biannually                                   |                                      |
| 3                  | <b>Capital Expenditure</b>              |          |                                                                                                                            |                                      |
|                    | Grant funded projects                   | -41%     | Due to SCM processes being at initial stages                                                                               |                                      |
|                    | Internally funded projects              | -48%     | Due to SCM processes being at initial stages                                                                               |                                      |
|                    | Repairs and maintenance                 | 48%      | Due to SCM processes being at initial stages                                                                               |                                      |
| 4                  | <b>Financial Position</b>               |          |                                                                                                                            |                                      |
|                    |                                         |          |                                                                                                                            |                                      |
| 5                  | <b>Cash Flow</b>                        |          |                                                                                                                            |                                      |
|                    | Net Cash from Operating Activities      | 54%      | Main attributor is property rates due to increased number of new properties & conversion of household to business category |                                      |
|                    | Net Cash Used from Investing Activities | 40%      | Slow capital expenditure                                                                                                   |                                      |
|                    | Net Cash Used from Financial Activities | -99%     | Based on amortisation schedules                                                                                            |                                      |
| 6                  | <b>Measureable performance</b>          |          |                                                                                                                            |                                      |
|                    |                                         |          |                                                                                                                            |                                      |
| 7                  | <b>Municipal Entities</b>               |          |                                                                                                                            |                                      |
|                    |                                         |          |                                                                                                                            |                                      |

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators -M05 November

| 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 |
| <b><u>Borrowings Management</u></b>                         |                                                                                                |     |                 |                     |                 |               |                    |
| Capital Charges to Operating Expenditure                    | Interest & principal paid/Operating Expenditure                                                |     | 4.1%            | 15.1%               | 0.0%            | 16.7%         | 17.3%              |
| Borrowed funding of 'own' capital expenditure               | Borrowings/Capital expenditure excl. transfers and grants                                      |     | 0.0%            | 0.0%                | 0.0%            | 0.0%          | 0.0%               |
| <b><u>Safety of Capital</u></b>                             |                                                                                                |     |                 |                     |                 |               |                    |
| Debt to Equity                                              | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves                           |     | 19.5%           | 13.7%               | 0.0%            | 19.9%         | 13.7%              |
| Gearing                                                     | Long Term Borrowing/ Funds & Reserves                                                          |     | 815.2%          | 923.6%              | 0.0%            | 764.4%        | 923.6%             |
| <b><u>Liquidity</u></b>                                     |                                                                                                |     |                 |                     |                 |               |                    |
| Current Ratio                                               | Current assets/current liabilities                                                             | 1   | 76.2%           | 139.2%              | 0.0%            | 89.4%         | 139.2%             |
| Liquidity Ratio                                             | Monetary Assets/Current Liabilities                                                            |     | 1.1%            | 2.6%                | 0.0%            | 0.1%          | 2.6%               |
| <b><u>Revenue Management</u></b>                            |                                                                                                |     |                 |                     |                 |               |                    |
| 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%               |
| <b><u>Creditors Management</u></b>                          |                                                                                                |     |                 |                     |                 |               |                    |
| Creditors System Efficiency                                 | % of Creditors Paid Within Terms (within MFMA s 65(e))                                         |     |                 |                     |                 |               |                    |
| <b><u>Funding of Provisions</u></b>                         |                                                                                                |     |                 |                     |                 |               |                    |
| Percentage Of Provisions Not Funded                         | Unfunded Provisions/Total Provisions                                                           |     |                 |                     |                 |               |                    |
| <b><u>Other Indicators</u></b>                              |                                                                                                |     |                 |                     |                 |               |                    |
| 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                                                 |     | 32.2%           | 30.8%               | 0.0%            | 38.0%         | 27.3%              |
| Repairs & Maintenance                                       | R&M/Total Revenue - capital revenue                                                            |     | 3.8%            | 1.9%                | 0.0%            | 2.6%          | 1.2%               |
| Interest & Depreciation                                     | I&D/Total Revenue - capital revenue                                                            |     | 20.1%           | 17.5%               | 0.0%            | 21.3%         | 16.9%              |
| <b><u>IDP regulation financial viability indicators</u></b> |                                                                                                |     |                 |                     |                 |               |                    |
| i. Debt coverage                                            | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year   |     |                 |                     |                 |               |                    |
| ii. O/S Service Debtors to Revenue                          | Total outstanding service debtors/annual revenue received for services                         |     |                 |                     |                 |               |                    |
| iii. Cost coverage                                          | (Available cash + Investments)/monthly fixed operational expenditure                           |     |                 |                     |                 |               |                    |

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

| Description                                                             | NT Code | Budget Year 2023/24 |            |            |             |             |             |              |           |           |                    | Actual Bad Debts Written Off against Debtors | Impairment- Bad Debts i.to Council Policy |
|-------------------------------------------------------------------------|---------|---------------------|------------|------------|-------------|-------------|-------------|--------------|-----------|-----------|--------------------|----------------------------------------------|-------------------------------------------|
|                                                                         |         | 0-30 Days           | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dye | 151-180 Dye | 181 Dye-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    | 28,267              | 11,114     | 10,328     | 9,179       | 9,793       | 10,259      | 55,376       | 372,481   | 506,798   | 457,089            | 1,516                                        |                                           |
| Trade and Other Receivables from Exchange Transactions - Electricity    | 1300    | 38,791              | 1,270      | 912        | 852         | 736         | 573         | 2,912        | 14,573    | 60,819    | 19,646             | 334                                          |                                           |
| Receivables from Non-exchange Transactions - Property Rates             | 1400    | 38,700              | 8,659      | 8,284      | 12,443      | 8,594       | 7,759       | 40,315       | 126,995   | 251,949   | 196,107            | 1,706                                        |                                           |
| Receivables from Exchange Transactions - Waste Water Management         | 1500    | 17,815              | 7,053      | 6,824      | 7,236       | 12,067      | 6,549       | 37,776       | 371,008   | 466,327   | 434,636            | 1,860                                        |                                           |
| Receivables from Exchange Transactions - Waste Management               | 1600    | 13,980              | 5,333      | 5,070      | 5,033       | 5,387       | 4,962       | 26,908       | 163,876   | 230,538   | 206,176            | 901                                          |                                           |
| Receivables from Exchange Transactions - Property Rental Debtors        | 1700    | 690                 | 209        | 161        | 176         | 142         | 141         | 811          | 3,160     | 5,489     | 4,429              | 11                                           |                                           |
| Interest on Arrear Debtor Accounts                                      | 1810    | 1,413               | 723        | 631        | 607         | 514         | 543         | 2,798        | 15,080    | 22,389    | 19,622             | 75                                           |                                           |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820    | -                   | -          | -          | -           | -           | -           | -            | -         | -         | -                  | -                                            |                                           |
| Other                                                                   | 1900    | (12,275)            | 4,000      | 5,408      | 3,492       | 4,413       | 3,449       | 19,082       | 185,015   | 212,585   | 215,451            | 919                                          |                                           |
| Total By Income Source                                                  | 2000    | 127,361             | 38,560     | 37,618     | 39,019      | 41,755      | 34,236      | 185,979      | 1,252,167 | 1,756,694 | 1,553,156          | 7,322                                        | -                                         |
| 2022/23 - totals only                                                   |         |                     |            |            |             |             |             |              |           |           |                    |                                              |                                           |
| Debtors Age Analysis By Customer Group                                  |         |                     |            |            |             |             |             |              |           |           |                    |                                              |                                           |
| Organs of State                                                         | 2200    | 3,991               | 377        | 367        | 4,643       | 239         | 126         | 947          | 5,693     | 16,383    | 11,648             | -                                            |                                           |
| Commercial                                                              | 2300    | 44,645              | 3,721      | 3,038      | 3,080       | 2,964       | 2,510       | 13,149       | 62,460    | 135,557   | 84,153             | 272                                          |                                           |
| Households                                                              | 2400    | 93,428              | 34,421     | 32,607     | 31,274      | 38,536      | 31,579      | 171,749      | 1,175,807 | 1,509,401 | 1,448,946          | 6,908                                        |                                           |
| Other                                                                   | 2500    | (14,704)            | 41         | 1,606      | 21          | 26          | 21          | 135          | 8,207     | (4,647)   | 8,410              | 142                                          |                                           |
| Total By Customer Group                                                 | 2600    | 127,361             | 38,560     | 37,618     | 39,019      | 41,755      | 34,236      | 185,979      | 1,252,167 | 1,756,694 | 1,553,156          | 7,322                                        |                                           |

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

| 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    | 52,905              | 54,312       | 50,809       | 7,604         | -              | -              | -                 | 165,630     |         |                                           |
| Bulk Water                              | 0200    | 15,953              | 4,113        | 15,779       | 14,027        | 1,869          | 3,817          | 182,718           | 238,276     |         |                                           |
| PAYE deductions                         | 0300    | -                   | -            | -            | -             | -              | -              | -                 | -           |         |                                           |
| VAT (output less input)                 | 0400    | -                   | -            | -            | -             | -              | -              | -                 | -           |         |                                           |
| Pensions / Retirement deductions        | 0500    | -                   | -            | -            | -             | -              | -              | -                 | -           |         |                                           |
| Loan repayments                         | 0600    | -                   | -            | -            | -             | -              | -              | -                 | -           |         |                                           |
| Trade Creditors                         | 0700    | 1,638               | 433          | -            | 1,066         | 659            | -              | 1                 | 3,797       |         |                                           |
| Auditor General                         | 0800    | -                   | -            | -            | -             | -              | -              | -                 | -           |         |                                           |
| Other                                   | 0900    | -                   | -            | -            | -             | -              | -              | -                 | -           |         |                                           |
| Total By Customer Type                  | 1000    | 70,495              | 58,858       | 66,589       | 22,697        | 2,528          | 3,817          | 182,718           | 1           | 407,703 |                                           |
|                                         |         |                     |              |              |               |                |                |                   |             | -       |                                           |



## KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

| KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November |     |                 |                     |                 |                |               |               |              |                |                    |
|----------------------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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             | -               | 1,398          | 215,192       | 215,192       | -            |                | 522,879            |
| Local Government Equitable Share                                                                               |     | 417,173         | 506,803             |                 | -              | 211,168       | 211,168       | -            |                | 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               |                 | 1,398          | 2,174         | 2,174         | -            |                | 3,106              |
|                                                                                                                |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Other transfers and grants [insert description]                                                                |     |                 |                     |                 |                |               |               | -            |                |                    |
| Provincial Government:                                                                                         |     | 17,851          | 24,744              | -               | -              | 14,591        | 8,362         | 6,229        | 74.5%          | 24,744             |
| Health subsidy                                                                                                 |     |                 | -                   |                 |                |               |               | -            |                |                    |
| Sport and Recreation                                                                                           |     |                 | -                   |                 |                |               |               |              |                |                    |
| Level 2 accreditation                                                                                          |     | 6,006           | 15,001              |                 | -              | 4,848         | 1,578         |              |                | 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         | 3,815         | 3,177        | 83.3%          | 6,992              |
| EDTEA Grant(Trade Stalls)                                                                                      |     | 1,000           | -                   |                 |                |               | -             | -            |                | -                  |
| LGSETA                                                                                                         |     | 893             | -                   |                 | -              |               | 217           | (217)        | -100.0%        | -                  |
| ISU Partnership Grant                                                                                          |     |                 | -                   |                 |                |               | -             | -            |                | -                  |
| District Municipality:                                                                                         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| [insert description]                                                                                           |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                |     |                 |                     |                 |                |               |               | -            |                |                    |
| Other grant providers:                                                                                         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| [insert description]                                                                                           |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                |     |                 |                     |                 |                |               |               | -            |                |                    |
| Total Operating Transfers and Grants                                                                           | 5   | 466,712         | 547,623             | -               | 1,398          | 229,783       | 223,554       | 6,229        | 2.8%           | 547,623            |
| Capital Transfers and Grants                                                                                   |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                                                                                           |     | 174,733         | 228,012             | -               | 56,000         | 147,500       | 147,500       | -            |                | 228,012            |
| Neighbourhood Development Partnership                                                                          |     | 30,000          | 24,514              |                 | -              | 15,000        | 15,000        | -            |                | 24,514             |
| Municipal Infrastructure Grant (MIG)                                                                           |     | 96,573          | 131,948             |                 | 48,000         | 98,000        | 98,000        |              |                | 131,948            |
| Integrated National Electrification Programme                                                                  |     |                 | 21,550              |                 | 8,000          | 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              |                 |                | 20,000        | 20,000        | -            |                | 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             | -               | 56,000         | 147,820       | 147,820       | -            |                | 240,770            |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS                                                                           | 5   | 644,782         | 788,393             | -               | 57,398         | 377,603       | 371,374       | 6,229        | 1.7%           | 788,393            |



KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure -M05 November

| KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure -m05 November |        |                 |                     |                 |                |               |               |              |                |                    |
|---------------------------------------------------------------------------------------------------------------------|--------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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:                                                                                                |        | 446,424         | 522,879             | -               | 593            | 222,163       | 222,163       | -            |                | 522,879            |
| Local Government Equitable Share                                                                                    |        | 417,173         | 506,803             |                 |                | 211,168       | 211,168       | -            |                | 506,803            |
| Energy Efficiency and Demand Management                                                                             |        |                 |                     |                 |                |               |               | -            |                |                    |
| Integrated National Electrification Programme                                                                       |        |                 |                     |                 |                |               |               | -            |                |                    |
| Finance Management Grant                                                                                            | 841    | 1,850           |                     |                 | 70             | 538           | 538           | -            |                | 1,850              |
| Municipal Systems Improvement                                                                                       |        |                 |                     |                 |                |               |               | -            |                |                    |
| Water Services Infrastructure Grant (WSIG)                                                                          |        |                 |                     |                 |                |               |               | -            |                |                    |
| Municipal Infrastructure Grant (MIG)                                                                                | 24,858 | 11,120          |                     |                 | 299            | 9,117         | 9,117         | -            |                | 11,120             |
| Massification                                                                                                       |        |                 |                     |                 |                |               |               | -            |                |                    |
| EPWP Incentive                                                                                                      | 3,753  | 3,106           |                     |                 | 224            | 1,341         | 1,341         | -            |                | 3,106              |
|                                                                                                                     |        |                 |                     |                 |                |               |               | -            |                |                    |
| Other transfers and grants [insert description]                                                                     |        |                 |                     |                 |                |               |               | -            |                |                    |
| Provincial Government:                                                                                              |        | 21,207          | 24,744              | -               | 1,587          | 10,967        | 10,967        | -            |                | 24,744             |
| Health subsidy                                                                                                      |        |                 |                     |                 |                |               |               | -            |                |                    |
| Sport and Recreation                                                                                                |        |                 |                     |                 |                |               |               | -            |                |                    |
| Level 2 accreditation                                                                                               | 11,680 | 15,001          |                     |                 | 746            | 6,958         | 6,958         | -            |                | 15,001             |
| Museums Services                                                                                                    | 29     | 156             |                     |                 | 19             | 41            | 41            | -            |                | 156                |
| Community Library Services Grant                                                                                    | 2,661  | 2,595           |                     |                 | 171            | 1,120         | 1,120         | -            |                | 2,595              |
| Sport and Recreation                                                                                                |        |                 |                     |                 |                |               |               | -            |                |                    |
| Spatial Development Framework Support                                                                               |        |                 |                     |                 |                |               |               | -            |                |                    |
| Housing                                                                                                             |        |                 |                     |                 |                |               |               | -            |                |                    |
| Title Deeds                                                                                                         |        |                 |                     |                 |                |               |               | -            |                |                    |
| COGTA Support Scheme                                                                                                |        |                 |                     |                 |                |               |               | -            |                |                    |
| Provincialisation of Libraries                                                                                      | 6,303  | 6,992           |                     |                 | 500            | 2,646         | 2,646         | -            |                | 6,992              |
| EDTEA Grant(Trade Stalls)                                                                                           | 533    |                 |                     |                 |                |               |               | -            |                |                    |
| LGSETA                                                                                                              |        |                 |                     |                 | 150            | 203           | 203           | -            |                |                    |
| ISU Partnership Grant                                                                                               |        |                 |                     |                 |                |               |               | -            |                |                    |
| District Municipality:                                                                                              |        | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                                                                                     |        |                 |                     |                 |                |               |               | -            |                |                    |
| [insert description]                                                                                                |        |                 |                     |                 |                |               |               | -            |                |                    |
| Other grant providers:                                                                                              |        | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                                                                                     |        |                 |                     |                 |                |               |               | -            |                |                    |
| [insert description]                                                                                                |        |                 |                     |                 |                |               |               | -            |                |                    |
| Total operating expenditure of Transfers and Grants:                                                                |        | 467,631         | 547,623             | -               | 2,180          | 233,130       | 233,130       | -            |                | 547,623            |
| Capital expenditure of Transfers and Grants                                                                         |        |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                                                                                                |        | 143,347         | 228,012             | -               | 21,760         | 72,349        | 72,349        | -            |                | 228,012            |
| Neighbourhood Development Partnership                                                                               |        | 14,395          | 24,514              |                 | 8,740          | 14,870        | 14,870        | -            |                | 24,514             |
| Municipal Infrastructure Grant (MIG)                                                                                | 86,510 | 131,948         |                     |                 | 8,889          | 45,079        | 45,079        | -            |                | 131,948            |
| Integrated National Electrification Programme                                                                       |        | 21,560          |                     |                 |                | 3,411         | 3,411         | -            |                | 21,560             |
| Emergency efficiency & demand side management                                                                       |        |                 |                     |                 |                |               |               | -            |                |                    |
| Municipal water infrastructure                                                                                      |        |                 |                     |                 |                |               |               | -            |                |                    |
| Water Intervenson Project                                                                                           |        |                 |                     |                 |                |               |               | -            |                |                    |
| Finance Management Grant                                                                                            | 102    |                 |                     |                 |                |               |               | -            |                |                    |
| Water Services Infrastructure Grant (WSIG)                                                                          | 42,340 | 50,000          |                     |                 | 4,130          | 8,989         | 8,989         | -            |                | 50,000             |
|                                                                                                                     |        |                 |                     |                 |                |               |               | -            |                |                    |
| Other capital transfers/grants [insert desc]                                                                        |        |                 |                     |                 |                |               |               | -            |                |                    |
| Other capital transfers [insert description]                                                                        |        |                 |                     |                 |                |               |               | -            |                |                    |
| Provincial Government:                                                                                              |        | 2,687           | 12,758              | -               | -              | -             | -             | -            |                | 12,758             |
| Housing Level 2 accreditation                                                                                       | 74     | 500             |                     |                 |                |               |               | -            |                | 500                |
| Community Library Service                                                                                           |        |                 |                     |                 |                |               |               | -            |                |                    |
| Sport and Recreation                                                                                                | 2,057  | 11,938          |                     |                 |                | 886           | 886           | -            |                | 11,938             |
| Housing                                                                                                             |        |                 |                     |                 |                |               |               | -            |                |                    |
| Greenest Town                                                                                                       |        |                 |                     |                 |                |               |               | -            |                |                    |
| Museum                                                                                                              | 222    | 320             |                     |                 |                |               |               | -            |                | 320                |
| LGSETA                                                                                                              |        |                 |                     |                 |                |               |               | -            |                |                    |
| EDTEA Grant(AIRPORT UPGRADE)                                                                                        | 334    |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                     |        |                 |                     |                 |                |               |               | -            |                |                    |
| #REF!                                                                                                               |        |                 |                     |                 |                |               |               | -            |                |                    |
| District Municipality:                                                                                              |        | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                                                                                     |        |                 |                     |                 |                |               |               | -            |                |                    |
| #REF!                                                                                                               |        |                 |                     |                 |                |               |               | -            |                |                    |
| Other grant providers:                                                                                              |        | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                                                                                     |        |                 |                     |                 |                |               |               | -            |                |                    |
| #REF!                                                                                                               |        |                 |                     |                 |                |               |               | -            |                |                    |
| Total capital expenditure of Transfers and Grants                                                                   |        | 146,033         | 240,770             | -               | 21,760         | 72,349        | 72,349        | -            |                | 240,770            |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS                                                                           |        | 613,665         | 788,393             | -               | 23,939         | 305,479       | 305,479       | -            |                | 788,393            |

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits -M05 November

| Summary of Employee and Councillor remuneration             |  | 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                                                 |  |     | A               | B               | C                   |                |               |               |              |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b>    |  | 1   |                 |                 |                     |                |               |               |              |                |                    |
| Basic Salaries and Wages                                    |  |     | 15,871          | 16,059          |                     | 1,249          | 6,179         | 6,591         | (512)        | -8%            | 16,059             |
| Pension and UIF Contributions                               |  |     | 2,210           | 1,964           |                     | 183            | 904           | 818           | 86           | 11%            | 1,964              |
| Medical Aid Contributions                                   |  |     | -               | 128             |                     | -              | -             | 53            | (53)         | -100%          | 128                |
| Motor Vehicle Allowance                                     |  |     | 5,972           | 6,218           |                     | 474            | 2,343         | 2,591         | (248)        | -10%           | 6,218              |
| Cellphone Allowance                                         |  |     | 2,723           | 2,893           |                     | 228            | 1,135         | 1,206         | (71)         | -6%            | 2,893              |
| Housing Allowances                                          |  |     | 207             | 1,180           |                     | 16             | 80            | 492           | (412)        | -84%           | 1,180              |
| Other benefits and allowances                               |  |     | -               | -               |                     | -              | -             | -             | -            | -              | -                  |
| <b>Sub Total - Councillors</b>                              |  |     | 26,983          | 28,443          | -                   | 2,150          | 10,641        | 11,851        | (1,210)      | -10%           | 28,443             |
| <b>% increase</b>                                           |  | 4   |                 | 5.4%            |                     |                |               |               |              |                | 5.4%               |
| <b>Senior Managers of the Municipality</b>                  |  | 3   |                 |                 |                     |                |               |               |              |                |                    |
| Basic Salaries and Wages                                    |  |     | 8,878           | 8,947           |                     | 551            | 2,777         | 3,728         | (951)        | -26%           | 8,947              |
| Pension and UIF Contributions                               |  |     | 247             | 911             |                     | 10             | 50            | 380           | (330)        | -87%           | 911                |
| Medical Aid Contributions                                   |  |     | 60              | 114             |                     | 2              | 9             | 47            | (38)         | -80%           | 114                |
| Overtime                                                    |  |     | -               | -               |                     | -              | -             | -             | -            | -              | -                  |
| Performance Bonus                                           |  |     | -               | 516             |                     | -              | -             | 215           | (215)        | -100%          | 516                |
| Motor Vehicle Allowance                                     |  |     | 1,117           | 1,121           |                     | 119            | 596           | 467           | 130          | 28%            | 1,121              |
| Cellphone Allowance                                         |  |     | -               | -               |                     | -              | -             | -             | -            | -              | -                  |
| Housing Allowances                                          |  |     | -               | -               |                     | 9              | 43            | -             | 43           | #DIV/0!        | -                  |
| Other benefits and allowances                               |  |     | 164             | -               |                     | 0              | 0             | -             | 0            | #DIV/0!        | -                  |
| Payments in lieu of leave                                   |  |     | -               | -               |                     | -              | -             | -             | -            | -              | -                  |
| Long service awards                                         |  |     | -               | -               |                     | -              | -             | -             | -            | -              | -                  |
| Post-retirement benefit obligations                         |  | 2   | -               | -               |                     | -              | -             | -             | -            | -              | -                  |
| Entertainment                                               |  |     | -               | -               |                     | -              | -             | -             | -            | -              | -                  |
| Scarcity                                                    |  |     | -               | -               |                     | -              | -             | -             | -            | -              | -                  |
| Acting and post related allowance                           |  |     | -               | -               |                     | -              | -             | -             | -            | -              | -                  |
| In kind benefits                                            |  |     | -               | -               |                     | -              | -             | -             | -            | -              | -                  |
| <b>Sub Total - Senior Managers of Municipality</b>          |  |     | 10,466          | 11,609          | -                   | 691            | 3,477         | 4,837         | (1,360)      | -28%           | 11,609             |
| <b>% increase</b>                                           |  | 4   |                 | 10.9%           |                     |                |               |               |              |                | 10.9%              |
| <b>Other Municipal Staff</b>                                |  |     |                 |                 |                     |                |               |               |              |                |                    |
| Basic Salaries and Wages                                    |  |     | 446,859         | 484,203         |                     | 34,178         | 169,587       | 201,751       | (32,165)     | -16%           | 484,203            |
| Pension and UIF Contributions                               |  |     | 77,568          | 86,690          |                     | 6,520          | 32,669        | 36,121        | (3,451)      | -10%           | 86,690             |
| Medical Aid Contributions                                   |  |     | 27,808          | 29,701          |                     | 2,530          | 12,880        | 12,375        | 505          | 4%             | 29,701             |
| Overtime                                                    |  |     | 35,047          | 20,000          |                     | 2,714          | 11,448        | 8,333         | 3,115        | 37%            | 20,000             |
| Performance Bonus                                           |  |     | -               | 40,487          |                     | -              | -             | 16,869        | (16,869)     | -100%          | 40,487             |
| Motor Vehicle Allowance                                     |  |     | 23,361          | 25,612          |                     | 2,646          | 12,883        | 10,672        | 2,211        | 21%            | 25,612             |
| Cellphone Allowance                                         |  |     | -               | -               |                     | -              | -             | -             | -            | -              | -                  |
| Housing Allowances                                          |  |     | 7,930           | 9,375           |                     | 689            | 3,458         | 3,906         | (448)        | -11%           | 9,375              |
| Other benefits and allowances                               |  |     | 53,882          | 12,113          |                     | 5,896          | 21,167        | 5,047         | 16,120       | 319%           | 12,113             |
| Payments in lieu of leave                                   |  |     | -               | -               |                     | -              | -             | -             | -            | -              | -                  |
| Long service awards                                         |  | 2   | 4,882           | 4,814           |                     | 375            | 2,050         | 2,006         | 45           | 2%             | 4,814              |
| Post-retirement benefit obligations                         |  |     | -               | -               |                     | -              | -             | -             | -            | -              | -                  |
| Entertainment                                               |  |     | -               | -               |                     | -              | -             | -             | -            | -              | -                  |
| Scarcity                                                    |  |     | -               | -               |                     | -              | -             | -             | -            | -              | -                  |
| Acting and post related allowance                           |  |     | -               | -               |                     | -              | -             | -             | -            | -              | -                  |
| In kind benefits                                            |  |     | -               | -               |                     | -              | -             | -             | -            | -              | -                  |
| <b>Sub Total - Other Municipal Staff</b>                    |  |     | 677,337         | 712,995         | -                   | 55,548         | 266,143       | 297,081       | (30,939)     | -10%           | 712,995            |
| <b>% increase</b>                                           |  | 4   |                 | 5.3%            |                     |                |               |               |              |                | 5.3%               |
| <b>Total Parent Municipality</b>                            |  |     | 714,786         | 753,047         | -                   | 58,388         | 280,261       | 313,769       | (33,509)     | -11%           | 753,047            |
|                                                             |  |     |                 | 5.4%            |                     |                |               |               |              |                | 5.4%               |
| <b>Unpaid salary, allowances &amp; benefits in arrears:</b> |  |     |                 |                 |                     |                |               |               |              |                |                    |
| <b>Sub Total - Other Staff of Entities</b>                  |  | 4   | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| <b>% increase</b>                                           |  |     |                 |                 |                     |                |               |               |              |                |                    |
| <b>Total Municipal Entities</b>                             |  |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>              |  |     | 714,786         | 753,047         | -                   | 58,388         | 280,261       | 313,769       | (33,509)     | -11%           | 753,047            |
| <b>% increase</b>                                           |  | 4   |                 | 5.4%            |                     |                |               |               |              |                | 5.4%               |
| <b>TOTAL MANAGERS AND STAFF</b>                             |  |     | 687,804         | 724,604         | -                   | 56,238         | 269,619       | 301,918       | (32,299)     | -11%           | 724,604            |

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

| Description                                                                                  | Ref | Budget Year 2023/24 |                |              |                 |             |            |                |            |              |              |            |             | 2023/24 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------------------------------------|-----|---------------------|----------------|--------------|-----------------|-------------|------------|----------------|------------|--------------|--------------|------------|-------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                              |     | July Outcome        | August Outcome | Sept Outcome | October Outcome | Nov Outcome | Dec Budget | January Budget | Feb Budget | March Budget | April Budget | May Budget | June Budget | Budget Year 2023/24                                 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
| R thousands                                                                                  | 1   |                     |                |              |                 |             |            |                |            |              |              |            |             |                                                     |                        |                        |
| Cash Receipts By Source                                                                      |     |                     |                |              |                 |             |            |                |            |              |              |            |             |                                                     |                        |                        |
| Property rates                                                                               |     | 29,116              | 29,174         | 13,276       | 26,694          | 28,139      |            |                |            |              |              |            | 173,152     | 299,539                                             | 328,685                | 348,406                |
| Service charges - Electricity revenue                                                        |     | 72,150              | 69,352         | 49,881       | 54,084          | 59,222      |            |                |            |              |              |            | 549,109     | 853,797                                             | 955,760                | 1,078,268              |
| Service charges - Water revenue                                                              |     | 18,658              | 15,741         | 12,688       | 15,321          | 16,453      |            |                |            |              |              |            | 57,530      | 136,391                                             | 132,825                | 140,794                |
| Service charges - Waste Water Management                                                     |     | 11,348              | 9,995          | 7,214        | 9,256           | 9,884       |            |                |            |              |              |            | 28,444      | 76,141                                              | 86,472                 | 91,660                 |
| Service charges - Waste Management                                                           |     | 9,110               | 8,094          | 5,834        | 7,377           | 7,973       |            |                |            |              |              |            | 39,817      | 78,205                                              | 84,640                 | 88,718                 |
| Rental of facilities and equipment                                                           |     | 723                 | 671            | 1,235        | 1,201           | 854         |            |                |            |              |              |            | 4,120       | 8,804                                               | 9,333                  | 9,893                  |
| Interest earned - external investments                                                       |     | 696                 | 412            | 105          | 260             | 479         |            |                |            |              |              |            | 3,378       | 5,330                                               | 5,660                  | 5,989                  |
| Interest earned - outstanding debtors                                                        |     |                     |                |              | 478             |             |            |                |            |              |              |            | (478)       | -                                                   | -                      | -                      |
| Dividends received                                                                           |     |                     |                |              |                 |             |            |                |            |              |              |            | -           | -                                                   | -                      | -                      |
| Fines, penalties and forfeits                                                                |     | 58                  | 564            | 680          | 495             | 649         |            |                |            |              |              |            | (1,480)     | 966                                                 | 1,024                  | 1,086                  |
| Licenses and permits                                                                         |     | 2                   | 3              | 8            | 2               | 2           |            |                |            |              |              |            | 18          | 34                                                  | 36                     | 38                     |
| Agency services                                                                              |     |                     |                |              |                 |             |            |                |            |              |              |            | -           | -                                                   | -                      | -                      |
| Transfers and Subsidies - Operational                                                        |     |                     |                |              |                 |             |            |                |            |              |              |            |             |                                                     |                        |                        |
| Other revenue                                                                                |     | 211,168             | 2,572          | 1,796        | 6,355           | 1,398       |            |                |            |              |              |            | 221,384     | 221,384                                             | 253,815                | 642,899                |
| Cash Receipts by Source                                                                      |     | 351,610             | 135,493        | 91,377       | 121,514         | 125,052     | -          | -              | -          | -            | -            | -          | 1,399,328   | 2,228,217                                           | 2,463,054              | 2,874,902              |
| Other Cash Flows by Source                                                                   |     |                     |                |              |                 |             |            |                |            |              |              |            |             |                                                     |                        |                        |
| Transfers and subsidies- capital (monetary allocations) (National / Provincial and District) |     | 86,500              | -              |              | 19,691          | 56,000      |            |                |            |              |              |            | 78,589      | 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                                          |     |                     |                |              |                 |             |            |                |            |              |              |            | -           | -                                                   | -                      | -                      |
| 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     | -          | -              | -          | -            | -            | -          | 1,497,917   | 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      |            |                |            |              |              |            | 456,397     | 724,604                                             | 776,222                | 832,134                |
| Remuneration of councillors                                                                  |     | 2,111               | 2,111          | 2,124        | 2,145           | 2,150       |            |                |            |              |              |            | 17,801      | 28,443                                              | 29,580                 | 31,710                 |
| Interest                                                                                     |     | 2,749               | 2,740          | 2,711        | 2,721           | 3,080       |            |                |            |              |              |            | 18,204      | 32,205                                              | 30,525                 | 28,549                 |
| Bulk purchases - Electricity                                                                 |     |                     | 75,258         | 40,000       | 20,000          | 18,000      |            |                |            |              |              |            | 507,675     | 680,933                                             | 749,379                | 844,550                |
| Acquisitions - water & other inventory                                                       |     |                     | 4,500          | 13,514       | 10,200          | 12,500      |            |                |            |              |              |            | 119,140     | 159,854                                             | 167,716                | 177,733                |
| Contracted services                                                                          |     | 4,520               | 23,019         | 24,595       | 10,369          | 20,909      |            |                |            |              |              |            | 123,949     | 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       |            |                |            |              |              |            | 251,720     | 316,332                                             | 321,267                | 321,544                |
| Cash Payments by Type                                                                        |     | 66,281              | 192,830        | 144,902      | 109,688         | 121,143     | -          | -              | -          | -            | -            | -          | 1,494,887   | 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          | 31,202      |            |                |            |              |              |            | 177,384     | 255,338                                             | 264,413                | 222,634                |
| Repayment of borrowing                                                                       |     | 32,791              | (7,115)        | (135)        | 2,873           | 2,730       |            |                |            |              |              |            | 2,937       | 34,082                                              | 35,156                 | 38,526                 |
| Other Cash Flows/Payments                                                                    |     | 288,986             | (48,990)       | (48,990)     | 6,601           | 7,945       |            |                |            |              |              |            | (176,922)   | 77,630                                              | 57,078                 | 83,506                 |
| Total Cash Payments by Type                                                                  |     | 392,078             | 198,440        | 108,651      | 138,205         | 163,020     | -          | -              | -          | -            | -            | -          | 1,498,286   | 2,496,781                                           | 2,615,442              | 2,763,369              |
| NET INCREASE/(DECREASE) IN CASH HELD                                                         |     | 46,031              | (60,947)       | (17,274)     | 2,990           | 18,032      | -          | -              | -          | -            | -            | -          | (368)       | (7,794)                                             | 131,625                | 123,767                |
| Cash/equivalents at the month/year beginning:                                                |     | 12,227              | 59,258         | (2,688)      | (19,962)        | (17,072)    | 960        | 960            | 960        | 960          | 960          | (17,072)   | (17,072)    | 27,482                                              | 19,688                 | 151,313                |
| Cash/equivalents at the month/year end:                                                      |     | 58,258              | (2,688)        | (19,962)     | (17,072)        | 960         | 960        | 960            | 960        | 960          | 960          | (17,072)   | (17,072)    | 19,688                                              | 151,313                | 275,080                |

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M05 November

| 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   |                  |                     |                 |                 |                |                  |                  |                |                    |
| <b>Revenue</b>                                                       |     |                  |                     |                 |                 |                |                  |                  |                |                    |
| <b>Exchange Revenue</b>                                              |     |                  |                     |                 |                 |                |                  |                  |                |                    |
| Service charges - Electricity                                        |     | 710,069          | 882,022             |                 | 67,298          | 360,550        | 367,509          | (6,959)          | -2%            | 882,022            |
| Service charges - Water                                              |     | 209,841          | 219,986             |                 | 18,696          | 93,570         | 91,661           | 1,909            | 2%             | 219,986            |
| Service charges - Waste Water Management                             |     | 127,581          | 133,580             |                 | 11,232          | 56,366         | 55,658           | 707              | 1%             | 133,580            |
| Service charges - Waste management                                   |     | 103,349          | 110,148             |                 | 9,060           | 45,379         | 45,895           | (516)            | -1%            | 110,148            |
| Sale of Goods and Rendering of Services                              |     |                  |                     |                 | 608             | 2,480          | -                | 2,480            | #DIV/0!        | -                  |
| Agency services                                                      |     | -                | -                   |                 | -               | -              | -                | -                |                | -                  |
| Interest                                                             |     | -                | -                   |                 | -               | -              | -                | -                |                | -                  |
| Interest earned from Receivables                                     |     | 5,406            | 5,877               |                 | 479             | 1,226          | 2,449            | (1,223)          | -50%           | 5,877              |
| Interest earned from Current and Non Current Assets                  |     | 6,529            | 5,330               |                 | -               | -              | 2,221            | -                |                | 5,330              |
| Dividends                                                            |     | -                | -                   |                 | -               | -              | -                | -                |                | -                  |
| Rent on Land                                                         |     | -                | -                   |                 | -               | -              | -                | -                |                | -                  |
| Rental from Fixed Assets                                             |     | 7,988            | 8,804               |                 | 854             | 4,767          | 3,669            | 1,099            | 30%            | 8,804              |
| Licence and permits                                                  |     | -                | -                   |                 | -               | -              | -                | -                |                | -                  |
| Operational Revenue                                                  |     | 20,509           | 8,490               |                 | 126             | 4,271          | 3,538            | 734              | 21%            | 8,490              |
| <b>Non-Exchange Revenue</b>                                          |     |                  |                     |                 |                 |                |                  |                  |                |                    |
| Property rates                                                       |     | 376,279          | 396,741             |                 | 31,976          | 171,456        | 165,309          | -                |                | 396,741            |
| Surcharges and Taxes                                                 |     | -                | -                   |                 | -               | -              | -                | -                |                | -                  |
| Fines, penalties and forfeits                                        |     | 5,729            | 4,831               |                 | 649             | 3,260          | 2,013            | 1,247            | 62%            | 4,831              |
| Licences or permits                                                  |     | 62               | 34                  |                 | 2               | 17             | 14               | -                |                | 34                 |
| Transfer and subsidies - Operational                                 |     | 558,095          | 577,623             |                 | 2,131           | 237,956        | 237,956          | -                |                | 577,623            |
| Interest                                                             |     | -                | -                   |                 | -               | -              | -                | -                |                | -                  |
| Fuel Levy                                                            |     | -                | -                   |                 | -               | -              | -                | -                |                | -                  |
| Operational Revenue                                                  |     | -                | -                   |                 | -               | -              | -                | -                |                | -                  |
| Gains on disposal of Assets                                          |     | 1,101            | 2,000               |                 | 4,783           | 5,557          | 833              | -                |                | 2,000              |
| Other Gains                                                          |     | -                | -                   |                 | -               | 200            | -                | -                |                | -                  |
| Discontinued Operations                                              |     | -                | -                   |                 | -               | -              | -                | -                |                | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | <b>2,132,538</b> | <b>2,355,468</b>    | <b>-</b>        | <b>147,893</b>  | <b>987,055</b> | <b>978,724</b>   | <b>8,331</b>     | <b>1%</b>      | <b>2,355,468</b>   |
| <b>Expenditure By Type</b>                                           |     |                  |                     |                 |                 |                |                  |                  |                |                    |
| Employee related costs                                               |     | 677,337          | 724,604             |                 | 56,238          | 269,619        | 301,918          | (32,299)         | -11%           | 724,604            |
| Remuneration of councillors                                          |     | 26,983           | 28,443              |                 | 2,150           | 10,641         | 11,851           | (1,210)          | -10%           | 28,443             |
| Bulk purchases - electricity                                         |     | 527,905          | 660,933             |                 | 47,238          | 286,594        | 275,389          | 11,206           | 4%             | 660,933            |
| Inventory consumed                                                   |     | 159,707          | 159,854             |                 | 16,426          | 72,075         | 66,606           | 5,469            | 8%             | 159,854            |
| Debt impairment                                                      |     | 252,510          | 308,145             |                 | -               | -              | 128,394          | (128,394)        | -100%          | 308,145            |
| Depreciation and amortisation                                        |     | 347,534          | 379,139             |                 | 28,481          | 153,569        | 157,974          | (4,405)          | -3%            | 379,139            |
| Interest                                                             |     | 76,057           | 32,205              |                 | 3,080           | 14,001         | 13,419           | 583              | 4%             | 32,205             |
| Contracted services                                                  |     | 260,392          | 207,361             |                 | 20,909          | 72,610         | 86,400           | (13,790)         | -16%           | 207,361            |
| Transfers and subsidies                                              |     | -                | -                   |                 | -               | -              | -                | -                |                | -                  |
| Irrecoverable debts written off                                      |     | 102,301          | 89,312              |                 | 6,477           | 35,096         | 37,213           | (2,117)          | -6%            | 89,312             |
| Operational costs                                                    |     | 218,713          | 134,594             |                 | 8,266           | 54,999         | 56,081           | (1,082)          | -2%            | 134,594            |
| Losses on disposal of Assets                                         |     | -                | -                   |                 | -               | -              | -                | -                |                | -                  |
| Other Losses                                                         |     | -                | -                   |                 | -               | -              | -                | -                |                | -                  |
| <b>Total Expenditure</b>                                             |     | <b>2,649,439</b> | <b>2,724,589</b>    | <b>-</b>        | <b>189,266</b>  | <b>969,205</b> | <b>1,135,245</b> | <b>(166,040)</b> | <b>-15%</b>    | <b>2,724,589</b>   |
| <b>Surplus/(Deficit)</b>                                             |     | <b>(516,901)</b> | <b>(369,121)</b>    | <b>-</b>        | <b>(41,372)</b> | <b>17,850</b>  | <b>(156,521)</b> | <b>174,371</b>   | <b>-111%</b>   | <b>(369,121)</b>   |
| Transfers and subsidies - capital (monetary allocations)             |     | 158,912          | 240,770             |                 | 21,760          | 67,489         | 67,489           | -                |                | 240,770            |
| Transfers and subsidies - capital (in-kind)                          |     | -                | -                   |                 | -               | -              | -                | -                |                | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |     | <b>(357,990)</b> | <b>(128,351)</b>    | <b>-</b>        | <b>(19,613)</b> | <b>85,339</b>  | <b>(89,032)</b>  | <b>174,371</b>   | <b>-196%</b>   | <b>(128,351)</b>   |
| Income Tax                                                           |     | -                | -                   |                 | -               | -              | -                | -                |                | -                  |
| <b>Surplus/(Deficit) after income tax</b>                            |     | <b>(357,990)</b> | <b>(128,351)</b>    | <b>-</b>        | <b>(19,613)</b> | <b>85,339</b>  | <b>(89,032)</b>  | <b>174,371</b>   | <b>-196%</b>   | <b>(128,351)</b>   |

**KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M05 November**

[illegible]

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

| R thousands                           | Month     | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              | % spend of Original Budget |              |
|---------------------------------------|-----------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------------------|--------------|
|                                       |           | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance |                            |              |
|                                       |           |                 |                     |                 |                |               |               |              |                            | YTD variance |
| Monthly expenditure performance trend |           |                 |                     |                 |                |               |               |              |                            |              |
|                                       | July      | 11,445          |                     |                 | 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              |                 | 12,800         | 27,545        | 63,834        | 36,289       | 56.8%                      | 11%          |
|                                       | October   | 15,299          | 21,278              |                 | 22,098         | 49,643        | 85,113        | 35,469       | 41.7%                      | 19%          |
|                                       | November  | 11,422          | 21,278              |                 | 29,959         | 79,603        | 106,391       | 26,788       | 25.2%                      | 31%          |
|                                       | December  | 8,522           | 21,278              |                 |                |               | 127,669       | -            |                            |              |
|                                       | January   | 12,269          | 21,278              |                 |                |               | 148,947       | -            |                            |              |
|                                       | February  | 13,879          | 21,278              |                 |                |               | 170,225       | -            |                            |              |
|                                       | March     | 19,068          | 21,278              |                 |                |               | 191,503       | -            |                            |              |
|                                       | April     | 9,016           | 21,278              |                 |                |               | 212,781       | -            |                            |              |
|                                       | May       | 11,805          | 21,278              |                 |                |               | 234,060       | -            |                            |              |
|                                       | June      | 34,455          | 21,278              |                 |                |               | 255,338       | -            |                            |              |
| Total Capital expenditure             |           | 173,843         | 255,338             | -               | 79,603         |               |               |              |                            |              |



KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

| 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                                             |     | 67,978          | 145,284             | -               | 15,516         | 35,635        | 48,428        | 12,793       | 26.4%          | 145,284            |
| Roads Infrastructure                                       |     | 22,521          | 44,065              | -               | 11,386         | 23,235        | 14,688        | (8,546)      | -58.2%         | 44,065             |
| Roads                                                      |     | 22,521          | 44,065              |                 | 11,386         | 23,235        | 14,688        | (8,546)      | -58.2%         | 44,065             |
| Road Structures                                            |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Road Furniture                                             |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Capital Spares                                             |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Storm water Infrastructure                                 |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Drainage Collection                                        |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Storm water Conveyance                                     |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Attenuation                                                |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Electrical Infrastructure                                  |     | -               | 21,550              | -               | -              | 3,411         | 7,183         | 3,772        | 52.5%          | 21,550             |
| Power Plants                                               |     |                 | 7,950               |                 | -              | 3,411         | 2,650         | (761)        | -28.7%         | 7,950              |
| HV Substations                                             |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| HV Switching Station                                       |     |                 | 1,100               |                 | -              | -             | 367           | 367          | 100.0%         | 1,100              |
| HV Transmission Conductors                                 |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| MV Substations                                             |     |                 | 12,500              |                 | -              | -             | 4,167         | 4,167        | 100.0%         | 12,500             |
| MV Switching Stations                                      |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| MV Networks                                                |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| LV Networks                                                |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Capital Spares                                             |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Water Supply Infrastructure                                |     | 45,457          | 58,185              | -               | 4,130          | 8,989         | 19,395        | 10,406       | 53.7%          | 58,185             |
| Dams and Weirs                                             |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Boreholes                                                  |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Reservoirs                                                 |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Pump Stations                                              |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Water Treatment Works                                      |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Bulk Mains                                                 |     |                 | 58,185              |                 | 4,130          | 8,989         | 19,395        | 10,406       | 53.7%          | 58,185             |
| Distribution                                               |     | 45,457          |                     |                 | -              | -             | -             | -            |                |                    |
| Distribution Points                                        |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| PRV Stations                                               |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Capital Spares                                             |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Sanitation Infrastructure                                  |     | -               | 21,484              | -               | -              | -             | 7,161         | 7,161        | 100.0%         | 21,484             |
| Pump Station                                               |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Reticulation                                               |     |                 | 13,040              |                 | -              | -             | 4,347         | 4,347        | 100.0%         | 13,040             |
| Waste Water Treatment Works                                |     |                 | 8,444               |                 | -              | -             | 2,815         | 2,815        | 100.0%         | 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              | -               | 3,231          | 13,705        | 2,985         | (10,721)     | -359.2%        | 11,938             |
| Community Facilities                                       |     | 752             | -                   | -               | 3,231          | 13,705        | -             | (13,705)     | #DIV/0!        | -                  |
| Halls                                                      |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Centres                                                    |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Crèches                                                    |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Clinics/Care Centres                                       |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Fire/Ambulance Stations                                    |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Testing Stations                                           |     |                 |                     |                 | -              | -             | -             | -            |                |                    |
| Museums                                                    |     | 8               |                     |                 | -              | -             | -             | -            |                |                    |
| Galleries                                                  |     | -               |                     |                 | -              | -             | -             | -            |                |                    |
| Theatres                                                   |     | -               |                     |                 | -              | -             | -             | -            |                |                    |
| Libraries                                                  |     | 501             |                     |                 | 3,231          | 13,705        | -             | (13,705)     | #DIV/0!        |                    |



|                                                 |       |        |         |       |        |        |         |          |        |         |
|-------------------------------------------------|-------|--------|---------|-------|--------|--------|---------|----------|--------|---------|
| 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 | -       | -     | -      | 3,979  | 3,979   | 100.0%   | 11,938 | -       |
| Capital Spares                                  | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| <b>Heritage assets</b>                          | -     | 270    | -       | -     | -      | 68     | 68      | 100.0%   | 270    | -       |
| Monuments                                       | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Historic Buildings                              | -     | 190    | -       | -     | -      | 63     | 63      | 100.0%   | 190    | -       |
| Works of Art                                    | -     | 80     | -       | -     | -      | 27     | 27      | 100.0%   | 80     | -       |
| Conservation Areas                              | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Other Heritage                                  | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| <b>Investment properties</b>                    | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Revenue Generating                              | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Improved Property                               | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Unimproved Property                             | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Non-revenue Generating                          | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Improved Property                               | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Unimproved Property                             | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| <b>Other assets</b>                             | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| 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                                  | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| <b>Biological or Cultivated Assets</b>          | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Biological or Cultivated Assets                 | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| <b>Intangible Assets</b>                        | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Servitudes                                      | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Licences and Rights                             | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Water Rights                                    | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Effluent Licenses                               | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Solid Waste Licenses                            | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Computer Software and Applications              | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Local Settlement Software Applications          | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Unspecified                                     | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| <b>Computer Equipment</b>                       | -     | 2,000  | -       | -     | -      | 667    | 667     | 100.0%   | 2,000  | -       |
| Computer Equipment                              | -     | 2,000  | -       | -     | -      | 667    | 667     | 100.0%   | 2,000  | -       |
| <b>Furniture and Office Equipment</b>           | 823   | 991    | -       | 24    | 232    | 330    | 99      | 29.9%    | 991    | -       |
| Furniture and Office Equipment                  | 823   | 991    | -       | 24    | 232    | 330    | 99      | 29.9%    | 991    | -       |
| <b>Machinery and Equipment</b>                  | 3,251 | 2,100  | -       | 25    | 458    | 700    | 242     | 34.6%    | 2,100  | -       |
| Machinery and Equipment                         | 3,251 | 2,100  | -       | 25    | 458    | 700    | 242     | 34.6%    | 2,100  | -       |
| <b>Transport Assets</b>                         | 1,734 | 500    | -       | 7,709 | 9,368  | 167    | (9,201) | -5520.7% | 500    | -       |
| Transport Assets                                | 1,734 | 500    | -       | 7,709 | 9,368  | 167    | (9,201) | -5520.7% | 500    | -       |
| <b>Land</b>                                     | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Land                                            | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| <b>Zoo's, Marine and Non-biological Animals</b> | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Zoo's, Marine and Non-biological Animals        | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| <b>Living resources</b>                         | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Matule                                          | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Policing and Protection                         | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Zoological plants and animals                   | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Immature                                        | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Policing and Protection                         | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| Zoological plants and animals                   | -     | -      | -       | -     | -      | -      | -       | -        | -      | -       |
| <b>Total Capital Expenditure on new assets</b>  | 1     | 74,538 | 163,083 | -     | 26,505 | 59,397 | 53,344  | (6,054)  | -11.3% | 163,083 |



|                                                                |   |        |        |   |    |       |       |       |        |        |  |
|----------------------------------------------------------------|---|--------|--------|---|----|-------|-------|-------|--------|--------|--|
| Markets                                                        |   |        |        |   |    |       |       |       |        |        |  |
| Stalls                                                         |   |        |        |   |    |       |       |       |        |        |  |
| Abattoirs                                                      |   |        |        |   |    |       |       |       |        |        |  |
| Airports                                                       |   | 800    |        |   |    |       | 267   | 267   | 100.0% | 800    |  |
| Taxi Ranks/Bus Terminals                                       |   |        |        |   |    |       |       |       |        |        |  |
| Capital Spares                                                 |   |        |        |   |    |       |       |       |        |        |  |
| Sport and Recreation Facilities                                |   |        |        |   |    |       |       |       |        |        |  |
| Indoor Facilities                                              |   |        |        |   |    |       |       |       |        |        |  |
| Outdoor Facilities                                             |   |        |        |   |    |       |       |       |        |        |  |
| Capital Spares                                                 |   |        |        |   |    |       |       |       |        |        |  |
| <b>Heritage assets</b>                                         |   |        |        |   |    |       |       |       |        |        |  |
| Monuments                                                      |   |        |        |   |    |       |       |       |        |        |  |
| Historic Buildings                                             |   |        |        |   |    |       |       |       |        |        |  |
| Works of Art                                                   |   |        |        |   |    |       |       |       |        |        |  |
| Conservation Areas                                             |   |        |        |   |    |       |       |       |        |        |  |
| Other Heritage                                                 |   |        |        |   |    |       |       |       |        |        |  |
| <b>Investment properties</b>                                   |   |        |        |   |    |       |       |       |        |        |  |
| Revenue Generating                                             |   |        |        |   |    |       |       |       |        |        |  |
| Improved Property                                              |   |        |        |   |    |       |       |       |        |        |  |
| Unimproved Property                                            |   |        |        |   |    |       |       |       |        |        |  |
| Non-revenue Generating                                         |   |        |        |   |    |       |       |       |        |        |  |
| Improved Property                                              |   |        |        |   |    |       |       |       |        |        |  |
| Unimproved Property                                            |   |        |        |   |    |       |       |       |        |        |  |
| <b>Other assets</b>                                            |   |        |        |   |    |       |       |       |        |        |  |
| 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                                                 |   |        |        |   |    |       |       |       |        |        |  |
| <b>Biological or Cultivated Assets</b>                         |   |        |        |   |    |       |       |       |        |        |  |
| Biological or Cultivated Assets                                |   |        |        |   |    |       |       |       |        |        |  |
| <b>Intangible Assets</b>                                       |   |        |        |   |    |       |       |       |        |        |  |
| Servitudes                                                     |   |        |        |   |    |       |       |       |        |        |  |
| Licences and Rights                                            |   |        |        |   |    |       |       |       |        |        |  |
| Water Rights                                                   |   |        |        |   |    |       |       |       |        |        |  |
| Effluent Licenses                                              |   |        |        |   |    |       |       |       |        |        |  |
| Solid Waste Licenses                                           |   |        |        |   |    |       |       |       |        |        |  |
| Computer Software and Applications                             |   |        |        |   |    |       |       |       |        |        |  |
| Load Settlement Software Applications                          |   |        |        |   |    |       |       |       |        |        |  |
| Unspecified                                                    |   |        |        |   |    |       |       |       |        |        |  |
| <b>Computer Equipment</b>                                      |   |        |        |   |    |       |       |       |        |        |  |
| Computer Equipment                                             |   |        |        |   |    |       |       |       |        |        |  |
| <b>Furniture and Office Equipment</b>                          |   |        |        |   |    |       |       |       |        |        |  |
| Furniture and Office Equipment                                 |   |        |        |   |    |       |       |       |        |        |  |
| <b>Machinery and Equipment</b>                                 |   |        |        |   |    |       |       |       |        |        |  |
| Machinery and Equipment                                        |   |        |        |   |    |       |       |       |        |        |  |
| <b>Transport Assets</b>                                        |   |        |        |   |    |       |       |       |        |        |  |
| Transport Assets                                               |   |        |        |   |    |       |       |       |        |        |  |
| <b>Land</b>                                                    |   |        |        |   |    |       |       |       |        |        |  |
| Land                                                           |   |        |        |   |    |       |       |       |        |        |  |
| <b>Zoo's, Marine and Non-biological Animals</b>                |   |        |        |   |    |       |       |       |        |        |  |
| Zoo's, Marine and Non-biological Animals                       |   |        |        |   |    |       |       |       |        |        |  |
| <b>Living resources</b>                                        |   |        |        |   |    |       |       |       |        |        |  |
| Mature                                                         |   |        |        |   |    |       |       |       |        |        |  |
| Policing and Protection                                        |   |        |        |   |    |       |       |       |        |        |  |
| Zoological plants and animals                                  |   |        |        |   |    |       |       |       |        |        |  |
| Immature                                                       |   |        |        |   |    |       |       |       |        |        |  |
| Policing and Protection                                        |   |        |        |   |    |       |       |       |        |        |  |
| Zoological plants and animals                                  |   |        |        |   |    |       |       |       |        |        |  |
| <b>Total Capital Expenditure on renewal of existing assets</b> | 1 | 13,106 | 11,296 | - | 91 | 1,191 | 3,765 | 2,575 | 68.4%  | 11,296 |  |

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

| 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   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                               |     | 53,655          | 25,165              | -               | 3,253          | 8,210         | 8,388         | 179          | 2.1%           | 25,165             |
| Roads Infrastructure                                                |     | 4,399           | 3,500               | -               | -              | -             | 1,167         | 1,167        | 100.0%         | 3,500              |
| Roads                                                               |     | 4,399           | 3,500               | -               | -              | -             | 1,167         | 1,167        | 100.0%         | 3,500              |
| Road Structures                                                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Road Furniture                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Infrastructure                                          |     | 31,104          | -                   | -               | 83             | 1,433         | -             | (1,433)      | #DIV/0!        | -                  |
| Drainage Collection                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Conveyance                                              |     | 31,104          | -                   | -               | 83             | 1,433         | -             | (1,433)      | #DIV/0!        | -                  |
| Attenuation                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Electrical Infrastructure                                           |     | 8,584           | 8,850               | -               | 1,670          | 3,621         | 2,950         | (671)        | -22.7%         | 8,850              |
| Power Plants                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| HV Substations                                                      |     | 774             | 1,750               | -               | 387            | 565           | 583           | 18           | 3.1%           | 1,750              |
| HV Switching Station                                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| HV Transmission Conductors                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Substations                                                      |     | 1,811           | 2,600               | -               | 326            | 715           | 867           | 152          | 17.5%          | 2,600              |
| MV Switching Stations                                               |     | -               | 2,000               | -               | 258            | 871           | 667           | (204)        | -30.6%         | 2,000              |
| MV Networks                                                         |     | 2,057           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| LV Networks                                                         |     | 3,942           | 2,500               | -               | 719            | 1,469         | 833           | (636)        | -76.3%         | 2,500              |
| Capital Spares                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Supply Infrastructure                                         |     | 3,399           | 3,200               | -               | 721            | 2,111         | 1,067         | (1,044)      | -97.9%         | 3,200              |
| Dams and Weirs                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Boreholes                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Reservoirs                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Pump Stations                                                       |     | 2,713           | 2,000               | -               | 482            | 1,702         | 667           | (1,035)      | -155.3%        | 2,000              |
| Water Treatment Works                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Bulk Mains                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Distribution                                                        |     | 686             | 1,200               | -               | 238            | 409           | 400           | (9)          | -2.3%          | 1,200              |
| Distribution Points                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| PRV Stations                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sanitation Infrastructure                                           |     | 6,168           | 9,615               | -               | 779            | 1,045         | 3,205         | 2,160        | 67.4%          | 9,615              |
| Pump Station                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Reticulation                                                        |     | 6,168           | 1,200               | -               | 779            | 1,045         | 400           | (645)        | -161.4%        | 1,200              |
| Waste Water Treatment Works                                         |     | -               | 8,415               | -               | -              | -             | 2,805         | 2,805        | 100.0%         | 8,415              |
| Outfall Sewers                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Toilet Facilities                                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Solid Waste Infrastructure                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Landfill Sites                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Transfer Stations                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Processing Facilities                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Drop-off Points                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Separation Facilities                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Electricity Generation Facilities                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Infrastructure                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Lines                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Structures                                                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Furniture                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Drainage Collection                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Conveyance                                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Attenuation                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Substations                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| LV Networks                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Coastal Infrastructure                                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sand Pumps                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Piers                                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Revetments                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Promenades                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Information and Communication Infrastructure                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Data Centres                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Core Layers                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Distribution Layers                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community Assets</b>                                             |     | 1,153           | 877                 | -               | 73             | 271           | 292           | 22           | 7.5%           | 877                |
| Community Facilities                                                |     | 1,068           | 743                 | -               | 73             | 245           | 248           | 3            | 1.3%           | 743                |
| Halls                                                               |     | 256             | 324                 | -               | 28             | 64            | 108           | 44           | 40.9%          | 324                |
| Centres                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Crèches                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Clinics/Care Centres                                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Fire/Ambulance Stations                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Testing Stations                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Museums                                                             |     | 45              | 3                   | -               | -              | -             | 1             | 1            | 100.0%         | 3                  |
| Galleries                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Theatres                                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Libraries                                                           |     | 169             | 41                  | -               | -              | 21            | 14            | (7)          | -50.2%         | 41                 |

|                                           |        |        |        |     |       |        |        |         |       |        |
|-------------------------------------------|--------|--------|--------|-----|-------|--------|--------|---------|-------|--------|
| Cemeteries/Crematoria                     | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Police                                    | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Parks                                     | -      | 93     | -      | -   | -     | 31     | 31     | 100.0%  | 93    |        |
| Public Open Space                         | 377    | 204    | -      | 43  | 129   | 68     | (61)   | -69.3%  | 204   |        |
| Nature Reserves                           | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Public Ablution Facilities                | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Markets                                   | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Stalls                                    | 26     | 26     | -      | 2   | 26    | 9      | (17)   | -197.6% | 26    |        |
| Abattoirs                                 | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Airports                                  | 173    | 52     | -      | -   | 6     | 17     | 11     | 66.7%   | 52    |        |
| Taxi Ranks/Bus Terminals                  | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Capital Spares                            | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Sport and Recreation Facilities           | 85     | 134    | -      | -   | 26    | 45     | 19     | 41.6%   | 134   |        |
| Indoor Facilities                         | 59     | 83     | -      | -   | 26    | 28     | 2      | 5.9%    | 83    |        |
| Outdoor Facilities                        | 26     | 51     | -      | -   | -     | 17     | 17     | 100.0%  | 51    |        |
| Capital Spares                            | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Heritage assets                           | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Monuments                                 | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Historic Buildings                        | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Works of Art                              | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Conservation Areas                        | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Other Heritage                            | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Investment properties                     | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Revenue Generating                        | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Improved Property                         | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Unimproved Property                       | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Non-revenue Generating                    | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Improved Property                         | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Unimproved Property                       | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Other assets                              | 3,689  | 2,079  | -      | 192 | 1,084 | 693    | (391)  | -56.5%  | 2,079 |        |
| Operational Buildings                     | 2,659  | 1,515  | -      | 88  | 608   | 505    | (103)  | -20.3%  | 1,515 |        |
| Municipal Offices                         | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Pay/Enquiry Points                        | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Building Plan Offices                     | 2,547  | 1,453  | -      | 65  | 582   | 484    | (97)   | -20.1%  | 1,453 |        |
| Workshops                                 | 39     | 12     | -      | -   | 3     | 4      | 1      | 26.9%   | 12    |        |
| Yards                                     | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Stores                                    | 57     | 50     | -      | 3   | 23    | 17     | (6)    | -38.4%  | 50    |        |
| Laboratories                              | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Training Centres                          | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Manufacturing Plant                       | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Depots                                    | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Capital Spares                            | 16     | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Housing                                   | 1,030  | 564    | -      | 104 | 477   | 188    | (289)  | -153.5% | 564   |        |
| Staff Housing                             | 808    | 378    | -      | 104 | 331   | 126    | (206)  | -163.2% | 378   |        |
| Social Housing                            | 222    | 186    | -      | -   | 145   | 62     | (83)   | -133.7% | 186   |        |
| Capital Spares                            | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Biological or Cultivated Assets           | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Biological or Cultivated Assets           | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Intangible Assets                         | 4,585  | 2,784  | -      | 187 | 562   | 928    | 366    | 39.4%   | 2,784 |        |
| Servitudes                                | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Licences and Rights                       | 4,585  | 2,784  | -      | 187 | 562   | 928    | 366    | 39.4%   | 2,784 |        |
| Water Rights                              | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Effluent Licences                         | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Solid Waste Licences                      | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Computer Software and Applications        | 4,585  | 2,784  | -      | 187 | 937   | 928    | (9)    | -1.0%   | 2,784 |        |
| Load Settlement Software Applications     | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Unspecified                               | -      | -      | -      | -   | -     | -      | -      | -       | -     |        |
| Computer Equipment                        | -      | 22     | -      | -   | -     | 7      | 7      | 100.0%  | 22    |        |
| Computer Equipment                        | -      | 22     | -      | -   | -     | 7      | 7      | 100.0%  | 22    |        |
| Furniture and Office Equipment            | 14     | 93     | -      | 14  | 14    | 31     | 17     | 56.0%   | 93    |        |
| Furniture and Office Equipment            | 14     | 93     | -      | 14  | 14    | 31     | 17     | 56.0%   | 93    |        |
| Machinery and Equipment                   | 6,147  | 3,671  | -      | 179 | 1,255 | 1,224  | (31)   | -2.5%   | 3,671 |        |
| Machinery and Equipment                   | 6,147  | 3,671  | -      | 179 | 1,255 | 1,224  | (31)   | -2.5%   | 3,671 |        |
| Transport Assets                          | 10,492 | 9,800  | -      | 13  | 42    | 3,267  | 3,225  | 98.7%   | 9,800 |        |
| Transport Assets                          | 10,492 | 9,800  | -      | 13  | 42    | 3,267  | 3,225  | 98.7%   | 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 | -   | 3,910 | 11,437 | 14,831 | 3,393   | 22.9% | 44,492 |



KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

| 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   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Depreciation by Asset Class/Sub-class</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                        |     | 311,799         | 379,139             | -               | 26,458         | 138,462       | 126,380       | (12,082)     | -9.6%          | 379,139            |
| Roads Infrastructure                         |     | 166,776         | 379,139             | -               | 18,922         | 83,410        | 126,380       | 42,970       | 34.0%          | 379,139            |
| Roads                                        |     | 81,275          | 379,139             | -               | 18,922         | 83,410        | 126,380       | 42,970       | 34.0%          | 379,139            |
| Road Structures                              |     | 85,501          | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Road Furniture                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Infrastructure                   |     | 15,374          | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Drainage Collection                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Conveyance                       |     | 15,374          | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Attenuation                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Electrical Infrastructure                    |     | 31,781          | -                   | -               | 4,895          | 20,592        | -             | (20,592)     | #DIV/0!        | -                  |
| Power Plants                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| HV Substations                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| HV Switching Station                         |     | 31,781          | -                   | -               | 4,895          | 20,592        | -             | (20,592)     | #DIV/0!        | -                  |
| HV Transmission Conductors                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Substations                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Switching Stations                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Networks                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| LV Networks                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Supply Infrastructure                  |     | 67,285          | -                   | -               | 2,471          | 23,340        | -             | (23,340)     | #DIV/0!        | -                  |
| Dams and Weirs                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Boreholes                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Reservoirs                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Pump Stations                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Treatment Works                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Bulk Mains                                   |     | 67,285          | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Distribution                                 |     | -               | -                   | -               | 2,471          | 23,340        | -             | (23,340)     | #DIV/0!        | -                  |
| Distribution Points                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| PRV Stations                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sanitation Infrastructure                    |     | 27,708          | -                   | -               | -              | 10,231        | -             | (10,231)     | #DIV/0!        | -                  |
| Pump Station                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Reticulation                                 |     | 27,708          | -                   | -               | -              | 10,231        | -             | (10,231)     | #DIV/0!        | -                  |
| Waste Water Treatment Works                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Outfall Sewers                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Toilet Facilities                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Solid Waste Infrastructure                   |     | 2,876           | -                   | -               | 170            | 889           | -             | (889)        | #DIV/0!        | -                  |
| Landfill Sites                               |     | 2,876           | -                   | -               | 170            | 889           | -             | (889)        | #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                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community Assets</b>                      |     | 7,685           | -                   | -               | 933            | 4,949         | -             | (4,949)      | #DIV/0!        | -                  |
| Community Facilities                         |     | 5,033           | -                   | -               | 603            | 3,358         | -             | (3,358)      | #DIV/0!        | -                  |
| Halls                                        |     | 794             | -                   | -               | 93             | 487           | -             | (487)        | #DIV/0!        | -                  |
| Centres                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Crèches                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Clinics/Care Centres                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Fire/Ambulance Stations                      |     | 404             | -                   | -               | -              | 200           | -             | (200)        | #DIV/0!        | -                  |
| Testing Stations                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Museums                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Galleries                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Theatres                                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Libraries                                    |     | 1,294           | -                   | -               | 175            | 915           | -             | (915)        | #DIV/0!        | -                  |



|                                          |        |         |         |      |        |         |         |          |        |         |
|------------------------------------------|--------|---------|---------|------|--------|---------|---------|----------|--------|---------|
| Cemeteries/Crematoria                    | 604    |         |         | 69   | 363    | -       | (363)   | #DIV/0!  |        |         |
| Police                                   |        |         |         |      |        |         |         |          |        |         |
| Parks                                    |        |         |         |      |        |         |         |          |        |         |
| Public Open Space                        | 56     |         |         |      |        |         |         |          |        |         |
| Nature Reserves                          |        |         |         |      |        |         |         |          |        |         |
| Public Ablution Facilities               |        |         |         | 5    | 28     |         | (28)    | #DIV/0!  |        |         |
| Markets                                  |        |         |         |      |        |         |         |          |        |         |
| Stalls                                   |        |         |         | 38   | 198    |         | (198)   | #DIV/0!  |        |         |
| Abattoirs                                |        |         |         |      |        |         |         |          |        |         |
| Airports                                 |        |         |         | 223  | 1,166  |         | (1,166) | #DIV/0!  |        |         |
| Taxi Ranks/Bus Terminals                 |        |         |         |      | 0      |         | (0)     | #DIV/0!  |        |         |
| Capital Spares                           | 1,881  |         |         |      |        |         |         |          |        |         |
| Sport and Recreation Facilities          | 2,652  | -       | -       | 330  | 1,590  | -       | (1,590) | #DIV/0!  | -      |         |
| Indoor Facilities                        | 227    | -       | -       | 55   | 147    | -       | (147)   | #DIV/0!  | -      |         |
| Outdoor Facilities                       | 2,425  | -       | -       | 275  | 1,443  | -       | (1,443) | #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 | -       | -       | (41) | 4,994  | -       | (4,994) | #DIV/0!  | -      |         |
| Operational Buildings                    | 10,152 | -       | -       | (41) | 4,994  | -       | (4,994) | #DIV/0!  | -      |         |
| Municipal Offices                        | 10,152 | -       | -       | (41) | 4,994  | -       | (4,994) | #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    | 41     | -       | (41)    | #DIV/0!  | -      |         |
| Servitudes                               |        |         |         |      |        |         |         |          |        |         |
| Licences and Rights                      | 625    | -       | -       | 8    | 41     | -       | (41)    | #DIV/0!  | -      |         |
| Water Rights                             |        |         |         |      |        |         |         |          |        |         |
| Effluent Licenses                        |        |         |         |      |        |         |         |          |        |         |
| Solid Waste Licenses                     |        |         |         |      |        |         |         |          |        |         |
| Computer Software and Applications       | 625    | -       | -       | 8    | 41     | -       | (41)    | #DIV/0!  | -      |         |
| Local Settlement Software Applications   |        |         |         |      |        |         |         |          |        |         |
| Unspecified                              |        |         |         |      |        |         |         |          |        |         |
| Computer Equipment                       | 2,210  | -       | -       | 315  | 1,538  | -       | (1,538) | #DIV/0!  | -      |         |
| Computer Equipment                       | 2,210  | -       | -       | 315  | 1,538  | -       | (1,538) | #DIV/0!  | -      |         |
| Furniture and Office Equipment           | 1,553  | -       | -       | 130  | 668    | -       | (668)   | #DIV/0!  | -      |         |
| Furniture and Office Equipment           | 1,553  | -       | -       | 130  | 668    | -       | (668)   | #DIV/0!  | -      |         |
| Machinery and Equipment                  | 2,202  | -       | -       | 298  | 921    | -       | (921)   | #DIV/0!  | -      |         |
| Machinery and Equipment                  | 2,202  | -       | -       | 298  | 921    | -       | (921)   | #DIV/0!  | -      |         |
| Transport Assets                         | 4,066  | -       | -       | 381  | 1,996  | -       | (1,996) | #DIV/0!  | -      |         |
| Transport Assets                         | 4,066  | -       | -       | 381  | 1,996  | -       | (1,996) | #DIV/0!  | -      |         |
| 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 Depreciation                       | 1      | 340,292 | 379,139 | -    | 28,481 | 153,569 | 126,380 | (27,169) | -21.5% | 379,139 |

KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November

| 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   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                                               |     | 69,095          | 57,000              | -               | 3,364          | 18,128        | 19,000        | 872          | 4.6%           | 57,000             |
| Roads Infrastructure                                                                |     | 18,084          | -                   | -               | -              | 111           | -             | (111)        | #DIV/0!        | -                  |
| Roads                                                                               |     | 18,084          | -                   | -               | -              | 111           | -             | (111)        | #DIV/0!        | -                  |
| 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                                                         |     | 23,934          | 50,000              | -               | 3,364          | 17,481        | 16,667        | (815)        | -4.9%          | 50,000             |
| Dams and Weirs                                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Boreholes                                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Reservoirs                                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Pump Stations                                                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Treatment Works                                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Bulk Mains                                                                          |     | 5,167           | -                   | -               | -              | 134           | -             | (134)        | #DIV/0!        | -                  |
| Distribution                                                                        |     | 18,767          | 50,000              | -               | 3,364          | 17,347        | 16,667        | (681)        | -4.1%          | 50,000             |
| Distribution Points                                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| PRV Stations                                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sanitation Infrastructure                                                           |     | 26,076          | 7,000               | -               | -              | 536           | 2,333         | 1,798        | 77.0%          | 7,000              |
| Pump Station                                                                        |     | -               | 7,000               | -               | -              | -             | 2,333         | 2,333        | 100.0%         | 7,000              |
| Reticulation                                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Water Treatment Works                                                         |     | 26,076          | -                   | -               | -              | 536           | -             | (536)        | #DIV/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                                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community Assets</b>                                                             |     | 14,652          | 23,959              | -               | -              | 886           | 7,986         | 7,100        | 88.9%          | 23,959             |
| Community Facilities                                                                |     | 2,217           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Halls                                                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Centres                                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Crèches                                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Clinics/Care Centres                                                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Fire/Ambulance Stations                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Testing Stations                                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Museums                                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Galleries                                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Theatres                                                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Libraries                                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Cemeteries/Crematoria                                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Police                                                                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Parks                                                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Public Open Space                                                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Nature Reserves                                                                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Public Ablution Facilities                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |

|                                                                  |        |        |        |   |       |        |        |         |       |        |  |
|------------------------------------------------------------------|--------|--------|--------|---|-------|--------|--------|---------|-------|--------|--|
| Markets                                                          | -      |        |        |   |       |        |        |         |       |        |  |
| Stalls                                                           | 533    |        |        |   |       |        |        |         |       |        |  |
| Abattoirs                                                        | -      |        |        |   |       |        |        |         |       |        |  |
| Airports                                                         | 1,684  |        |        |   |       |        |        |         |       |        |  |
| Taxi Ranks/Bus Terminals                                         | -      |        |        |   |       |        |        |         |       |        |  |
| Capital Spares                                                   | -      |        |        |   |       |        |        |         |       |        |  |
| Sport and Recreation Facilities                                  | 12,435 | 23,959 | -      | - | 886   | 7,986  | 7,100  | 88.9%   |       | 23,959 |  |
| Indoor Facilities                                                | 12,435 |        |        |   | 886   | -      | (886)  | #DIV/0! |       |        |  |
| Outdoor Facilities                                               | -      | 23,859 |        |   | -     | 7,986  | 7,986  | 100.0%  |       | 23,959 |  |
| Capital Spares                                                   | -      |        |        |   |       |        |        |         |       |        |  |
| <b>Heritage assets</b>                                           | -      | -      | -      | - | -     | -      | -      |         |       | -      |  |
| Monuments                                                        |        |        |        |   |       |        |        |         |       |        |  |
| Historic Buildings                                               |        |        |        |   |       |        |        |         |       |        |  |
| Works of Art                                                     |        |        |        |   |       |        |        |         |       |        |  |
| Conservation Areas                                               |        |        |        |   |       |        |        |         |       |        |  |
| Other Heritage                                                   |        |        |        |   |       |        |        |         |       |        |  |
| <b>Investment properties</b>                                     | -      | -      | -      | - | -     | -      | -      |         |       | -      |  |
| Revenue Generating                                               | -      | -      | -      | - | -     | -      | -      |         |       | -      |  |
| Improved Property                                                |        |        |        |   |       |        |        |         |       |        |  |
| Unimproved Property                                              |        |        |        |   |       |        |        |         |       |        |  |
| Non-revenue Generating                                           | -      | -      | -      | - | -     | -      | -      |         |       | -      |  |
| Improved Property                                                |        |        |        |   |       |        |        |         |       |        |  |
| Unimproved Property                                              |        |        |        |   |       |        |        |         |       |        |  |
| <b>Other assets</b>                                              | 2,493  | -      | -      | - | -     | -      | -      |         |       | -      |  |
| Operational Buildings                                            | 2,493  | -      | -      | - | -     | -      | -      |         |       | -      |  |
| Municipal Offices                                                | 2,493  |        |        |   |       |        |        |         |       |        |  |
| Pay/Enquiry Points                                               |        |        |        |   |       |        |        |         |       |        |  |
| Building Plan Offices                                            |        |        |        |   |       |        |        |         |       |        |  |
| Workshops                                                        |        |        |        |   |       |        |        |         |       |        |  |
| Yards                                                            |        |        |        |   |       |        |        |         |       |        |  |
| Stores                                                           |        |        |        |   |       |        |        |         |       |        |  |
| Laboratories                                                     |        |        |        |   |       |        |        |         |       |        |  |
| Training Centres                                                 |        |        |        |   |       |        |        |         |       |        |  |
| Manufacturing Plant                                              |        |        |        |   |       |        |        |         |       |        |  |
| Depots                                                           |        |        |        |   |       |        |        |         |       |        |  |
| Capital Spares                                                   |        |        |        |   |       |        |        |         |       |        |  |
| Housing                                                          | -      | -      | -      | - | -     | -      | -      |         |       | -      |  |
| Staff Housing                                                    |        |        |        |   |       |        |        |         |       |        |  |
| Social Housing                                                   |        |        |        |   |       |        |        |         |       |        |  |
| Capital Spares                                                   |        |        |        |   |       |        |        |         |       |        |  |
| <b>Biological or Cultivated Assets</b>                           | -      | -      | -      | - | -     | -      | -      |         |       | -      |  |
| Biological or Cultivated Assets                                  |        |        |        |   |       |        |        |         |       |        |  |
| <b>Intangible Assets</b>                                         | -      | -      | -      | - | -     | -      | -      |         |       | -      |  |
| Servitudes                                                       |        |        |        |   |       |        |        |         |       |        |  |
| Licences and Rights                                              | -      | -      | -      | - | -     | -      | -      |         |       | -      |  |
| Water Rights                                                     |        |        |        |   |       |        |        |         |       |        |  |
| Effluent Licences                                                |        |        |        |   |       |        |        |         |       |        |  |
| Solid Waste Licences                                             |        |        |        |   |       |        |        |         |       |        |  |
| Computer Software and Applications                               |        |        |        |   |       |        |        |         |       |        |  |
| Local Settlement Software Applications                           |        |        |        |   |       |        |        |         |       |        |  |
| Unspecified                                                      |        |        |        |   |       |        |        |         |       |        |  |
| <b>Computer Equipment</b>                                        | -      | -      | -      | - | -     | -      | -      |         |       | -      |  |
| Computer Equipment                                               |        |        |        |   |       |        |        |         |       |        |  |
| <b>Furniture and Office Equipment</b>                            | -      | -      | -      | - | -     | -      | -      |         |       | -      |  |
| Furniture and Office Equipment                                   |        |        |        |   |       |        |        |         |       |        |  |
| <b>Machinery and Equipment</b>                                   | -      | -      | -      | - | -     | -      | -      |         |       | -      |  |
| Machinery and Equipment                                          |        |        |        |   |       |        |        |         |       |        |  |
| <b>Transport Assets</b>                                          | -      | -      | -      | - | -     | -      | -      |         |       | -      |  |
| Transport Assets                                                 |        |        |        |   |       |        |        |         |       |        |  |
| <b>Land</b>                                                      | -      | -      | -      | - | -     | -      | -      |         |       | -      |  |
| Land                                                             |        |        |        |   |       |        |        |         |       |        |  |
| <b>Zoo's, Marine and Non-biological Animals</b>                  | -      | -      | -      | - | -     | -      | -      |         |       | -      |  |
| Zoo's, Marine and Non-biological Animals                         |        |        |        |   |       |        |        |         |       |        |  |
| <b>Living resources</b>                                          | -      | -      | -      | - | -     | -      | -      |         |       | -      |  |
| Mature                                                           |        |        |        |   |       |        |        |         |       |        |  |
| Policing and Protection                                          |        |        |        |   |       |        |        |         |       |        |  |
| Zoological plants and animals                                    |        |        |        |   |       |        |        |         |       |        |  |
| Immature                                                         | -      | -      | -      | - | -     | -      | -      |         |       | -      |  |
| Policing and Protection                                          |        |        |        |   |       |        |        |         |       |        |  |
| Zoological plants and animals                                    |        |        |        |   |       |        |        |         |       |        |  |
| <b>Total Capital Expenditure on upgrading of existing assets</b> | 1      | 86,239 | 80,959 | - | 3,364 | 19,015 | 26,986 | 7,972   | 29.5% | 80,959 |  |

- Table F1 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November 2023

| NEWCASTLE MUNICIPALITY                                                                        |                   |                      |                 |                |               |               |               |              |                    |
|-----------------------------------------------------------------------------------------------|-------------------|----------------------|-----------------|----------------|---------------|---------------|---------------|--------------|--------------------|
| Description                                                                                   | 2022/23           | Current Year 2023/24 |                 |                |               |               |               |              |                    |
|                                                                                               | Unaudited Outcome | Original Budget      | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance  | YTD variance | Full Year Forecast |
| R thousands                                                                                   |                   |                      |                 |                |               |               |               | %            |                    |
| <b>Revenue By Source</b>                                                                      |                   |                      |                 |                |               |               |               |              |                    |
| Service charges - water revenue                                                               | 130,945           | 155,541              | –               | 12,758         | 72,075        | 64,809        | 7,266         | 11.2%        | 155,541            |
| Interest earned - outstanding debtors                                                         | 3,886             | –                    | –               | 1,280          | 6,196         | –             | 6,196         |              | 14,870             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                          | <b>134,831</b>    | <b>155,541</b>       | <b>–</b>        | <b>14,039</b>  | <b>78,271</b> | <b>64,809</b> | <b>13,462</b> | <b>20.8%</b> | <b>170,411</b>     |
| <b>Expenditure By Type</b>                                                                    |                   |                      |                 |                |               |               |               |              |                    |
| Employee related costs                                                                        | 15,937            | 13,583               |                 | 1,030          | 5,373         | 5,660         | (287)         | -5.1%        | 13,583             |
| Depreciation and Amortisation                                                                 | 58,050            | 901                  |                 | 75             | 375           | 375           | 0             | 0.0%         | 901                |
| Repairs and Maintenance                                                                       | 2,412             | 4,078                |                 | 280            | 842           | 1,699         | –             |              | 4,078              |
| Inventory Consumed                                                                            | 35,395            | 6,713                |                 | (1,627)        | 5,167         | 2,797         | 2,370         | 84.7%        | 6,713              |
| Contracted services                                                                           | –                 | 6,133                |                 | –              |               | 2,555         | (2,555)       | -100.0%      | 6,133              |
| Transfers and grants                                                                          |                   |                      |                 | –              |               | –             | –             |              | –                  |
| Operational Cost                                                                              | 55,000            | 62,395               |                 | 4,606          | 26,091        | 25,998        | 93            | 0.4%         | 62,395             |
| Loss on disposal of PPE                                                                       | –                 | –                    | –               | –              | –             | –             | –             |              | –                  |
| <b>Total Expenditure</b>                                                                      | <b>166,793</b>    | <b>93,802</b>        | <b>–</b>        | <b>4,364</b>   | <b>37,848</b> | <b>39,084</b> | <b>(379)</b>  | <b>-1.0%</b> | <b>93,802</b>      |
| <b>Recharge</b>                                                                               |                   |                      |                 |                |               |               |               |              |                    |
| Head Office Recharge                                                                          | 125,972           | 43,864               | –               | 3,050          | 15,902        | 18,277        | (2,375)       | -13.0%       | 43,864             |
| <b>Surplus/(Deficit)</b>                                                                      | <b>(157,934)</b>  | <b>17,874</b>        | <b>–</b>        | <b>6,625</b>   | <b>24,521</b> | <b>7,448</b>  | <b>16,216</b> |              | <b>32,744</b>      |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) |                   |                      |                 |                |               |               |               |              |                    |
| Transfers and subsidies - capital (in-kind - all)                                             |                   |                      |                 |                |               |               |               |              |                    |
| <b>Surplus/(Deficit) for the year</b>                                                         | <b>(157,934)</b>  | <b>17,874</b>        | <b>–</b>        | <b>6,625</b>   | <b>24,521</b> | <b>7,448</b>  |               |              | <b>32,744</b>      |



**NEWCASTLE MUNICIPALITY**  
(Registration number KZN252)

**ANNUAL FINANCIAL STATEMENTS  
FOR THE 5 ENDED 30 NOVEMBER, 2023**

# Newcastle Municipality

Annual Financial Statements for the 5 ended 30 November, 2023

## Statement of Financial Position as at 30 November, 2023

| Figures in Rand                             | Note(s) | 30 November<br>2023  | 30 June<br>2023      |
|---------------------------------------------|---------|----------------------|----------------------|
| <b>Assets</b>                               |         |                      |                      |
| Current Assets                              |         |                      |                      |
| Inventories                                 |         | 24,413,523           | 24,695,812           |
| Receivables from exchange transactions      |         | 53,722,434           | 53,345,839           |
| Receivables from non-exchange transactions  |         | 19,706,271           | 17,151,960           |
| VAT receivable                              |         | 69,243,183           | -                    |
| Consumer debtors from exchange transactions |         | 733,697,395          | 636,650,413          |
| Other asset 2                               |         | 128,125,417          | 104,697,583          |
| Cash and cash equivalents                   |         | 959,887              | 12,227,078           |
|                                             |         | <b>1,029,868,110</b> | <b>848,768,685</b>   |
| Non-Current Assets                          |         |                      |                      |
| Investment property                         |         | 373,567,782          | 373,697,782          |
| Property, plant and equipment               |         | 5,925,441,129        | 5,999,099,811        |
| Intangible assets                           |         | 213,189              | 253,977              |
| Heritage assets                             |         | 11,981,732           | 11,981,732           |
| Investments in associates                   |         | 101,739,024          | 101,739,024          |
|                                             |         | <b>6,412,942,856</b> | <b>6,486,772,326</b> |
| <b>Total Assets</b>                         |         | <b>7,442,810,966</b> | <b>7,335,541,011</b> |
| <b>Liabilities</b>                          |         |                      |                      |
| Current Liabilities                         |         |                      |                      |
| Other financial liabilities                 |         | 61,492,753           | 64,998,182           |
| Finance lease obligation                    |         | 979,574              | 979,574              |
| Payables from exchange transactions         |         | 835,599,493          | 857,234,501          |
| VAT payable                                 |         | -                    | 7,051,906            |
| Consumer deposits                           |         | 36,618,261           | 35,598,586           |
| Unspent conditional grants and receipts     |         | 204,764,553          | 134,073,786          |
| Defined Benefit Plan                        |         | 13,031,105           | 14,261,000           |
|                                             |         | <b>1,152,485,739</b> | <b>1,114,197,535</b> |
| Non-Current Liabilities                     |         |                      |                      |
| Other financial liabilities                 |         | 245,597,058          | 262,221,473          |
| Finance lease obligation                    |         | 1,279,587            | 1,012,567            |
| Defined Benefit Plan                        |         | 185,035,002          | 185,035,002          |
| Other liability 1                           |         | 72,549,158           | 72,549,158           |
|                                             |         | <b>504,460,805</b>   | <b>520,818,200</b>   |
| <b>Total Liabilities</b>                    |         | <b>1,656,946,544</b> | <b>1,635,015,735</b> |
| <b>Net Assets</b>                           |         | <b>5,785,864,422</b> | <b>5,700,525,276</b> |
| Reserves                                    |         |                      |                      |
| Housing Development fund                    |         | 32,167,657           | 32,160,728           |
| Self-insurance reserve                      |         | 130,936              | 130,936              |
| Accumulated surplus                         |         | 5,753,565,820        | 5,668,233,612        |
| <b>Total Net Assets</b>                     |         | <b>5,785,864,413</b> | <b>5,700,525,276</b> |



# Newcastle Municipality

Annual Financial Statements for the 5 ended 30 November, 2023

## Statement of Financial Performance

| Figures in Rand                                     | Note(s) | 30 November<br>2023  | 30 June<br>2023      |
|-----------------------------------------------------|---------|----------------------|----------------------|
| <b>Revenue</b>                                      |         |                      |                      |
| <b>Revenue from exchange transactions</b>           |         |                      |                      |
| Service charges                                     |         | 555,865,046          | 1,150,839,575        |
| Rental of facilities and equipment                  |         | 4,767,364            | 7,987,931            |
| Other Revenue                                       |         | 10,841,180           | 10,250,241           |
| Interest income                                     |         | 1,225,551            | 11,936,031           |
| <b>Total revenue from exchange transactions</b>     |         | <b>572,699,141</b>   | <b>1,181,013,778</b> |
| <b>Revenue from non-exchange transactions</b>       |         |                      |                      |
| <b>Taxation revenue</b>                             |         |                      |                      |
| Property rates                                      |         | 171,456,162          | 376,278,764          |
| Licences and Permits                                |         | 16,870               | 61,698               |
| <b>Transfer revenue</b>                             |         |                      |                      |
| Government grants & subsidies                       |         | 306,912,029          | 717,006,949          |
| Fines, Penalties and Forfeits                       |         | 3,259,681            | 5,729,051            |
| <b>Total revenue from non-exchange transactions</b> |         | <b>481,644,742</b>   | <b>1,099,076,462</b> |
| <b>Total revenue</b>                                |         | <b>1,054,343,883</b> | <b>2,280,090,240</b> |
| <b>Expenditure</b>                                  |         |                      |                      |
| Employee related costs                              |         | 269,619,377          | 677,337,499          |
| Remuneration of councillors                         |         | 10,641,271           | 26,982,755           |
| Depreciation and amortisation                       |         | 153,569,092          | 347,533,812          |
| Finance costs                                       |         | 14,001,461           | 76,056,524           |
| Debt Impairment                                     |         | -                    | 252,509,797          |
| Bad debts written off                               |         | 35,096,194           | 102,301,484          |
| Bulk purchases                                      |         | 286,594,105          | 527,905,437          |
| Contracted services                                 |         | 72,609,956           | 260,392,053          |
| Water Consumed                                      |         | 72,074,891           | 159,706,990          |
| General Expenses                                    |         | 54,998,834           | 169,053,316          |
| <b>Total expenditure</b>                            |         | <b>969,205,181</b>   | <b>2,599,779,667</b> |
| <b>Operating surplus (deficit)</b>                  |         | <b>85,138,702</b>    | <b>(319,689,427)</b> |
| 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                     |         | 200,435              | 1,101,065            |
| Public contributions and donations                  |         | -                    | 2,431,116            |
|                                                     |         | <b>200,435</b>       | <b>(38,300,232)</b>  |
| <b>Surplus ( Deficit)</b>                           |         | <b>85,339,137</b>    | <b>(357,989,659)</b> |

# Newcastle Municipality

Annual Financial Statements for the 5 ended 30 November, 2023

## Statement of Changes in Net Assets

| Figures in Rand                             | Donations and public contributions | Insurance reserve | Total reserves    | Accumulated surplus  | Total net assets     |
|---------------------------------------------|------------------------------------|-------------------|-------------------|----------------------|----------------------|
| 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)          |
| <b>Balance at 1 July, 2022 as restated*</b> | <b>30,563,967</b>                  | <b>322,945</b>    | <b>30,886,912</b> | <b>6,027,628,023</b> | <b>6,058,514,935</b> |
| 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)        |
| <b>Balance at 1 July, 2023</b>              | <b>32,160,728</b>                  | <b>130,936</b>    | <b>32,291,664</b> | <b>5,668,233,612</b> | <b>5,700,525,276</b> |
| Profit for the year                         | -                                  | -                 | -                 | 85,339,137           | 85,339,137           |
| Transfer to Housing development fund        | 6,929                              | -                 | 6,929             | (6,929)              | -                    |
| Total changes                               | 6,929                              | -                 | 6,929             | 85,332,208           | 85,339,137           |
| <b>Balance at 30 November, 2023</b>         | <b>32,167,657</b>                  | <b>130,936</b>    | <b>32,298,593</b> | <b>5,753,565,820</b> | <b>5,785,864,413</b> |

# Newcastle Municipality

Annual Financial Statements for the 5 ended 30 November, 2023

## Cash Flow Statement

| Figures in Rand                                             | Note(s) | 30 November<br>2023        | 30 June<br>2023             |
|-------------------------------------------------------------|---------|----------------------------|-----------------------------|
| <b>Cash flows from operating activities</b>                 |         |                            |                             |
| <b>Receipts</b>                                             |         |                            |                             |
| Sale of goods and services                                  |         | 585,964,006                | 1,270,957,560               |
| Grants                                                      |         | 377,602,796                | 644,782,348                 |
| Interest income                                             |         | 3,985,607                  | 11,936,031                  |
|                                                             |         | <u>967,552,409</u>         | <u>1,927,675,939</u>        |
| <b>Payments</b>                                             |         |                            |                             |
| Employee costs and Councillors remuneration                 |         | (240,542,767)              | (730,077,740)               |
| Suppliers                                                   |         | (624,873,370)              | (1,011,603,380)             |
| Finance costs                                               |         | (14,001,461)               | (48,573,888)                |
|                                                             |         | <u>(879,417,598)</u>       | <u>(1,790,255,008)</u>      |
| <b>Net cash flows from operating activities</b>             |         | <b><u>88,134,811</u></b>   | <b><u>137,420,931</u></b>   |
| <b>Cash flows from investing activities</b>                 |         |                            |                             |
| Purchase of property, plant and equipment                   |         | (79,869,622)               | (173,556,409)               |
| Proceeds from sale of property, plant and equipment         |         | -                          | 26,141                      |
| Proceeds from sale of Investment property                   |         | 330,435                    | 6,020,275                   |
| Purchase of other intangible assets                         |         | -                          | (154,030)                   |
| Purchases of Heritage Assets                                |         | -                          | (159,000)                   |
| <b>Net cash flows from investing activities</b>             |         | <b><u>(79,539,187)</u></b> | <b><u>(167,823,023)</u></b> |
| <b>Cash flows from financing activities</b>                 |         |                            |                             |
| Net movements in long term loans                            |         | (20,129,844)               | (33,801,133)                |
| Movement on finance lease                                   |         | 267,020                    | 262,999                     |
| <b>Net cash flows from financing activities</b>             |         | <b><u>(19,862,824)</u></b> | <b><u>(33,538,134)</u></b>  |
| <b>Net increase/(decrease) in cash and cash equivalents</b> |         | <b><u>(11,267,200)</u></b> | <b><u>(63,940,226)</u></b>  |
| Cash and cash equivalents at the beginning of the year      |         | 12,227,078                 | 76,167,306                  |
| <b>Cash and cash equivalents at the end of the year</b>     |         | <b><u>959,878</u></b>      | <b><u>12,227,080</u></b>    |



EASTERN REGION  
PRIVATE BAG X16 WESTVILLE 3630



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

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

TEL: 08600 37566  
SMS:

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

NEWCASTLE LOCAL MUNICIPALITY  
PRIVATE BAG X6621  
NEWCASTLE  
2940

|                  |               |
|------------------|---------------|
| YOUR ACCOUNT NO  | 5578885631    |
| SECURITY HELD    | 1.54          |
| BILLING DATE     | 2023-12-04    |
| TAX INVOICE NO   | 557703618729  |
| ACCOUNT MONTH    | NOVEMBER 2023 |
| CURRENT DUE DATE | 2024-01-03    |
| VAT REG NO       | 4000791824    |

## TAX INVOICE

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

### ACCOUNT TRANSACTION SUMMARY

|                                      |               |   |               |
|--------------------------------------|---------------|---|---------------|
| ADMINISTRATION CHARGE                |               | R | 6,700.80      |
| TRANSMISSION NETWORK CAPACITY        |               | R | 2,202,500.00  |
| URBAN LOW VOLTAGE SUBSIDY            |               | R | 3,137,500.00  |
| ANCILLARY SERVICE (ALL)              |               | R | 203,777.07    |
| ENERGY CHARGE (STD)                  | 13,443,099.00 | R | 15,249,851.51 |
| ENERGY CHARGE (PEAK)                 | 5,611,021.00  | R | 9,248,645.91  |
| ENERGY CHARGE (OFF)                  | 13,813,150.00 | R | 9,939,942.74  |
| ELECTRIFICATION AND RURAL SUBS (ALL) |               | R | 4,568,550.53  |
| SERVICE CHARGE                       |               | R | 209,825.70    |

**TOTAL CHARGES FOR BILLING PERIOD** R **44,767,294.26**

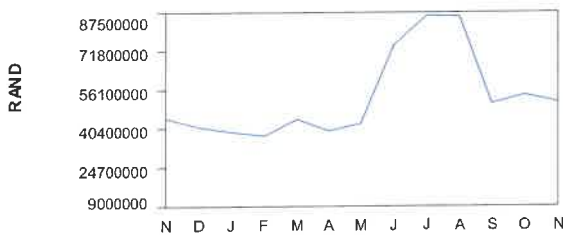
### ACCOUNT SUMMARY FOR NOVEMBER 2023

|                                  |                                     |   |                |
|----------------------------------|-------------------------------------|---|----------------|
| BALANCE BROUGHT FORWARD          | (Due Date 2023-12-02)               | R | 130,830,050.33 |
| PAYMENT(S) RECEIVED              | Cash - 2023-11-16                   | R | -18,000,000.00 |
| TOTAL CHARGES FOR BILLING PERIOD |                                     | R | 44,767,294.26  |
| ADJUSTMENT                       | WHEELING/3RD PARTY WHEELING CHARGES | R | -72,854.99     |
| ADJUSTMENT                       | Interest on overdue account         | R | 1,401,652.87   |
| VAT RAISED ON ITEMS AT 14%       |                                     | R | 0.00           |
| VAT RAISED ON ITEMS AT 15%       |                                     | R | 6,704,165.89   |

### ARREARS

| >90 DAYS     | 61-90 DAYS    | 31-60 DAYS    | 16-30 DAYS | CURRENT       | TOTAL DUE R    |
|--------------|---------------|---------------|------------|---------------|----------------|
| 7,604,091.27 | 50,809,309.10 | 54,312,321.11 | 0.00       | 52,904,586.88 | 165,630,308.36 |

Account OVERDUE - Subject to Disconnection



MONTH

|             |        |
|-------------|--------|
| PAGE RUN NO | EE 47  |
| BILL GROUP  |        |
| BILL PAGE   | 1 OF 2 |

### ACCOUNT NO / REFERENCE NO

5578885631

### NAME

NEWCASTLE LOCAL MUNICIPALITY

### FAX NUMBER

0343129697



0934 5578885631

11341 5578885631



9207 2557 8885 6319



### TOTAL AMOUNT DUE

165,630,308.35

### PAYMENT ARRANGEMENT

### INSTALMENT

0.00

### ARREARS (Due Immediately)

112,725,721.48

### DUE DATE (For Current Amount)

2024-01-03

### AMOUNT PAID

LATE PAYMENT CHARGES WILL BE  
ADDED TO OVERDUE ACCOUNT



NEWCASTLE LOCAL MUNICIPALITY  
PRIVATE BAG X6621  
NEWCASTLE  
2940

EASTERN REGION  
PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566

FAX NO: 0862 437 566

E-MAIL: customerservices@eskom.co.za

WEB: WWW.ESKOM.CO.ZA

|                     |               |
|---------------------|---------------|
| YOUR ACCOUNT NO     | 5578885631    |
| BILLING DATE        | 2023-12-04    |
| TAX INVOICE NO      | 557703618729  |
| ACCOUNT MONTH       | NOVEMBER 2023 |
| CURRENT DUE DATE    | 2024-01-03    |
| VAT REG NO          | 4000791824    |
| NOTIFIED MAX DEMAND | 125,000.00    |
| UTILISED CAPACITY   | 125,000.00    |

#### CONSUMPTION DETAILS (2023-11-01 - 2023-11-30)

|                                 |               |
|---------------------------------|---------------|
| ENERGY CONSUMPTION OFF PEAK kWh | 13,813,149.66 |
| ENERGY CONSUMPTION STD kWh      | 13,443,099.16 |
| ENERGY CONSUMPTION PEAK kWh     | 5,611,021.32  |
| ENERGY CONSUMPTION ALL kWh      | 32,867,270.14 |
| DEMAND CONSUMPTION - OFF PEAK   | 58,470.56     |
| DEMAND CONSUMPTION - STD        | 67,907.47     |
| DEMAND CONSUMPTION - PEAK       | 65,819.51     |
| DEMAND READING - kW/KVA         | 67,907.47     |
| REACTIVE ENERGY - OFF PEAK      | 4,580,773.08  |
| REACTIVE ENERGY - STD           | 4,392,420.24  |
| REACTIVE ENERGY - PEAK          | 1,710,048.96  |
| LOAD FACTOR                     | 71.00         |

#### PREMISE ID NUMBER

5578885383

TARIFF NAME: Megaflex

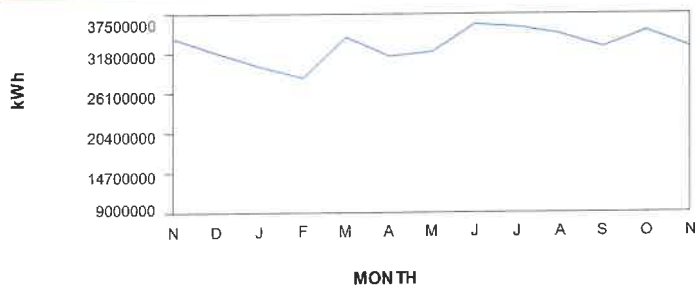
INST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC CENTRE 37 MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY

|                                                                 |   |               |
|-----------------------------------------------------------------|---|---------------|
| Administration Charge @ R223.36 per day for 30 days             | R | 6,700.80      |
| 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 32,867,270 kWh @ R0.0062 /kWh          | R | 203,777.07    |
| Low Season Standard Energy Charge 13,443,099 kWh @ R1.1344 /kWh | R | 15,249,851.51 |
| Low Season Peak Energy Charge 5,611,021 kWh @ R1.6483 /kWh      | R | 9,248,645.91  |
| Low Season Off Peak Energy Charge 13,813,150 kWh @ R0.7196 /kWh | R | 9,939,942.74  |
| Electrification and Rural Subsidy 32,867,270 kWh @ R0.139 /kWh  | R | 4,568,550.53  |

|                |   |            |
|----------------|---|------------|
| SERVICE CHARGE | R | 209,825.70 |
|----------------|---|------------|

#### TOTAL CHARGES

R 44,767,294.26



|             |        |
|-------------|--------|
| PAGE RUN NO | EE 48  |
| BILL GROUP  |        |
| BILL PAGE   | 2 OF 2 |

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

REPORT ON OUTSTANDING DEBT FOR ESKOM HOLDING SOC LTD AS AT 30 NOV 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    | 241,826,810.80   | 36,229,545.10   | 278,056,355.90           |                                                 |                             | 278,056,355.90   |
|             | Invoice raised during the month    | 44,767,294.26    | 6,704,165.89    | 51,471,460.15            |                                                 | 1,401,652.87                | 52,873,113.02    |
|             | Total invoices for the year        | 286,594,105.06   | 42,933,710.99   | 379,527,816.05           |                                                 | 1,401,652.87                | 330,929,468.92   |
| 30/Nov/2023 | Closing Balance                    | 241,826,810.80   | 36,229,545.10   | 278,056,355.90           |                                                 |                             | 278,056,355.90   |
|             | Payments made previous months      | (238,467,802.35) | (35,770,170.35) | (274,237,972.70)         | (20,097,732.54)                                 |                             | (294,335,705.24) |
|             | Payment made during the month      | (15,652,173.91)  | (2,347,826.09)  | (18,000,000.00)          | -                                               |                             | (18,000,000.00)  |
|             | Total payments for the year        | (254,119,976.26) | (38,117,996.44) | (292,237,972.70)         |                                                 |                             | (312,335,705.24) |
|             | BALANCE AS PER GL - (010602010247) | 160,331,993.74   | 23,994,394.29   | 184,326,388.03           | 20,097,732.54                                   | 1,401,652.87                | 165,630,308.35   |
|             | INVOICE NOT YET CAPTURES           | 44,767,294.26    |                 |                          |                                                 |                             |                  |

JUNE RECON

(B)

(C)

Preparer:

Ikho

Junior Accountant: Creditors

Signature

Date:

06/12/2023

Reviewer:

Chantal Mazibuko

Accountant: Expenditure

Signature

Date:

06/10/2023

Reviewer:

CN Kubheka

Manager: Expenditure

Signature

Date:

06/12/2023

Reviewer:

S.T. Bilela

Director: Expenditure and Revenue Enhancement

Signature

Date:

6/12/2023

Reviewer:

P.H.Z. Kubheka

STRATEGIC EXECUTIVE DIRECTOR: BTO

Signature

Date:

2023-12-07

**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 | WHEELING AMOUNT | INTEREST REFUND - UNALLOCATED |
|-----------------------------------------------------------------|------------------|---------------|-------|---------------|----------------------------|----------------|------------------------|----------------------|-----------------|-------------------------------|
| CONCORD TOTAL BILLING REPORT FOR THE FINANCIAL YEAR 2022 / 2023 |                  |               |       |               |                            |                |                        |                      |                 |                               |
| OPENING BALANCES                                                |                  |               |       |               |                            |                |                        |                      |                 |                               |
| Jul-22                                                          | 65,449,995.07    | 9,808,351.61  |       | 75,258,346.68 | 75,197,962.23              | 17,111,439.37  | 17,100,000.00          | 100,636,022.53       | 128,262,790.61  | 19,694,992.67                 |
| Aug-22                                                          | 67,276,161.73    | 10,981,397.86 |       | 77,257,559.59 | 77,250,713.60              | 17,257,562.33  | (8,300,000.00)         | 101,326,022.53       | 120,990,031.13  | 19,694,992.67                 |
| Sep-22                                                          | 37,812,141.95    | 5,692,015.70  |       | 43,474,157.05 | 43,408,787.02              | 177,280,713.69 | (8,300,000.00)         | 83,026,022.53        | 112,654,169.40  | 19,694,992.67                 |
| Oct-22                                                          | 38,709,100.56    | 5,796,559.58  |       | 44,505,660.14 | 44,440,290.11              | 143,008,787.02 | (8,300,000.00)         | 84,726,022.53        | 104,329,082.58  | 19,694,992.67                 |
| Nov-22                                                          | 39,222,447.26    | 5,873,694.81  |       | 45,096,142.07 | 45,031,660.20              | 146,440,390.11 | (8,300,000.00)         | 76,426,022.53        | 96,008,197.15   | 19,694,992.67                 |
| Dec-22                                                          | 36,149,826.29    | 5,413,008.32  |       | 41,562,834.61 | 41,489,730.46              | 132,857,676.75 | (8,300,000.00)         | 66,126,022.53        | 87,729,970.74   | 19,694,992.67                 |
| Jan-23                                                          | 34,427,913.98    | 5,154,577.83  |       | 39,582,491.81 | 39,518,430.02              | 121,020,746.08 | (8,300,000.00)         | 59,826,022.53        | 79,437,911.47   | 19,694,992.67                 |
| Feb-23                                                          | 33,046,907.96    | 4,947,575.80  |       | 37,994,483.76 | 37,930,414.46              | 101,739,485.64 | (8,300,000.00)         | 51,526,022.53        | 71,156,938.83   | 19,694,992.67                 |
| Mar-23                                                          | 31,868,954.70    | 5,821,639.14  |       | 44,690,593.86 | 44,633,026.75              | 300,851,430.08 | (8,300,000.00)         | 43,126,022.53        | 62,856,946.32   | 19,694,992.67                 |
| Apr-23                                                          | 34,804,444.11    | 5,211,530.20  |       | 40,015,974.31 | (44,633,026.75)            | 99,254,042.37  | (8,300,000.00)         | 34,926,022.53        | 54,563,388.53   | 19,694,992.67                 |
| May-23                                                          | 37,143,309.21    | 5,565,418.38  |       | 42,705,727.59 | 39,955,864.87              | 86,275,080.49  | (8,300,000.00)         | 26,626,022.53        | 46,260,106.18   | 19,694,992.67                 |
| Jun-23                                                          | 64,394,124.82    | 979909.16     |       | 74,733,843.98 | 42,645,007.59              | 80,666,223.21  | (8,300,000.00)         | 18,326,022.53        | 97,960,496.62   | 19,694,992.67                 |
|                                                                 |                  |               |       |               |                            | 187,036,546.77 | (8,300,000.00)         | 10,026,022.53        | 72,902,702.79   | 19,694,992.67                 |

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

**NB: Wheeling Amount**



| 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 AMOUNT | CURRENT ARREARS DEBT | Wheeling Amount | INTEREST REFUND - UNALLOCATED |
| OPENING BALANCES                                        |                 |               |               |               |                            |                |                        |                 |                      |                 |                               |
| Jul-23                                                  | 75,257,634.40   | 11,279,027.60 | 86,536,662.00 | 86,600,779.06 |                            | 147,036,544.58 |                        |                 | 72,302,762.70        |                 |                               |
| Aug-23                                                  | 75,138,965.19   | 11,259,093.52 | 86,398,058.71 | 86,476,372.13 | (74,670,311.40)            | 106,113,026.91 | (52,725,741.31)        |                 |                      | (64,117.06)     | 20,097,732.54                 |
| Sep-23                                                  | 44,192,230.38   | 6,617,078.72  | 50,809,309.10 | 50,887,681.39 | (80,000,000.00)            | 85,862,504.72  | (6,472,544.94)         |                 |                      | (78,308.42)     | -                             |
| Oct-23                                                  | 47,237,980.84   | 7,074,340.27  | 54,312,321.11 | 54,388,033.42 | (40,000,000.00)            | 96,593,441.53  |                        |                 | 45,784,132.43        | (78,372.26)     | -                             |
| Nov-23                                                  | 44,767,294.26   | 6,704,165.89  | 51,471,460.15 | 44,767,294.26 | (20,000,000.00)            | 130,890,050.33 |                        |                 | 76,517,729.22        | (75,712.31)     | -                             |
|                                                         |                 |               |               |               | (18,000,000.00)            | 165,630,578.36 |                        | 1,401,862.87    |                      | (71,584.99)     | -                             |

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.

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

JULY 2023 PAYMENT

|                                         |                |                                            |                                                |                       |
|-----------------------------------------|----------------|--------------------------------------------|------------------------------------------------|-----------------------|
| ESKOM BALANCE BROUGHT FORWARD-JULY 2023 | 147,036,544.68 | PAYMENT ON CURRENT ACCOUNT (74,670,321.40) | PAYMENT ON ARREARS ARRANGEMENT (52,725,740.00) | BALANCE 19,576,961.54 |
|-----------------------------------------|----------------|--------------------------------------------|------------------------------------------------|-----------------------|

AUGUST 2023 PAYMENT

|                                        |                |                                            |                                |              |
|----------------------------------------|----------------|--------------------------------------------|--------------------------------|--------------|
| ESKOM BALANCE BROUGHT FORWARD-AUG 2023 | 106,113,026.90 | PAYMENT ON CURRENT ACCOUNT (86,472,544.94) | PAYMENT ON ARREARS ARRANGEMENT | BALANCE 0.00 |
|----------------------------------------|----------------|--------------------------------------------|--------------------------------|--------------|

SEPTEMBER 2023 PAYMENT

|                                          |               |                                            |                                |                       |
|------------------------------------------|---------------|--------------------------------------------|--------------------------------|-----------------------|
| ESKOM BALANCE BROUGHT FORWARD- SEPT 2023 | 85,862,504.72 | PAYMENT ON CURRENT ACCOUNT (40,000,000.00) | PAYMENT ON ARREARS ARRANGEMENT | BALANCE 45,784,132.43 |
|------------------------------------------|---------------|--------------------------------------------|--------------------------------|-----------------------|

OCTOBER 2023 PAYMENT

|                                        |               |                            |                                                |                       |
|----------------------------------------|---------------|----------------------------|------------------------------------------------|-----------------------|
| ESKOM BALANCE BROUGHT FORWARD-OCT 2023 | 96,593,441.50 | PAYMENT ON CURRENT ACCOUNT | PAYMENT ON ARREARS ARRANGEMENT (20,000,000.00) | BALANCE 76,517,729.19 |
|----------------------------------------|---------------|----------------------------|------------------------------------------------|-----------------------|

NOVEMBER 2023 PAYMENT

|                                        |                |                            |                                                |                        |
|----------------------------------------|----------------|----------------------------|------------------------------------------------|------------------------|
| ESKOM BALANCE BROUGHT FORWARD-NOV 2023 | 130,830,050.33 | PAYMENT ON CURRENT ACCOUNT | PAYMENT ON ARREARS ARRANGEMENT (18,000,000.00) | BALANCE 112,725,721.48 |
|----------------------------------------|----------------|----------------------------|------------------------------------------------|------------------------|

Preparer: Ikho  
Junior Accountant

Date: 05/12/2023

Reviewer: C.N Kubheka  
Manager: Expenditure

Date:

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

Date:

Reviewer: P.H.Z KUBHEKA  
SED: Budget and Treasury

Date:



## Proof of payment

Date: 05/12/2023 Time: 11:35:37 AM

|                                     |                               |
|-------------------------------------|-------------------------------|
| Profile name:                       | NEWCASTLE LOCAL MUNICIPALITY  |
| Batch reference number:             | 1635784168                    |
| Payment reference number:           | 000000004317283805            |
| Payment date:                       | 16/11/2023                    |
| Payment capture date:               | 16/11/2023                    |
| Payment authorise date and time:    | 16/11/2023 11:07:54 AM        |
| From account name:                  | *NEWCASTLE LOCAL MUNICIPALITY |
| From account description:           | *NEWCASTLE LOCAL MUNICIPALITY |
| From account statement description: | E004/231116/1                 |
| Beneficiary account number:         | 50850143295                   |
| Beneficiary/ Recipient name:        | ESKOM HOLDINGS LTD            |
| Beneficiary statement description:  | NEWCASTLE LOCAL MUN           |
| Branch code:                        | 223626                        |
| Amount:                             | 18,000,000.00                 |
| Real-time:                          | Yes                           |

Additional comments by payer:

View your account to **confirm that you have received this payment.**

- All payments are subject to clearing rules.

Please refer to landing page for cut off times and telephone numbers.

Profile name: NEWCASTLE LOCAL MUNICIPALITY  
Profile number: 4000449203

User name: IKHO QHWATHEKANA  
User ID: 27

Small Business Services: 0860 116 400  
Business Banking: 0860 111 055

## Tax Invoice

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



uthukela  
water

|                  |              |
|------------------|--------------|
| Tax Registration | 4270212725   |
| Telephone        | 034 328 5000 |
| Invoice No       | INV00002965  |
| Date             | 2023/11/01   |

## Bill to:

N003  
Newcastle Municipality - WSA  
Private Bag X 6621  
Newcastle  
2940

VAT No: 4000791824

| <u>Item Description</u>  | <u>Quantity</u> | <u>Price (Ex)</u> | <u>Tax</u>   |
|--------------------------|-----------------|-------------------|--------------|
| NOVEMBER 2023 BULK WATER | 2 593 153.00    | 4.92              | 1 913 746.91 |

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) | 12 758 312.76        |
| Tax          | 1 913 746.91         |
| <b>Total</b> | <b>14 672 059.67</b> |

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 30 NOV 2023

| Date        | Details                         | AMOUNT EXCL<br>VAT | VAT AMOUNT     | CURRENT<br>BILLING<br>MOVEMENT | INTEREST ON OVERDUE<br>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  |
|             | Invoices raised previous months | 59,316,578.75      | 8,897,486.81   | 68,214,065.56                  | 4,915,285.41                   | 73,129,350.97   |
|             | Invoice raised during the month | 12,758,312.76      | 1,913,746.91   | 14,672,059.67                  | 1,280,448.94                   | 15,952,508.61   |
|             | Total Invoices for the year     | 72,074,891.51      | 10,811,233.72  | 82,886,125.23                  | 6,195,734.35                   | 89,081,859.58   |
|             |                                 |                    |                |                                |                                | (B)             |
|             |                                 |                    |                |                                |                                | JUNE RECON      |
|             | Payments made previous months   | (45,515,179.46)    | (6,827,276.92) | (52,342,456.38)                |                                | (52,342,456.38) |
|             | Payment made during the month   | (10,869,565.22)    | (1,630,434.78) | (12,500,000.00)                |                                | (12,500,000.00) |
|             | Total payments for the year     | (56,384,744.68)    | (8,457,711.70) | (64,842,456.38)                |                                | (64,842,456.38) |
| 30/Nov/2023 | Closing Balance                 | 187,555,456.69     | 28,133,318.50  | 215,688,775.19                 | 22,587,107.85                  | 238,275,883.03  |
|             |                                 |                    |                |                                |                                | (C)             |

Preparer: Ik'ho  
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: 06/12/2023

Date: 06/12/2023

Date: 06/12/2023

Date: 6/12/2023

Date: 2023-12-06

# 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

Reviewer: CN Kubheka

Manager: Expenditure

Reviewer: S T Biyela

Director: Expenditure and Revenue Enhancement

Reviewer: PHZ Kubheka

STRATEGIC EXECUTIVE DIRECTOR: BTO

Date: 06/07/2023

Date: 11/07/2023

Date: 11/7/2023

Date: 18/07/2023



## Proof of payment

Date: 06/12/2023 Time: 7:55:49 AM

|                                     |                               |
|-------------------------------------|-------------------------------|
| Profile name:                       | NEWCASTLE LOCAL MUNICIPALITY  |
| Batch reference number:             | 1632178202                    |
| Payment reference number:           | 000000004310376583            |
| Payment date:                       | 10/11/2023                    |
| Payment capture date:               | 10/11/2023                    |
| Payment authorise date and time:    | 10/11/2023 12:06:28 PM        |
| From account name:                  | *NEWCASTLE LOCAL MUNICIPALITY |
| From account description:           | *NEWCASTLE LOCAL MUNICIPALITY |
| From account statement description: | U005/231110                   |
| Beneficiary account number:         | 00061938939                   |
| Beneficiary/ Recipient name:        | UTHUKELA WATER (PTY) LTD.     |
| Beneficiary statement description:  | NEWCASTLE LOCAL MUN           |
| Branch code:                        | 057724                        |
| Amount:                             | 2,500,000.00                  |
| Real-time:                          | Yes                           |

Additional comments by payer:

View your account to **confirm that you have received this payment.**

- All payments are subject to clearing rules.

Please refer to landing page for cut off times and telephone numbers.





## Proof of payment

Date: 06/12/2023 Time: 7:55:49 AM

|                                     |                               |
|-------------------------------------|-------------------------------|
| Profile name:                       | NEWCASTLE LOCAL MUNICIPALITY  |
| Batch reference number:             | 1632178202                    |
| Payment reference number:           | 000000004310376583            |
| Payment date:                       | 10/11/2023                    |
| Payment capture date:               | 10/11/2023                    |
| Payment authorise date and time:    | 10/11/2023 12:06:28 PM        |
| From account name:                  | *NEWCASTLE LOCAL MUNICIPALITY |
| From account description:           | *NEWCASTLE LOCAL MUNICIPALITY |
| From account statement description: | U005/231110                   |
| Beneficiary account number:         | 00061938939                   |
| Beneficiary/ Recipient name:        | UTHUKELA WATER (PTY) LTD.     |
| Beneficiary statement description:  | NEWCASTLE LOCAL MUN           |
| Branch code:                        | 057724                        |
| Amount:                             | 2,500,000.00                  |
| Real-time:                          | Yes                           |

Additional comments by payer:

View your account to **confirm that you have received this payment.**

- All payments are subject to clearing rules.

Please refer to landing page for cut off times and telephone numbers.



## Proof of payment

Date: 06/12/2023 Time: 7:56:46 AM

|                                     |                               |
|-------------------------------------|-------------------------------|
| Profile name:                       | NEWCASTLE LOCAL MUNICIPALITY  |
| Batch reference number:             | 1635784168                    |
| Payment reference number:           | 000000004317283806            |
| Payment date:                       | 16/11/2023                    |
| Payment capture date:               | 16/11/2023                    |
| Payment authorise date and time:    | 16/11/2023 11:07:54 AM        |
| From account name:                  | *NEWCASTLE LOCAL MUNICIPALITY |
| From account description:           | *NEWCASTLE LOCAL MUNICIPALITY |
| From account statement description: | U005/231116                   |
| Beneficiary account number:         | 00061938939                   |
| Beneficiary/ Recipient name:        | UTHUKELA WATER (PTY) LTD.     |
| Beneficiary statement description:  | NEWCASTLE LOCAL MUN           |
| Branch code:                        | 057724                        |
| Amount:                             | 2,500,000.00                  |
| Real-time:                          | Yes                           |

Additional comments by payer:

View your account to **confirm that you have received this payment.**

- All payments are subject to clearing rules.

Please refer to landing page for cut off times and telephone numbers.



## Proof of payment

Date: 06/12/2023 Time: 7:57:22 AM

|                                     |                               |
|-------------------------------------|-------------------------------|
| Profile name:                       | NEWCASTLE LOCAL MUNICIPALITY  |
| Batch reference number:             | 1644861558                    |
| Payment reference number:           | 000000004337257054            |
| Payment date:                       | 28/11/2023                    |
| Payment capture date:               | 28/11/2023                    |
| Payment authorise date and time:    | 28/11/2023 09:50:01 AM        |
| From account name:                  | *NEWCASTLE LOCAL MUNICIPALITY |
| From account description:           | *NEWCASTLE LOCAL MUNICIPALITY |
| From account statement description: | U005/231128                   |
| Beneficiary account number:         | 00061938939                   |
| Beneficiary/ Recipient name:        | UTHUKELA WATER (PTY) LTD.     |
| Beneficiary statement description:  | NEWCASTLE LOCAL MUN           |
| Branch code:                        | 057724                        |
| Amount:                             | 7,500,000.00                  |
| Real-time:                          | Yes                           |

Additional comments by payer:

View your account to **confirm that you have received this payment.**

- All payments are subject to clearing rules.

Please refer to landing page for cut off times and telephone numbers.

# Statement

**uThukela Water (Pty) Ltd**  
79 Harding Street  
Newcastle  
2940



**uthukela  
water**

|            |                |
|------------|----------------|
| Telephone  | 034 328 5000   |
| Fax        | 034 326 3388   |
| Date       | 2023/11/30     |
| Amount Due | 238 275 883.03 |

**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     |
|----------------|--------------|--------------|---------------|---------------|--------------|---------------|----------------|
| 182 718 013.05 | 3 816 664.39 | 1 869 352.74 | 14 027 188.39 | 15 779 398.26 | 4 112 757.59 | 15 952 508.61 | 238 275 883.03 |

## 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     |
|----------------|--------------|--------------|---------------|---------------|--------------|---------------|----------------|
| 182 718 013.05 | 3 816 664.39 | 1 869 352.74 | 14 027 188.39 | 15 779 398.26 | 4 112 757.59 | 15 952 508.61 | 238 275 883.03 |

# Statement

**uThukela Water (Pty) Ltd**  
79 Harding Street  
Newcastle  
2940



**uthukela  
water**

|            |                |
|------------|----------------|
| Telephone  | 034 328 5000   |
| Fax        | 034 326 3388   |
| Date       | 2023/11/30     |
| Amount Due | 238 275 883.03 |

**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 |                     |              |               | 236 995 434.09 |
| 2023/11/30  | November 2023    | Interest                           |                     | 1 280 448.94 |               | 238 275 883.03 |

| 180 Days       | 150 Days     | 120 Days     | 90 Days       | 60 Days       | 30 Days      | Current       | Amount Due     |
|----------------|--------------|--------------|---------------|---------------|--------------|---------------|----------------|
| 182 718 013.05 | 3 816 664.39 | 1 869 352.74 | 14 027 188.39 | 15 779 398.26 | 4 112 757.59 | 15 952 508.61 | 238 275 883.03 |

## 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     |
|----------------|--------------|--------------|---------------|---------------|--------------|---------------|----------------|
| 182 718 013.05 | 3 816 664.39 | 1 869 352.74 | 14 027 188.39 | 15 779 398.26 | 4 112 757.59 | 15 952 508.61 | 238 275 883.03 |

# Statement

**uThukela Water (Pty) Ltd**  
79 Harding Street  
Newcastle  
2940



**uthukela  
water**

|            |                |
|------------|----------------|
| Telephone  | 034 328 5000   |
| Fax        | 034 326 3388   |
| Date       | 2023/11/30     |
| Amount Due | 238 275 883.03 |

**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     |
|----------------|--------------|--------------|---------------|---------------|--------------|---------------|----------------|
| 182 718 013.05 | 3 816 664.39 | 1 869 352.74 | 14 027 188.39 | 15 779 398.26 | 4 112 757.59 | 15 952 508.61 | 238 275 883.03 |

## 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     |
|----------------|--------------|--------------|---------------|---------------|--------------|---------------|----------------|
| 182 718 013.05 | 3 816 664.39 | 1 869 352.74 | 14 027 188.39 | 15 779 398.26 | 4 112 757.59 | 15 952 508.61 | 238 275 883.03 |

| MPCASTLE MUNICIPALITY GRANT REGISTER FOR NOVEMBER 2023 |                                                    |                  |                  |             |                     |                   |                           |                              |                  |
|--------------------------------------------------------|----------------------------------------------------|------------------|------------------|-------------|---------------------|-------------------|---------------------------|------------------------------|------------------|
| Number                                                 | Description                                        | Opening balance  | Receipts         | Adjustments | Expenditure for NOV | VAT FOR THE MONTH | Total Expenditure for Nov | Total Expenditure before 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)  |             |                     |                   |                           | 3 411 222.00                 | (10 577 094.60)  |
| 4                                                      | Title Deeds Restoration Grant                      | (4 780 040.88)   |                  |             |                     |                   |                           |                              | (1 799 040.88)   |
| 5                                                      | Expanded P/Works Incentive                         | -                | (2 174 000.00)   |             | 224 121.89          |                   | 224 121.89                | 1 340 549.85                 | (833 450.15)     |
| 6                                                      | Financial Management Grant (FMG)                   | -                | (1 850 000.00)   |             | 69 695.72           |                   | 69 695.72                 | 537 765.03                   | (1 285 870.89)   |
| 7                                                      | Grant Skill Development                            | (994 137.02)     | (217 146.04)     |             | 150 348.58          | 3 982.17          | 154 330.75                | 202 698.58                   | (1 004 602.31)   |
| 8                                                      | Community Library Services Grant                   | (834.00)         |                  |             | 170 967.68          |                   | 170 967.68                | 1 120 168.48                 | (1 475 465.52)   |
| 9                                                      | In-ovo Fresh Produce                               | (11 353.39)      |                  |             |                     |                   |                           |                              | (11 353.39)      |
| 10                                                     | Sports Maintenance Facilities Grant                | (10 220.00)      |                  |             |                     |                   |                           |                              | (10 220.00)      |
| 11                                                     | MIG                                                | -                | (90 000 000.00)  |             | 9 188 409.52        | 1 350 475.79      | 10 538 885.31             | 45 079 866.03                | (46 591 380.45)  |
| 12                                                     | Oxozoni Arts Centre                                | (36 920.00)      |                  |             |                     |                   |                           |                              | (36 920.00)      |
| 13                                                     | Corridor Development                               | (13 1074.64)     |                  |             |                     |                   |                           |                              | (13 1074.64)     |
| 14                                                     | Provincialisation                                  | (59 928.09)      | (6 992 000.00)   |             | 499 953.67          |                   | 499 953.67                | 2 645 823.02                 | (4 406 103.07)   |
| 15                                                     | Fort Amiel Museum                                  | (400 213.30)     | (475 000.00)     |             | 19 329.50           |                   | 19 329.50                 | 40 656.51                    | (834 304.62)     |
| 16                                                     | Capacity Building                                  | (7 834 983.21)   | (1 578 393.83)   |             | 746 167.11          | 29 764.30         | 775 931.41                | 6 957 666.41                 | (1 085 827.29)   |
| 17                                                     | Housing                                            | (1 815 281.36)   |                  |             |                     |                   |                           |                              | (1 815 281.36)   |
| 18                                                     | Newcastle Airport                                  | (2 352 068.31)   |                  |             |                     |                   |                           |                              | (2 352 068.31)   |
| 19                                                     | Newcastle Airport                                  | (3 063 635.75)   |                  |             |                     |                   |                           |                              | (3 063 635.75)   |
| 20                                                     | Neighbouring Development Partnership Grant         | (8 664 266.52)   | (15 000 000.00)  |             | 8 740 325.52        |                   | 8 740 325.52              | 14 869 812.52                | (8 875 263.94)   |
| 21                                                     | Water Services                                     | 0.00             |                  |             |                     |                   |                           |                              |                  |
| 22                                                     | Infrastructure Grant                               | (94 188 010.22)  | (20 000 000.00)  |             | 4 129 921.18        | 619 468.18        | 4 749 409.36              | 8 988 939.65                 | (9 842 776.57)   |
| 23                                                     | All Housing Grants                                 | (5 201 203.13)   | (210 611.65)     |             |                     |                   |                           |                              | (5 411 814.78)   |
| 24                                                     | Sport and Recreation                               | (5 196 326.30)   |                  |             |                     |                   |                           |                              | (5 196 326.30)   |
| 25                                                     | Title Deeds Restoration Grant - Post               |                  |                  |             |                     |                   |                           |                              |                  |
| 26                                                     | Energy Efficiency and Demand Side Management Grant |                  |                  |             |                     |                   |                           |                              |                  |
| 27                                                     | Water Intervention Grant                           |                  |                  |             |                     |                   |                           |                              |                  |
| 28                                                     | TOTAL                                              | (134 073 797.52) | (363 593 151.52) | -           | 23 939 240.37       | 2 003 710.44      | 15 942 950.81             | 88 081 155.16                | (201 922 920.78) |

PREPARED BY:

CHECKED BY:

REVIEWED BY:

AUTHORIZED BY:

*C. Hariparsad*

C. HARIPARSAD

*N.B. Khumalo*

N.B. KHUMALO

*M.S. Ntlovu*

M.S. Ntlovu

*P.H.Z. Kubheka*

P.H.Z. KUBHEKA

ACCOUNTANT

MANAGER  
FINANCIAL  
REPORTING

DIRECTOR:  
FINANCIAL  
REPORTING

STRATEGIC EXECUTIVE  
DIRECTOR: BUDGET &  
TREASURY OFFICE

DATE: 7/12/2023

DATE: 13/12/2023

DATE: 14/12/2023

DATE: 2023-12-14



# SUMMARY OF LOAN REGISTER FOR NOVEMBER 2023

| 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 30 November 2023 |
|--------------------------|---------------|----------------------|-------------------------------------------------|--------------------------------|------------------------------|-------------------------|----------------------------------------|
| 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                     | 78 910,36                    | 107 618,33              | 1 333 986,86                           |
| Loan Account: 61000827   | 11,25%        | 1 975 000,00         | 1 174 601,71                                    | 62 184,65                      | 52 691,77                    | 64 092,66               | 1 101 016,17                           |
| Loan Account: 61000920   | 10,69%        | 7 000 000,00         | 4 005 219,75                                    | 263 502,03                     | 158 584,39                   | 202 688,46              | 3 697 613,65                           |
| Loan Account: 61000921   | 10,83%        | 1 850 000,00         | 1 153 347,39                                    | 29 426,95                      | 48 340,01                    | 59 091,61               | 1 113 168,84                           |
| Loan Account: 61007325   | 5,00%         | 10 854 998,70        | 4 490 243,68                                    | 501 820,07                     | 81 303,75                    | 109 225,39              | 3 960 501,97                           |
| Loan Account: 61007195   | 10,40%        | 122 185 000,00       | 84 471 370,63                                   | 4 054 101,50                   | 3 324 202,23                 | 4 164 515,49            | 79 576 955,87                          |
| Loan Account: 3042598105 | 11,44%        | 284 839 959,00       | 228 330 874,53                                  | 9 518 204,10                   | 9 815 762,05                 | 12 321 864,12           | 216 306 568,36                         |

CLOSING BALANCE AS PER LOAN REGISTER

(307 089 812)

CLOSING BALANCE AS PER GENERAL LEDGER

(307 089 812)

DIFF - STATEMENT VS GEN LED

0,04

PREPARED BY:



TNL.NIKABINDE

FMG INTERN

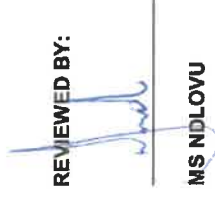
CHECKED BY:



BN.KHUMUALO

MANAGER: FINANCIAL REPORTING

REVIEWED BY:



MS NDLOVU

DIRECTOR : BUDGET AND FINANCIAL REFORMS

AUTHORISED BY:



PHZ .KUBHEKA

SED: TREASURY OFFICE

DATE:

7/12/2023

DATE:

12/12/2023

DATE:

12/12/2023

DATE:

2023-12-14

# Newcastle Local Municipality

37 Murchison Street Newcastle 2940



# Investment Reconciliation Statement

Month Recon

Nov-23

Investments Reconciliation Statement at 30th November 2023

| Details                                        | Closing Balance  |
|------------------------------------------------|------------------|
| 030997070302                                   | 157 843 974,82   |
| 030997070303                                   | 137 759 834,86   |
| 030997070304                                   | 32 918 581,74    |
| 030997070305                                   | 577 195,97       |
| 030997070306                                   | 281 956 212,56   |
| 030997070307                                   | 399 821,39       |
| 030997070308                                   | 1 280 792,48     |
| 030997070309                                   | 1 000 000,00     |
| 030997080302                                   | (159 600 000,00) |
| 030997080303                                   | (138 100 000,00) |
| 030997080304                                   | (32 835 442,31)  |
| 030997080306                                   | (283 235 000,00) |
| 030997080308                                   | (1 000 000,00)   |
| 030997080309                                   | (1 000 000,00)   |
| 030997090302                                   | 2 005 269,87     |
| 030997090303                                   | 374 474,77       |
| 030997090304                                   | 657 571,37       |
| 030997090305                                   | 29 718,12        |
| 030997090306                                   | 1 448 513,33     |
| 030997090307                                   | 42 907,99        |
| 030997090308                                   | 47 189,73        |
| 030997090309                                   | 43 062,68        |
| Closing Balance as per GL at 31st October 2023 | 2 614 679,37     |

|                                                            |              |
|------------------------------------------------------------|--------------|
| Closing Balance as per Bank Statement at 31st October 2023 | 2 631 565,80 |
| ABSABANK 9300506428                                        | 610 430,87   |
| NEDBANK 03/7648555441/052                                  | 170 869,79   |
| NEDBANK 03/7648555441/053                                  | 445 713,18   |
| STDBANK 068450354/015                                      | 330 206,20   |
| STDBANK 068450354/016                                      | 250 934,77   |
| STDBANK 068450354/036                                      | 34 444,99    |
| STDBANK 068450354/040                                      | 745 733,43   |
| STDBANK 068450354/041                                      | 43 232,57    |

|                    |           |
|--------------------|-----------|
| Reconciling Amount | 16 886,43 |
|--------------------|-----------|

| Reconciling Items | Amount    |
|-------------------|-----------|
| JV43663           | 2 223,99  |
| JV43662           | 1 690,08  |
| JV43656           | 135,36    |
| JV43657           | 5 022,63  |
| JV43659           | 169,89    |
| JV43660           | 3 516,78  |
| JV43658           | 1 143,90  |
| JV43661           | 2 983,80  |
| Total             | 16 886,43 |

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



# INVESTMENT REGISTER FOR THE YEAR 2023/2024

## NEWCASTLE LOCAL MUNICIPALITY



### INVESTMENTS REGISTER FOR NOVEMBER 2023

| 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 11 145,71          | R 330 206,20    |
| Housing Development Fund                              | Standard Bank 068450354/016 | R 447 667,88    | R 66 100 000,00  |                    | R 66 500 000,00  |                        | R 203 266,89         | R 250 934,77    |
| Provincialisation                                     | Standard Bank 068450354/035 | R 0,00          | R 0,00           |                    | R 0,00           |                        | R 0,00               | R 0,00          |
| MIG                                                   | Standard Bank 068450354/036 | R 200 621,62    | R 46 000 000,00  |                    | R 46 200 000,00  |                        | R 33 823,37          | R 34 444,99     |
| NDFG                                                  | Standard Bank 068450354/037 | R 0,00          | R 0,00           |                    | R 0,00           | R 0,00                 | R 0,00               | R 0,00          |
| Electrification Grant                                 | Standard Bank 068450354/038 | R 0,00          | R 0,00           |                    | R 0,00           |                        | R 0,00               | R 0,00          |
| FGM                                                   | Standard Bank 068450354/039 | R 0,00          | R 0,00           |                    | R 0,00           |                        | R 0,00               | R 0,00          |
| Theed low cost housing                                | Standard Bank 068450354/040 | R 651 494,47    | R 8 000 000,00   |                    | R 8 000 000,00   |                        | R 94 238,96          | R 745 733,43    |
| Housing JBC                                           | Standard Bank 068450354/041 | R 1 027 049,67  | R 0,00           |                    | R 1 000 000,00   |                        | R 16 182,90          | R 43 232,57     |
| Capacity Building                                     | Absa: 9288456248            | R 0,00          | R 0,00           |                    | R 0,00           | R 0,00                 | R 0,00               | R 0,00          |
| Council Funds                                         | Absa Bank : 9956019602      | R 0,00          | R 0,00           |                    | R 0,00           |                        | R 0,00               | R 0,00          |
| VAT Refund                                            | Absa Bank : 9300506428      | R 592 706,91    | R 0,00           |                    | R 0,00           |                        | R 17 723,96          | R 610 430,87    |
| Council Funds                                         | Nedbank 037648555441 46     | R 0,00          | R 0,00           |                    | R 0,00           |                        | R 0,00               | R 0,00          |
| Council Funds                                         | Nedbank 037648555441 47     | R 0,00          | R 0,00           |                    | R 0,00           |                        | R 0,00               | R 0,00          |
| Council Funds                                         | Nedbank 037648555441 48     | R 0,00          | R 0,00           |                    | R 0,00           |                        | R 0,00               | R 0,00          |
| Council Funds                                         | Nedbank 037648555441 49     | R 0,00          | R 0,00           |                    | R 0,00           |                        | R 0,00               | R 0,00          |
| Council Funds                                         | Nedbank 037648555441 52     | R 165 115,98    | R 0,00           |                    | R 0,00           |                        | R 5 753,81           | R 170 869,79    |
| Council Funds                                         | Nedbank 037648555441 53     | R 430 704,32    | R 0,00           |                    | R 0,00           | R 0,00                 | R 15 008,86          | R 445 713,18    |
| Post Office Guarantee                                 | Nedbank 037648555441 56     | R 0,00          | R 0,00           | R 0,00             | R 0,00           | R 0,00                 | R 0,00               | R 0,00          |
| Council Funds                                         | Nedbank 037648555441 57     | R 0,00          | R 0,00           |                    | R 0,00           |                        | R 0,00               | R 0,00          |
| Post Office Guarantee                                 | Nedbank 037648555441 58     | R 0,00          | R 0,00           |                    | R 0,00           | R 0,00                 | R 0,00               | R 0,00          |
| Total                                                 |                             | R 3 834 421,34  | R 120 100 000,00 | R 0,00             | R 121 700 000,00 | (not added to capital) | R 397 144,46         | R 2 631 565,80  |
| Balance as per Bank Statements as at 30 November 2023 |                             |                 |                  |                    |                  |                        |                      | R 2 631 565,80  |

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

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

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

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

Prepared by SE Sibilya

**Newcastle Local  
Municipality**

37 Murchison Street Newcastle 2940



**Bank Reconciliation Statement**

**Month Recon  
November 2023**

**Bank Reconciliation Statement as at 30th November 2023**

|                                                                    |                    |
|--------------------------------------------------------------------|--------------------|
| <b>Closing Bank Balance as per Cash book at 30th November 2023</b> | <b>317 800,62</b>  |
| Vote no:030996099911                                               | (21 133 032,99)    |
| Vote no:030996099912                                               | 3 718 096 870,22   |
| Vote no:030996099913                                               | (3 731 898 196,09) |
| Vote no:030996099914                                               | 1 359 544,17       |
| Vote no:030996099915                                               | (3 991 291,07)     |
| Vote no:030996099921                                               | 50 647 055,11      |
| Vote no:030996099922                                               | (12 762 795,10)    |
| Vote no:030996099924                                               | (353,63)           |

|                                                                  |                       |
|------------------------------------------------------------------|-----------------------|
| <b>Closing Bank Balance as per Nedbank at 30th November 2023</b> | <b>(1 686 463,31)</b> |
| <b>Account No: 1162667338</b>                                    | <b>(1 686 463,31)</b> |
| <b>Account No: 1162660066</b>                                    | <b>-</b>              |

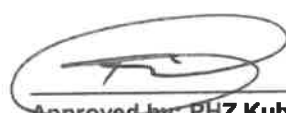
|                           |                       |
|---------------------------|-----------------------|
| <b>Reconciling Amount</b> | <b>(2 004 263,93)</b> |
|---------------------------|-----------------------|

|                                                                                       |                       |
|---------------------------------------------------------------------------------------|-----------------------|
| <b>Reconciling Items</b>                                                              |                       |
| <b>Bank Charges &amp; Commision not Recorded on Cashbook as at 30th November 2023</b> | <b>(423 176,53)</b>   |
| <b>Direct Deposit not Recorded on Cashbook as at 30th November 2023</b>               | <b>27 382,39</b>      |
| <b>Outstanding Deposit made by Easypay &amp; Cashiers as at 30th November 2023</b>    | <b>(1 654 171,81)</b> |
| <b>Payments was made on the system but not at the Bank</b>                            | <b>45 702,02</b>      |
|                                                                                       | <b>(2 004 263,93)</b> |

  
**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    | Account number |
|-----------------|----------------|
| Current account | 1162667338     |

|                      |                         |                    |        |
|----------------------|-------------------------|--------------------|--------|
| Statement date:      | 30/11/2023              | Envelope:          | 1 of 1 |
| Statement period:    | 31/10/2023 – 30/11/2023 | Total pages:       | 26     |
| Statement frequency: | Month-end               | Client VAT number: |        |

### Bank charges summary

|                        |           |
|------------------------|-----------|
| Service fees           | R2,911.00 |
| Other charges          | R0.00     |
| Bank charge(s) (total) | R2,911.00 |
| *VAT inclusive @       | 15.000%   |
| VAT calculated monthly |           |

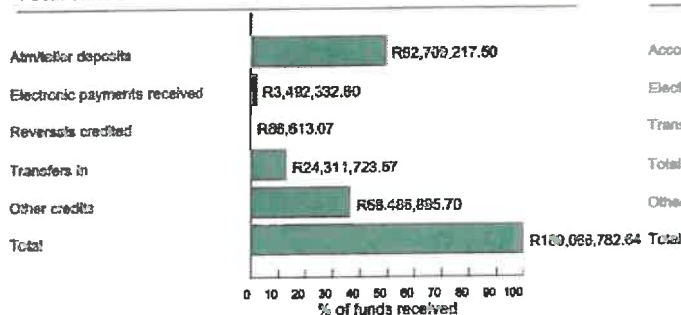
### Cashflow

|                        |                 |
|------------------------|-----------------|
| Opening balance        | -R19,701,820.54 |
| Funds received/Credits | R189,066,782.64 |
| Funds used/Debits      | R171,051,425.41 |
| Closing balance        | -R1,686,463.31  |
| Annual credit interest | 0.000%          |

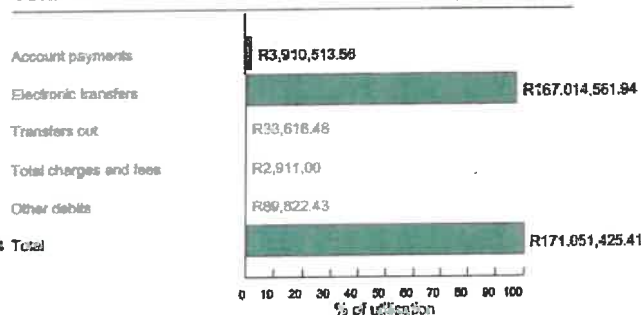
### Overdraft/Overdrawn

|                         |                |
|-------------------------|----------------|
| Current overdraft limit | R30,000,000.00 |
| Debit interest rate     | 12.750%        |
| Amount over limit       | R0.00          |

Total funds received/credits R189,066,782.64



Total funds used/debits R171,051,425.41



see money differently

**NEDBANK**

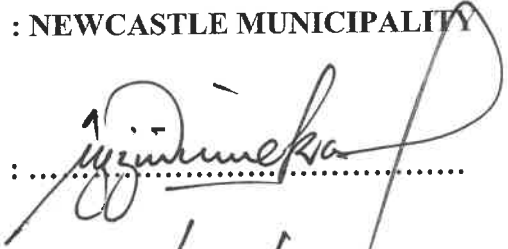
We subscribe to the Code of Banking Practice of The Banking Association South Africa and, for unresolved disputes, support resolution through the Ombudsman for Banking Services. Authorised financial services and registered credit provider (NCRCP 16).  
Nedbank Ltd Reg No 1951/000009/06. Page 1 of 28



I, **Z W Mcineka**, the Municipal Manager of **Newcastle Municipality**, hereby certify that the monthly budget statement for the month of November 2023/2024 financial year; has been prepared in accordance with the Municipal Finance Management Act, No56 of 2003; and Regulation 27 of the Municipal Budget and Reporting Regulations.

**Print Name** : **ZAMOKWAKHE WESLEY MCINEKA**

**Municipal Manager** : **NEWCASTLE MUNICIPALITY**

**Signature** : 

**Date** : **07 / 12 / 2023**