

Ilembe Enterprise - Table F1 Monthly Budget Statement Summary - M06 December

Description	Current Year 2021/22					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands						
Financial Performance						
Property rates	–	–	–	–	–	
Service charges	–	–	–	–	–	
Investment revenue	360	36	104	90	0	15%
Transfers recognised - operational	36,817	3,245	11,261	9,204	2	22%
Other own revenue	1,468	117	171	202	(0)	-15%
Total Revenue (excluding capital transfers and contributions)	38,646	3,398	11,536	9,496	2,039	0
Employee costs	21,739	1,282	3,744	5,675	(1,931)	(0)
Remuneration of Board Members	963	70	161	–	161	#DIV/0!
Depreciation and asset impairment	2,400	193	658	600	58	0
Finance charges	118	–	0	29	(29)	(0)
Materials and bulk purchases	309	24	27	77	(50)	(0)
Transfers and grants	–	–	–	–	–	
Other expenditure	12,966	684	1,913	3,241	(1,329)	(0)
Total Expenditure	38,494	2,253	6,503	9,623	(3,120)	(0)
Surplus/(Deficit)	152	1,145	5,032	(127)	5,159	(0)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	
Surplus/(Deficit) after capital transfers & contributions	152	1,145	5,032	(127)	5,159	(0)
Taxation	–	–	–	–	–	
Surplus/ (Deficit) for the year	152	1,145	5,032	(127)	5,159	(0)
Capital expenditure & funds sources						
Capital expenditure	2,750	59	279	688	(409)	(0)
Transfers recognised - capital	–	59	230	–	230	#DIV/0!
Borrowing	–	–	–	–	–	
Internally generated funds	2,750	48	48	688	(639)	(0)
Total sources of capital funds	2,750	108	279	688	(409)	(0)
Financial position						
Total current assets	27,143		27,620			
Total non current assets	70,486		27,243			
Total current liabilities	29,134		18,805			
Total non current liabilities	–		471			
Community wealth/Equity	68,494		35,587			
Cash flows						
Net cash from (used) operating	93,426	5,486	5,705	93,426	(87,721)	(0)
Net cash from (used) investing	(2,350)	8,341	8,121	(2,350)	10,471	(0)
Net cash from (used) financing	–	–	–	–	–	
Cash/cash equivalents at the year end	104,818	13,826	13,826	91,076	(77,250)	(0)

Ilembe Enterprise - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Current Year 2021/22					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands						
Revenue By Source						
Rental of facilities and equipment	660	–	–	330	(330)	-100.0%
Interest earned - external investments	360	27	192	180	12	6.7%
Transfers and subsidies	36,817	3,040	20,615	18,409	2,206	12.0%
Other revenue	808	48	364	404	(40)	-9.8%
Total Revenue (excluding capital transfers and contributions)	38,646	3,115	21,171	19,323	1,849	9.6%
Expenditure By Type						
Employee related costs	21,739	1,408	9,159	10,869	(1,710)	-15.7%
Remuneration of Directors	963	50	326	481	(155)	-32.2%
Depreciation & asset impairment	2,400	285	1,087	1,200	(113)	-9.4%
Finance charges	118	0	1	59	(58)	-98.7%
Other materials	309	2	38	155	(117)	-75.4%
Contracted services	4,980	281	1,918	2,490	(572)	-23.0%
Other expenditure	7,986	1,279	3,482	3,993	(511)	-12.8%
Total Expenditure	38,494	3,304	16,011	19,247	(3,235)	-16.8%
Surplus/(Deficit) for the year	152	(189)	5,160	76	5,084	

Ilembe Enterprise - Table F3 Monthly Budget Statement - Capital Expenditure - M06 December

Description	Original Budget	Current Year 2021/22				YTD variance %
		Monthly actual	YearTD actual	YearTD budget	YTD variance	
R thousands						
Capital expenditure by Asset Class/Sub-class						
Community Assets	-	497	727	-	(727)	-100.0%
<i>Centres</i>	-	497	727	-	(727)	-100.0%
Other assets	2,200	-	48	1,100	1,052	95.6%
<i>Municipal Offices</i>	2,200	-	48	1,100	1,052	95.6%
				11		
Computer Equipment	100	-	159	50	(109)	-218.4%
Computer Equipment	100	39	159	50	(109)	-218.4%
Furniture and Office Equipment	450	-	13	225	212	94.0%
Furniture and Office Equipment	450	-	13	225	212	94.0%
Total Capital Expenditure	2,750	497	948	1,375	427	31.0%
Funded by:						
Provincial Government	-	497	727	-	(727)	-100.0%
Transfers recognised - capital	-	497	727	-	(727)	-100%
Internally generated funds	2,750	39	221	1,375	1,154	83.9%
Total Capital Funding	2,750	536	948	1,375	427	31%

Ilembe Enterprise - Table F4 Monthly Budget Statement - Financial Position - M06 December

Vote Description	Current Year 2021/22		
	Original Budget	YearTD actual	Full Year Forecast
R thousands			
ASSETS			
Current assets			
Cash	8,552	3,644	8,552
Call investment deposits	10,117	8,045	10,117
Consumer debtors	2,858	10,774	2,858
Other debtors	190	3,687	190
Inventory	211	257	211
Total current assets	21,929	26,406	21,929
Non current assets			
Property, plant and equipment	30,704	26,736	30,704
Other non-current assets	-	52	-
Total non current assets	30,704	26,788	30,704
TOTAL ASSETS	52,633	53,195	52,633
LIABILITIES			
Current liabilities			
Trade and other payables	18,766	15,317	18,766
Provisions	2,980	2,424	2,980
Total current liabilities	21,747	17,741	21,747
Non current liabilities			
Borrowing	-	471	-
Provisions	-	-	-
Total non current liabilities	-	471	-
TOTAL LIABILITIES	21,747	18,211	21,747
NET ASSETS	30,886	34,983	30,886
COMMUNITY WEALTH/EQUITY			
Accumulated Surplus/(Deficit)	30,886	34,983	30,886
Reserves	0	0	0
TOTAL COMMUNITY WEALTH/EQUITY	30,886	34,984	30,886

Ilembe Enterprise - Table F5 Monthly Budget Statement - Cash Flows - M06 December

Description	Current Year 2021/22					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands						
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts						
Other revenue	1,468	2,500	5,375	734	4,641	632.3%
Transfers and Subsidies - Operational	36,817	-	17,668	18,409	(740)	-4.0%
Interest	360	27	192	180	12	6.7%
Payments						
Suppliers and employees	(30,701)	(3,214)	(18,963)	(15,351)	(3,613)	23.5%
NET CASH FROM/(USED) OPERATING ACTIVITIES	7,945	(687)	4,272	3,972	300	7.6%
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
Decrease (increase) in non-current investments	-	(1,000)	(4,798)	-	(4,798)	0.0%
Payments						
Capital assets	(2,750)	-	(911)	(1,375)	464	-33.8%
NET CASH FROM/(USED) INVESTING ACTIVITIES	(2,750)	(1,000)	(5,709)	(1,375)	(4,334)	315.2%
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
Payments						
Repayment of borrowing	-	(119)	(369)	-	(369)	0.0%
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(119)	(369)	-	369	0.0%
NET INCREASE/ (DECREASE) IN CASH HELD	5,195	(1,805)	(1,805)	2,597	(4,403)	-169.5%
Cash/cash equivalents at the year begin:	13,474	13,474	13,474	13,474		
Cash/cash equivalents at the year end:	18,669	11,669	11,669	16,072	(4,403)	-27.4%

Ilembe Enterprise - Supporting Table F3 Entity Aged debtors - M06 December

Detail	Current Year 2021/22									>90 days	
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands											
Debtors Age Analysis By Income Source											
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-				63	946	1,009	1,009	
Other	3,583	3,590	1,482	105	49	51	51	2,992	11,904		
Total By Income Source	-	3,590	1,482	105	49	51	114	3,938	12,913	4,258	
Debtors Age Analysis By Customer Group											
Organs of State	3,068	3,068	1,224	-	-	-	-	1,291	8,652		
Other	515	522	258	105	49	51	114	2,647	4,262		
Total By Customer Group	3,583	3,590	1,482	105	49	51	114	3,938	12,913		

Ilembe Enterprise - Supporting Table F4 Entity Aged creditors - M06 December

Detail	Current Year 2021/22								
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands									
Creditors Age Analysis By Customer Type									
Trade Creditors	-	-	-	-	24				24
Total By Customer Type	-	-	-	-	24	-	-	-	24

Ilembe Enterprise - Supporting Table F5 Entity investment portfolio monthly statement - M06 December

Investments by maturity Name of institution & investment ID R thousands	Current Year 2021/22				
	Period of investment	Type of investment	Market value		
	Months		Begin	Change	End
First National Bank	2 months	Fixed	2,786	(1,095)	1,692
Investec	2 months	Fixed			
First National Bank	1 month	Call	4,516	12	4,528
First National Bank	1 month	Call			
First National Bank	1 month	Call	1,820	5	1,825
Total investments			6,336		8,045

Ilembe Enterprise - Supporting Table F8a Entity capital expenditure on new assets by asset class - M06 December

Description	Current Year 2021/22					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands						
Capital expenditure on new assets by Asset Class/Sub-class						
Community Assets	-	-	727	-	(727)	#DIV/0!
Community Facilities	-	-	727	-	(727)	#DIV/0!
Centres	-	-	727	-	(727)	#DIV/0!
Other assets	2,200	-	48	1,100	1,052	95.6%
Operational Buildings	2,200	-	48	1,100	1,052	95.6%
Municipal Offices	2,200	-	48	1,100	1,052	95.6%
Computer Equipment	100	-	159	50	(109)	-218.4%
Computer Equipment	100	-	159	50	(109)	-218.4%
Furniture and Office Equipment	450	-	13	225	212	94.0%
Furniture and Office Equipment	450	-	13	225	212	94.0%
Total Capital Expenditure on new assets	2,750	-	948	1,375	427	31.0%

- Supporting Table F8c Entity expenditure on repairs and maintenance by asset class - M06 December

Description	Original Budget	Current Year 2021/22		YearTD budget	YTD variance	YTD variance %
		Monthly actual	YearTD actual			
R thousands						
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>						
<u>Other assets</u>	265	9	122	133	11	8.1%
Operational Buildings	265	9	122	133	11	8.1%
Municipal Offices	265	9	122	133	11	8.1%
<u>Hubs</u>	47	-	42	23	(19)	-79.7%
Hubs	47	-	42	23	(19)	-79.7%
Total Repairs and Maintenance Expenditure	312	9	164	156	(8)	-5.1%

- Supporting Table F8d Entity Depreciation by asset class - M06 December

Description	Current Year 2021/22					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands						
<u>Depreciation by Asset Class/Sub-class</u>						
Other assets	1,232	8	24	616	591	96.0%
Operational Buildings	1,232	8	24	616	591	96.0%
Municipal Offices	1,232	8	24	616	591	96.0%
Computer Equipment	211	45	126	105	(20)	-19.3%
Computer Equipment	211	45	126	105	(20)	-19.3%
Furniture and Office Equipment	117	18	61	59	(3)	-4.5%
Furniture and Office Equipment	117	18	61	59	(3)	-4.5%
Machinery and Equipment	206	195	589	103	(486)	-471.2%
Machinery and Equipment	206	195	589	103	(486)	-471.2%
Transport Assets	634	18	286	317	31	9.8%
Transport Assets	634	18	286	317	31	9.8%
Total Depreciation	2,400	285	1,087	1,200	113	9.4%