

Ilembe Enterprise - Table F1 Monthly Budget Statement Summary - M6 December

Description	Current Year 2022/23					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>						
<b>Financial Performance</b>						
Investment revenue	391	128	589	195	0	202%
Transfers recognised - operational	46 468	4 114	19 143	23 234	(4)	-18%
Other own revenue	228	41	384	114	0	238%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>47 086</b>	<b>4 283</b>	<b>20 116</b>	<b>23 543</b>	<b>(3 427)</b>	<b>(0)</b>
Employee costs	21 246	1 591	9 912	10 623	(711)	-7%
Remuneration of Board Members	904	55	331	452	(121)	-27%
Depreciation and asset impairment	2 076	139	823	1 038	(215)	-21%
Finance charges	-	-	-	-	-	
Materials and bulk purchases	256	13	44	128	(84)	-66%
Other expenditure	21 830	2 334	7 709	10 915	(3 206)	-29%
<b>Total Expenditure</b>	<b>46 312</b>	<b>4 132</b>	<b>18 819</b>	<b>23 156</b>	<b>(4 337)</b>	<b>-19%</b>
<b>Surplus/(Deficit)</b>	<b>775</b>	<b>151</b>	<b>1 297</b>	<b>387</b>	<b>910</b>	<b>0</b>
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)	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>775</b>	<b>151</b>	<b>1 297</b>	<b>387</b>	<b>910</b>	<b>235%</b>
Taxation	-	-	-	-	-	
<b>Surplus/ (Deficit) for the year</b>	<b>775</b>	<b>151</b>	<b>1 297</b>	<b>387</b>	<b>910</b>	<b>235%</b>
<b>Capital expenditure &amp; funds sources</b>						
<b>Capital expenditure</b>	-	-	-	-	-	
Transfers recognised - capital	-	-	-	-	-	
Borrowing	-	-	-	-	-	
Internally generated funds	7 050	106	1 001	-	1 001	#DIV/0!
<b>Total sources of capital funds</b>	<b>7 050</b>	<b>106</b>	<b>1 001</b>	<b>-</b>	<b>1 001</b>	<b>#DIV/0!</b>
<b>Financial position</b>						
Total current assets	26 117		25 720			
Total non current assets	35 738		20 585			
Total current liabilities	34 591		15 098			
Total non current liabilities	992		992			
Community wealth/Equity	<b>26 273</b>		<b>30 737</b>			
<b>Cash flows</b>						
Net cash from (used) operating	775	3 450	549	387	162	42%
Net cash from (used) investing	(7 055)	(80)	(994)	(3 528)	2 533	-72%
Net cash from (used) financing	-	(471)	-	-	-	-100%
<b>Cash/cash equivalents at the year end</b>	<b>14 103</b>	<b>23 283</b>	<b>19 938</b>	<b>17 243</b>	<b>2 695</b>	<b>16%</b>

**Ilembe Enterprise - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M6 December**

Description	Current Year 2022/23					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>						
<b>Revenue By Source</b>						
Interest earned - external investments	391	128	589	195	394	201.6%
Transfers and subsidies	46 468	4 114	19 143	23 234	(4 091)	-17.6%
Other revenue	228	41	384	114	271	237.7%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>47 086</b>	<b>4 283</b>	<b>20 116</b>	<b>23 543</b>	<b>(3 427)</b>	<b>-14.6%</b>
<b>Expenditure By Type</b>						
Employee related costs	21 246	1 591	9 912	10 623	(711)	-6.7%
Remuneration of Directors	904	55	331	452	(121)	-26.7%
Depreciation & asset impairment	2 076	139	823	1 038	(215)	-20.8%
Debt Imperiment	408			204	(204)	-100.0%
Finance charges	-	-	-	-	-	
Other materials	256	13	44	128	(84)	-65.8%
Contracted services	5 406	1 488	4 138	2 703	1 435	53.1%
Other expenditure	16 423	846	3 571	8 212	(4 641)	-56.5%
<b>Total Expenditure</b>	<b>46 720</b>	<b>4 132</b>	<b>18 819</b>	<b>23 360</b>	<b>(4 541)</b>	<b>-19.4%</b>
<b>Surplus/(Deficit) for the year</b>	<b>367</b>	<b>151</b>	<b>1 297</b>	<b>183</b>	<b>1 114</b>	

Ilembé Enterprise - Table F3 Monthly Budget Statement - Capital Expenditure - M6 December

Description	Current Year 2022/23				YTD variance	YTD variance %
	Original Budget	Monthly actual	YearTD actual	YearTD budget		
<b>R thousands</b>						
<b>Capital expenditure by Asset Class/Sub-class</b>						
<b>Community Assets</b>	-	-	-	-	-	
<i>Centres</i>	-	-	-	-	-	
<b>Other assets</b>	3 200	80	311	1 600	1 289	80.6%
<i>Municipal Offices</i>	3 200	80	311	1 600	1 289	80.6%
<b>Computer Equipment</b>	1 805	0	137	903	766	84.8%
Computer Equipment	1 805	0	137	903	766	84.8%
<b>Furniture and Office Equipment</b>	2 050	137	665	1 025	360	35.2%
Furniture and Office Equipment	2 050	137	665	1 025	360	35.2%
				-		
<b>Total Capital Expenditure</b>	<b>7 055</b>	<b>217</b>	<b>1 113</b>	<b>3 528</b>	<b>2 415</b>	<b>68.5%</b>
<b>Funded by:</b>						
National Government	-	-	-	-	-	
Provincial Government	-	-	-	-	-	
Parent Municipality	-	-	-	-	-	
District Municipality	-	-	-	-	-	
<b>Transfers recognised - capital</b>	-	-	-	-	-	-
<b>Borrowing</b>	-	-	-	-	-	
<b>Internally generated funds</b>	7 050	217	1 113	3 525	2 412	68.4%
<b>Total Capital Funding</b>	<b>7 050</b>	<b>217</b>	<b>1 113</b>	<b>3 525</b>	<b>2 412</b>	<b>0</b>

6. Include contributions from Public Entities; e.g. Eskom

**Ilembe Enterprise - Table F4 Monthly Budget Statement - Financial Position - M6 December**

Vote Description	Current Year 2022/23		
	Original Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>			
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1 983	6 224	1 983
Call investment deposits	4 630	13 715	4 630
Consumer debtors	2 349	1 994	2 349
Other debtors	16 811	3 777	16 811
Inventory	344	10	344
<b>Total current assets</b>	<b>26 117</b>	<b>25 720</b>	<b>26 117</b>
<b>Non current assets</b>			
Property, plant and equipment	35 686	20 585	35 686
Other non-current assets	52	-	52
<b>Total non current assets</b>	<b>35 738</b>	<b>20 585</b>	<b>35 738</b>
<b>TOTAL ASSETS</b>	<b>61 856</b>	<b>46 305</b>	<b>61 856</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	31 679	12 530	31 679
Provisions	2 912	2 568	2 912
<b>Total current liabilities</b>	<b>34 591</b>	<b>15 098</b>	<b>34 591</b>
<b>Non current liabilities</b>			
Borrowing	-	471	-
Provisions	992	-	992
<b>Total non current liabilities</b>	<b>992</b>	<b>471</b>	<b>992</b>
<b>TOTAL LIABILITIES</b>	<b>35 583</b>	<b>15 568</b>	<b>35 583</b>
<b>NET ASSETS</b>	<b>26 273</b>	<b>30 737</b>	<b>26 273</b>
<b>COMMUNITY WEALTH/EQUITY</b>			
Accumulated Surplus/(Deficit)	22 261	30 737	22 261
Reserves	4 012	-	4 012
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>26 273</b>	<b>30 737</b>	<b>26 273</b>

Ilembe Enterprise - Table F5 Monthly Budget Statement - Cash Flows - M6 December

Description	Current Year 2022/23					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>						
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
Other revenue	228	39	426	114	312	273.9%
Transfers and Subsidies - Operational	46 468	7 339	22 152	23 234	(1 082)	-4.7%
Interest	391	128	589	195	394	201.6%
<b>Payments</b>						
Suppliers and employees	(46 312)	(4 056)	(22 618)	(23 156)	538	-2.3%
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>775</b>	<b>3 450</b>	<b>549</b>	<b>387</b>	<b>162</b>	<b>41.8%</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Receipts</b>						
Decrease (increase) in non-current investments	-	-	-	-	-	0.0%
<b>Payments</b>						
Capital assets	(7 055)	(80)	(994)	(3 528)	2 533	-71.8%
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(7 055)</b>	<b>(80)</b>	<b>(994)</b>	<b>(3 528)</b>	<b>2 533</b>	<b>-71.8%</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
<b>Payments</b>						
Repayment of borrowing	-	(471)	-	-	-	0.0%
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>(471)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(6 280)</b>	<b>2 900</b>	<b>(445)</b>	<b>(3 140)</b>	<b>2 695</b>	<b>-85.8%</b>
Cash/cash equivalents at the year begin:	20 383	20 383	20 383	20 383		
Cash/cash equivalents at the year end:	14 103	23 283	19 938	17 243	2 695	15.6%

**Ilembe Enterprise - Supporting Table F3 Entity Aged debtors - M6 December**

Detail	Current Year 2022/23									
	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	Bad Debts
<b>R thousands</b>										
<b>Debtors Age Analysis By Income Source</b>										
Receivables from Exchange Transactions - Property Rental Debtors								998	998	740
Other	94	-	55	58	274	58	177	2 686	3 403	1 398
<b>Total By Income Source</b>	<b>94</b>	<b>-</b>	<b>55</b>	<b>58</b>	<b>274</b>	<b>58</b>	<b>177</b>	<b>3 684</b>	<b>4 401</b>	<b>2 139</b>
<b>Debtors Age Analysis By Customer Group</b>										
Organs of State		0	-	-	-	-	-	561	561	42
Other	94	-	55	58	274	58	177	3 124	3 840	2 097
<b>Total By Customer Group</b>	<b>94</b>	<b>0</b>	<b>55</b>	<b>58</b>	<b>274</b>	<b>58</b>	<b>177</b>	<b>3 684</b>	<b>4 401</b>	<b>2 139</b>

>90 days
998
3 254
<b>4 252</b>

561
3 691
<b>4 252</b>

**Ilembe Enterprise - Supporting Table F4 Entity Aged creditors - M6 December**

Detail	Current Year 2022/23								Total
	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	
<b>R thousands</b>									
<b>Creditors Age Analysis By Customer Type</b>									
Trade Creditors	284	5	120	-	81	-	-	-	491
<b>Total By Customer Type</b>	284	5	120	-	81	-	-	-	491



**Ilembe Enterprise - Supporting Table F5 Entity investment portfolio monthly statement - M6 December**

Investments by maturity Name of institution & investment ID	Ref	Current Year 2022/23				
		Period of investment	Type of investment	Market value		
		Months		Begin	Change	End
<b>R thousands</b>						
First National Bank		2 months	Fixed	2 594		2 594
Investec		1 month	Call	2 609	16	2 625
First National Bank		1 month	Call	6 475	35	6 511
First National Bank		1 month	Call	1 075	(998)	76
First National Bank		1 month	Call	1 898	10	1 909
<b>Total investments</b>	<b>2</b>			<b>14 652</b>		<b>13 715</b>

Ilembe Enterprise - Supporting Table F6 Entity Board member allowances & staff benefits - M6 December

Category of Employee and Board Member remuneration	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	C						D
<b>Remuneration</b>							
<b>Board Members of Entities</b>							
Board Fees	904	55	331	452	(121)	-26.7%	0.0%
<b>Sub Total - Board Members of Entities</b>	<b>904</b>	<b>55</b>	<b>331</b>	<b>452</b>	<b>(121)</b>	<b>-26.7%</b>	<b>-</b>
<b>Senior Managers of Entities</b>							
Basic Salaries	3 869	416	2 230	1 934	295	15.3%	0.0%
Pension Contributions	335	9	91	167	(76)	-45.6%	0.0%
Medical Aid Contributions	103	5	43	52	(8)	-16.4%	0.0%
Motor vehicle allowance	388	19	153	194	(41)	-21.2%	0.0%
Cell phone allowance	-	-	-	-	-	-	0.0%
Housing allowance	-	-	-	-	-	-	0.0%
Other benefits or allowances	6	1	4	3	1	16.7%	0.0%
Performance Bonus	142	-	-	71	(71)	-100.0%	0.0%
<b>Sub Total - Senior Managers of Entities</b>	<b>4 843</b>	<b>450</b>	<b>2 520</b>	<b>2 421</b>	<b>99</b>	<b>4.1%</b>	<b>-</b>
<b>Other Staff of Entities</b>							
Basic Salaries	13 034	945	5 232	6 517	(1 285)	-19.7%	0.0%
Pension Contributions	1 170	98	570	585	(14)	-2.5%	0.0%
Medical Aid Contributions	927	72	418	464	(46)	-9.9%	0.0%
Performance Bonus	870	-	775	435	340	78.2%	0.0%
Other benefits or allowances	402	26	397	201	196	97.3%	0.0%
<b>Sub Total - Other Staff of Entities</b>	<b>16 403</b>	<b>1 142</b>	<b>7 392</b>	<b>8 201</b>	<b>(809)</b>	<b>-9.9%</b>	<b>-</b>
<b>Total Municipal Entities remuneration</b>	<b>22 149</b>	<b>1 646</b>	<b>10 244</b>	<b>11 075</b>	<b>(831)</b>	<b>-7.5%</b>	<b>-</b>

319 086.32	904 158.40
88 512.40	88 512.40
9 388.80	28 166.40
8 792.42	64 614.62
531.51	1 594.53
32 090.85	96 272.55

854 317.67	2 579 065.47
69 182.40	204 861.60
93 401.65	280 204.95
23 810.84	264 137.16

Ilembe Enterprise - Supporting Table F8a Entity capital expenditure on new assets by asset class - M6 December

Description	Current Year 2022/23					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>						
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>						
<b>Community Assets</b>	-	-	-	-	-	
Community Facilities	-	-	-	-	-	
Centres	-	-	-	-	-	
<b>Other assets</b>	<b>3 200</b>	<b>80</b>	<b>311</b>	<b>1 600</b>	<b>1 289</b>	<b>80.6%</b>
Operational Buildings	3 200	80	311	1 600	1 289	80.6%
Municipal Offices	3 200	80	311	1 600	1 289	80.6%
<b>Computer Equipment</b>	<b>1 805</b>	<b>0</b>	<b>137</b>	<b>903</b>	<b>766</b>	<b>84.8%</b>
Computer Equipment	1 805	0	137	903	766	84.8%
<b>Furniture and Office Equipment</b>	<b>2 050</b>	<b>25</b>	<b>553</b>	<b>1 025</b>	<b>472</b>	<b>46.0%</b>
Furniture and Office Equipment	2 050	25	553	1 025	472	46.0%
<b>Total Capital Expenditure on new assets</b>	<b>7 055</b>	<b>106</b>	<b>1 001</b>	<b>3 528</b>	<b>2 526</b>	<b>71.6%</b>

- Supporting Table F8c Entity expenditure on repairs and maintenance by asset class - M6 December

Description	Original Budget	Monthly actual	Current Year 2021/22		YTD variance	YTD variance %
			YearTD actual	YearTD budget		
<b>R thousands</b>						
<b><u>Repairs and maintenance expenditure by Asset Class/Sub-class</u></b>						
<b><u>Other assets</u></b>	278	18	114	139	25	18.1%
Operational Buildings	278	18	114	139	25	18.1%
Municipal Offices	278	18	114	139	25	18.1%
<b><u>Hubs</u></b>	60	-	5	30	25	82.5%
Hubs	60	-	5	30	25	82.5%
<b><u>Tunnels</u></b>						
Tunnels		547	547	-		
<b>Total Repairs and Maintenance Expenditure</b>	<b>338</b>	<b>566</b>	<b>666</b>	<b>169</b>	<b>(497)</b>	<b>-294.1%</b>

- Supporting Table F8d Entity Depreciation by asset class - M6 December

Description	Current Year 2022/23					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>						
<b>Depreciation by Asset Class/Sub-class</b>						
<b>Other assets</b>	1 200	4	25	600	575	95.8%
Operational Buildings	1 200	4	25	600	575	95.8%
Municipal Offices	1 200	4	25	600	575	95.8%
<b>Computer Equipment</b>	363	23	145	182	36	19.9%
Computer Equipment	363	23	145	182	36	19.9%
<b>Furniture and Office Equipment</b>	115	11	62	58	(5)	-7.9%
Furniture and Office Equipment	115	11	62	58	(5)	-7.9%
<b>Machinery and Equipment</b>	171	101	590	86	(504)	-588.9%
Machinery and Equipment	171	101	590	86	(504)	-588.9%
<b>Transport Assets</b>	227	-	-	113	113	100.0%
Transport Assets	227	-	-	113	113	100.0%
<b>Total Depreciation</b>	<b>2 076</b>	<b>139</b>	<b>823</b>	<b>1 038</b>	<b>215</b>	<b>20.8%</b>