

FINANCE COMMITTEE

REPORT TO FINANCE COMMITTEE ON SEC 71 REPORTS AS PER MFMA – AUGUST 2021

Date : 06 September 2021

Levels : 1st Level: Finance Committee – 14 September 2021

1. Author : Budget Manager: LL Makhaye

2. PURPOSE

Report to Finance Committee Sec 71 reports as per MFMA

3. LEGAL / STATUTORY REQUIREMENTS

Municipal Finance Management Act

4. AUTHORITY

Finance Committee

5. BACKGROUND AND REASONING

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality's budget.

This report is a summary of the main budget issues arising from the monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP). Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

Actual Revenue

Actual revenue billed as a percentage of total budgeted revenue is as follows

Rates	17%
Refuse	17%
Traffic fines	4%
Drivers Licences	14%
Licence Commission	22%
Interest on Investment	12%

Actual Expenditure

Electrification Expenditure	0%
Internal Funded	30%
Overall Capital Expenditure	17%
Operating Expenditure	13%

Actual Borrowings

There are no borrowings

Creditors

We have managed to pay creditors within 30 days as per the legislation.

6. STAFF IMPLICATIONS

None

7. FINANCIAL IMPLICATIONS

None

8. OTHER PARTIES CONSULTED

Office of the Municipal Manager

9. RECOMMENDATIONS:

1. That the Finance Committee notes the Section 71 report as per MFMA-report August 2021

Monthly Budget Monitoring Report – August 2021

To The Mayor

In accordance with Section 71(1) of the Municipal Finance Management Act, I Submit the required statement on the state of Ubhlebezwe Municipality's budget reflecting the particulars up until the end of August 2021.

Section 54(1) of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

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G.M. Sineke
Municipal Manager
August 2021

KZN434 Ubuhlebezwe - Table C1 Monthly Budget Statement Summary - M02 August

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	21,321	22,999	–	2,452	4,402	3,833	568	15%	22,999
Service charges	2,955	3,391	–	253	506	565	(59)	-10%	3,391
Investment revenue	7,569	9,000	–	521	1,082	1,500	(418)	-28%	9,000
Transfers and subsidies	143,912	126,371	–	544	51,168	21,062	30,106	143%	126,371
Other own revenue	7,935	6,006	–	480	864	1,001	(137)	-14%	6,006
Total Revenue (excluding capital transfers and contributions)	183,692	167,766	–	4,251	58,022	27,961	30,061	108%	167,766
Employee costs	82,468	87,985	–	6,215	12,202	14,345	(2,143)	-15%	86,072
Remuneration of Councillors	10,436	11,097	–	916	1,799	1,850	(51)	-3%	11,097
Depreciation & asset impairment	3,123	32,000	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	814	1,319	–	1	1	220	(219)	-99%	1,319
Transfers and subsidies	5,179	4,444	–	–	–	741	(741)	-100%	4,444
Other expenditure	52,218	49,713	–	2,044	4,455	8,284	(3,829)	-46%	49,705
Total Expenditure	154,238	186,558	–	9,175	18,457	25,439	(6,982)	-27%	152,636
Surplus/(Deficit)	29,454	(18,791)	–	(4,925)	39,565	2,522	37,043	1469%	15,130
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	26,482	28,262	–	1,816	2,534	4,710	##	-46%	28,262
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	55,936	9,471	–	(3,108)	42,099	7,232	34,867	482%	43,392
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	55,936	9,471	–	(3,108)	42,099	7,232	34,867	482%	43,392
Capital expenditure & funds sources									
Capital expenditure	53,222	56,676	–	2,232	3,061	3,937	(876)	-22%	23,622
Capital transfers recognised	16,895	39,454	–	1,980	2,808	3,306	(498)	-15%	19,838
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	37,419	17,273	–	252	252	639	(387)	-61%	3,833
Total sources of capital funds	54,313	56,726	–	2,232	3,061	3,945	(885)	-22%	23,672
Financial position									
Total current assets	222,682	274,405	–	–	37,539	–	–	–	144,305
Total non current assets	477,480	357,049	–	–	896	–	–	–	355,994
Total current liabilities	30,576	(1,451)	–	–	1,987	–	–	–	180,624
Total non current liabilities	8,709	(7,142)	–	–	–	–	–	–	(7,142)
Community wealth/Equity	404,564	(601,659)	–	–	–	–	–	–	(601,659)

KZN434 Ubuhlebezwe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		172,032	155,344	-	3,398	56,446	25,891	30,555	118%	155,344
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		172,032	155,344	-	3,398	56,446	25,891	30,555	118%	155,344
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		8,565	8,865	-	595	1,064	1,477	(413)	-28%	8,865
Community and social services		3,644	4,231	-	175	292	705	(413)	-59%	4,231
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4,921	4,633	-	420	771	772	(1)	0%	4,633
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26,623	28,429	-	1,820	2,540	4,738	(2,198)	-46%	28,429
Planning and development		99	88	-	1	1	15	(14)	-94%	88
Road transport		26,524	28,341	-	1,819	2,539	4,724	(2,184)	-46%	28,341
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		2,955	3,391	-	253	506	565	(59)	-10%	3,391
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2,955	3,391	-	253	506	565	(59)	-10%	3,391
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	210,174	196,028	-	6,067	60,556	32,671	27,885	85%	196,028
Expenditure - Functional										
<i>Governance and administration</i>		90,583	113,681	-	4,758	9,782	13,546	(3,764)	-28%	81,232
Executive and council		24,766	26,343	-	1,572	3,044	4,391	(1,346)	-31%	26,343
Finance and administration		61,740	87,317	-	3,186	6,737	9,152	(2,414)	-26%	54,909
Internal audit		4,077	21	-	-	-	3	(3)	-100%	(21)
<i>Community and public safety</i>		27,190	30,780	-	1,881	3,745	5,130	(1,385)	-27%	(10,223)
Community and social services		7,577	9,982	-	432	934	1,664	(730)	-44%	9,982
Sport and recreation		62	297	-	3	5	49	(45)	-91%	297
Public safety		17,975	18,472	-	1,295	2,519	3,079	(560)	-18%	(18,472)
Housing		1,577	2,030	-	150	288	338	(50)	-15%	(2,030)
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		21,950	30,116	-	1,647	3,218	4,857	(1,638)	-34%	29,141
Planning and development		9,998	14,289	-	805	1,566	2,288	(722)	-32%	13,728
Road transport		11,951	15,827	-	842	1,652	2,569	(916)	-36%	15,413

KZN434 Ubuhlebezwe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Revenue - Functional									
<i>Municipal governance and administration</i>		172,032	155,344	-	3,398	56,446	25,891	30,555	118%
Executive and council		-	-	-	-	-	-	-	
Mayor and Council		-	-	-	-	-	-	-	
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	
Finance and administration		172,032	155,344	-	3,398	56,446	25,891	30,555	0
Administrative and Corporate Support		70	192	-	-	-	32	(32)	(0)
Asset Management		145	-	-	-	-	-	-	
Finance		171,106	155,151	-	3,368	56,404	25,859	30,546	0
Fleet Management		-	-	-	-	-	-	-	
Human Resources		-	-	-	-	-	-	-	
Information Technology		-	-	-	-	-	-	-	
Legal Services		-	-	-	-	-	-	-	
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	-	
Property Services		711	-	-	30	42	-	42	#DIV/0!
Risk Management		-	-	-	-	-	-	-	
Security Services		-	-	-	-	-	-	-	
Supply Chain Management		-	-	-	-	-	-	-	
Valuation Service		-	-	-	-	-	-	-	
Internal audit		-	-	-	-	-	-	-	
Governance Function		-	-	-	-	-	-	-	
Community and public safety		8,565	8,865	-	595	1,064	1,477	(413)	(0)
Community and social services		3,644	4,231	-	175	292	705	(413)	(0)
Aged Care		-	-	-	-	-	-	-	
Agricultural		-	-	-	-	-	-	-	
Animal Care and Diseases		-	-	-	-	-	-	-	
Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	
Child Care Facilities		-	-	-	-	-	-	-	
Community Halls and Facilities		235	918	-	15	20	153	(132)	(0)
Consumer Protection		-	-	-	-	-	-	-	
Cultural Matters		-	-	-	-	-	-	-	
Disaster Management		374	-	-	-	-	-	-	
Education		-	-	-	-	-	-	-	
Indigenous and Customary Law		-	-	-	-	-	-	-	
Industrial Promotion		-	-	-	-	-	-	-	
Language Policy		-	-	-	-	-	-	-	
Libraries and Archives		1,131	1,183	-	112	224	197	27	0

[illegible]

KZN434 Ubuhlebezwe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2020/21	Budget Year 2021/22							
		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 - Executive & Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Admin		172,032	155,344	–	3,398	56,446	25,891	30,555	118.0%	155,344
Vote 3 - Community and Social Services		3,270	4,231	–	175	292	705	(413)	-58.5%	4,231
Vote 4 - Housing		–	–	–	–	–	–	–		–
Vote 5 - Public Safety		4,921	4,633	–	420	771	772	(1)	-0.1%	4,633
Vote 6 - Road Transport		26,524	28,341	–	1,819	2,539	4,724	(2,184)	-46.2%	28,341
Vote 7 - Waste Management		2,955	3,391	–	253	506	565	(59)	-10.5%	3,391
Vote 8 - Energy Services		–	–	–	–	–	–	–		–
Vote 9 - Planning & Development		99	88	–	1	1	15	(14)	-93.8%	88
Vote 10 - Sports & Recreation		–	–	–	–	–	–	–		–
Vote 11 - Other		–	–	–	–	–	–	–		–
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	209,800	196,028	–	6,067	60,556	32,671	27,885	85.3%	196,028
Expenditure by Vote	1									
Vote 1 - Executive & Council		28,843	26,364	–	1,572	3,044	4,394	(1,350)	-30.7%	26,364
Vote 2 - Finance and Admin		61,740	87,317	–	3,186	6,737	9,152	(2,414)	-26.4%	54,909
Vote 3 - Community and Social Services		6,586	9,615	–	435	937	1,602	(665)	-41.5%	9,615
Vote 4 - Housing		1,577	2,030	–	150	288	338	(50)	-14.8%	2,030
Vote 5 - Public Safety		17,975	18,472	–	1,295	2,519	3,079	(560)	-18.2%	18,472
Vote 6 - Road Transport		11,951	15,827	–	842	1,652	2,569	(916)	-35.7%	15,413
Vote 7 - Waste Management		10,553	11,770	–	889	1,712	1,872	(160)	-8.6%	11,231
Vote 8 - Energy Services		3,958	–	–	–	–	–	–		–
Vote 9 - Planning & Development		9,998	14,289	–	805	1,566	2,288	(722)	-31.6%	13,728
Vote 10 - Sports & Recreation		26	281	–	–	–	47	(47)	-100.0%	281
Vote 11 - Other		4	210	–	–	–	35	(35)	-100.0%	210
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	153,210	186,174	–	9,174	18,456	25,375	(6,919)	-27.3%	152,253
Surplus/(Deficit) for the year	2	56,589	9,854	–	(3,107)	42,100	7,296	34,804	477.0%	43,776

References

KZN434 Ubuhlebezwe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

Vote Description R thousand	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue by Vote	1								
Vote 1 - Executive & Council		-	-	-	-	-	-	-	
1.1 - Mayor and Council		-	-	-	-	-	-	-	
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		-	-	-	-	-	-	-	
1.3 - Governance Function		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
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		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
Vote 2 - Finance and Admin		172,032	155,344	-	3,398	56,446	25,891	30,555	118%
2.1 - Asset Management		145	-	-	-	-	-	-	
2.2 - Information Technology		-	-	-	-	-	-	-	
2.3 - Finance		171,106	155,151	-	3,368	56,404	25,859	30,546	118%
2.4 - Fleet Management		-	-	-	-	-	-	-	
2.5 - Administrative and Corporate Support		70	192	-	-	-	32	(32)	-100%
2.6 - Property Services		711	-	-	30	42	-	42	#DIV/0!
2.7 - Legal Services		-	-	-	-	-	-	-	
2.8 - Human Resources		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
Vote 3 - Community and Social Services		3,270	4,231	-	175	292	705	(413)	-59%
3.1 - Cultural Matters		-	-	-	-	-	-	-	
3.2 - Population Development		1,903	2,131	-	48	48	355	(308)	-87%
3.3 - Education		-	-	-	-	-	-	-	
3.4 - Recreational Facilities		-	-	-	-	-	-	-	
3.5 - Community Parks (including Nurseries)		-	-	-	-	-	-	-	
3.6 - Community Halls and Facilities		235	918	-	15	20	153	(132)	-87%
3.7 - Aged Care		-	-	-	-	-	-	-	
3.8 - Libraries and Archives		1,131	1,183	-	112	224	197	27	14%
3.9 - Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	
3.10 - Disaster Management		-	-	-	-	-	-	-	
Vote 4 - Housing		-	-	-	-	-	-	-	
4.1 - Housing		-	-	-	-	-	-	-	
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Full Year Forecast
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155,344
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155,151
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KZN434 Ubuhlebezwe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

[illegible]

KZN434 Ubuhlebezwe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-		-
Vote 3 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 4 - Housing		-	-	-	-	-	-	-		-
Vote 5 - Public Safety		-	-	-	-	-	-	-		-
Vote 6 - Road Transport		-	-	-	-	-	-	-		-
Vote 7 - Waste Management		-	-	-	-	-	-	-		-
Vote 8 - Energy Services		-	-	-	-	-	-	-		-
Vote 9 - Planning & Development		-	-	-	-	-	-	-		-
Vote 10 - Sports & Recreation		-	-	-	-	-	-	-		-
Vote 11 - Other		-	-	-	-	-	-	-		-
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 Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		1,878	50	-	52	52	8	44	528%	50
Vote 2 - Finance and Admin		6,968	2,866	-	-	-	478	(478)	-100%	2,866
Vote 3 - Community and Social Services		2,403	21,515	-	1,293	1,831	2,015	(184)	-9%	12,087
Vote 4 - Housing		(275)	10,000	-	-	-	-	-		-
Vote 5 - Public Safety		15,745	1,615	-	-	-	19	(19)	-100%	115
Vote 6 - Road Transport		10,141	13,001	-	887	1,177	709	469	66%	4,251
Vote 7 - Waste Management		3,095	410	-	-	-	68	(68)	-100%	410
Vote 8 - Energy Services		-	-	-	-	-	-	-		-
Vote 9 - Planning & Development		13,175	4,352	-	-	-	640	(640)	-100%	3,842
Vote 10 - Sports & Recreation		93	2,867	-	-	-	-	-		-
Vote 11 - Other		-	-	-	-	-	-	-		-
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	53,222	56,676	-	2,232	3,061	3,937	(876)	-22%	23,622
Total Capital Expenditure		53,222	56,676	-	2,232	3,061	3,937	(876)	-22%	23,622

KZN434 Ubuhlebezwe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M02 August

Vote Description R thousand	Ref	2020/21	Budget Year 2021/22					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance %
Capital expenditure - Municipal Vote								
Expenditure of multi-year capital appropriation	1							
Vote 1 - Executive & Council		-	-	-	-	-	-	-
1.1 - Mayor and Council								-
1.2 - Municipal Manager, Town Secretary and Chief Executive								-
1.3 - Governance Function								-
								-
								-
								-
								-
								-
								-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-
2.1 - Asset Management								-
2.2 - Information Technology								-
2.3 - Finance								-
2.4 - Fleet Management								-
2.5 - Administrative and Corporate Support								-
2.6 - Property Services								-
2.7 - Legal Services								-
2.8 - Human Resources								-
								-
Vote 3 - Community and Social Services		-	-	-	-	-	-	-
3.1 - Cultural Matters								-
3.2 - Population Development								-
3.3 - Education								-
3.4 - Recreational Facilities								-
3.5 - Community Parks (including Nurseries)								-
3.6 - Community Halls and Facilities								-
3.7 - Aged Care								-
3.8 - Libraries and Archives								-
3.9 - Cemeteries, Funeral Parlours and Crematoriums								-
3.10 - Disaster Management								-
Vote 4 - Housing		-	-	-	-	-	-	-
4.1 - Housing								-

Full Year Forecast
-
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KZN434 Ubuhlebezwe - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2020/21	Budget Year 2021/22		
		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
R thousands	1				
ASSETS					
Current assets					
Cash		(3,802)	174,957	–	45,264
Call investment deposits		164,324	9,000	–	9,000
Consumer debtors		42,367	67,326	–	66,920
Other debtors		11,392	14,772	–	14,772
Current portion of long-term receivables		118	–	–	–
Inventory		8,284	8,350	–	8,350
Total current assets		222,682	274,405	–	144,305
Non current assets					
Long-term receivables		–	–	–	–
Investments		–	–	–	–
Investment property		22,874	23,473	–	23,473
Investments in Associate		–	–	–	–
Property, plant and equipment		450,672	327,104	–	326,259
Biological		–	–	–	–
Intangible		3,934	1,663	–	1,453
Other non-current assets		–	4,809	–	4,809
Total non current assets		477,480	357,049	–	355,994
TOTAL ASSETS		700,162	631,454	–	500,300
LIABILITIES					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing		–	–	–	–
Consumer deposits		(251)	–	–	–
Trade and other payables		30,827	(1,451)	–	180,624
Provisions		–	–	–	–
Total current liabilities		30,576	(1,451)	–	180,624
Non current liabilities					
Borrowing		–	–	–	–
Provisions		8,709	(7,142)	–	(7,142)
Total non current liabilities		8,709	(7,142)	–	(7,142)
TOTAL LIABILITIES		39,285	(8,593)	–	173,482

KZN434 Ubuhlebezwe - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	13,843	–	–	–	2,307	(2,307)	-100%	13,843
Service charges		–	2,041	–	–	–	340	(340)	-100%	2,041
Other revenue		50,710	3,621	–	–	–	603	(603)	-100%	3,621
Transfers and Subsidies - Operational		126,972	209,450	–	22	63	14,718	(14,655)	-100%	88,307
Transfers and Subsidies - Capital		–	28,262	–	–	–	4,710	(4,710)	-100%	28,262
Interest		–	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		72,340	(146,624)	–	4,210	8,521	(24,437)	(32,958)	135%	(146,624)
Finance charges		–	–	–	–	–	–	–		–
Transfers and Grants		2,496	(87,523)	–	112	224	(14,587)	(14,812)	102%	(87,523)
NET CASH FROM/(USED) OPERATING ACTIVITIES		252,517	23,069	–	4,344	8,809	(16,346)	(25,154)	154%	(98,074)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		54,313	(56,726)	–	2,232	3,061	3,945	885	22%	23,672
NET CASH FROM/(USED) INVESTING ACTIVITIES		54,313	(56,726)	–	2,232	3,061	3,945	885	22%	23,672
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		306,831	(33,657)	–	6,576	11,869	(12,400)			(74,402)
Cash/cash equivalents at beginning:		–	–	–	–	–	–			–
Cash/cash equivalents at month/year end:		306,831	(33,657)	–	–	11,869	(12,400)			(74,402)