

MTUBATUBA



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**CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS
OF SEC71 OF THE MFMA AND REGULATION 28 OF THE MBRR
FOR THE PERIOD ENDED**

31 March 2017

Table of Contents

Part 1 Monthly Budget Statement

No	Description	Page
1.1.	Cover Page	1
1.2.	Table of Content	2
1.3.	Executive Summary	3
1.4.	Table C1 Monthly Budget Statement Summary	4
1.5.	Table C2 Monthly Budget Statement (Financial Performance) Standard Classification)	5
1.6.	Table C3 Monthly Budget Statement (Financial Performance) Revenue and Expenditure by Municipal Vote)	6
1.7.	Table C4 Monthly Budget Statement (Financial Performance) Revenue and Expenditure)	7-9
1.8.	Table C5 Monthly Budget Statement- Capital Expenditure (Municipal Vote, Standard Classification and Funding)	10
1.9.	Table C6 Monthly Budget Statement- Financial Position	11
1.10.	Table C7 Monthly Budget Statement-Cash Flow	12

Part 2 Supporting Tables to Monthly Budget Statement

No	Description	Page
2.1.	Table SC8 Expenditure on Councillor and Staff Benefits	13
2.2.	Table SC3 Aged Debtors	14
2.3.	Table SC4 Aged Creditors	14
2.4.	Table SC5 Investment Portfolio Analysis	15
2.5.	Table SC6 Transfers and Grants Receipts	16
2.6.	Table SC7 (1) Transfers and Grant Expenditure	17
2.7.	Table SC12 Capital Expenditure Trend	18

2.1. Quality Certificate

EXECUTIVE SUMMARY

Purpose

The Purpose of this report is to comply with section 71 of the Municipal Finance Management Act (MFMA, Act no 56 of 2003) and other requirements as introduced in the Government Gazette No:32141 of 17 April 2009 regarding Municipal Budget and Reporting Regulation (MBRR), which requires that specific financial particulars be reported on and in the prescribe format.

Background

Section 71(1) of the MFMA state that the Accounting Office of a Municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and other provincial treasury a statement in the prescribe format on the state of the municipal budget.

Section 71(4) further state that the statement must be in a format of a sign document and in an electronic format.

Section 71(6) state that the Provincial Treasury must by no later than 22 working days after the end of each month submit to National Treasury a consolidated statement in a prescribe format on the state of the municipal budget per municipality and per municipal entity.

Section 71(7) state that the provincial treasury must within 30 days of each quarter, make public as may be prescribe, a consolidate statement in a prescribe format on the state of municipal budget per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.

The Monthly Budget Statement and supporting tables of Mtubatuba Municipality is prepared in accordance with the Municipal Budget and Reporting Regulations. This report is based upon financial information available at the time of preparation. The financial results for the month ended 31 March 2017 are summarised below.

Table C1 Monthly budget Statement Summary

KZN275 Mtubatuba - Table C1 Monthly Budget Statement Summary - M09 March

Description	2015/16	Budget Year 2016/17							
	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	28 739	30 455	35 508	2 147	24 423	26 631	(2 208)	-8%	35 508
Service charges	5 087	6 011	6 011	496	4 467	4 508	(41)	-1%	6 011
Investment revenue	1 678	3 500	2 777	43	1 510	2 083	(573)	-27%	2 777
Transfers recognised - operational	126 119	127 839	127 839	32 950	136 001	95 879	40 122	42%	127 839
Other own revenue	11 112	12 646	13 460	1 028	9 222	9 663	(441)	-5%	13 460
Total Revenue (excluding capital transfers and contributions)	172 735	180 452	185 595	36 664	175 624	138 764	36 859	27%	185 595
Employee costs	40 510	48 318	54 296	3 977	37 521	40 722	(3 200)	-8%	54 296
Remuneration of Councillors	11 801	11 219	12 923	1 298	8 173	9 692	(1 519)	-16%	12 923
Depreciation & asset impairment	21 480	18 500	19 500	-	12 632	14 625	(1 993)	-14%	19 500
Finance charges	6 655	200	618	0	473	463	10	2%	618
Materials and bulk purchases	18 834	18 330	12 900	229	10 537	9 675	862	9%	12 900
Transfers and grants	80	150	150	-	60	113	(52)	-46%	150
Other expenditure	78 136	61 677	75 161	4 908	63 349	56 371	6 978	12%	75 161
Total Expenditure	177 497	158 395	175 548	10 413	132 746	131 661	1 086	1%	175 548
Surplus/(Deficit)	(4 762)	22 057	10 047	26 251	42 877	7 103	35 774	504%	10 047
Transfers recognised - capital	31 348	42 788	46 788	3 006	41 756	35 091	6 665	19%	46 788
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	26 587	64 845	56 835	29 257	84 633	42 194	42 439	101%	56 835
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	26 587	64 845	56 835	29 257	84 633	42 194	42 439	101%	56 835
Capital expenditure & funds sources									
Capital expenditure	48 956	58 590	55 273	3 224	52 052	41 455	10 597	26%	55 273
Capital transfers recognised	31 348	42 788	46 788	2 637	40 435	35 091	5 344	15%	46 788
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17 608	15 802	8 485	587	11 617	6 364	5 253	83%	8 485
Total sources of capital funds	48 956	58 590	55 273	3 224	52 052	41 455	10 597	26%	55 273
Financial position									
Total current assets	49 897	83 226	107 270		104 168				107 270
Total non current assets	364 411	372 645	389 725		394 955				389 725
Total current liabilities	25 162	16 724	14 724		28 905				14 724
Total non current liabilities	25 432	11 901	10 301		24 547				10 301
Community wealth/Equity	363 714	427 246	471 970		445 671				471 970
Cash flows									
Net cash from (used) operating	54 630	70 334	73 503	31 933	80 314	86 229	5 915	7%	73 503
Net cash from (used) investing	(48 956)	(58 590)	(55 359)	(3 224)	(51 683)	(41 520)	10 164	-24%	(55 359)
Net cash from (used) financing	(3 357)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	16 161	25 868	34 304	-	44 792	60 870	16 078	26%	34 304
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	4 334	6 956	1 882	2 743	2 724	1 020	55 232	18 723	93 614
Creditors Age Analysis									
Total Creditors	2 400	2 318	401	0	7	79	458	-	5 663

Table C1 summarises the Revenue and Expenditure Operational, Capital Expenditure and Source of Funding, Financial Position, Cash Flow, Aged Debtors and Aged Creditors.

Table C2 Monthly budget statement (Financial Performance) standard Classifications.

KZN275 Mtubatuba - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		77 973	108 104	113 484	33 087	128 890	85 113	43 777	51%	113 484
Executive and council		12 943	30 583	30 583	-	30 583	22 937	7 646	33%	30 583
Budget and treasury office		52 087	67 521	72 901	33 087	88 307	54 676	33 631	62%	72 901
Corporate services		12 943	10 000	10 000	-	10 000	7 500	2 500	33%	10 000
<i>Community and public safety</i>		49 688	25 950	25 735	3 043	20 018	19 301	718	4%	25 735
Community and social services		32 917	16 086	16 093	2 800	17 060	12 070	4 990	41%	16 093
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		16 771	9 864	9 641	243	2 958	7 231	(4 273)	-59%	9 641
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		60 044	72 581	76 560	3 204	52 966	57 420	(4 454)	-8%	76 560
Planning and development		12 943	6 870	6 849	9	10 491	5 137	5 354	104%	6 849
Road transport		47 101	65 711	69 711	3 195	42 475	52 283	(9 808)	-19%	69 711
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		16 379	16 604	16 604	336	15 505	12 453	3 052	25%	16 604
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		16 379	16 604	16 604	336	15 505	12 453	3 052	25%	16 604
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	204 083	223 240	232 383	39 670	217 379	174 287	43 092	25%	232 383
Expenditure - Standard										
<i>Governance and administration</i>		101 759	89 452	98 474	7 286	60 188	73 856	(13 667)	-19%	98 474
Executive and council		27 083	28 881	34 496	5 093	30 193	25 872	4 321	17%	34 496
Budget and treasury office		62 750	45 255	48 567	1 081	19 079	36 425	(17 346)	-48%	48 567
Corporate services		11 927	15 315	15 411	1 113	10 916	11 558	(642)	-6%	15 411
<i>Community and public safety</i>		31 187	25 716	42 969	2 430	38 891	32 227	6 665	21%	42 969
Community and social services		21 280	20 001	30 425	1 522	29 654	22 819	6 835	30%	30 425
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		9 907	5 716	12 543	907	9 237	9 407	(171)	-2%	12 543
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26 478	28 622	21 549	713	25 043	16 162	8 882	55%	21 549
Planning and development		7 882	7 351	4 237	210	2 633	3 177	(544)	-17%	4 237
Road transport		18 596	21 271	17 312	503	22 410	12 984	9 426	73%	17 312
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		18 072	14 604	12 556	982	9 538	9 417	121	1%	12 556
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		18 072	14 604	12 556	982	9 538	9 417	121	1%	12 556
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	177 497	158 395	175 548	11 411	133 660	131 661	2 000	2%	175 548
Surplus/ (Deficit) for the year		26 587	64 845	56 835	28 259	83 719	42 626	41 093	96%	56 835

Table C2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile „whole of government“ reports.

Table C3 Monthly Budget Statement (Financial Performance) Revenue and Expenditure by Municipal Vote

KZN275 Mtubatuba - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and council	1	12 943	30 583	30 583	-	30 583	22 937	7 646	33,3%	30 583
Vote 2 - Budget and Treasury		52 087	67 521	72 901	33 087	88 307	54 676	33 631	61,5%	72 901
Vote 3 - Corporate Services		12 943	10 000	10 000	-	10 000	7 500	2 500	33,3%	10 000
Vote 4 - Community Services		19 809	12 277	12 282	994	13 315	9 212	4 104	44,5%	12 282
Vote 5 - Libraries and archives		13 107	3 810	3 811	1 805	3 745	2 858	887	31,0%	3 811
Vote 6 - Planning and Economic Development		12 943	6 870	6 849	9	10 491	5 137	5 354	104,2%	6 849
Vote 7 - Roads		47 101	65 711	69 711	3 195	42 475	52 283	(9 808)	-18,8%	69 711
Vote 8 - Licences and permits		16 771	9 864	9 641	243	2 958	7 231	(4 273)	-59,1%	9 641
Vote 9 - Solid Waste		16 379	16 604	16 604	336	15 505	12 453	3 052	24,5%	16 604
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	204 083	223 240	232 383	39 670	217 379	174 287	43 092	24,7%	232 383
Expenditure by Vote										
Vote 1 - Executive and council	1	27 083	28 881	34 496	5 093	30 193	25 872	4 321	16,7%	34 496
Vote 2 - Budget and Treasury		62 750	45 255	48 567	1 081	19 079	36 425	(17 346)	-47,6%	48 567
Vote 3 - Corporate Services		11 927	15 315	15 411	1 113	7 744	11 558	(3 814)	-33,0%	15 411
Vote 4 - Community Services		15 281	16 039	26 535	721	25 660	19 901	5 759	28,9%	26 535
Vote 5 - Libraries and archives		5 999	3 961	3 890	801	3 994	2 918	1 076	36,9%	3 890
Vote 6 - Planning and Economic Development		7 882	7 351	4 237	210	2 633	3 177	(544)	-17,1%	4 237
Vote 7 - Roads		18 596	21 271	17 312	503	22 410	12 984	9 426	72,6%	17 312
Vote 8 - Licences and permits		9 907	5 716	12 543	907	9 237	9 407	(171)	-1,8%	12 543
Vote 9 - Solid Waste		18 072	14 604	12 556	982	9 538	9 417	121	1,3%	12 556
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	177 497	158 395	175 548	11 411	130 488	131 661	(1 173)	-0,9%	175 548
Surplus/ (Deficit) for the year	2	26 587	64 845	56 835	28 259	86 891	42 626	44 265	103,8%	56 835

Table C3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.

Table C4 Monthly Budget Statement (Financial Performance) Revenue and

KZN275 Mtubatuba - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		28 739	30 455	35 508	2 147	24 423	26 631	(2 208)	-8%	35 508
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - w ater revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		3 436	4 051	4 051	336	3 007	3 038	(31)	-1%	4 051
Service charges - other		1 650	1 961	1 961	160	1 461	1 470	(10)	-1%	1 961
Rental of facilities and equipment		214	206	254	7	170	190	(20)	-11%	254
Interest earned - external investments		1 678	3 500	2 777	43	1 510	2 083	(573)	-27%	2 777
Interest earned - outstanding debtors		6 153	7 302	7 907	759	6 025	5 931	94	2%	7 907
Dividends received		-	-	-	-	-	-	-	-	-
Fines		1 645	1 356	2 084	1	1 136	1 563	(426)	-27%	2 084
Licences and permits		2 348	3 336	2 388	243	1 830	1 791	38	2%	2 388
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		126 119	127 839	127 839	32 950	136 001	95 879	40 122	42%	127 839
Other revenue		753	445	251	18	62	189	(127)	-67%	251
Gains on disposal of PPE		-	-	576	-	-	-	-	-	576
Total Revenue (excluding capital transfers and contributions)		172 735	180 452	185 595	36 664	175 624	138 764	36 859	27%	185 595
Expenditure By Type										
Employee related costs		40 510	48 318	54 296	3 977	37 521	40 722	(3 200)	-8%	54 296
Remuneration of councillors		11 801	11 219	12 923	1 298	8 173	9 692	(1 519)	-16%	12 923
Debt impairment		17 518	9 124	9 124	128	518	6 843	(6 326)	-92%	9 124
Depreciation & asset impairment		21 480	18 500	19 500	-	12 632	14 625	(1 993)	-14%	19 500
Finance charges		6 655	200	618	0	473	463	10	2%	618
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		18 834	18 330	12 900	229	10 537	9 675	862	9%	12 900
Contracted services		16 747	18 817	20 681	1 639	16 026	15 511	515	3%	20 681
Transfers and grants		80	150	150	-	60	113	(52)	-46%	150
Other expenditure		35 682	33 735	45 355	3 140	46 805	34 016	12 789	38%	45 355
Loss on disposal of PPE		8 189	-	-	-	-	-	-	-	-
Total Expenditure		177 497	158 395	175 548	10 413	132 746	131 661	1 086	1%	175 548
Surplus/(Deficit)		(4 762)	22 057	10 047	26 251	42 877	7 103	35 774	0	10 047
Transfers recognised - capital		31 348	42 788	46 788	3 006	41 756	35 091	6 665	0	46 788
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		26 587	64 845	56 835	29 257	84 633	42 194			56 835
Taxation										
Surplus/(Deficit) after taxation		26 587	64 845	56 835	29 257	84 633	42 194			56 835
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		26 587	64 845	56 835	29 257	84 633	42 194			56 835
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		26 587	64 845	56 835	29 257	84 633	42 194			56 835

The Statement of Financial Performance shown in Table C4, is prepared on the similar basis to the prescribed budget format, detailing Revenue by Source and Expenditure by Type. There were no material variances in the income components of Property Rates, Service Charge: Refuse, Service Charge: Other, Interest earned: Outstanding Debtors and Licence and permits: Operational. The following income components have the variances:

Interest Earned External Investments

- Interest Earned External Investment reflect an adverse variance of 27 percent and a rand value of R573 000. This is due to no surplus funds available for investment and an increase in withdrawals from investments accounts, resulting to a decrease in interest earned from investments. The Municipality will adjust downwards in this line item.

Fines

- Fines reflect a favourable variance of 27 percent and rand value of R426 000, this is because well-established of Law Enforcement. Fines include both traffic and library fines. The municipality will adjust upwards in this line item and also consider the portion that will be impaired at year end.

Transfers Recognised-Operational

- Transfers Recognised operational reflect a favourable variance of 42 percent and the rand value of R40 122 000. The Municipality will monitor the grant spending according to the budget.

Other Revenue

- Other Revenue reflect an adverse variance of 67 percent and rand value of R127 000. Other revenue is a combination of building plan fees, burial fees, rates clearance certificate, sale of documents and search fees. All of the above mention items are non-recurring transaction and the income received from other revenue is fluctuating on the month to month basis. The municipality will adjust downwards on items of other revenue.

There were no material variance in the expenditure component of Employee Related Cost and Remuneration of councillors. The following expenditure components has the variances.

Remuneration of Councillors

- Remuneration of Councillors reflect a favourable variance of 16 percent which amount to R1 519 000. The Municipality has convicted other ordinary councillors to permanent councillors and they were also back paid.

Debt Impairment

- Debt impairment reflect a favourable variance of 92 percent which amounts to R6 326 000. The Municipality thoroughly reviews and perform debt impairment at year end. This is because there is no Revenue Manager who perform it on the month to month basis. The municipality will monitor performance in this line item. Looking at prior trend and the information that has been gather for indigent, the municipality will adjust upwards this line item.

Depreciation and Assets Impairment

- Depreciation and Assets Impairment reflect a favourable variance of 14 percent and a rand value of R1 993 0000, this is due to other assets being procured earlier than forecast. The municipality has also under budgeted for this line item and would recommend an upwards adjustment in this line item.

Transfers and Grants

- Transfers and Grants has a favourable variance of 46 percent and a rand value of R52 000. Transfers and Grants relate to free basic electricity provided to mtubatuba residents. With the finalisation of the indigent register, this will increase beneficiaries of free basic electricity as this information will be shared with Eskom. The municipality recommend an adjustment in this line item.

Other Expenditure

- Other Expenditure has an adverse variance of 38 percent and a rand value of R12 789 000. This is because of high expenditure in special programs, subsistence and travelling, public participation, Disaster management relief, Electricity, Legal cost, membership fees, publicity and advertising, Councillors trainings and staff training. The municipality will adjust upwards on this line items.

Table C5 Monthly Budget statement- Capital Expenditure (Municipal Vote, Standard Classification and Funding.

KZN275 Mtubatuba - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Single Year expenditure appropriation	2									
Vote 1 - Executive and council		-	1 800	1 523	-	1 523	1 142	381	33%	1 523
Vote 2 - Budget and Treasury		-	200	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1 984	1 050	1 150	65	1 350	863	487	56%	1 150
Vote 4 - Community Services		4 681	3 430	1 700	-	2 283	1 275	1 008	79%	1 700
Vote 5 - Libraries and archives		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 7 - Roads		36 382	49 460	49 950	3 159	46 316	37 463	8 854	24%	49 950
Vote 8 - Licences and permits		363	650	100	-	-	75	(75)	-100%	100
Vote 9 - Solid Waste		5 547	2 000	850	-	580	638	(58)	-9%	850
Total Capital single-year expenditure	4	48 956	58 590	55 273	3 224	52 052	41 455	10 597	26%	55 273
Total Capital Expenditure		48 956	58 590	55 273	3 224	52 052	41 455	10 597	26%	55 273

Capital Expenditure reflect an overall adverse variance of 26 percent, this due to higher expenditure than anticipated on corporate services for the purchase of computer equipment, furniture and fitting. Also there is high expenditure on Infrastructure roads for contraction of KwaMsane internal road, KwaMsane Civic centre and Mtuba town CBD road. The municipality recommends an upwards adjustments in these line items.

Table C6 Monthly Budget Statement- Financial Position

KZN275 Mtubatuba - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		14 471	5 868	4 304	31 930	4 304
Call investment deposits		1 690	20 000	30 000	12 830	30 000
Consumer debtors		23 316	57 359	72 966	32 404	72 966
Other debtors		1 088	-	-	6 614	-
Current portion of long-term receivables		9 333	-	-	20 391	-
Inventory		-	-	-	-	-
Total current assets		49 897	83 226	107 270	104 168	107 270
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		41 936	45 832	41 936	41 936	41 936
Investments in Associate		-	-	-	-	-
Property, plant and equipment		321 272	326 387	347 516	352 746	347 516
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		178	165	109	109	109
Other non-current assets		1 025	262	165	165	165
Total non current assets		364 411	372 645	389 725	394 955	389 725
TOTAL ASSETS		414 308	455 872	496 996	499 123	496 996
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		49	100	100	49	100
Consumer deposits		2 343	-	-	10 354	-
Trade and other payables		22 705	7 500	5 500	14 060	5 500
Provisions		64	9 124	9 124	4 442	9 124
Total current liabilities		25 162	16 724	14 724	28 905	14 724
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		25 432	11 901	10 301	24 547	10 301
Total non current liabilities		25 432	11 901	10 301	24 547	10 301
TOTAL LIABILITIES		50 594	28 625	25 025	53 452	25 025
NET ASSETS	2	363 714	427 246	471 970	445 671	471 970
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		363 714	427 246	471 970	445 671	471 970
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	363 714	427 246	471 970	445 671	471 970

The above statement of financial position show the net decrease in community wealth or Equity by 6 percent when compared to the approved budget. The decrease is insignificant.

Table C7 Monthly Budget Statement- Cash Flow

KZN275 Mtubatuba - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		17 133	18 273	21 305	1 285	16 530	15 978	552	-3%	21 305
Service charges		2 828	3 607	3 006	196	1 994	2 254	(260)	-12%	3 006
Other revenue		2 862	3 636	4 007	269	2 141	3 005	(865)	-29%	4 007
Government - operating		126 119	127 839	127 839	30 083	126 983	126 983	-		127 839
Government - capital		31 348	42 788	46 788	11 636	46 788	35 091	11 697	33%	46 788
Interest		1 678	2 450	2 499	43	1 490	1 874	(384)	-20%	2 499
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(126 101)	(127 909)	(131 583)	(11 579)	(115 544)	(98 689)	16 855	-17%	(131 583)
Finance charges		(1 147)	(200)	(200)	-	(7)	(150)	(143)	95%	(200)
Transfers and Grants		(91)	(150)	(158)	-	(60)	(118)	(58)	49%	(158)
NET CASH FROM/(USED) OPERATING ACTIVITIES		54 630	70 334	73 503	31 933	80 314	86 229	5 915	7%	73 503
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(48 956)	(58 590)	(55 359)	(3 224)	(51 683)	(41 520)	10 164	-24%	(55 359)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(48 956)	(58 590)	(55 359)	(3 224)	(51 683)	(41 520)	10 164	-24%	(55 359)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(3 357)	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 357)	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		2 316	11 744	18 144	28 709	28 631	44 709			18 144
Cash/cash equivalents at beginning:		13 845	14 124	16 161		16 161	16 161			16 161
Cash/cash equivalents at month/year end:		16 161	25 868	34 304		44 792	60 870			34 304

The above table reflect the statement of Cash flow of the municipality. The Municipality's Cash flow position has increase by 64 percent in when compared to February closing cash balance. This relate to grant receipt of equitable share department of sport and MIG in the month of March.

PART 2- SUPPORTING DOCUMENTS

The following tables support the monthly budget statements

Table SC8 Expenditure on Councillor and Staff Benefits.

KZN275 Mtubatuba - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	Budget Year 2016/17								
		2015/16 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
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		8 230	7 636	8 900	707	5 005	6 675	(1 670)	-25%	8 900
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		2 629	2 629	2 967	503	2 576	2 225	351	16%	2 967
Cellphone Allowance		954	954	1 056	88	591	792	(201)	-25%	1 056
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		11 813	11 219	12 923	1 298	8 173	9 692	(1 519)	-16%	12 923
% increase	4		-5,0%	9,4%						9,4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1 663	5 163	2 786	100	755	209	546	261%	2 786
Pension and UIF Contributions		91	91	23	-	-	17	(17)	-100%	23
Medical Aid Contributions		-	-	-	4	39	-	39	#DIV/0!	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		386	386	462	31	231	346	(115)	-33%	462
Cellphone Allowance		51	51	32	4	27	24	3	11%	32
Housing Allowances		188	188	163	20	95	122	(27)	-22%	163
Other benefits and allowances		203	203	203	14	142	153	(10)	-7%	203
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 583	6 083	3 669	173	1 288	871	417	48%	3 669
% increase	4		135,5%	42,0%						42,0%
Other Municipal Staff										
Basic Salaries and Wages		22 698	24 671	32 137	2 432	22 997	25 684	(2 687)	-10%	32 137
Pension and UIF Contributions		2 767	5 767	5 981	446	3 268	4 486	(1 218)	-27%	5 981
Medical Aid Contributions		1 861	2 861	2 878	272	1 873	2 159	(286)	-13%	2 878
Overtime		850	850	2 552	-	1 442	1 914	(472)	-25%	2 552
Performance Bonus		2 383	2 383	-	-	1 956	-	1 956	#DIV/0!	-
Motor Vehicle Allowance		2 277	2 696	3 798	360	2 206	2 848	(642)	-23%	3 798
Cellphone Allowance		4	4	39	5	10	29	(19)	-65%	39
Housing Allowances		790	790	829	48	227	621	(394)	-63%	829
Other benefits and allowances		4 197	8 197	2 413	243	1 814	1 810	5	0%	2 413
Payments in lieu of leave		-	-	-	-	438	-	438	#DIV/0!	-
Long service awards		100	100	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		37 927	48 318	50 626	3 805	36 233	39 551	(3 318)	-8%	50 626
% increase	4		27,4%	33,5%						33,5%
Total Parent Municipality		52 324	65 621	67 219	5 275	45 694	50 114	(4 420)	-9%	67 219

The above table depict the councillors and staff benefits. There were no variance material variance in Employee Related Cost as explained under Table C4 on page nine

Table SC3 Aged Debtors

KZN275 Mtubatuba - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2016/17									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	3 098	4 971	1 345	1 960	1 947	729	39 475	13 381	66 907	57 493	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	981	1 574	426	621	617	231	12 500	4 237	21 187	18 206	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	256	410	111	162	161	60	3 257	1 104	5 521	4 744	-	-
Total By Income Source	2000	4 334	6 956	1 882	2 743	2 724	1 020	55 232	18 723	93 614	80 443	-	-
2015/16 - totals only		3 631	5 826	1 576	2 298	2 282	855	2 983	3 866	23 316	12 283	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	41	65	18	26	25	10	516	175	875	752	-	-
Commercial	2300	734	1 178	319	465	462	173	9 357	3 172	15 859	13 628	-	-
Households	2400	2 836	4 552	1 231	1 795	1 783	668	36 143	12 252	61 260	52 641	-	-
Other	2500	723	1 161	314	458	455	170	9 216	3 124	15 620	13 422	-	-
Total By Customer Group	2600	4 334	6 956	1 882	2 743	2 724	1 020	55 232	18 723	93 614	80 443	-	-

- The percentage of debtors sitting from 90 days to over a year is 86 percent. Long outstanding debtors are as a result of no write-off of long outstanding debtors arising from the past financial year and no revenue manager. A single reason alone as mention above has much impact on long outstanding debtors.

Table SC4 Aged Creditors

KZN275 Mtubatuba - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2016/17									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	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2 392	2 309	401	0	7	79	458	-	5 647	-	-
Auditor General	0800	8	8	-	-	-	-	-	-	17	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2 400	2 318	401	0	7	79	458	-	5 663	-	-

- The percentage of creditors sitting at more than 90 days is 10 percent. There has been improvement in creditors sitting at more than 90 days when compared to the previous month. The Municipality is trying by all means to settle those creditors sitting at more than 90 days.

Table SC5 Investment Portfolio Analysis

KZN275 Mtubatuba - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
FNB Fixed Deposit		1 year	Security	0	-		192	-	192
FNB Money Market 1		1 year	Call Account	0	6		1 324	-	1 330
FNB Money Market 2		1 year	Call Account	0	26		5 654	-	5 680
FNB Money Market 3		1 year	Call Account	0	0		33	-	33
Investec Fixed Deposit		1 year	Call Account	0	1		141	-	142
Ithala Corporate Fixed Deposit		1 year	Call Account	0	50		5 283	-	5 334
Nedbank Limited Investment		1 year	Call Account	0	1		119	-	119
Municipality sub-total					84		12 746	-	12 830

- The municipality has been no changes from investment account in March when compared to February. The change in market value at the end is the interest that the municipality obtain in March to the value of R84 000.

Table SC6 Transfers and Grants Receipts

KZN275 Mtubatuba - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		121 731	125 076	125 076	30 083	93 656	84 967	9 112	10.7%	125 076
Local Government Equitable Share		116 487	120 328	120 328	30 083	89 331	80 219	9 112	11.4%	120 328
Finance Management		1 800	1 825	1 825	-	1 825	1 825			1 825
Municipal Systems Improvement		930	-	-	-	-	-			-
Energy Efficiency and Demand Management		86	-	-	-	-	-			-
EPWP Incentive		1 000	1 408	1 408	-	985	1 408			1 408
Municipal Infrastructure Grant Operational	3	1 428	1 515	1 515	-	1 515	1 515			1 515
Sport Caretaker		-	-	-	-	-	-			-
Provincial Government:		2 740	2 763	2 763	-	1 801	2 763			2 763
Community Library Service		362	358	358	-	358	358			358
Provincialisation Of Libraries		2 378	2 405	2 405	-	1 443	2 405			2 405
Department of Sport Caretakers	4									
District Municipality:		-	-	-	-	-	-			-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-			-
<i>[insert description]</i>										
Total Operating Transfers and Grants	5	124 471	127 839	127 839	30 083	95 457	87 730	9 112	10.4%	127 839
Capital Transfers and Grants										
National Government:		31 348	42 788	42 788	10 303	42 788	42 788			42 788
Municipal Infrastructure Grant (MIG)		29 348	28 788	28 788	10 303	28 788	28 788			28 788
National Electrification Programme		2 000	14 000	14 000	-	14 000	14 000			14 000
Energy Efficiency and Demand Management		-	-	-	-	-	-			-
Provincial Government:		-	-	4 000	1 333	4 000	4 000	(0)	0.0%	4 000
DSR-Sport facilities(Infrastructure)				4 000	1 333	4 000	4 000	(0)	0.0%	4 000
District Municipality:		-	-	-	-	-	-			-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-			-
<i>[insert description]</i>										
Total Capital Transfers and Grants	5	31 348	42 788	46 788	11 636	46 788	46 788	(0)	0.0%	46 788
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	155 819	170 627	174 627	41 719	142 245	134 518	9 112	6.8%	174 627

- Transfers receipts is in line with treasury transfers schedule except that there has been an additional allocation for R4 million from Department of Sport to rehabilitate Kwamsane Sport field in the revised provincial division of revenue. The municipality has already receive R3 999 999 and it will be reflected in this report after the adjustment budget.

Table SC7 (1) Transfers and Grant Expenditure

KZN275 Mtubatuba - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2015/16	Budget Year 2016/17							
		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:		121 731	125 076	125 076	9 891	92 489	93 320	(830)	-0,9%	125 076
Local Government Equitable Share		116 487	120 328	120 328	9 777	89 540	90 246	(706)	-0,8%	120 328
Finance Management		1 800	1 825	1 825	46	1 549	1 369	180	13,2%	1 825
Municipal Systems Improvement		930	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Management		86	-	-	-	-	-	-	-	-
EPWP Incentive		1 000	1 408	1 408	15	817	821	(4)	-0,5%	1 408
Municipal Infrastructure Grant Operational		1 428	1 515	1 515	53	583	884	(300)	-34,0%	1 515
#REF!		-	-	-	-	-	-	-	-	-
Provincial Government:		2 740	2 763	2 763	274	2 217	1 612	605	37,5%	2 763
Community Library Service		362	358	358	31	268	209	59	28,4%	358
Provincialisation Of Libraries		2 378	2 405	2 405	242	1 949	1 403	546	38,9%	2 405
Department of Sport Caretakers		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		124 471	127 839	127 839	10 165	94 706	94 932	(226)	-0,2%	127 839
Capital expenditure of Transfers and Grants										
National Government:		31 348	42 788	42 788	3 006	38 006	24 960	13 046	52,3%	42 788
Municipal Infrastructure Grant (MIG)		29 348	28 788	28 788	3 006	27 537	16 793	10 744	64,0%	28 788
National Electrification Programme		2 000	14 000	14 000	-	10 468	8 167	2 302	28,2%	14 000
Provincial Government:		-	-	4 000	1 633	1 069	4 000	(2 931)	-73,3%	4 000
		-	-	4 000	1 633	1 069	4 000	(2 931)	-73,3%	4 000
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		31 348	42 788	46 788	4 639	39 075	28 960	10 115	34,9%	46 788
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		155 819	170 627	174 627	14 804	133 781	123 891	9 890	8,0%	174 627

- There has been an excess expenditure for MIG and EPWP. This excess MIG relates to contraction of roads and Kwamsane Civic centre. Other grants are in line with the budget.

Table SC12 Capital Expenditure Trend

KZN275 Mtubatuba - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	4 080	4 883	4 606	3 536	3 536	4 606	1 070	23,2%	6%
August	4 080	4 883	4 606	6 107	9 644	9 212	(432)	-4,7%	16%
September	4 080	4 883	4 606	8 057	17 701	13 818	(3 882)	-28,1%	30%
October	4 080	4 883	4 606	5 151	22 852	18 424	(4 428)	-24,0%	39%
November	4 080	4 883	4 606	10 525	33 377	23 030	(10 347)	-44,9%	57%
December	4 080	4 883	4 606	11 264	44 641	27 637	(17 004)	-61,5%	76%
January	4 080	4 883	4 606	542	45 183	32 243	(12 940)	-40,1%	77%
February	4 080	4 883	4 606			36 849	-		
March	4 080	4 883	4 606			41 455	-		
April	4 080	4 883	4 606			46 061	-		
May	4 080	4 883	4 606			50 667	-		
June	4 080	4 883	4 606			55 273	-		
Total Capital expenditure	48 956	58 590	55 273	45 183					

- The above table depict capital expenditure for the month of July, August, September, October, November, December, January, February and March 2017. The municipality has spent 82 percent from the start of the financial year to date as depicted by the above table. All excess expenditure on capital was explained under table C5 on page eleven.

MTUBATUBA



UMASIPALA . MUNICIPALITY . MUNISIPALITEIT

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52 Mtubatuba 3935



(035) 550 0069



Fax (035) 550 0060

Quality certificate

I,, the municipal manager of

....., hereby certify that (mark as appropriate)

The monthly budget statement

Quarterly report on the implementation of the budget and financial state of affairs of the municipality

Mid-year budget and performance assessment

For the month of of has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Municipal Manager of (Name and demarcation code)

Signature

Date

MTUBATUBA



UMASIPALA . MUNICIPALITY . MUNISIPALITEIT

Physical Address: Lot 105 INkosi Mtubatuba Road, Mtubatuba, 3935



52 Mtubatuba 3935



(035) 550 0069



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January 2017

Prepared by: Mr V.K Gumede (Accountant: Budget, Compliance and Reporting)

Date:

Signature:

Reviewed by: Mrs T.S Cele (Manager: Expenditure, Compliance and Reporting)

Date:

Signature:

Approved by: Mr J A Mngomezulu (Municipal Manager)

Date:

Signature:

Received by Cllr M.Q Mkhwanazi' (Mayor)

Date:

Signature: