

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 May 2017

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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 May 2017 are summarised below.

Table C1 Monthly budget Statement Summary

KZN275 Mtubatuba - Table C1 Monthly Budget Statement Summary - M11 May

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	2 145	28 712	32 549	(3 836)	-12%	35 508
Service charges	5 087	6 011	6 011	495	5 458	5 510	(53)	-1%	6 011
Investment revenue	1 678	3 500	2 777	117	1 950	2 545	(595)	-23%	2 777
Transfers recognised - operational	126 119	127 839	127 839	4 197	128 605	117 186	11 419	10%	127 839
Other own revenue	11 112	12 646	13 460	1 087	11 358	12 339	(981)	-8%	13 460
Total Revenue (excluding capital transfers and contributions)	172 735	180 452	185 595	8 041	176 083	170 129	5 954	3%	185 595
Employee costs	40 510	48 318	54 296	4 240	45 917	49 771	(3 854)	-8%	54 296
Remuneration of Councillors	11 801	11 219	12 923	1 064	11 333	11 846	(513)	-4%	12 923
Depreciation & asset impairment	21 480	18 500	19 500	-	12 632	17 875	(5 243)	-29%	19 500
Finance charges	6 655	200	618	2	524	566	(42)	-7%	618
Materials and bulk purchases	18 834	18 330	12 900	547	11 241	11 825	(585)	-5%	12 900
Transfers and grants	80	150	150	35	96	138	(42)	-30%	150
Other expenditure	78 136	61 677	75 161	10 553	79 378	68 897	10 481	15%	75 161
Total Expenditure	177 497	158 395	175 548	16 441	161 121	160 919	202	0%	175 548
Surplus/(Deficit)	(4 762)	22 057	10 047	(8 400)	14 961	9 210	5 751	62%	10 047
Transfers recognised - capital	31 348	42 788	46 788	-	45 831	42 889	2 942	7%	46 788
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	26 587	64 845	56 835	(8 400)	60 793	52 099	8 694	17%	56 835
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	26 587	64 845	56 835	(8 400)	60 793	52 099	8 694	17%	56 835
Capital expenditure & funds sources									
Capital expenditure	48 956	58 590	55 273	4 657	59 189	50 667	8 522	17%	55 273
Capital transfers recognised	31 348	42 788	46 788	4 392	46 517	42 889	3 628	8%	46 788
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17 608	15 802	8 485	265	12 673	7 778	4 895	63%	8 485
Total sources of capital funds	48 956	58 590	55 273	4 658	59 190	50 667	8 523	17%	55 273
Financial position									
Total current assets	49 897	83 226	107 270	-	74 297	-	-	-	107 270
Total non current assets	364 411	372 645	389 725	-	403 504	-	-	-	389 725
Total current liabilities	25 162	16 724	14 724	-	30 514	-	-	-	14 724
Total non current liabilities	25 432	11 901	10 301	-	24 472	-	-	-	10 301
Community wealth/Equity	363 714	427 246	471 970	-	422 815	-	-	-	471 970
Cash flows									
Net cash from (used) operating	54 630	70 334	73 503	(5 829)	62 183	81 016	18 833	23%	73 503
Net cash from (used) investing	(48 956)	(58 590)	(55 359)	(85)	(55 310)	(50 746)	4 564	-9%	(55 359)
Net cash from (used) financing	(3 357)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	16 161	25 868	34 304	-	23 033	46 431	23 398	50%	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	4 398	7 058	1 909	2 783	2 764	1 035	56 044	18 998	94 990
Creditors Age Analysis									
Total Creditors	5 938	2 223	259	1 086	57	56	487	-	10 107

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) - M11 May

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	3 160	135 591	104 027	31 564	30%	113 484
Executive and council		12 943	30 583	30 583	-	30 583	28 034	2 549	9%	30 583
Budget and treasury office		52 087	67 521	72 901	3 160	95 008	66 826	28 182	42%	72 901
Corporate services		12 943	10 000	10 000	-	10 000	9 167	833	9%	10 000
<i>Community and public safety</i>		49 688	25 950	25 735	1 014	21 459	23 590	(2 131)	-9%	25 735
Community and social services		32 917	16 086	16 093	774	18 048	14 752	3 295	22%	16 093
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		16 771	9 864	9 641	240	3 411	8 838	(5 427)	-61%	9 641
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		60 044	72 581	76 560	3 532	48 633	70 180	(21 547)	-31%	76 560
Planning and development		12 943	6 870	6 849	3 532	14 023	6 278	7 745	123%	6 849
Road transport		47 101	65 711	69 711	-	34 610	63 902	(29 292)	-46%	69 711
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		16 379	16 604	16 604	335	16 231	15 221	1 010	7%	16 604
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		16 379	16 604	16 604	335	16 231	15 221	1 010	7%	16 604
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	204 083	223 240	232 383	8 041	221 913	213 018	8 896	4%	232 383
Expenditure - Standard										
<i>Governance and administration</i>		101 759	89 452	98 474	11 350	67 679	90 268	(22 589)	-25%	98 474
Executive and council		27 083	28 881	34 496	6 428	30 193	31 622	(1 429)	-5%	34 496
Budget and treasury office		62 750	45 255	48 567	2 861	22 464	44 520	(22 056)	-50%	48 567
Corporate services		11 927	15 315	15 411	2 062	15 022	14 127	895	6%	15 411
<i>Community and public safety</i>		31 187	25 716	42 969	3 045	45 499	39 388	6 111	16%	42 969
Community and social services		21 280	20 001	30 425	1 991	34 054	27 890	6 164	22%	30 425
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		9 907	5 716	12 543	1 053	11 445	11 498	(53)	0%	12 543
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26 478	28 622	21 549	1 000	26 881	19 753	7 128	36%	21 549
Planning and development		7 882	7 351	4 237	206	3 132	3 883	(752)	-19%	4 237
Road transport		18 596	21 271	17 312	794	23 750	15 870	7 880	50%	17 312
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		18 072	14 604	12 556	1 046	11 093	11 510	(417)	-4%	12 556
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		18 072	14 604	12 556	1 046	11 093	11 510	(417)	-4%	12 556
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	177 497	158 395	175 548	16 441	151 152	160 919	(9 767)	-6%	175 548
Surplus/ (Deficit) for the year		26 587	64 845	56 835	(8 400)	70 761	52 099	18 662	36%	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) - M11 May

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	28 034	2 549	9,1%	30 583
Vote 2 - Budget and Treasury		52 087	67 521	72 901	3 160	95 008	66 826	28 182	42,2%	72 901
Vote 3 - Corporate Services		12 943	10 000	10 000	-	10 000	9 167	833	9,1%	10 000
Vote 4 - Community Services		19 809	12 277	12 282	736	14 228	11 259	2 970	26,4%	12 282
Vote 5 - Libraries and archives		13 107	3 810	3 811	38	3 819	3 493	326	9,3%	3 811
Vote 6 - Planning and Economic Development		12 943	6 870	6 849	3 532	14 023	6 278	7 745	123,4%	6 849
Vote 7 - Roads		47 101	65 711	69 711	-	34 610	63 902	(29 292)	-45,8%	69 711
Vote 8 - Licences and permits		16 771	9 864	9 641	240	3 411	8 838	(5 427)	-61,4%	9 641
Vote 9 - Solid Waste		16 379	16 604	16 604	335	16 231	15 221	1 010	6,6%	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	8 041	221 913	213 018	8 896	4,2%	232 383
Expenditure by Vote										
Vote 1 - Executive and council	1	27 083	28 881	34 496	6 428	40 062	31 622	8 441	26,7%	34 496
Vote 2 - Budget and Treasury		62 750	45 255	48 567	2 861	22 464	44 520	(22 056)	-49,5%	48 567
Vote 3 - Corporate Services		11 927	15 315	15 411	2 062	7 744	14 127	(6 382)	-45,2%	15 411
Vote 4 - Community Services		15 281	16 039	26 535	1 697	31 055	24 324	6 731	27,7%	26 535
Vote 5 - Libraries and archives		5 999	3 961	3 890	294	2 999	3 566	(567)	-15,9%	3 890
Vote 6 - Planning and Economic Development		7 882	7 351	4 237	206	3 132	3 883	(752)	-19,4%	4 237
Vote 7 - Roads		18 596	21 271	17 312	794	23 750	15 870	7 880	49,7%	17 312
Vote 8 - Licences and permits		9 907	5 716	12 543	1 053	11 445	11 498	(53)	-0,5%	12 543
Vote 9 - Solid Waste		18 072	14 604	12 556	1 046	11 093	11 510	(417)	-3,6%	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	16 441	153 744	160 919	(7 175)	-4,5%	175 548
Surplus/ (Deficit) for the year	2	26 587	64 845	56 835	(8 400)	68 170	52 099	16 071	30,8%	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) - M11 May

Description	Ref	2015/16	Budget Year 2016/17							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		28 739	30 455	35 508	2 145	28 712	32 549	(3 836)	-12%	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	335	3 677	3 713	(36)	-1%	4 051
Service charges - other		1 650	1 961	1 961	160	1 781	1 797	(16)	-1%	1 961
Rental of facilities and equipment		214	206	254	14	208	232	(24)	-10%	254
Interest earned - external investments		1 678	3 500	2 777	117	1 950	2 545	(595)	-23%	2 777
Interest earned - outstanding debtors		6 153	7 302	7 907	748	7 520	7 248	271	4%	7 907
Dividends received		-	-	-	-	-	-	-	-	-
Fines		1 645	1 356	2 084	1	1 138	1 910	(772)	-40%	2 084
Licences and permits		2 348	3 336	2 388	240	2 282	2 189	93	4%	2 388
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		126 119	127 839	127 839	4 197	128 605	117 186	11 419	10%	127 839
Other revenue		753	445	251	84	209	230	(21)	-9%	251
Gains on disposal of PPE		-	-	576	-	-	528	(528)	-100%	576
Total Revenue (excluding capital transfers and contributions)		172 735	180 452	185 595	8 041	176 083	170 129	5 954	3%	185 595
Expenditure By Type										
Employee related costs		40 510	48 318	54 296	4 240	45 917	49 771	(3 854)	-8%	54 296
Remuneration of councillors		11 801	11 219	12 923	1 064	11 333	11 846	(513)	-4%	12 923
Debt impairment		17 518	9 124	9 124	-	575	8 364	(7 789)	-93%	9 124
Depreciation & asset impairment		21 480	18 500	19 500	-	12 632	17 875	(5 243)	-29%	19 500
Finance charges		6 655	200	618	2	524	566	(42)	-7%	618
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		18 834	18 330	12 900	547	11 241	11 825	(585)	-5%	12 900
Contracted services		16 747	18 817	20 681	2 009	20 555	18 958	1 598	8%	20 681
Transfers and grants		80	150	150	35	96	138	(42)	-30%	150
Other expenditure		35 682	33 735	45 355	8 544	58 248	41 575	16 672	40%	45 355
Loss on disposal of PPE		8 189	-	-	-	-	-	-	-	-
Total Expenditure		177 497	158 395	175 548	16 441	161 121	160 919	202	0%	175 548
Surplus/(Deficit)		(4 762)	22 057	10 047	(8 400)	14 961	9 210	5 751	0	10 047
Transfers recognised - capital		31 348	42 788	46 788	-	45 831	42 889	2 942	0	46 788
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		26 587	64 845	56 835	(8 400)	60 793	52 099			56 835
Taxation										
Surplus/(Deficit) after taxation		26 587	64 845	56 835	(8 400)	60 793	52 099			56 835
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		26 587	64 845	56 835	(8 400)	60 793	52 099			56 835
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		26 587	64 845	56 835	(8 400)	60 793	52 099			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 Service Charge: Refuse, Service Charge: Other, Interest earned: Outstanding Debtors, Licence and permits, Transfers Recognized: Operational and Other Revenue. The following income components have the variances:

Property Rates

- Property rates has an adverse variance of 12 percent and a rand value of R3 836 000. This is because of the adjustment budget. The municipality will monitor performance as we approach the year end.

Rentals of Facilities and Equipment

- Rentals of Facilities reflect adverse variance of 10 percent and a rand value of R24 000. This is due to a decrease in a number of anticipated bookings for community facilities compared to the budget. The municipality will monitor performance in this line as we approach the year end.

Interest Earned External Investments

- Interest Earned External Investment reflect an adverse variance of 23 percent and a rand value of R595 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 monitor performance in this line item.

Fines

- Fines reflect an adverse variance of 40 percent and rand value of R772 000. Fines include both traffic and library fines. The municipality has not captured traffic fines on the system resulting in this huge variance. The municipality will collect schedule of fines from traffic department and capture traffic fines.

There were no material variance in the expenditure component of Employee Related Cost and Remuneration of councillors, finance charges, other materials and contracted services. The following expenditure components has the variances.

Debt Impairment

- Debt impairment reflect a favourable variance of 93 percent which amounts to R7 789 000. 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.

Depreciation and Assets Impairment

- Depreciation and Assets Impairment reflect a favourable variance of 29 percent and a rand value of R5 243 0000. This is because the depreciation has not been run from January till May 2017. The municipality will run depreciation in June which will reflect transaction from January to June 2017.

Transfers and Grants

- Transfers and Grants has a favourable variance of 30 percent and a rand value of R42 000. Transfers and Grants relate to free basic electricity provided to Mtubatuba' residents. The municipality will relook at Eskom invoice and recognized the portion of FBE.

Other Expenditure

- Other Expenditure reflect an adverse variance of 40 percent and a rand value of R16 672 000. 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, repairs etc. The municipality will report these transactions to the council as most of them were under budgeted.

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) - M11 May

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	20	1 543	1 396	146	10%	1 523
Vote 2 - Budget and Treasury		-	200	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1 984	1 050	1 150	-	1 504	1 054	450	43%	1 150
Vote 4 - Community Services		4 681	3 430	1 700	-	2 283	1 558	724	46%	1 700
Vote 5 - Libraries and archives		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 7 - Roads		36 382	49 460	49 950	4 393	53 032	45 788	7 244	16%	49 950
Vote 8 - Licences and permits		363	650	100	180	183	92	91	99%	100
Vote 9 - Solid Waste		5 547	2 000	850	65	645	779	(134)	-17%	850
Total Capital single-year expenditure	4	48 956	58 590	55 273	4 657	59 189	50 667	8 522	17%	55 273
Total Capital Expenditure		48 956	58 590	55 273	4 657	59 189	50 667	8 522	17%	55 273

Capital Expenditure reflect an overall adverse variance of 17 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 will monitor expenditure on capital projects as there is no more budgeted funds for capital projects.

Table C6 Monthly Budget Statement- Financial Position

KZN275 Mtubatuba - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	10 036	4 304
Call investment deposits		1 690	20 000	30 000	12 997	30 000
Consumer debtors		23 316	57 359	72 966	42 839	72 966
Other debtors		1 088	-	-	-	-
Current portion of long-term receivables		9 333	-	-	8 425	-
Inventory		-	-	-	-	-
Total current assets		49 897	83 226	107 270	74 297	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	361 295	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	403 504	389 725
TOTAL ASSETS		414 308	455 872	496 996	477 801	496 996
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		49	100	100	49	100
Consumer deposits		2 343	-	-	7 414	-
Trade and other payables		22 705	7 500	5 500	18 995	5 500
Provisions		64	9 124	9 124	4 056	9 124
Total current liabilities		25 162	16 724	14 724	30 514	14 724
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		25 432	11 901	10 301	24 472	10 301
Total non current liabilities		25 432	11 901	10 301	24 472	10 301
TOTAL LIABILITIES		50 594	28 625	25 025	54 986	25 025
NET ASSETS	2	363 714	427 246	471 970	422 815	471 970
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		363 714	427 246	471 970	422 815	471 970
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	363 714	427 246	471 970	422 815	471 970

The above statement of financial position show the net decrease in community wealth or Equity by 10 percent when compared to the approved adjustment budget. The decrease is insignificant.

Table C7 Monthly Budget Statement- Cash Flow

KZN275 Mtubatuba - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2015/16	Budget Year 2016/17							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		17 133	18 273	21 305	1 633	19 975	19 529	446	2%	21 305
Service charges		2 828	3 607	3 006	223	2 424	2 755	(332)	-12%	3 006
Other revenue		2 862	3 636	4 007	340	2 712	3 673	(961)	-26%	4 007
Government - operating		126 119	127 839	127 839	-	126 983	126 925	58	0%	127 839
Government - capital		31 348	42 788	46 788	-	46 788	46 788	(0)	0%	46 788
Interest		1 678	2 450	2 499	117	1 689	2 291	(602)	-26%	2 499
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(126 101)	(127 909)	(131 583)	(8 104)	(138 283)	(120 618)	17 665	-15%	(131 583)
Finance charges		(1 147)	(200)	(200)	(2)	(9)	(183)	(174)	95%	(200)
Transfers and Grants		(91)	(150)	(158)	(35)	(96)	(144)	(48)	34%	(158)
NET CASH FROM/(USED) OPERATING ACTIVITIES		54 630	70 334	73 503	(5 829)	62 183	81 016	18 833	23%	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)	(85)	(55 310)	(50 746)	4 564	-9%	(55 359)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(48 956)	(58 590)	(55 359)	(85)	(55 310)	(50 746)	4 564	-9%	(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	(5 915)	6 872	30 270			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		23 033	46 431			34 304

The above table reflect the statement of Cash flow of the municipality. The Municipality's Cash flow position has a net decrease of 20 percent in May when compared to April closing cash balance. The Municipality anticipate to end the financial year with a positive cash flow so that it will save it under reserves so that it will fund any deficit that will arise in the ensuing financial year.

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 - M11 May

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		8 230	7 636	8 900	754	7 896	8 159	(263)	-3%	8 900
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		2 629	2 629	2 967	222	2 700	2 720	(20)	-1%	2 967
Cellphone Allowance		954	954	1 056	88	767	968	(201)	-21%	1 056
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		11 813	11 219	12 923	1 064	11 363	11 846	(483)	-4%	12 923
% increase	4		-5,0%	9,4%						9,4%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	1 663	5 163	2 786	103	970	2 554	(1 584)	-62%	2 786
Pension and UIF Contributions		91	91	23	-	-	21	(21)	-100%	23
Medical Aid Contributions		-	-	-	4	47	-	47	#DIV/0!	47
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		386	386	462	31	293	423	(130)	-31%	462
Cellphone Allowance		51	51	32	4	35	29	6	20%	32
Housing Allowances		188	188	163	20	135	149	(14)	-10%	163
Other benefits and allowances		203	203	203	10	152	187	(34)	-18%	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	172	1 632	3 364	(1 732)	-51%	3 716
% increase	4		135,5%	42,0%						43,9%
Other Municipal Staff										
Basic Salaries and Wages		22 698	24 671	32 137	2 592	29 545	29 459	86	0%	32 137
Pension and UIF Contributions		2 767	5 767	5 981	151	4 449	5 483	(1 033)	-19%	5 981
Medical Aid Contributions		1 861	2 861	2 878	151	2 478	2 638	(161)	-6%	2 878
Overtime		850	850	2 552	486	2 429	2 339	89	4%	2 552
Performance Bonus		2 383	2 383	-	-	-	-	-	-	-
Motor Vehicle Allowance		2 277	2 696	3 798	380	2 586	3 481	(895)	-26%	3 798
Cellphone Allowance		4	4	39	1	11	36	(25)	-69%	39
Housing Allowances		790	790	829	258	485	760	(274)	-36%	829
Other benefits and allowances		4 197	8 197	2 413	49	1 863	2 212	(348)	-16%	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	4 068	44 285	46 408	(2 123)	-5%	50 626
% increase	4		27,4%	33,5%						33,5%
Total Parent Municipality		52 324	65 621	67 219	5 304	57 280	61 617	(4 337)	-7%	67 266
Unpaid salary, allowances & benefits in arrears:										

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

Table SC3 Aged Debtors

KZN275 Mtubatuba - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2016/17									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-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	3 145	5 047	1 365	1 990	1 977	740	40 076	13 585	67 925	58 368	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	994	1 594	431	629	624	234	12 661	4 292	21 459	18 440	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	260	416	113	164	163	61	3 307	1 121	5 605	4 817	-	-
Total By Income Source	2000	4 398	7 058	1 909	2 783	2 764	1 035	56 044	18 998	94 990	81 625	-	-
2015/16 - totals only													
												0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	131	211	57	83	83	31	1 675	568	2 839	2 440	-	-
Commercial	2300	756	1 213	328	478	475	178	9 633	3 265	16 327	14 030	-	-
Households	2400	2 891	4 640	1 255	1 830	1 817	681	36 844	12 489	62 447	53 661	-	-
Other	2500	619	994	269	392	389	146	7 892	2 675	13 377	11 495	-	-
Total By Customer Group	2600	4 398	7 058	1 909	2 783	2 764	1 035	56 044	18 998	94 990	81 625	-	-

- 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 - M11 May

Description	NT Code	Budget Year 2016/17									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	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	5 938	2 214	259	1 086	57	56	487	-	10 098	-	-	
Auditor General	0800	-	9	-	-	-	-	-	-	9	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	5 938	2 223	259	1 086	57	56	487	-	10 107	-	-	

- The percentage of creditors sitting at more than 90 days is 17 percent. Included in those creditors is the one for Auditor General for R8 629. 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 - M11 May

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	-	0,0%	192	-	192
FNB Money Market 1		1 year	Call Account	0	6	0,0%	1 336	-	1 342
FNB Money Market 2		1 year	Call Account	0	26	0,0%	5 705	-	5 731
FNB Money Market 3		1 year	Call Account	0	0	0,0%	33	-	34
Investec Fixed Deposit		1 year	Call Account	0	1	0,0%	143	-	144
Ithala Corporate Fixed Deposit		1 year	Call Account	0	51	0,0%	5 383	-	5 434
Nedbank Limited Investment		1 year	Call Account	0	1	0,0%	120	-	121
TOTAL INVESTMENTS AND INTEREST	2				85		12 912	-	12 997

- There municipality has been no changes from investment account in May when compared to April 2017. The change in market value at the end is the interest that the municipality obtain in May to the value of R85 000.

Table SC6 Transfers and Grants Receipts

KZN275 Mtubatuba - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

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	-	124 162	124 162	-		125 076
Local Government Equitable Share		116 487	120 328	120 328	-	119 414	119 414	-		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	-	1 408	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	-	2 763	2 763	-		2 763
Community Library Service		362	358	358	-	358	358	-		358
Provincialisation Of Libraries		2 378	2 405	2 405	-	2 405	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	-	126 925	126 925	-		127 839
Capital Transfers and Grants										
National Government:		31 348	42 788	42 788	-	42 788	42 788	-		42 788
Municipal Infrastructure Grant (MIG)		29 348	28 788	28 788	-	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	-	4 000	4 000	(0)	0,0%	4 000
DSR-Sport facilities(Infrastructure)		-	-	4 000	-	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	-	46 788	46 788	(0)	0,0%	46 788
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	155 819	170 627	174 627	-	173 713	173 713	(0)	0,0%	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 R4 000 000. All grant has been fully received with the exception of a withholding of equitable share for an amount of R913 760. This relates to the roll over that the municipality has applied for Energy Efficiency and Demand Management Grant that was allocated last year and was not fully spent. Although the municipality has not receive a formal notice of not approving the above mention roll over but provincial treasury has highlighted it in our last engagement which took place in March.

Table SC7 (1) Transfers and Grant Expenditure

KZN275 Mtubatuba - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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	4 401	130 067	114 653	15 414	13,4%	125 990
Local Government Equitable Share		116 487	120 328	120 328	4 316	123 730	110 301	13 429	12,2%	120 328
Finance Management		1 800	1 825	1 825	85	1 467	1 673	(206)	-12,3%	1 825
Municipal Systems Improvement		930	-	-	-	-	-	-		-
Energy Efficiency and Demand Management		86	-	-	-	914	-	914	#DIV/0!	914
EPWP Incentive		1 000	1 408	1 408	-	1 408	1 291	117	9,1%	1 408
Municipal Infrastructure Grant Operational		1 428	1 515	1 515	-	2 549	1 389	1 160	83,5%	1 515
#REF!		-	-	-	-	-	-	-		-
Provincial Government:		2 740	2 763	2 763	294	2 378	2 533	(155)	-6,1%	2 763
Community Library Service		362	358	358	37	319	328	(9)	-2,7%	358
Provincialisation Of Libraries		2 378	2 405	2 405	257	2 058	2 205	(146)	-6,6%	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	4 695	132 445	117 186	15 259	13,0%	128 753
Capital expenditure of Transfers and Grants										
National Government:		31 348	42 788	42 788	3 532	44 485	42 788	1 697	4,0%	42 788
Municipal Infrastructure Grant (MIG)		29 348	28 788	28 788	-	30 485	28 788	1 697	5,9%	28 788
National Electrification Programme		2 000	14 000	14 000	3 532	14 000	14 000	-		14 000
Provincial Government:		-	-	4 000	-	1 633	3 667	(2 034)	-55,5%	4 000
		-	-	4 000	-	1 633	3 667	(2 034)	-55,5%	4 000
District Municipality:		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		31 348	42 788	46 788	3 532	46 118	46 455	(337)	-0,7%	46 788
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		155 819	170 627	174 627	8 227	178 563	163 640	14 922	9,1%	175 541

- There has been an excess expenditure for MIG and EPWP. This excess MIG relates to construction 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 - M11 May

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	10 526	33 378	23 030	(10 347)	-44,9%	57%
December	4 080	4 883	4 606	11 264	44 642	27 637	(17 005)	-61,5%	76%
January	4 080	4 883	4 606	542	45 183	32 243	(12 941)	-40,1%	77%
February	4 080	4 883	4 606	3 645	48 828	36 849	(11 980)	-32,5%	83%
March	4 080	4 883	4 606	3 224	52 052	41 455	(10 598)	-25,6%	89%
April	4 080	4 883	4 606	2 480	54 532	46 061	(8 472)	-18,4%	0
May	4 080	4 883	4 606	4 658	59 190	50 667	(8 523)	-16,8%	0
June	4 080	4 883	4 606	-	-	55 273	-	-	-
Total Capital expenditure	48 956	58 590	55 273	59 190					

- The above table depict capital expenditure for the month of July, August, September, October, November, December, January, February and March, April and May 2017. The municipality has spent 106.8 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 ten.

MTUBATUBA



UMASIPALA . MUNICIPALITY . MUNISIPALITEIT

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



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

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(035) 550 0069



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May 2017

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

Date:

Signature:

Reviewed by: Mrs T.S Cele (Acting CFO)

Date:

Signature:

Approved by: Mr J A Mngomezulu (Municipal Manager)

Date:

Signature:

Received by Cllr M.Q Mkhwanazi' (Mayor)

Date:

Signature: