

**DR BEYERS NAUDÉ LOCAL MUNICIPALITY  
DR BEYERS NAUDÉ PLAASLIKE MUNISIPALITEIT**

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**SECTION 71  
MONTHLY  
REPORT  
NOVEMBER  
2016**

## **INTRODUCTION**

This consolidated budget statement and report covers the financial performance of municipalities for the period commencing from 1<sup>st</sup> November and ending on 30 November 2016.

The consolidated statement assesses the in-year financial performance of municipalities' against their budgeted revenue and expenditure. The assessment of the in-year financial performance will be based on the s71 returns which include capital and operating budgets as well as debtors, creditors and cash flow that were submitted by the municipalities. The focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP.

The report for this month will include accounting and Reporting as well as Compliance and Capacity Building issues. The report is inclusive in that it will report on all aspects related the municipality.

## **LEGISLATIVE FRAMEWORK**

In terms of section 71(1) of the Municipal Finance Management Act (MFMA) No. 56 of 2003, the accounting officer 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 the relevant provincial treasuries a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- a) Actual revenue, per revenue source;
- b) Actual borrowings;
- c) Actual operating expenditure, per vote;
- d) Actual capital expenditure, per vote;
- e) The amount of any allocation received;
- f) Actual expenditure on those allocations, excluding expenditure on –
  - i. Its share of the local government equitable share; and
  - ii. Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph and;
- g) When necessary, an explanation of –
  - iii. Any material variance from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
  - iv. Any material variance from the service delivery and budget implementation plan; and
  - v. Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remains within the municipality's approved budget.

## IMPLEMENTATION OF MUNICIPAL BUDGETS

EC101 Dr. Beyers Naude - Table C1 Monthly Budget Statement Summary - M05 November

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	35 441	35 441	136	25 082	14 767	10 315	70%	35 441
Service charges	-	176 985	176 985	11 312	67 934	73 744	(5 810)	-8%	176 985
Investment revenue	-	1 340	1 340	81	296	558	(262)	-47%	1 340
Transfers recognised - operational	-	131 095	131 095	-	28 086	54 623	(26 537)	-49%	131 095
Other own revenue	-	14 780	14 780	292	5 275	6 158	(883)	-14%	14 780
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>359 641</b>	<b>359 641</b>	<b>11 821</b>	<b>126 673</b>	<b>149 851</b>	<b>(23 177)</b>	<b>-15%</b>	<b>359 641</b>
Employee costs	-	120 809	120 809	13 398	43 925	50 337	(6 412)	-13%	120 809
Remuneration of Councilors	-	10 189	10 189	677	2 922	4 246	(1 324)	-31%	10 189
Depreciation & asset impairment	-	66 612	66 612	-	4 275	27 755	(23 480)	-85%	66 612
Finance charges	-	1 313	1 313	-	-	547	(547)	-100%	1 313
Materials and bulk purchases	-	73 936	73 936	5 848	31 028	30 807	222	1%	73 936
Transfers and grants	-	28 075	28 075	-	5	11 698	(11 693)	-100%	28 075
Other expenditure	-	123 343	123 343	5 628	29 772	51 393	(21 621)	-42%	123 343
<b>Total Expenditure</b>	-	<b>424 278</b>	<b>424 278</b>	<b>25 552</b>	<b>111 927</b>	<b>176 783</b>	<b>(64 856)</b>	<b>-37%</b>	<b>424 278</b>
<b>Surplus/(Deficit)</b>	-	<b>(64 637)</b>	<b>(64 637)</b>	<b>(13 731)</b>	<b>14 746</b>	<b>(26 932)</b>	<b>41 678</b>	<b>-155%</b>	<b>(64 637)</b>
Transfers recognised - capital	-	108 129	108 129	2 000	21 383	45 054	(23 671)	-53%	108 129
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>43 492</b>	<b>43 492</b>	<b>(11 731)</b>	<b>36 129</b>	<b>18 122</b>	<b>18 007</b>	<b>99%</b>	<b>43 492</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>43 492</b>	<b>43 492</b>	<b>(11 731)</b>	<b>36 129</b>	<b>18 122</b>	<b>18 007</b>	<b>99%</b>	<b>43 492</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>99 309</b>	<b>99 309</b>	<b>2 212</b>	<b>10 428</b>	<b>41 379</b>	<b>(30 951)</b>	<b>-75%</b>	<b>99 309</b>
Capital transfers recognised	-	99 169	99 169	2 212	10 428	41 320	(30 893)	-75%	99 169
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	140	140	-	-	58	(58)	-100%	140
<b>Total sources of capital funds</b>	-	<b>99 309</b>	<b>99 309</b>	<b>2 212</b>	<b>10 428</b>	<b>41 379</b>	<b>(30 951)</b>	<b>-75%</b>	<b>99 309</b>
<b>Financial position</b>									
Total current assets	-	67 354	67 354		153 765				67 354
Total non current assets	-	1 182 632	1 182 632		648 276				1 182 632
Total current liabilities	-	74 855	74 855		40 047				74 855
Total non current liabilities	-	52 214	52 214		34 515				52 214
<b>Community wealth/Equity</b>	-	<b>1 122 917</b>	<b>1 122 917</b>		<b>727 479</b>				<b>1 122 917</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	43 040	43 040	-	-	17 933	17 933	100%	43 040
Net cash from (used) investing	-	(98 856)	(98 856)	-	-	(41 190)	(41 190)	100%	(98 856)
Net cash from (used) financing	-	2 010	2 010	-	-	837	837	100%	2 010
<b>Cash/cash equivalents at the month/year end</b>	-	<b>(53 279)</b>	<b>(53 279)</b>	<b>-</b>	<b>-</b>	<b>(21 891)</b>	<b>(21 891)</b>	<b>100%</b>	<b>(53 807)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	6 588	5 793	6 721	8 652	1 910	1 631	45 378	47 463	124 137
<b>Creditors Age Analysis</b>									
Total Creditors	-	2 046	3 138	9 575	34 843	10 989	905	12 607	74 102

## Financial Performance

This section of the report focuses on the financial health of the municipality as reflected in the monthly budget statement submitted. Information regarding revenue collection and expenditure is detailed in this section.

### Revenue

The revenue performance for the month reflects that municipalities generated an amount of R13.8 million or 2.9 per cent of the total revenue budget of R467 million.

The performance of the individual items is as follows:

- **Property Rates:** The total budget amounts to R35.4 million, while the year to date revenue generated amounts to R25.0 million or 70.8 per cent of the budget.
- **Service Charges:** The total budget amounts to R176 million, the year to date revenue generated amounts to R67.9 million or 38.4 per cent of the budget.
- **Investment revenue:** The total budget amounts to R1.3 million, the year to date receipts stands at R296 thousand or 22.1 per cent of the budget. The low income from investment is due to funds being utilised in operations.
- **Transfers recognised:** The total budget amounts to R131 million, while the current revenue generated to date amounts to R28 million or 21.4 per cent of the budget.

### Expenditure

The year to date expenditure amounts to R111.9 million or 26.4 per cent of the total expenditure budget of R424.2 million.

The performances of the individual items are as follows:

- **Employee Related Costs:** The budget amounts to R120.8 million, while the expenditure to date amounts to R43.9 million or 36.4 per cent of the budget.
- **Remuneration of Councillors:** The budget amounts to R10.1 million, while the expenditure to date amounts to R2.9 million or 28.7 per cent of the budget.
- **Debt impairment:** The budget amounts to R7.1 million, while the year to date expenditure amounts to R126 thousand or 1.8 per cent of the budget. The underspending is due to impairment calculation being done annually.
- **Other expenditure:** The budget amounts to R123.3 million, while the year to date expenditure amounts to R27.9 million or 26.3 per cent of the budget.

### **Capital Funding Source and Expenditure**

This section of the report focuses on the capital base of the municipality as reflected in the monthly budget statement submitted. Information regarding capital funding and expenditure is detailed in this section.

### **Capital Revenue: Sources of Finance**

Capital revenue represents the sources of finances utilised to fund capital expenditure. There are a number of sources from which capital revenue is sourced; the major source of capital financing is from Government Grants and Subsidies since the municipality has a small revenue base or source.

EC101 Dr. Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M05 November

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									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	-	-	-	-	-	-		-
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		-	-	-	-	-	-	-		-
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-		-
Vote 5 - FINANCIAL SERVICES		-	-	-	-	-	-	-		-
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	-	-	-	-	-	-		-
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
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]		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		-	550	550	-	52	229	(177)	-77%	550
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		-	1 847	1 847	-	-	770	(770)	-100%	1 847
Vote 4 - CORPORATE SERVICES - PROTECTION		-	-	-	-	-	-	-		-
Vote 5 - FINANCIAL SERVICES		-	611	611	-	119	254	(135)	-53%	611
Vote 6 - TECHNICAL SERVICES - ENGINEERING		-	88 057	88 057	2 212	10 256	36 690	(26 434)	-72%	88 057
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		-	8 244	8 244	-	-	3 435	(3 435)	-100%	8 244
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
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]		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	-	99 309	99 309	2 212	10 428	41 379	(30 951)	-75%	99 309
<b>Total Capital Expenditure</b>		-	99 309	99 309	2 212	10 428	41 379	(30 951)	-75%	99 309
<b>Capital Expenditure - Standard Classification</b>										
<i>Governance and administration</i>		-	1 161	1 161	-	171	484	(312)	-65%	1 161
Executive and council		-	-	-	-	-	-	-		-
Budget and treasury office		-	611	611	-	119	254	(135)	-53%	611
Corporate services		-	550	550	-	52	229	(177)	-77%	550
<i>Community and public safety</i>		-	1 847	1 847	-	-	770	(770)	-100%	1 847
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	1 847	1 847	-	-	770	(770)	-100%	1 847
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		-	12 074	12 074	726	1 826	5 031	(3 205)	-64%	12 074
Planning and development		-	487	487	-	-	203	(203)	-100%	487
Road transport		-	11 587	11 587	726	1 826	4 828	(3 002)	-62%	11 587
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		-	84 228	84 228	1 486	8 431	35 095	(26 664)	-76%	84 228
Electricity		-	8 244	8 244	-	1	3 435	(3 434)	-100%	8 244
Water		-	62 875	62 875	-	2 987	26 198	(23 211)	-89%	62 875
Waste water management		-	13 109	13 109	1 486	5 443	5 462	(19)	0%	13 109
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Standard Classification</b>	3	-	99 309	99 309	2 212	10 428	41 379	(30 951)	-75%	99 309
<b>Funded by:</b>										
National Government			78 210	78 210	2 212	10 428	32 587	(22 160)	-68%	78 210
Provincial Government			20 959	20 959	-	-	8 733	(8 733)	-100%	20 959
District Municipality			-	-	-	-	-	-		-
Other transfers and grants			-	-	-	-	-	-		-
Transfers recognised - capital		-	99 169	99 169	2 212	10 428	41 320	(30 893)	-75%	99 169
Public contributions & donations	5		-	-	-	-	-	-		-
Borrowing	6		-	-	-	-	-	-		-
Internally generated funds			140	140	-	-	58	(58)	-100%	140
<b>Total Capital Funding</b>		-	99 309	99 309	2 212	10 428	41 379	(30 951)	-75%	99 309

The individual sources of finance reflected the following current month performance:

- Capital transfers recognised (Grants and Subsidies) reflect R10.4 million has been spent to date or 10.5 per cent of the total budget R99.3 million.

The performances of the individual items are as follows:

- **Governance and administration:** reflects total budget of R1.1 million and a there was no expenditure for this current month.
- **Economic and environmental services:** reflects total budget of R12. million and a month performance of R726 thousand or 6.0 per cent.
- **Trading services:** reflects a budget of R84.2 million and a month performance of R1.4 million or 1.7 per cent.
- 

<b>CAPITAL EXPENDITURE FOR NOVEMBER 2016</b>		
	<b>MONTH AMOUNT</b>	<b>ANNUAL BUDGET</b>
<b>PROJECTS:</b>		
BUILD & TARR OF ROADS 2016/17	55 373	1 027 501
RESEALING OF BUS ROADS 2016/17	670 502	2 766 430
UPG OF THEMBALES SEW SYSTEMS 2016/17	1 349 072	7 271 656
UPG WWTW KLIPPLAAT 2016/17	137 177	2 824 046
<b>TOTALS</b>	<b>2 212 123</b>	<b>13 889 633</b>

## Debtors

The total outstanding debtor's book of the municipality for the month amounts to R124.1 million.

EC101 Dr. Beyers Naude - Supporting Table SC3 Monthly Budget Statement - aged debtors - 1805 November

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 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	1 320	1 616	1 358	1 501	762	739	15 408	19 454	42 158	37 864			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 941	2 882	1 294	652	407	241	4 088	368	14 872	5 755			
Receivables from Non-exchange Transactions - Property Rates	1400	375	395	2 922	4 639	144	138	8 080	9 976	26 670	22 978			
Receivables from Exchange Transactions - Waste Water Management	1500	588	490	566	1 100	321	296	9 585	9 327	22 283	20 629			
Receivables from Exchange Transactions - Waste Management	1600	357	343	442	663	216	203	7 389	4 033	13 646	12 504			
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-			
Interest on Arrear Debtor Accounts	1810									-	-			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-			
Other	1900	(1 003)	68	139	97	61	13	827	4 305	4 508	5 304			
Total By Income Source	2000	6 588	5 793	6 721	8 652	1 910	1 631	45 378	47 463	124 137	105 034	-	-	
2015/16 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	437	1 138	938	3 727	255	206	2 219	373	9 294	6 781			
Commercial	2300	2 475	1 631	1 617	904	253	109	3 675	2 338	13 001	7 279			
Households	2400	3 678	3 024	4 150	4 012	1 403	1 315	39 472	44 488	101 542	90 690			
Other	2500	(2)	0	17	8	-	-	12	264	300	284			
Total By Customer Group	2600	6 588	5 793	6 721	8 652	1 910	1 631	45 378	47 463	124 137	105 034	-	-	

Debtors owing between 0-30 days amounts to R6.5 million, 31-60 days constitute R5.7 million.

Debtors owing over 1 year are the most significant with R47.4 million or 38.2 per cent, while the debt over 90 days constitute R105.0 million or 84.6 per cent which is alarming and has an adverse effect on cash flow. The municipality has introduced an incentive to aid collection of outstanding debt.



## Creditors

The total accounts payable in the month owed by the municipality amount to R69.7 million

Detail	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 -
Bulk Electricity	0	1 057 233	831 218	2 588 050	30 159 464	1 591 453	423 498	0	36 650 916
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	0	0	0	0	0	0	0	0	0
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	0	0	0	0	0	0	0	0	0
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	0	655 882	2 260 031	6 739 478	4 539 907	3 200 466	282 278	3 983 839	21 661 881
Auditor General	0	332 589	46 771	247 474	143 567	6 197 040	198 895	8 622 833	15 789 169
Other	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>2 045 704</b>	<b>3 138 020</b>	<b>9 575 002</b>	<b>34 842 938</b>	<b>10 988 959</b>	<b>904 671</b>	<b>12 606 672</b>	<b>74 101 966</b>
ESKOM	0	1 057 233	831 218	2 588 050	30 159 464	1 591 453	423 498	0	36 650 916
AUDITOR GENERAL	0	332 589	46 771	247 474	143 567	6 197 040	198 895	8 622 833	15 789 169
SALGA	0	0	0	500 000	5 578	1 554 000	0	2 526 678	4 586 256
BYTES UNIVERSAL SYSTEMS	0	0	147 024	0	535 510	0	0	1 141 165	1 823 699
MAXPROF	0	0	0	0	1 422 036	0	0	0	1 422 036
SERVIPIX 72 CC	0	0	0	0	1 279 501	0	0	0	1 279 501
MTN	0	23 365	0	1 167 843	0	0	0	0	1 191 208
A2A KOPANO	0	0	291 342	0	717 187	0	0	0	1 008 529
DEPARTEMENT OF TRANSPORT	0	0	2 923	205 226	72 666	146 865	183 191	0	610 871
MASSIVE DYNAMICS	0	0	0	0	588 242	0	0	0	588 242
<b>Total</b>	<b>0</b>	<b>1 413 187</b>	<b>1 319 278</b>	<b>4 708 593</b>	<b>34 923 750</b>	<b>9 469 358</b>	<b>805 584</b>	<b>12 290 676</b>	<b>64 950 427</b>

Creditors owed between 0-30 day's amounts to R2.0 million, 31-60 day's amounts to R3.1 million and 91-120 day's amounts to R 9.5 million. The municipality is experiencing cash flow problems and creditors cannot be paid within the legislatively required 30 days.

## Cash-flows

The municipality had a positive bank balance of R 1.9 million at the end of the month.

## Bank and Investment Balances – November 2016

Bank & Investment Balances- November 2016		
FUND	INSTITUTION	CLOSING BALANCE
Money Market - GRT	Absa Bank	21 121.99
Call Account - GRT	First National Bank	14 255 459.19
7 Day Interest Plus -GRT	First National Bank	936 839.98
Current Account - GRT	First National Bank	1 911 779.71
Current Account - Aberdeen	Absa Bank	126 887.22
Current Account - Ikwezi	Absa Bank	-15 131.19
Current Account - Ikwezi	Standard Bank	467 501.70
Current Account - Bavians	Absa Bank	185 497.35
Current Account - Bavians	Standard Bank	3 466.69

## Grants received and expenditure on Grant Funding – November 2016

DESCRIPTION/GRANT	BUDGET AMOUNT	YTD AMOUNT RECEIVED- NOVEMBER 2016	YTD EXPENDITURE AMOUNT- NOVEMBER 2016
EPWP	3 101 000	775 000	138 861
FMG	5 460 000	5 460 000	390 431
MIG	37 623 000	8 287 000	7 491 715
INEP	7 153 000	5 000 000	0
EQUITABLE SHARE	84 241 000	28 008 000	12 355 933
SETA	152 670	71 294	
DEPT: HUMAN SETTLEMENT	717 257	178 650	880 652
RBIG	59 948 000	21 718 380	21 363 391
LED GRANT	555 397	150 000	
MUN DEMACATION	20 143 000		91 344

## MUNICIPAL MANAGER'S QUALITY CERTIFICATE

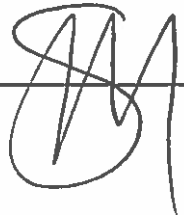
I, *Jama Vumazonke*, Acting Municipal Manager of Dr. Beyers Naudé Local Municipality, hereby certify that the S71 report and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act, and that the S71 report and supporting documents are consistent with the annual budget and Integrated Development Plan of the Municipality.

Dr Beyer Naudé Local Municipality(EC101)

Print Name: (Acting MM) Mr. J Vumazonke

Signature:  \_\_\_\_\_

Print Name: Acting CFO Mr. S Mbotya

Signature:  \_\_\_\_\_

Date: 23 March 2017

