



UBUHLEBEZWE MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT REPORT
SECTION 72 OF THE MFMA

24 JANUARY 2017

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REPORT BY THE MAYOR OF UBUHLEBEZWE MUNICIPALITY

Mr Speaker, EXCO Members, All Councillors, the entire management team under the stewardship of the Municipal Manager, Amakhosi, distinguished guest, ladies and gentlemen good morning.

On behalf of the recently inaugurated Council of the uBuhlebezwe Local Municipality we wish to express our sincere appreciation to all our stakeholders, in particular the communities of uBuhlebezwe for putting your faith in us in being your representatives and also all dedicated municipal officials for their continued support.

Since August 2016, we have dedicated ourselves in ensuring that we respond promptly to all areas related to services delivery.

This meeting of Council is constituted in terms Municipal Finance Management Act, Act number 56 of 2003, Section 72 (b), to review the report from the accounting officer assessing the performance of the municipality during the first half of the financial year. Besides being mandated by the MFMA, as public representatives we have a responsibility to fulfil the commitments we have made to the electorates and on a continuous basis, we have a responsibility to account to Council as a body representing our people.

We are therefore presenting the mid-year budget assessment which will determine whether there is a need for adjusting our budgets or not. I must also indicate that there were no additional revenues that were received during the year. This therefore implies that in adjusting the budgets, we will shift funds within the available funds as recorded in the original budget.

We have also noted with concern a huge decrease on our revenue collection primarily on rates. We are aware that rates are statutory revenues and therefore no one is exempt except according to legislation. We commit ourselves as leadership and management to ensure improvement on revenue collection. The low collection rate on rates suggests that revenues projected on rates will be adjusted downwards as well as expenditures. Revenue on interest received will be adjusted upwards as it reflected a 101% collection against projected budgets.

Mr Speaker, I must indicate that according to the cumulative MFMA Section 71 report, the MIG expenditure was at 49% which invariable so, suggests that the municipality is on the right track with regards to service delivery and conditional grant expenditure.

Mr Speaker, the report tabled below details the actual expenditure for the six months ending 31 December 2016 against projected budgets. The report reflects a rather satisfactory expenditure trend as well as revenue collection generally.

I wish to thank this council for the vehemence and enthusiasm in ensuring that their legislative mandate is carried out for the benefit of our people. To the administration led by the accounting officer; thank you.

Ngiyabonga

RESOLUTION

MID TERM BUDGET REVIEW RESOLUTIONS

Section 72(1) of the Municipal Finance management Act no 56 of 2003 (MFMA) requires that the Accounting Officer of a municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year. The Municipal Budget and Reporting Regulations states that a mid – year budget and performance assessment must be in a format specified in Schedule C and include all required schedules.

The following resolutions were tabled by the Accounting Officer before the Mayor and Council for adoption and approval on the 24 January 2017.

a. That:-

The Mid – year budget and performance assessment for the period 01 July 2016 to December 2016 be approved as set out in the tables:

- Table C1 – Monthly Budget Statement Summary
 - Table C2 – Monthly Budget Statement- Financial Performance (Revenue and Expenditure by standard classification)
 - Table C3 – Monthly Budget Statement - Financial Performance (Revenue and Expenditure by municipal vote)
 - Table C4 –Monthly Budget Statement - Financial Performance(Revenue by Source and Expenditure by type)
 - Table C5 – Multi-year and single year capital appropriations (Capital expenditure by vote, standard classification and funding source)
 - Table C6 – Budgeted Financial Position
 - Table C7 – Budgeted Cash flow
 - Supporting Documents
- SC (1-13)**

b. Budget resolution attached

EXECUTIVE SUMMARY

As instructed by the Local Government: Municipal Finance Management Act No.56 of 2009, Chapter 8 on roles of municipal officials, section 72, the Accounting Officer must assess the half yearly performance of the municipality and this is required to be done by 25th January every year to be submitted to the Mayor, National and Provincial Treasuries.

The following were considered as instruments to define the actual performance of Ubuhlebezwe Municipality for the period of July 2016 to December 2016,

- Approved Budget for 2016/2017,
- Service Delivery Budget and Implementation Plan
- Council approved Procurement Plan
- Budget versus actual on approved 2016/2017 budget
- Investments and Cash and Cash equivalents
- Analysis of billed revenue versus collected revenue
- Analysis of budgeted expenditure versus actual expenditure for the six months ending December 2016
- Monthly MFMA Section 71 reports
- Mid – term performance report, considering targets versus actuals for both the first and the second quarter
- Audited Annual Financial Statements for the previous year
- Auditor General’s audit report for the previous year
- Risk Register

During this process it became noticeable that the municipality must adjust its current budget (2016/2017) accordingly. The Accounting Officer will therefore ensure that the adjusted budget document is approved by Council by the 28 February 2017 as prescribed by the MFMA regulations.

The report below details the final mid-year budget and performance assessment.

2016/2017 BUDGET GUIDELINES AND ASSUMPTIONS

The 2016/2017 mid-term budget was prepared in accordance with guidelines and assumptions as outlined in Circular 58, taking into consideration the following aspects:

- National budget assumptions, guidelines and projections;
- Alignment with national and provincial priorities;
- Headline inflation and gross domestic products forecasts; and
- Revenue assumptions with regard to grants allocation in terms of DORA.

Municipal budget underlying assumptions, guidelines and projections;

- Anticipated own revenue from rates and services charges, sundry charges and other revenues and affordability of ratepayers and consumers services;
- The ability of municipality to collect revenue (payment level);
- Operating expenditure cost drivers and growth thereof;
- Capital budget funding model;
- Protecting the poor by ensuring access to basic services.

2016/2017 FINANCIAL YEAR OVER VIEW

- 1.1 The 2016/2017 annual budget, Integrated Development Plan and service delivery and budget implementation plan was adopted on the 28 May 2016.
- 1.2 The municipality submitted its annual financial statements on the 28 August 2016 to AG.
- 1.3 Ubuhlebezwe municipality subsequently received clean Audit opinion from
- 1.4 The budget has been monitored through section 71 reports monthly.

- 1.5 Capital expenditure is considered as fair, being 46% against the approved budget. The municipality anticipates capital expenditure to be 100% at the end of June 2017. The municipality has a history of spending 100% of capital grant funding; being MIG and Electrification Projects.
- 1.6 Operating expenditure was sitting at 38% as at 31 December 2016.

- 1.7 Cash and Cash equivalents amounted to R136, 474 million as at 31 December 2016. Unspent grants amounted to R21 719 million (Difference between grant funding received and actual expenditure on those grants).

REVENUE FROM RATES

Revenue collected from rates was 17% of the budget, however the total received compared to the billed assessment rates was 24%. Revenue collection continues to be a thorn in the municipality; the revenue collection is currently sitting at 17% and 24% against the budgets, this impacts negatively on the implementation of the budget greatly as expenditure lies so much on what is collected at the end of the month. This also contributes to the huge increase in debtors annually, which is detrimental to the municipality

Mitigation: The municipality held an urgent strategic meeting to look into prospects of collecting more revenue on the 18th January 2016.

The municipality will therefore reduce the budget in the adjustments budget.

2016 - 2017 Collection Rate

	M T D						Total
	July	August	September	October	November	December	
Receipts	160 658	342 932	675 509	691 756	419 282	335 879	2 626 016
Rates	6 933 608	790 866	792 875	793 543	803 433	798 751	10 913 076
Collection Rate	2,32%	43,36%	85,20%	87,17%	52,19%	42,05%	24,06%

REVENUE FROM SERVICE CHARGES - REFUSE

The budget for waste management was R1 990 710. However the total amount billed for the six months ending 31 December 2016 reflected an amount of R868 240. This therefore meant that there was over budgeting on the refuse revenue and will be adjusted.

Cash Collected per month vs billed (Refuse)

	M T D						Y T D
	July	August	September	October	November	December	Total
Receipts	64 853	88 446	99 275	98 658	86 343	81 042	518 616
Refuse	143 242	143 348	143 348	144 645	146 669	146 988	868 240
Collection Rate	45,28%	61,70%	69,25%	68,21%	58,87%	55,14%	59,73%

The collection based on monthly billing was at 59.73% which reflects improvements; however the budget will be adjusted to balance with the actual billing.

OTHER REVENUE

Remarks

Source	Approved Budget 2016/2017	Budget December 2016	Actual December 2016	Budget YTD	Actual YTD	Variance YTD	% Received To Date
Property Rates	15 753 821.25	1 312 818.44	335 879.35	7 876 910.63	2 626 015.65	13 127 805.60	17%
Service Charges	1 990 709.68	165 892.47	81 042.18	995 354.84	518 616.46	1 472 093.22	26%
Rent of facilities	500 000.00	41 666.67	47 386.70	250 000.00	217 515.12	282 484.88	44%
Interest earned - Investment	4 000 000.00	333 333.33	413 853.20	2 000 000.00	4 048 043.11	-48 043.11	101%
Fines - Traffic	250 000.00	20 833.33	7 500.00	125 000.00	42 800.00	207 200.00	17%
Fines - Library	500.00	41.67	-	250.00	-	500.00	0%
Licencing and Permits							
Hawkers Permits	10 000.00	833.33	614.04	5 000.00	2 982.48	7 017.52	30%
Taxi Permits	10 000.00	833.33	2 105.28	5 000.00	15 417.93	-5 417.93	154%
Drivers Licences	3 560 000.00	296 666.67	194 392.20	1 780 000.00	1 437 042.02	2 122 957.98	40%
Licence Commission	720 000.00	60 000.00	56 749.19	360 000.00	387 129.77	332 870.23	54%
Unconditional Grant	90 491 000.00	-	30 164 000.00	22 622 750.00	67 869 000.00	22 622 000.00	75%
Other Revenue	190 500.00	15 875.00	66 132.73	95 250.00	210 386.01	-19 886.01	110%
TOTAL	117 476 530.93	2 248 794.24	31 369 654.87	36 115 515.47	77 374 948.55	40 101 582.38	66%

The overall total revenue collected was 66% of the budget. The areas of concern on revenue collection were rates and refuse collection with 17% and 26% collection against budget respectively. The reason for the low collection level is due to the high level of indigents and unemployment rates within the district.

Interest Received – Interest received was 101% of the budget. The budget will be adjusted upwards.

Taxi Permits – The budget will be adjusted upwards. The percentage received was 154% against original budget.

Hawkers Permits – Revenue received was 154%. The budget will be adjusted upwards.

EXPENDITURE

Expenditure	Budget 2016/2017	Budget December 2016	Actual December 2016	Budget YTD	Actual YTD	Variance YTD	% Spent YTD
Employee related costs	70 421 458.00	5 868 454.83	4 855 784.85	35 210 729.00	30 510 776.22	39 910 681.78	43%
Bad and doubtful debts	1 900 000.00	158 333.33	-	950 000.00	-	1 900 000.00	0%
Depreciation	19 000 000.00	1 583 333.33	24 892.16	9 500 000.00	6 682 882.97	12 317 117.03	35%
Contracted services	6 484 000.00	540 333.33	961 343.92	3 242 000.00	2 778 269.44	3 705 730.56	43%
Repairs and Maintenance	2 993 650.00	249 470.83	190 307.21	1 496 825.00	1 368 407.22	1 625 242.78	46%
Grants Expenses	4 435 000.00	369 583.33	490 726.79	2 217 500.00	1 689 773.96	2 745 226.04	38%
General Expenses	29 462 340.00	2 455 195.00	2 637 035.99	14 731 170.00	7 507 931.64	21 954 408.36	25%
TOTAL	134 696 448.00	11 224 704.00	9 160 090.92	67 348 224.00	50 538 041.45	84 158 406.55	38%

The operating budget that was approved by the Council is R134 696 Million and the year to date actual expenditure for the ended 31 December 2016 is R50 538 Million, which is 38 per cent of the total operation expenditure budget.

Employee related cost and remuneration of councillors

The expenditure on employee related costs and remuneration of councillors is at 43 per cent of the budget, which is reasonable and is within the budget limits. No adjustment will be required on employee related costs.

Bad and doubtful debts

These line items are currently sitting at 0 per cent, the reason being is that these are non-cash items and are processed at year end.

Other Expenditure

The spending in these items is reasonable and there is no adjustment that will be made.

	Capital Expenditure by Asset Class/Sub-class	Funding Source by name	Amount Awarded	2016 - 2017 Final Capital Budget	Adjustment Budget 2016/2017	M.T.D ACTUAL	Year To Date 2016/2017	Percentage Spent
	Infrastructure							
	Infrastructure - Road transport							
Votes Numbers	Roads, Pavements & Bridges			14 231 919.12	-	1 063 922.12	9 640 756.62	68%
	Infrastructure - Road transport MIG			11 228 403.28	-	437 190.55	6 147 114.87	55%
490000511	Mxolisi Ngubo Road	MIG	811 827.06			9 400.10	545 482.07	
490000531	Thuleshe Road	MIG	1 177 274.01			304 296.79	943 965.31	
490000521	Nomakhele Road	MIG	1 454 561.63			19 649.34	1 078 937.63	
490000491	Msenge Road	MIG	1 095 751.47			103 844.32	962 849.54	
490000261	Reggie Hadebe	MIG				-		
490000271	Magawula Nzimande Road	MIG				-	551 512.94	
490000281	Inkosi Bhekamabhaca Zulu Rd	MIG				-		
490000291	Sgubudwini Road	MIG				-		
490000121	Portion of East Street (Internal Funded)	Internal				-	2 064 367.38	
490000471	Ixopo Bus Rank	COGTA				335 245.86	3 202 156.04	
490000461	Ixopo Taxi Rank	COGTA				-		
490000481	Chapel Street	Internal				291 485.71	291 485.71	
	Community			18 390 600.92	-	299 448.56	6 868 662.99	37%
	Sports Fields & Stadiums			13 493 992.71	-	299 448.56	6 868 662.99	51%
471000001	Jeffrey Zungu Sportfield	M I G						
471000011	Upgrade of Jolivet Sportfield	M I G			-	-	3 527 735.65	
441000031	Webbstown Community Hall	MIG				-	9 911.76	
441000091	Morningside Hall (Soweto)	MIG				108 399.98	1 018 038.27	
441000011	Bayempini Mzizi Hall	MIG				-		
441000101	Themba Mguni Hall	MIG				-		
441000251	Emadungeni Hall	MIG	3 325 991.72			191 048.58	2 312 977.31	
441000261	Kintail Hall	MIG				-		
	INTERNAL FUNDING			4 914 185.60	-	44 897.58	2 361 311.14	48%
	Other assets			4 914 185.60	-	44 897.58	2 361 311.14	48%
	General vehicles			1 800 000.00	-	-	1 418 937.20	79%
	Corporate & Admin.							

410000021	Mayor's Vehicle	INTERNAL		800 000.00	-	-	1 013 247.22	127%
461000051	SD VEHICLES -Sedan Traffic, Fire Bakkie, Tractorand trailer			1 000 000.00		-	405 689.98	41%
	Plant & Equipment			218 000.00	-	-	169 146.80	78%
440000021	Brush cutters & Mowers			68 000.00	-	-	57 950.00	85%
490000541	TRAILORS			150 000.00		-	111 196.80	74%
	Office & IT Equipment			1 250 000.00	-	6 131.58	487 960.28	39%
421000031	Corporate & Admin.	INTERNAL		1 000 000.00	-	6 131.58	487 960.28	49%
	Chairs for halls			250 000.00				0%
	Office Furniture			350 000.00	-	-	122 400.86	35%
420100031	Budget & Treasury	INTERNAL		350 000.00	-	-	122 400.86	35%
	Other Buildings			1 196 185.60	-	38 766.00	162 866.00	14%
441000111	Rehabilitation and Revamping of Traffic Dpt	INTERNAL		156 185.60				0%
441000061	Revamping of Workshop	INTERNAL		50 000.00				0%
490000321	Municipal Houses - Double Storey	INTERNAL		600 000.00				0%
41	SD - Filing cabinets & Car Pot			40 000.00				0%
440000051	Mleyi Sportfield fencing and gole posts			350 000.00	-	38 766.00	162 866.00	47%
	Intangible			100 000.00	-	-	-	0%
430000021	Internal Audit Software	INTERNAL		50 000.00				0%
430000011	PMS Software System	INTERNAL		50 000.00				0%
	ELECTRIFICATION PROJECTS			30 000 000.00	-	4 103 200.40	12 183 923.66	41%
490000361	OFAFA - ELECTRIFICATION PROJECT			5 517 781.85		1 325 640.50	3 117 553.37	57%
490000371	MAHEHLE - 14KM HARE LINE			177 774.06		-		0%
490000381	MAHEHLE - ELECTRIFICATION			1 731 294.00		-	216 979.81	13%
490000441	UMKHUNYA / UFAPA 8M HARELINE			121 426.53		-		0%
490000391	UMKHUNYA - ELECTRIFICATION			22 451 723.56		2 777 559.90	8 849 390.48	39%
422500031	Eskom connection - Ward 2							
	Other Assets			-				
421000011	Corp Serv: Christmas Lights	INTERNAL						
422500021	Borehole			20 000.00				0%

Total Assets		67 556 705.64	-	5 511 468.66	31 054 654.41	46%
M I G		25 188 283.20	-	736 639.11	10 951 410.48	43%
Internal Funded		7 937 701.44	-	336 383.29	4 717 164.23	59%
Small Town Rehabilitation - Roll Over		4 430 721.00	-	335 245.86	3 202 156.04	72%
Electrification		30 000 000.00	-	4 103 200.40	12 183 923.66	41%
Total CapEx		67 556 705.64	-	5 511 468.66	31 054 654.41	46%

The expenditure on MIG was at 49% against the budget against allocations received, as at 31 December 2016. All projects are anticipated to be completed by end of June 2017. MIG expenditure is expected to be at 100% at 30 June 2017.

Other Capital Expenditure

The overall capital expenditure was 46% against the budget as at 31 December 2016.

PART – 2

DEBTORS AGE ANALYSIS

Indigent Register

The Council approved an indigent register which is currently being implemented. Indigents are paid for by the municipality through equitable share.

Outstanding Debtors

Ubuhlebezwe implemented its valuation roll with property values valued at 1 July 2012. This resulted in increased property values which by default increased the value of the debtor's book. The municipal council increased the assessment rates charge by 5% from 2015/2016 to 2016/2017. This was done in line with the national treasury guidelines.

The total debtor's amount as at 31 December 2016 equalled to R30 795 465 categorised as follows:

Government	R 9 289 024
Business	R 11 793 779
Households	R 9 702 665
Other	R <u>9 993</u>
Total	<u>R30 795 462</u>

Debt Collection Strategy

Debt Collectors were appointed in March 2016 in order to assist the municipality with revenue collection. The municipality is currently reviewing the revenue enhancement strategy and developing urgent collection strategies. The mini revenue enhancement strategic planning was held on the 19th January 2016.

CREDITORS AGE ANALYSIS

30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
634 667.00	56 424.00	10 451.00	-	-	-	-	-	701 542.00
-	-	-	-	-	-	-	-	-
634 667	56 424.00	10 451.00	-	-	-	-	-	701 542

The creditor's age analysis reflected an amount of R701 542 as outstanding.

An amount of R was more than 30 days; however there were partially paid orders as the jobs were not yet completed. The municipality pays its creditors twice in a month in order to comply with the MFMA, and to ensure that SMME's are catered for.

INVESTMENT PORTFOLIO ANALYSIS

The municipality does not have long term investments. The municipality invests available funds not needed in short term investments. Funds are invested using the municipality's investment policy.

ALLOCATIONS AND GRANT RECEIPTS AND EXPENDITURE

All grant liabilities are cash backed. All grant funds are spent according to conditions as stipulated in the Division of Revenue Act. The following table reflects the allocations received as well as expenditure on such allocations.

S 71(1) (f) ALLOCATION RECEIVED AND ACTUAL EXPENDITURE ON THOSE ALLOCATIONS							
Votes	Allocations	Original Budget 2016/2017	Actual Received YTD	Expenditure December 2016	Expenditure YTD	Unspent T D	% Expenditure Against allocation
1104 0	Financial Management Grant	1 825 000.00	1 825 000.00	609 198.08	1 045 012.56	779 987.44	57%
1112 0	Electrification - DOE	30 000 000.00	26 500 000.00	4 677 648.47	13 373 818.65	16 626 181.35	45%
2010 0	Library Grant	559 000.00	559 000.00	56 938.26	372 397.72	186 602.28	67%
2202 0	Small Town Rehab - COGTA (carry over)	8 567 584.77		382 180.28	3 423 841.69	5 143 743.08	40%
2218 0	MIG	24 057 000.00	14 500 000.00	839 768.59	11 771 439.45	12 285 560.55	49%
2219 0	Ixopo Sportsfield Maintenance Grant (carry over)	8 278.47	-	-	-	8 278.47	0%
2294 0	Library Grant - Cyber	179 000.00	179 000.00	29 533.24	156 686.83	22 313.17	88%
2297 0	EPWP	1 985 000.00	1 389 000.00	157 857.70	969 204.13	1 015 795.87	49%
2299 0	Ixopo Sportsfield Grant (carry over)	143 182.42	-	-	-	143 182.42	0%
	TOTAL	67 324 045.66	44 952 000.00	6 753 124.62	31 112 401.03	36 211 644.63	46%
Total MIG	Total MIG	24 057 000.00	14 500 000.00	839 768.59	11 771 439.45	12 285 560.55	49%

The above spread sheet shows actual grants received as at end of 31 December 2016 as per DoRa allocation.

Finance Management Grant – 57% of the grant was spent as at 31 December 2016. The spending of this grant is reasonable as it above 50% as at 31 December 2016.

Municipal Infrastructure Grant – The expenditure was sitting at 49 as at 31 December 2016. The municipality anticipates capital expenditure to be 100% at the end of June 2017. The municipality has a history of spending 100% of capital grant funding; being MIG.

COUNCILOR ALLOWANCES AND EMPLOYEE BENEFITS

The staff salaries and Remuneration of Councillors were paid as per the recommendation of the collective agreements and were at 43% at 31 December 2016. All staff bonuses were paid out in November 2016 except performance bonuses for the senior management.

MATERIAL VARIANCES ON THE SDBIP

Ubuhlebezwe Municipality's Service Delivery & Budget Implementation Plan (SDBIP), as legislated, is aligned to the municipality's Integrated Development Plan (IDP) as well as the Annual Budget. All adjustments made to the budget during the Mid-Year assessments, are effected to the IDP & SDBIP.

MID YEAR PERFORMANCE REVIEW

In terms of Section 72(1) (a) of the Municipal Finance Management Act, 2003 (No. 56 of 2003), that the accounting officer of a municipality must by the 25th of January each year, assess the performance of the municipality during the first half of the financial year

The 2016/2017 Mid-Year budget and Performance Assessment report has been finalised and will therefore be tabled at a council meeting of the 24 January 2017.

ATTACHED IS THE ANNEXURE DEPICTING THE FIRST QUARTER AND SECOND QUARTER PERFORMANCE.

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UBUHLEBEZWE MUNICIPALITY

From the Office of the Municipal Manager

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, G.M. Sineke, Municipal Manager of Ubhlebezwe Municipality, hereby certify that the Mid-term Performance Assessment 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 Performance Assessment has been done properly to ensure that is a true reflection of what has taken place with effect from 01 July 2016 to 31 December 2016 and is consistent with the Integrated Development Plan, Budget and SDBIP of the municipality.

This report has been submitted to the Mayor on the 24/01/2017 as required by the Municipal Finance Management Act, Section 72 and acknowledges receipt as signed below.

Print Name: G.M. Sineke

Municipal manager
Ubuhlebezwe Municipality (KZN 434)

Date

Mayor's Acknowledgement of Submission

Z. D. Nxumalo
Mayor of Ubuhlebezwe Municipality (KZN 434)

Date