

# **MAPHUMULO MUNICIPALITY**



## **NARRATIVE REPORT ADJUSTMENT BUDGET 2019-20**

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## **PART 1**

### **1.1 PURPOSE**

To recommend to council approval of 2019/20 adjustment budget in terms of section 28 (2) (b) and (d) of the Municipal Finance Management Act of 2003.

### **1.2 BACKGROUND**

*Section 16 (1) of the MFMA requires that the Council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.*

On 27 February 2020, the Council approved the adjustment budget for the financial year 2019/20. The approved 2019/20 adjustment budget and its supporting documentation was submitted to National and Provincial Treasury as required by section 22(b) (i) of the MFMA. This adjustment budget is prepared in terms of Section 28 (2) (b) and (d) of the MFMA which state that,

1. *Municipality may revise an approved annual budget through an adjustments budget.*
2. *An adjustments budget-*
  - (b) *May appropriate additional revenues that have become available over and above those anticipated in the annual budget in order to accelerate spending programmes already budget for.*
  - (d) *May authorise the utilisation of projected savings in one vote towards spending under another vote.*
  - (g) *May provide for any other expenditure within a prescribed framework.*

### **1.3 MAYOR'S REPORT**

The Adjustment Budget is presented based section 28 of the MFMA which state that municipality may revise an approved annual budget through the adjustment budget. In the preparation of this adjustment budget we made sure that basic service delivery is not compromised and we also ensured compliance with the section 28 (4) – (5) of the MFMA. The strategic priorities for the Maphumulo Local Municipality are set out in the integrated Development Plan (IDP), which was reviewed for the 2019/20 financial year and will be revised every year as prescribed by legislation. This adjustment budget is in line with our IDP.

In order to ensure continuous and sustained development and service delivery within the municipal area, Maphumulo Municipality identified programs and projects that constituted the municipalities focus areas during the year under review. These programs and projects fall under the national key performance areas for local government. The integration of these programs and projects was pursued during this planning and alignment cycle.

The adjustment budget is prepared in terms of Section 28(2) of the MFMA which states that an Adjustment Budget:

- Revises the approved annual budget by adjusting revenue and expenditure estimates downwards if there's material under-collection of revenue during the current year
- May appropriate additional revenues that have become available over and above those anticipated in the annual budget in order to accelerate spending programmes already budget for.
- May within a prescribed framework authorise unforeseeable and unavoidable expenditure recommended by the Mayor of the Municipality
- May authorise the utilisation of projected savings in one vote towards spending under another vote.
- May authorises the spending of unspent funds at the end of the past financial year where under-spending could not have been reasonably foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the Council of the Municipality.
- May correct errors in the annual budget and
- May provide for any other expenditure within a prescribed framework

The Municipality adopted a Vision and Mission that will provide direction for the municipality. Under my leadership and that of the Municipal Manager, Mr PN Mhlongo and the Executive Committee, much progress has been made to accelerate service delivery in the municipal area. In this context, it is recommended that Council considers and approves the adjustment budget.

#### **1.4 EXECUTIVE SUMMARY**

In preparing this Adjustment Budget we considered Section 28 of MFMA which states that the municipality may revise an approved annual budget through an adjustment budget. In terms of section 28 (4) of the MFMA, the Mayor of the Municipality must table an adjustment budget in the municipal Council accompanied by explanations on how the adjustment budget affects the annual budget, provide supporting documentation and motivates for any material changes to the annual budget. Paragraph (6) of that section however, forbids the Mayor to adjust tariffs and taxes except where required in terms of a financial recovery plan.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2019/20 Adjustment Budget Revenue and Expenditure Framework:

**(A) . Operating Expenditure Framework:**

Description	Current Year 2019/20			Indicative Years	
	Original Budget	Prior Adjusted budget	Adjusted Budget	Budget Year 2020/21	Budget Year 2021/22
<b>Thousand</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Total Revenue (excluding capital transfers and contributions)	122 328	120 454	121 099	127 728	252 606
Total Expenditure	117 330	131 261	130 388	117 767	124 735
Surplus/(Deficit)	4 998	(10 807)	(9 289)	9 971	127 596
<b>capital transfers &amp; contributions</b>	<b>33 820</b>	<b>39 397</b>	<b>45 997</b>	<b>23 365</b>	<b>24 869</b>

**(B). Capital Expenditure Framework:**

Description	Current Year 2019/20			Indicative Years	
	Original Budget	Prior Adjusted Budget	Adjusted Budget	Budget Year 2020/21	Budget Year 2021/22
<b>Thousand</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>Capital Expenditure</b>	<b>47 314</b>	<b>45 526</b>	<b>52 528</b>	<b>23 565</b>	<b>25 069</b>
Transfers recognised – capital	22 320	27 897	34 497	23 465	24 969
	11 500	11 760	11 860		
Internally generated funds	13 494	5 869	6 171	100	100
<b>Total Capital Funded</b>	<b>47 314</b>	<b>45 526</b>	<b>52 528</b>	<b>23 565</b>	<b>25 069</b>

## **PART 2**

### **2.1 ADJUSTMENTS TO BUDGET ASSUMPTIONS**

IDP informs the budget. When the original budget was compiled various public meetings were held and input was gained from these meetings to compile the IDP. Strategic workshops were held with political stakeholders to identify needs in the various wards that would be included in the IDP. These needs were prioritized and are still part of the Adjustment Budget for 2019/20.

The budget assumptions as per the original approved budget and prior adjustment budget are still applicable on this adjustments budget.

### **2.2 ADJUSTMENTS TO BUDGET FUNDING**

Income is mainly made up of Grants, property rates, rental of facilities, interest and other income (e.g. sale of tender documents and hall hiring). These income projections are based on a billing charges except the interest earned from investment and other Income account which is based on cash bases.

The total operating income as per the prior approved adjustment budget is R120.5 million, it has been adjusted upward to R121.1 million. This additional income of R645 000 is for disaster relief grant received from CoGTA. Disaster relief grant received is R745 000 in total, Only R645 000 included under operating income because R100 000 will fund capital expenditure.

### **2.3 ADJUSTMENTS TO OPERATING REVENUE AND EXPENDITURE**

#### **2.3.1 OPERATING REVENUE**

There is no adjustments in operating revenue except for operational transfers and subsidies which explained below.

#### **Property Rates**

The original approved budget for Property rates is R20.9 million, adjusted budget is R19 million. Therefore property rate adjusted downward by R1.9 million, this adjustment is based on actual revenue billed from July to December 2019 and foreseen revenue for the next six months (R16.6 million plus R2.4 million).

#### **Rental of Facilities and Equipment**

Rental of facilities and Equipment comprises of hall hire fees and rentals debtors. Hall hire fee is based on cash bases and Rental debtors is based on billings. The rental of facilities and equipment as per the original approved budget is R1.1 million. The actual billings from rental debtors was extrapolated and no adjustment made for rental debtors and hall hire

### **Refuse Revenue**

The original budget for refuse revenue is R200 000, this account adjusted downward to R156 000 this adjustment is based on the billings from July 2019 to December 2019 and anticipated billings for the next six months.

### **License and Permit**

The original budget for license revenue is R70 000. This budget adjusted upward by R45 000, this is due to the collections as at the end of 2020 mid-year.

### **Interest Earned External Investments**

Interest earned on external investments as per the original approved budget is R2.3 million and is adjusted down to R1.7 million

### **Interest earned - outstanding debtors**

Interest earned on outstanding debtor as per the original approved budget is R1.3 million and adjusted to R1.4 million.

### **Transfer receipts – operational**

Budgeted operational grant was based on the Division of Revenue bill (DoRB) issued by Treasury in March 2019 and also approved 2019 roll overs. The original budget is R96.2 million, this budget adjusted upwards by R989 000 (R344 000 library grant 2020 adjustment provincial gazette and approved roll over and R645 000 disaster relief grant)

### **Other Revenue**

Other revenue account is on cash bases. Included in other revenue account are tender document sales and other income. Other revenue as per the original approved budget is R351 000 adjusted upward to R504 000.

### 2.3.2 OPERATING EXPENSES

The adjustments on the operating expenditures are related to the following items:-  
Contacted services decreased by 1.1 million, other operating income decrease by R400 000 and transfers and subsidies increased by R580 000.

#### Employee Related Cost

Employee related costs as per the original approved budget is R41.8 million employee related cost is adjusted upward to R44.9 million, this adjustment is based on the actual expenditure paid to employees from July to December 2019 and the projection for the next six months.

#### Remuneration of Councillors

Remuneration for Councillors as per the original approved budget is R9 million, and no adjustment made.

#### Debt Impairment

Debts impairment consist of consumer and rental debtors. Debtors are tested for debt impairment annually. The original budget for debt impairment is R997 000. This budget is adjusted down to R254 000, this adjustment is based on that, the municipality proposed to write-off R14.7 million of outstanding debtors.

#### Depreciation and Assets Impairment

The original budget for depreciation and asset impairment is R11.9 million and this has been adjusted to R13.9 million. This adjusted budget is based on the depreciation calculated as per audited 2019 assets register and 2020 estimated acquisitions.

Calculation is as follows:

Depreciation & asset impairment	2020 Original Budget	2020 Adjusted budget
Depreciation: Computer	294 689.60	506 561.54
Amortisation: Computer software	196 311.23	179 863.29
Depreciation: Land & Buildings	3 386 117.38	3 293 110.59
Depreciation: Furniture and Fittings	700 752.09	371 590.19
Depreciation: Office Equipment	140 000.00	460 850.00
Depreciation: Roads	4 719 985.29	5 501 180.06
Depreciation: vehicles	999 775.95	1 164 620.73
Depreciation : Machinery	1 104 541.70	1 782 121.70
Depreciation : Investment Property	383 570.19	623 549.05
	<b>11 925 743.42</b>	<b>13 883 452.31</b>



## Contracted services

Contracted services as per the original approved budget is R28.6 million, Contracted services adjusted downwards to R31.2 million.

Contracted services	
Item	ADJB
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Audit Committee	200 000.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Business and Financial Management	1 500 000.00
Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:Legal Advice and Litigation	1 150 000.00
Expenditure:Contracted Services:Contractors:Catering Services	231 339.00
Expenditure:Contracted Services:Contractors:Event Promoters	740 190.00
Expenditure:Contracted Services:Contractors:Interior Decorator	9 000.00
Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	1 998 965.00
Expenditure:Contracted Services:Contractors:Maintenance of Equipment	2 075 000.00
Expenditure:Contracted Services:Contractors:Stage and Sound Crew	34 020.00
Expenditure:Contracted Services:Outsourced Services:Business and Advisory:Accounting and Auditing	172 174.00
Expenditure:Contracted Services:Outsourced Services:Catering Services	386 315.00
Expenditure:Contracted Services:Outsourced Services:Hygiene Services	645 000.00
Expenditure:Contracted Services:Outsourced Services:Professional Staff	250 000.00
Expenditure:Contracted Services:Contractors:Building	450 000.00
Expenditure:Contracted Services:Outsourced Services:Security Services	6 556 297.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Valuer and Assessors	122 000.00
Expenditure:Contracted Services:Outsourced Services:Administrative and Support Staff	1 126 484.00
Expenditure:Contracted Services:Outsourced Services:Transport Services	66 087.00
Expenditure:Contracted Services:Outsourced Services:Business and Advisory:Business and Financial Management	1 480 000.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Accounting and Auditing	1 200 000.00
Expenditure:Contracted Services:Outsourced Services:Cleaning Services	2 265 404.00
Expenditure:Contracted Services:Contractors:Audio-visual Services	24 500.00
Expenditure:Contracted Services:Contractors:Graphic Designers	153 150.00
Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	2 625 000.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Human Resources	475 889.00
Expenditure:Contracted Services:Contractors:Fire Protection	97 609.00
Expenditure:Contracted Services:Contractors:Fire Services	5 000.00
Expenditure:Contracted Services:Contractors:Exhibit Installations	50 000.00
Expenditure:Contracted Services:Contractors:Sports and Recreation	70 000.00
Expenditure:Contracted Services:Contractors:Transportation	251 435.00
Expenditure:Contracted Services:Outsourced Services:Drivers Licence Cards	135 000.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Communications	3 298 900.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Research and Advisory	537 740.00
Expenditure:Contracted Services:Outsourced Services:Sewerage Services	935 360.00
Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Qualification Verification	515 000.00
	<b>31 832 858.00</b>

## Transfers and grants

Included in transfers and grants are internal funded electrification projects. The original budget is R1.1million and adjusted upward to R7.8 million.

## Other Expenditure

Other expenditure as per the original approved budget is R22.7 million, and this has been adjusted downward to R22 million.

<b>Operational expenditure</b>	
<b>Item</b>	<b>ADJB</b>
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Corporate and Municipal Activities	327 351.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Staff Recruitment	80 000.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Tenders	14 078.00
Expenditure:Operational Cost:Bank Charges, Facility and Card Fees:Bank Accounts	50 000.00
Expenditure:Operational Cost:External Audit Fees	1 200 000.00
Expenditure:Operational Cost:Municipal Services	2 277 078.00
Expenditure:Operational Cost:Printing, Publications and Books	325 000.00
Expenditure:Operational Cost:Professional Bodies, Membership and Subscription	585 000.00
Expenditure:Operational Cost:Registration Fees:Seminars, Conferences, Workshops and Events:National	80 000.00
Expenditure:Operational Cost:Remuneration to Ward Committees	1 320 000.00
Expenditure:Operational Cost:Skills Development Fund Levy	605 189.00
Expenditure:Operational Cost:Toll Gate Fees	41 000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	2 580 998.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	100 000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Transport:Air Transport	54 227.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Transport:Road Transport	45 650.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Car Rental	450 000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Own Transport	684 599.00
Expenditure:Operational Cost:Uniform and Protective Clothing	944 211.00
Expenditure:Operational Cost:Workmen's Compensation Fund	35 000.00
Expenditure:Operational Cost:Licences:Licence Agency Fees	1 221 707.00
Expenditure:Operational Cost:Communication:Telephone, Fax, Telegraph and Telex	546 000.00
Expenditure:Operational Cost:Commission:Prepaid Electricity	46 000.00
Expenditure:Operational Cost:Registration Fees:Professional and Regulatory Bodies	10 000.00
Expenditure:Operational Cost:Achievements and Awards	195 801.00
Expenditure:Operational Cost:Wet Fuel	1 945 000.00
Expenditure:Operational Cost:Indigent Relief	1 660 143.00
Expenditure:Operational Cost:Insurance Underwriting:Premiums	902 588.00
Expenditure:Operational Cost:Hire Charges	387 322.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Gifts and Promotional Items	260 816.00
Expenditure:Operational Cost:Advertising, Publicity and Marketing:Signs	50 000.00
Expenditure:Operational Cost:Bursaries (Employees)	657 000.00
Expenditure:Operational Cost:Entertainment:Executive Mayor	1 452 834.00
Expenditure:Operational Cost:Servitudes and Land Surveys	190 000.00
Expenditure:Operational Cost:Entertainment:Total for All Other Councillors	253 000.00
Expenditure:Operational Cost:Drivers Licences and Permits	66 087.00
Expenditure:Operational Cost:Courier and Delivery Services	4 000.00
Expenditure:Operational Cost:System Access and Information Fees	120 000.00
Expenditure:Operational Cost:Land Alienation Costs	-
Expenditure:Operational Cost:Levies Paid - Water Resource Management Charges	100 000.00
Expenditure:Operational Cost:Commission:Third Party Vendors	60 000.00
Expenditure:Operational Cost:Fines and Penalties:Breach of Contract	54 000.00
	<b>21 981 679.00</b>

## **2.4 ADJUSTMENT TO CAPITAL FUNDING AND EXPENDITURE**

### **2.4.1 CAPITAL EXPENDITURE BY VOTES.**

#### **Governance and administration**

This budget includes all movable assets. The original budget is R2.9 million prior adjusted upward to R3.7 million and currently adjusted to R3.8 million.

#### **Community and public safety**

This budget includes all non-infrastructure community assets. The original budget is R20.4 million, prior adjusted downward to R17.4 million and current adjustment is R17 000 000

#### **Economic and environmental services**

This budget is mainly road Transport assets. The original budget is R24 million, this budget increased to R24.4 million in prior adjustment and now increase to R31.4 million.

### **2.4.2 FUNDING OF THE CAPITAL PROJECTS**

The initial approved budget was R47.3 million and this has been prior adjusted to R45.5 million and now is adjusted to R52.5 million. The capital funding adjustments are as follows:

#### **National Government**

Total National Government transferred capital is made of MIG of R27.9 million included 2019 roll over and adjusted to R34.5 million.

#### **Provincial Government**

Total Provincial Government transferred capital is made of R11.5 million from COGTA and R260 000 Library grants and R100 000 disaster relief grant.

#### **Internally Generated Funds**

Internally generated funds original budget was R13.5 million and adjusted down to R6.1 million.

## **2.5 CASH FLOW ACTIVITIES**

### **2.5.1 RECEIPTS**

#### **Property rates, penalties & collection charges**

The original budget is R12.8 million and adjusted upward by R3.2 million.

#### **Other revenue**

Other revenue includes other revenues, rental of facilities and License and permit. The original budget approved is R1.3 million adjusted upward to R1.6 million.

#### **Government – operating**

Operational grants budget in the original budget is R96.2 million prior adjusted upward by R4.8 million and adjusted upward by R. This adjustment is made of INEP grant and 2019 Library grant roll over.

#### **Government – capital**

Capital grants budget in the original budget is R47.3 million, prior adjusted to R45.5 million and currently adjusted to R52.5.

#### **Service charges**

Original budget for service charge is R0 and this has been adjusted to R110 000 based on the collection received during the first half of the year.

### **2.5.2 PAYMENTS**

#### **Cash flow- Suppliers and employees**

Suppliers and employees comprise Employee related cost, Remuneration of councillors, contracted services, transfers and grants and other expenditure. The adjustments on these items are as follows:

#### **Suppliers and employees**

Approved budget is R97.3 million, this increased to R108.4 million.

#### **Transfers and Grants**

The approved budget for transfers and grants is R1.1 million and adjusted to R11.6 million. This adjustment is made of R5.4 million INEP grant and electrification projects funded internally.

### **Capital Assets**

The original approved budget is R47.6 million, capital assets adjusted to R52.5 million.

### **Cash and Cash Equivalent**

The original approved budget for cash and cash equivalent opening balance was R16.7 million which has been corrected in this adjusted budget to R16.2 million. Cash flow has been prepared in accordance with the cash inflows and outflows and municipality has made proper projection from February to June 2019, and they is no doubt that the closing cash and cash equivalent of R7.7 million is accurately and reliable.

## **2.6 ADJUSTMENTS TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**

The adjustments to the service delivery and budget implementation will be effected after the adjustment budget has been approved by the municipal council.

## **2.7 EFFECT OF THE ADJUSTMENT BUDGET ON PROVISION OF BASIC SERVICES**

The effect of these adjustments will ensure accelerated basic service delivery to all stakeholders and will help mitigate the drought issue facing the municipality

## **2.8 STRATEGIC AND LEGAL IMPLICATIONS**

Section 28 of the Municipal Finance Management Act of 2003 allows Council to revise an approved budget via an adjustments budget process. Section 28 (2) of the same act lists the conditions under which Council can consider an adjustments budget. This adjustments budget is presented to Council of the Municipality in terms of section 28 (2) (b) and (d) of the MFMA and other applicable guidelines as promulgated by National Treasury and applicable local government best practices. An Accounting Officer's quality certificate is also attached as prescribed by the municipal regulations

## **2.9 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS**

### **I. Current ratio**

$$= \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

$$= \frac{\text{R 15 858 000}}{\text{R 12 024 000}}$$

$$= \underline{\underline{\mathbf{1.31: 1}}}$$

This means that current obligations are covered 1.31 times to current assets and also means that the municipality would be able to pay its debts when they become due in the next period of 12 months.

## **2.10 ADJUSTMENT BUDGET TABLES**

The adjustment budget tables consist of:

- Table B1- Adjustment Budget Summary
- Table B2- Adjustment Budget Financial Performance (standard classification)
- Table B3- Adjustment Budget Financial Performance (revenue and expenditure by municipal vote)
- Table B4- Adjustment Budget Financial Performance (revenue and expenditure)
- Table B5- Adjustment Capital Expenditure Budget by vote and funding
- Table B6- Adjustment Budget Financial Position
- Table B7- Budget Cash Flows
- Table B8- Cash backed reserves/ accumulated surplus reconciliation
- Table B9- Asset Management
- Table B10- Basic service delivery measurement

The above tables and its supporting schedules (B Schedule) are attached as **Annexure A** on this report.

## **2.11 CONSULTATIONS**

MFMA 56 of 2003,  
MFMA circulars,  
Provincial Treasury  
All relevant internal stakeholders

## **3. RESOLUTIONS / RECOMMENDATIONS**

It is recommended that

- 
- It be noted that the adjustment budget is being tabled by the Mayor in terms of section 28 (2) (b) and (e), as well as section 28 (4) of the MFMA.
- It be noted that the adjustment budget is fully compliant with section 28 (6) of the MFMA in that municipal tax and tariffs will not increase as a result of the adjustment budget.
- The 2019/20 adjustment budget be approved and adopted.
- Upon approval of the adjustment budget, in terms of section 22 (b) of the MFMA, the adjustment budget is submitted in both printed and electronic formats to the National Treasury and Provincial Treasury.

## QUALITY CERTIFICATE

I, Mr PN Mhlongo, the Municipal Manager of Maphumulo Municipality, hereby certify that the 2019/20 adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and the supporting documentation are consistent with the Integrated Development Plan of the municipality.

Name: Mr PN Mhlongo

Municipal Manager of Maphumulo Municipality, KZN294

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

Date: \_\_\_\_\_