



Report To: **BUDGET STEERING COMMITTEE (12 September 2016)**

: **FAME (22 September 2016)**

: **MPAC (23 September 2016)**

File ref : 5/14/1/2/1 **BSC 5.2**

Date : **12 September 2016**

SUBJECT: MONTHLY REPORT: 30 August 2016

REPORT DATED 8 SEPTEMBER 2016 FROM THE CHIEF FINANCIAL OFFICER TO THE COMMITTEE

PURPOSE:

The purpose of this item is to submit a financial report for the month ending AUGUST 2016 to the Committee for **APPROVAL**.

LEGAL COMPLIANCE:

In terms of Section 71 of the Municipal Finance Management No.56 of 2003

BACKGROUND:

It is the role of the Budget & Treasury Office to table, on a monthly basis, financial report indicating the financial performance of the institution at a given point in time. The attached report attempts to comply with that requirement, for the period ending AUGUST.

DISCUSSION:

Annexure 1 - Operating Income and Expenditure as at end AUGUST 2016.

Annexure 2 – Capital Expenditure per Vote as at end AUGUST 2016.

Annexure 3 – 12 Supporting Documents

RECOMMENDATIONS:

- a) That the Committee **APPROVE** the financial report from the Chief Financial Officer, for the month ending AUGUST 2016.

COMMENTS FROM THE EXECUTIVE MANAGEMENT:

- 1.1.1. TECHNICAL AND INFRASTRUCTURE SERVICES: None Required
- 1.1.2. COMMUNITY AND SOCIAL SERVICES: None Required
- 1.1.3. CORPORATE SERVICES: None Required
- 1.1.4. BUDGET AND TREASURY SERVICES:
- 1.1.5. LOCAL ECONOMIC DEVELOPMENT: None Required
- 1.1.6. MUNICIPAL MANAGER: None Required

FOR FURTHER DETAILS CONTACT:

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.....
CHIEF FINANCIAL OFFICER
N.F. SIWAHLA



MAKANA
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In-Year Report of the Municipality

Prepared in terms of the Local Government: Municipal Finance
Management Act (56/2003): Municipal Budget and Reporting
Regulations, Government Gazette 32141, 17 May 2009.

Monthly Budget Statement AUGUST 2016

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
Allocations – Money received from Provincial or National Government or other municipalities.
Budget – The financial plan of the Municipality.
Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
Capital expenditure - Spending on assets such as land, buildings and machinery.
Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
Equitable share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.
IDP – Integrated Development Plan. The main strategic planning document of the Municipality.
IHHS – Informal Housing and Human Settlements, provincial grant.
KEDA – Entity of Makana Municipality, Makana Economic Development Agency.
MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.
MDMG – Municipal Disaster Management Grant.
MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.
MIG – Municipal Infrastructure Grant.
MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.
NDPG – Neighbourhood Development Partnership Grant.
Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages
Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
Strategic objectives – The main priorities of the Municipality as set out in the IDP.
Budgeted spending must contribute towards the achievement of the strategic objectives.
Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.
Virement – A transfer of budget.
Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.
Vote – One of the main segments into which a budget. In Makana Municipality this means at directorate level.

PART 1 – IN-YEAR REPORT

Section 1 – Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for August 2016 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.1.1 Financial problems or risks facing the municipality

The municipality continues to experience challenges regarding liquidity. This is mainly due to the under-collection of revenue and large outstanding debt owed to creditors carried over from previous financial years. The following strategies were put in place:

- A service provider has been appointed to implement the Revenue Enhancement Plan and data cleansing of Debtors. Based on the appointment, the municipal collection rate for 15/16 financial year is forecasted at 85%. As at 31 August 2016, the collection rate is 94%.
- Improving financial sustainability through budget restructuring, Implementation of revenue enhancement initiatives
- Cost containment measures
- Reduction of irregular expenditure and fruitless and wasteful expenditure
- Improving financial data integrity

RECOMMENDATION:

(a) That BUDGET STEERING COMMITTEE notes the monthly budget statement and supporting documentation for AUGUST 2016.

2. Executive Summary

2.1 Introduction

The monthly Sec 71 reports aims to provide a regular update on indicators critical to the organisation's viability and serve as an early warning indicator where remedial action is required.

The Municipal Manager of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality's budget.

This report is a summary of the main budget issues arising from the monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP). Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

3. Consolidated Performance

The following table summarises the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure and exclude all indirect expenditure e.g. Administrative Recharges.

	Original Budget R'000	Adjustment Budget R'000	Actual R'000	Annual Budget %
Operating Revenue (billed)	486 191	-	158 650	33%
Operating Expenditure (accrued/actual mix)	486 191	-	42 754	9%
Capital Expenditure	170 043	-	1 870	1%

Revenue by Source

Year-to-date Operating Revenue amounts to 33% or R158 650 million of the operating budget of R486 191 million.

The year-to-date Operating Revenue reflects an achievement of 33% or R158 650 million of the annual budget of R486 191 million, and Operating Expenditure is 9% or R42 754 million of the annual budget of R486 191 million.

Operating Revenue

Major contributors of Operating Revenue to date amounting to R158 650 million are:

- Service Charges-Electricity at R18 737 million or 12%
- Operational Transfers recognised at R33 974 million or 22%.
- Property Rates at R52 467 million or 33%.
- Service Charges-Water R9 243 million or 6%

Operating expenditure by type

Year-to-date expenditure amounts to 9% or R42 754 million of the operating budget of R46 191 million.

Operating Expenditure

Major contributors of Operating Expenditure to date amounting to R42 754 million are:

- Employee-related costs at R25 431 million or 16%
- Remuneration of councillors at R1 567 million or 4%.
- Bulk Purchases at R5 433 million or 13%
- Repairs & maintenance at R861 thousand or 2%

Capital expenditure

Year-to-date expenditure on capital project amounts to 1% or R1 870 million of the capital budget of R170 043 million.

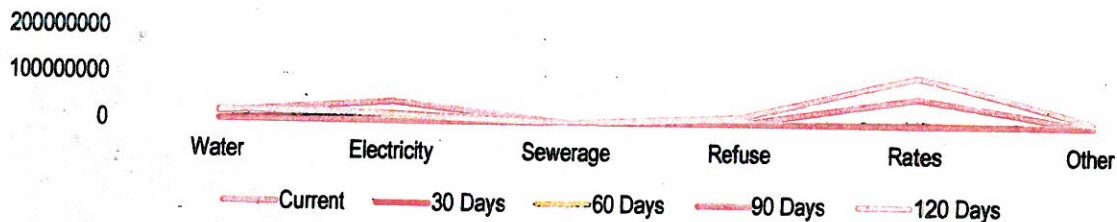
Capital Expenditure of R170 043 million disclosed in above table reflects expenditure of grants transferred directly to municipal bank account and internally funded projects.

The municipal capital budget is funded from the following grants:

Grant	Funding Source	Budget
Municipal Infrastructure Grant	Direct Allocation	R34 473 000
RBIG	Indirect Allocation	R86 000 000
Finance Management Grant	Direct Allocation	R350 000
Equitable Share	Direct Allocation	R6 000 000
DSRAC	Direct Allocation	R1 083 000
INEP	Indirect Allocation	R7 782 000
Bucket Eradication	Indirect Allocation	R24 534 000
PDOHS	Indirect Allocation	R4 000 000
DWS	Direct Allocation	R820 000
Total Budget		R170 043 000

Section 2 - Debtors' Analysis

Debtor's Age Analysis per service rendered



The below table summarises data cleansing findings – Debt Collector

Reason	Count of Matter No	Sum of Outstanding Balance Amount
Deceased	2203	70,355,314
Indigent	416	7,012,468
Informal Settlement	324	800,454
Municipal Properties	845	3,381,286
Possible Indigent	447	10,019,383
Prescribed	793	3,272,932
RDP Properties	264	8,291,063
Grand Total		103 132 900

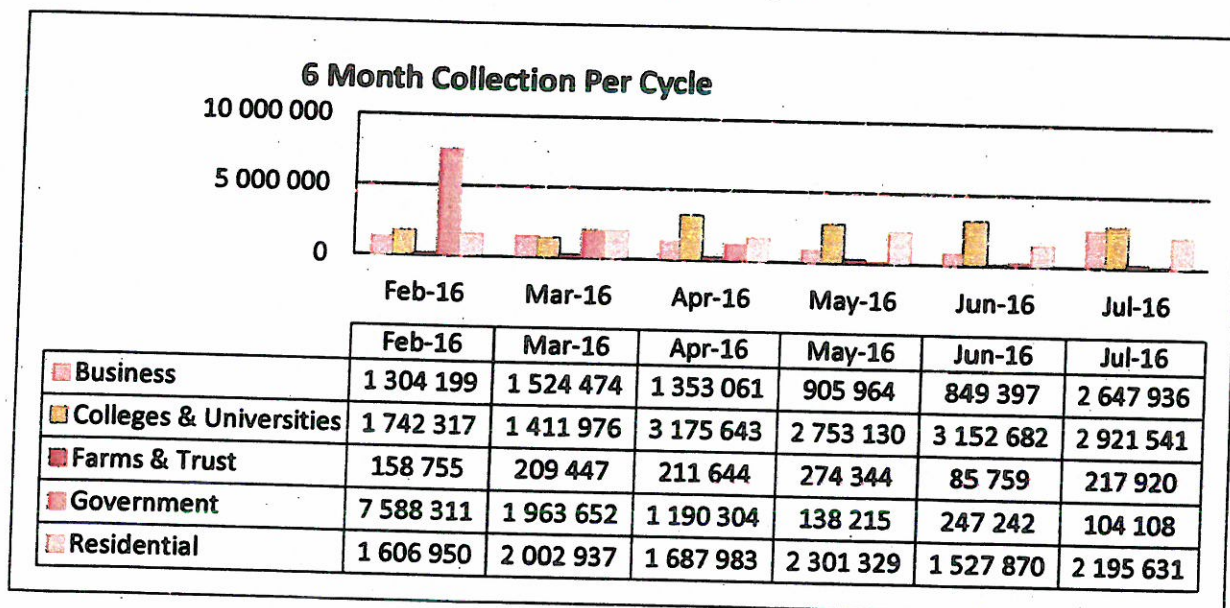
It is indicative that R103 133 million is irrecoverable, and further investigation should take place as means of recovering or writing off these debts. Currently Age Analysis report shows a balance R339 591 million.

2.1 REVCO Performance Report

The below table shows active account and actual collection for July 2016

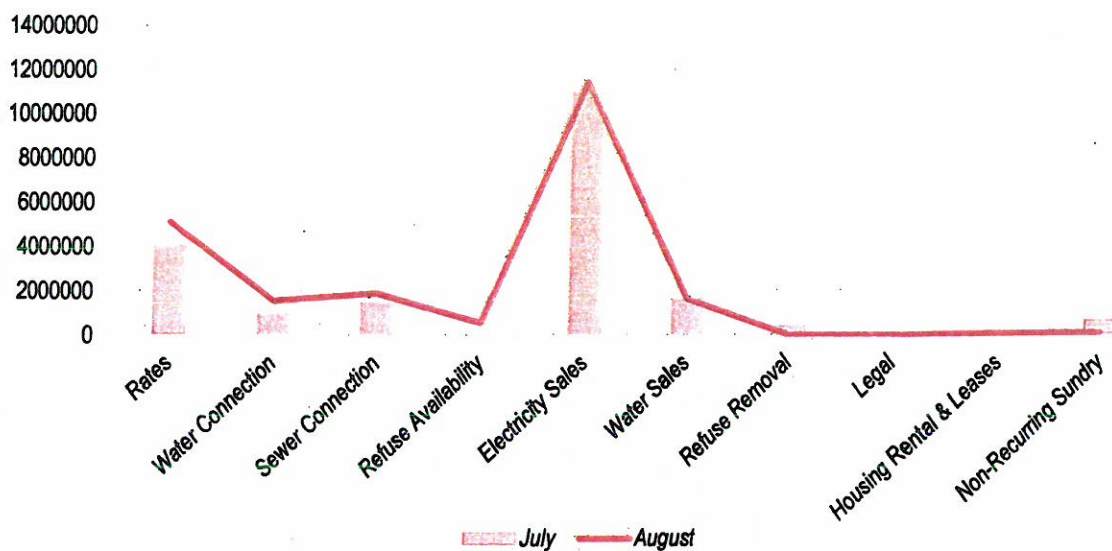
Average Payment Value Per Month					
Month	Active Accounts Balance	Actual collection	Nr. Of Accounts Paid	% Yield Achieved On Collection	Average Payment Value
Feb-16	121 034 958	12 400 532	1 773	10.25%	5 364
Mar-16	126 602 195	7 112 486	2 409	5.62%	2 951
Apr-16	113 464 720	7 618 635	2 151	6.71%	3 542
May-16	115 241 511	6 372 982	2 546	5.53%	2 500
Jun-16	129 832 184	5 862 950	2 658	4.52%	2 205
Jul-16	106 622 706	8 087 136	2 118	7.58%	3 818

2.2. Payment Analysis by Customer Group – July 2016



2.3 Income by Source – July 2016

Revenue Collected July-August



2.3.1 Billing vs Receipts Report – August 2016

Category	Receipts	Billing	Percentage
RATES	R 5,098,498.29	R 3,783,378.45	134.76%
WATER CONN	R 1,563,303.16	R 2,076,560.47	75.28%
REFUSE REMOVAL	R 569,672.92	R 1,140,356.18	104.36%
SEWER CONN	R 1,911,875.15	R 1,831,959.02	49.96%
WATER	R 1,638,827.94	R 2,752,440.39	94.98%
ELECTRICITY	R 11,431,326.82	R 12,035,974.53	59.54%
LEGAL FEES	R 5,009.99	R 0.00	0.00%
RENT HOUSING/LEASES	R 55,656.47	R 107,133.96	51.95%
SUNDRY DEBTORS	R 72,049.19	R 0.00	0.00%
Overall Collection %	R 22,346,219.93	R 23,727,803.00	570.83%

2.3.2 Credit Control Statistics Report

DISCONNECTION, RESTRICTION & RECONNECTION STATISTICS

AUGUST 2016

<u>ELECTRICITY</u>	
Warning notice issued: Business	
Warning notice issued: Domestic	55
Warning notice issued: School	
Disconnected: Business	5
Disconnected: Domestic	198
Reconnection: Business	4
Reconnection: Domestic	61
Not Reconnected: Business	
Not Reconnected: Domestic	
Arrangements	33
<u>WATER</u>	
Warning notice issued: Domestic	
Restrictions	21
Reconnections	1
Arrangements	

Section 3 – Creditors' Analysis

Total Payments made in August amounts to R12 307 238 amongst those payment R1 188 982 relates to a payment made to Auditor – General.

The outstanding creditors has increased by R5 513 504.87 from the previous month to R74 035 613.54 in the current month. Although the municipality has entered into payment arrangements with all major creditors, it is imperative that austerity measures be strictly adhered to, in order not to incur further debt.

A list of creditors with payment plans is as follows:

PAYMENT PLANS REPORT				
Company Name	Monthly Instalments	Total Debt	Payments	Comments
SALGA arrangement	500,000.00	2,242,045.00	500,000.00	unpaid
Smith Tabata arrangement	100,000.00	408,515.16	600,000.00	pd April16 R195 454
B & R arrangement	238,982.33	238,982.33	838,982.33	paid Mrch16
AG arrangement	350,000.00	10,577,075.88	1,188,982.33	pd Aug 16
SALA arrangement	106,249.13	1,274,988.00	1,295,231.46	unpaid
Business Connexion	162,741.22	325,482.42	1,457,972.68	Paid April 16
Ducharme arrangement	0.00	0.00	1,457,972.68	Fully paid June 16
North Robertson arrangement	100,000.00	277,621.27	1,557,972.68	paid Mrch16
Sibanye arrangement	250,000.00	324,698.00	1,807,972.68	pd May16
Give Ziyawa arrangement	764,857.36	1,529,714.72	2,572,830.04	
Amatola Water	0	18,000,000.00	2,572,830.04	pending
Dept Water and Sanitation	400,000.00	9,429,977.60	2,972,830.04	Start 30 June 2016
Afrisec Security	100,000.00	561,232.00	3,072,830.04	pd April16
WK Construction	150,000.00	807,730.00	3,222,830.04	pd April16 for March
Lumotech	150,000.00	681,343.80	3,372,830.04	unpaid
TOTAL	3,372,830.04	46,679,406.18	3,372,830.04	
ESKOM Main/Bulk account	current account	55,612,107.24		As at 28/7/2016
Payments made in July 2016		30,000,000.00		Paid 29/7/2016
		25,612,107.24		As at 30 July 2016
ESKOM status quo				
ESKOM Feb main account	4,924,640.71	3,924,640.71	3,924,640.71	o/s Feb 16
ESKOM March main account	6,803,105.08	5,803,105.08	9,727,745.79	o/s March 16
ESKOM March arrear account	4,560,072.00	4,560,072.00	14,287,817.79	o/s March 16
ESKOM April main account	7,089,651.25	4,589,651.25	18,877,469.04	
ESKOM small accounts	513,775.25		18,877,469.04	paid May16
ESKOM FBE account	280,000.00	556,155.59	19,433,624.63	paid Mrch16
	24,171,244.29	19,433,624.63	19,433,624.63	

Section 4 – Allocations for Operating Grant Receipts and Expenditure

5.1 Summary of Grants Received

GRANT	BUDGET	AMOUNT RECEIVED TO DATE	EXPENDITURE	EXPENDITURE YEAR TO DATE
MIG	R36 288 000.00	R0.00	R2 222 813.97	R2 341 018.42
FMG	R1 810 000.00	R1 810 000	R22 379.00	R29 045.00
EPWP	R1 000 000.00	R250 000.00	R0.00	R48 000.00
DWA	R5 000 000.00	R538 118.26	R0.00	R0.00
TOTAL	R44 098 000.00	R2 598 118.26	R2 245 192.97	R2 418 063.42

Capital Grant – MIG Expenditure in August 2016

- Budget Maintenance: Upgrade of surfaced Road – Sani Street – R355 444
- Multi- Purpose Centre in Ward 7 – R1 245 127
- Replacement of Asbestos Pipe in Grahamstown – R77 231
- Construction of High Mast Lights in Mayfield – 545 011
-

Operating Grants

- FMG – Stipends for Interns was incurred in the month of August 2016
- EPWP- No expenditure incurred in August
- DWA- There is no expenditure in the month of August

Section 5 – Expenditure on Councillor Allowances and Employee Benefits

SALARIES PAID AUGUST 16

ITEM DESCRIPTION	ITEM NUMBER	BUDGET	ADJ BUDGET	ACTUAL 02	TOTAL MOVEMENT	% SPENT	TARGET
SALARIES	6000	102,579,303		8,452,793	16,973,372	16.55%	15.38%
OVERTIME	6010	1,127,585		1,178,893	2,087,722	185.15%	16.67%
ALLOWANCE: HOUSING	6020	1,726,785		160,593	321,928	18.64%	16.67%
ALLOWANCE: TELEPHONE	6025	284,730		35,837	61,024	21.43%	16.67%
ALLOWANCE: TRANSPORT	6030	3,764,370		302,721	605,441	16.08%	16.67%
ALLOWANCE: INCONVENIENCE (STAND BY)	6050	1,365,857		400	800	0.06%	16.67%
PENSION/PROVIDENT FUND	6100	18,070,868		1,395,423	2,796,929	15.48%	16.67%
MEDICAL AID FUND	6110	7,248,268		703,354	1,337,290	18.45%	16.67%
GROUP LIFE ASSURANCE	6120	988,085		67,928	136,171	13.78%	16.67%
		137,155,851	0	12,297,942	24,320,677	17.73%	16.52%

COUNCILLOR ALLOWANCES PAID

ITEM DESCRIPTION	ITEM NUMBER	BUDGET	ADJ BUDGET	ACTUAL 02	TOTAL MOVEMENT	% SPENT	TARGET
COUNCILLORS ALLOWANCE	6385001	7,340,676		517,413	1,040,790	14.18%	16.67%
CNL TELEPHONE ALLOWANCE	6385006	3,370,487		46,347	89,991	2.67%	16.67%
CNL TRAVELLING ALLOWANCE	6385007	885,977		148,100	322,559	36.41%	16.67%
		11,597,140	0	711,859	1,453,339	12.53%	16.67%

Section 6 – Supply Chain Management

Report on the implementation of Supply Chain Management Policy during the month August 2016.

6.1 Demand Management

In terms of 2016/17 procurement plans implementation there were no tenders advertizing during the month of August 2016.

6.2 Acquisition Management

Company Name	Description	Department	Order Number	Amount
BUCO	PURCHASING OF SLURRY SEAL ROAD MAINTENANCE	DEIS	MA 4292	R 1,782.28
BUCO	PURCHASING OF SPOTLIGHT LED RECHARGEABLE	DEIS	MA 4293	R 1,476.49
BUCO	PURCHASE OF MASONRY BUCKETS FOR SLURRY SEAL ROAD MAINTENANCE	ROAD AND STORMWATER	MA 4294	R 1,326
GRAHAMSTOWN ELECTRONIC DISTRIBUTION	PURCHASE OF JOINT KITS FOR LAW VOLTAGE FERRELS	ELECTRICITY	MA 4296	R 4,341.43
REAL BUSINESS SOLUTIONS V/T/A RBS COMPUTERS	PURCHASING OF 15 LAPTOP BAGS	ICT	MA 4297	R 6,500.00
TIMES MEDIA (DAILY DISPATCH)	ADVERTISE EXTERNAL VACANCIES	HR	MA 4305	R 5,399.04
TIDY FILES T/A @ WORK	PURCHASING PERSONAL FILES FOR NEW EMPLOYEES	HR	MA 4306	R 1,044.24
TIMES MEDIA (DAILY DISPATCH)	ADVERTISE OF TENDER CANCELATION FOR TENDER 01-07/2016 ANNUAL SUPPLIES	FINANCE	MA 4307	R 8,926.20
TIMES MEDIA (THE HERALD)	ADVERTISE OF TENDER CANCELATION FOR TENDER 01-07/2016 ANNUAL SUPPLIES	FINANCE	MA 4308	R 10,875.60
PAYDAY SOFTWARE SYSTEM	INSTALLATION AND UPGRADING OF PAYDAY SYSTEM MODULES	HR	MA 4309	R 155,751.36
MSO-NDILI TRADING	SUPPLY AND DELIVERY OF 15 ROAD PAINTS	TRAFFIC	MA 4310	R 7,915.00
GROCOTTS	ADVERTISING OF THE NOTICE OF THE FIRST COUNCIL MEETING	CORPORATE	MA 4311	R 656.64
TRUVELO MANUFACTURING	REPAIR TO POWER PACK BE USED THE PRO LASER 2 SPEED MEASURING	TRAFFIC	MA 4312	R 1,138.30
TRUVELO MANUFACTURING	MAINTENANCE OF MATERIAL FOR LED AND ENGINEERS BUILDING	ROAD AND STORMWATER	MA 4315	R 24,188
SURE GO TRAVEL	ACCOMMODATION 2 PMU OFFICIALS ATTENDING FIDIC NEC 3 JBCC & GCC CONTRACT WORKSHOP CHECK IN 17/08/16 OUT 19/08/16	PMU	MA 4319	R 6,062.00
GLOBAL PROSPECTUS	2 PMU OFFICIALS ATTENDING WORKSHOP FIDIC NEC3 JBCC&GCC CONTRACT IN EAST LONDON	PMU	MA 4320	R 16,880.00
SURE GO TRAVEL	ACCOMMODATION FOR MR HANEKOM ATTENDING A SERIES OF TRANSPORT MEETING IN EAST LONDON IN 16/08/2016 OUT 18/08/16	TRAFFIC	MA 4324	R 2,360.00
TIMES MEDIA (DAILY DISPATCH)	ADVERTISING OF VACANT POSTS 1X MUNICIPAL MANAGER AND 1X DIRECTOR CORPORATE & SHARED SERVICES	HR	MA 4325	R 3,796.20
TIMES MEDIA (THE HEALD)	ADVERTISING OF VACANT POSTS 1X MUNICIPAL MANAGER AND 1X DIRECTOR CORPORATE & SHARED SERVICES	HR	MA 4326	R 4,257.80
TIMES MEDIA (BUSINESS TIMES CARRERS)	ADVERTISING OF VACANT POSTS 1X MUNICIPAL MANAGER AND 1X DIRECTOR CORPORATE & SHARED SERVICES	HR	MA 4327	R 23,290.20
BUCO	PURCHASING OF DRILL BIT HSS SPRINT 16.00 MM	ROAD AND STORMWATER	MA 4328	R 1,507.09
SAINS AGENCIES	REQUEST TO PURCHASE 100 TOILET PAPERS	STORES	MA 4329	R 15,380.00
COBALT	UPGRADE OF MAN 3000 TELEPHONE MANAGEMENT SYSTEM AT HOUSING DEPARTMENT	CORPORATE AND SHARED SERVICES	MA 4330	R 3,192.00

Company Name	Description	Department	Order Number	Amount
COBALT	UPGRADE OF TELEPHONE SYSTEM OF PARKS AND RECREATION DEPARTMENT	CORPORATE AND SHARED SERVICES	MA 4331	R 3,150.00
COBALT	SUPPLY AND INSTALL CORD ON HIPATH 3800 FOR ADDITIONAL EXTENSION INCLUDES PROGRAMMING IN CITY HALL	CORPORATE AND SHARED SERVICES	MA 4332	R 28,259.46
COBALT	SUPPLY AND INSTALL CABLING EXTENSION, CONNECT 30 PAIR, SUPPLY TELEPHONE SIEMENS DA 310 INSTALL CABLING	CORPORATE AND SHARED SERVICES	MA 4333	R 33,790.35
GROCOTTS	ADVERTISING INFORMING ALL CONSUMERS THAT PREPAID VENDING SYSTEM WILL BE OFFLINE	FINANCE	MA 4334	R 510.72
BUYELLE INSTANT SOLUTION (PTY) LTD	PURCHASING OF PROTECTIVE CLOTHING (120 SAFETY BOOTS) FOR VARIOUS DEPARTMENTS	STORES	MA 4344	R 67,200.00
HOT TRADING (PTY) LTD	MAINTENANCE OF MATERIAL FOR LED AND ENGINEERS BUILDING	STORES	MA 4345	R 36,000.00
CINGA ADVERTISING	PURCHASING OF PROTECTIVE CLOTHING (153 SAFETY BOOTS) FOR VARIOUS DEPARTMENTS	STORES	MA 4346	R 56,754.90
MAZIKHALI CONSTRUCTION	PURCHASING OF PROTECTIVE CLOTHING (48 SAFETY BOOTS) FOR VARIOUS DEPARTMENTS	STORES	MA 4347	R 28,800.00
OUTCONNECT PTY LTD	SUPPLY AND DELIVERY OF 18000 BLACK REFUSE BAGS	STORES	MA 4348	R 20,700.00
SMILO AND LUYANDA	SUPPLY AND DELIVERY OF 10X25LTR. LIQUID FLOOR POLISH	STORES	MA 4349	R 9,228.00
BLACK DOT CMLS	SUPPLY AND DELIVERY OF CLEANING MATERIALS	STORES	MA 4350	R 8,720.00
VALOTONE 181 CC	SUPPLY AND DELIVERY OF 50X44 WHITE PAPERS	STORES	MA 4351	R 14,000.00
NORTH & ROBERTSON EL PTY LTD	SUPPLY AND DELIVERY OF 30 ELECTRICAL STORES MATERIAL	ELECTRICAL STORE	MA 4355	R 21,888.00
SURE GO TRAVEL	ACCOMMODATION FOR EXECUTIVE MAYOR NOMHLE GAGA AND MAYORAL DRIVER IS INVITED TO ATTEND EXECUTIVE COUNCIL LEKGOTLA CHECK IN 01/09/16 OUT 02/09/16	MAYORS OFFICE	MA 4359	R 3,098.00
SURE GO TRAVEL	ACCOMMODATION FOR AMM MS. MEIRING AT EMPHEKWENI ATTENDING THE EXECUTIVE COUNCIL LEKGOTLA CHECK IN 01/09/2016 OUT 02/09/2016 (cancelled)	LED & PLANNING (CANCELLED)	MA 4360	R 1,549.00
SURE GO TRAVEL	ACCOMMODATION FOR MR TSEWU ICT MANAGER WHO HAS BEEN APPOINTED TO THE POSITION OF MANAGER CHECK IN 01 SEPTEMBER 2016 OUT 30 SEPTEMBER 2016	HR	MA 4368	R 24,261.00
BUCO	PURCHASING OF PLUMBING PARTS/FITTINGS TO FIX TOILETS OF RECREATION HALL	CORPORATE & SHARED SERVICES	MA 4369	R 2023.52
DUPLI PRINT	PURCHASE OF SUPPLY AND DELIVERY OF 10 OF WATER METER CONNECTION/REMOVAL BOOKS	DEIS	MA 4372	R 1480.00
SURE GO TRAVEL	ACCOMMODATION FOR MRS NGENYANI ATTENDING TRAINING IN KING WILLIAMS TOWN CHECK IN 05 SEPTEMBER 2016 OUT 09 SEPTEMBER 2016	TRAFFIC	MA 4373	R 7545.00
LITHOTEC	PURCHASE OF 170 K53 DRIVING LICENCE TEST BOOKS	TRAFFIC	MA 4374	R 11 092.20
TRUVELO MANUFACTURING	PURCHASE OF CALIBRATION SPEED MACHINES	TRAFFIC	MA 4375	R 9 646.09
SANS AGENCIES	PURCHASING OF 6 CARTRIDGE TONER CE 255A	TRAFFIC	MA 4376	R 17 100.00

The above table reflects total procurement statistics for the month of August 2016 and quotations sources this month amount to R666 065.73.

Deviations

Supply Chain Management Policy allows circumstances for deviations from the procurement processes. Furthermore, the policy requires that the reasons for any deviations from the procurement processes must be recorded and be reported to Council.

Deviations above a million are to be reported to Provincial Treasury.

No deviations processed during the month of August 2016 to be reported.

Supporting Documents

Section 2 – In-year budget statement tables

1.1. Table C1: s71 Monthly Budget Statement Summary

EC104 Makana - Table C1 Monthly Budget Statement Summary - M02 August

Description	2015/16	Budget Year 2016/17				
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
R thousands						
Financial Performance						
Property rates	52,695	65,215	-	8,357	7,777	10,869
Service charges	260,556	306,690	-	8,392	39,430	51,115
Investment revenue	500	700	-	1,650	4,906	117
Transfers recognised - operational	84,920	91,292	-	20	33,974	15,215
Other own revenue	28,966	22,295	-	14,834	72,563	3,716
Total Revenue (excluding capital transfers and contributions)	427,637	486,191	-	33,253	158,650	81,032
Employee costs	126,773	144,631	-	12,671	9,926	24,105
Remuneration of Councillors	9,723	10,497	-	389	1,567	1,750
Depreciation & asset impairment	31,502	31,639	-	1,112	2,988	5,273
Finance charges	478	-	-	-	162	-
Materials and bulk purchases	89,174	105,926	-	5,433	5,433	17,654
Transfers and grants	48,997	50,515	-	-	254	8,419
Other expenditure	120,991	142,983	-	3,524	22,423	23,830
Total Expenditure	427,637	486,191	-	23,129	42,754	81,032
Surplus/(Deficit)	(0)	(0)	-	10,124	115,896	(0)
Transfers recognised - capital	-	170,043	-	-	-	28,341
Contributions & Contributed assets	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(0)	170,043	-	10,124	115,896	28,341
Share of surplus/ (deficit) of associate	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(0)	170,043	-	10,124	115,896	28,341
Capital expenditure & funds sources						
Capital expenditure	21,008	176,021	-	1,870	21,648	16,140
Capital transfers recognised	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-
Financial position						
Total current assets	40,656	-	-	-	352,017	
Total non current assets	1,106,575	176,021	-	-	2,046,853	
Total current liabilities	188,320	(827)	-	-	539,274	
Total non current liabilities	107,827	-	-	-	175,002	
Community wealth/Equity	962,051	(7,693)	-	-	688,902	
Cash flows						
Net cash from (used) operating	5,042	184,063	-	34,307	(491,437)	30,677
Net cash from (used) investing	(6,857)	(173,043)	-	113	39,230	(28,841)
Net cash from (used) financing	(2,500)	-	-	-	114,546	-
Cash/cash equivalents at the month/year end	2,685	13,629	-	-	(316,131)	4,446

2.2 Table C2: Monthly Budget Statement – Financial Performance (standard classification)

EC104 Makana - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August

Description	Ref	2015/16	Budget Year 2016/17				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
R thousands	1						
Revenue - Standard							
<i>Governance and administration</i>		110,328	143,583	-	10,383	74,170	23,930
Executive and council		8,519	7,660	-	-	4,756	1,277
Budget and treasury office		98,799	126,200	-	10,364	69,390	21,033
Corporate services		3,009	9,724	-	20	24	1,621
<i>Community and public safety</i>		4,909	25,371	-	81	146	4,229
Community and social services		3,642	4,796	-	47	80	799
Sport and recreation		12	16,803	-	19	28	2,801
Public safety		1,255	1,851	-	15	37	309
Housing		-	-	-	-	-	-
Health		-	1,921	-	0	0	320
<i>Economic and environmental services</i>		4,043	3,918	-	1,051	1,551	653
Planning and development		2,554	230	-	24	54	38
Road transport		1,489	3,663	-	1,025	1,116	611
Environmental protection		-	25	-	2	381	4
<i>Trading services</i>		320,759	483,352	-	21,736	82,784	73,725
Electricity		191,064	204,540	-	10,242	34,769	34,090
Water		73,101	116,645	-	7,980	32,544	12,608
Waste water management		37,254	146,403	-	2,566	11,593	24,401
Waste management		19,340	15,764	-	947	3,878	2,627
<i>Other</i>	4	15	10	-	-	-	2
Total Revenue - Standard	2	440,054	656,234	-	33,252	158,650	102,539
Expenditure - Standard							
<i>Governance and administration</i>		129,449	158,999	-	5,263	12,501	26,500
Executive and council		33,831	31,862	-	917	3,241	5,310
Budget and treasury office		52,069	79,443	-	2,496	3,930	13,240
Corporate services		43,549	47,694	-	1,851	5,329	7,949
<i>Community and public safety</i>		36,101	50,119	-	3,856	7,596	8,353
Community and social services		14,147	25,505	-	981	1,935	4,251
Sport and recreation		4,876	2,914	-	937	1,854	486
Public safety		17,078	18,822	-	1,741	3,408	3,137
Housing		-	56	-	3	6	9
Health		-	2,821	-	195	393	470
<i>Economic and environmental services</i>		39,389	35,790	-	1,511	3,638	5,985
Planning and development		13,443	11,862	-	269	1,245	1,977
Road transport		18,907	20,392	-	944	1,817	3,399
Environmental protection		7,039	3,536	-	298	576	589
<i>Trading services</i>		232,822	241,114	-	12,498	19,008	40,186
Electricity		117,979	129,734	-	7,100	8,317	21,622
Water		55,749	56,891	-	2,707	5,404	9,482
Waste water management		29,739	32,966	-	1,612	3,204	5,494
Waste management		29,354	21,522	-	1,080	2,083	3,587
<i>Other</i>		160	169	-	-	12	28
Total Expenditure - Standard	3	437,921	486,191	-	23,129	42,754	81,032
Surplus/ (Deficit) for the year		2,133	170,043	-	10,123	115,896	21,507

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

2.3 Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Technical and Infrastructure; Corporate Services; Financial Services; Community and Social Services; Executive Mayor; Municipal Manager; Local Economic Development; Housing; Electricity; Water.

EC104 Makana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2015/16	Budget Year 2016/17				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
R thousands							
Revenue by Vote	1						
Vote 1 - TECHNICAL SERVICES		38,567	53,842	-	2,569	14,578	8,974
Vote 2 - CORPORATE SERVICES		929	915	-	30	44	152
Vote 3 - FINANCIAL SERVICES		98,799	126,200	-	10,364	69,390	21,033
Vote 4 - COMMUNITY & SOCIAL SERVICES		27,716	25,437	-	2,066	5,261	4,239
Vote 5 - EXECUTIVE & COUNCIL		5,069	7,658	-	-	2,145	1,276
Vote 6 - MUNICIPALITY MANAGER		3,428	2	-	-	-	0
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		1,380	1,032	-	-	9	172
Vote 8 - HOUSING		-	-	-	-	-	-
Vote 9 - ELECTRICITY		191,063	195,461	-	10,242	34,679	32,577
Vote 10 - WATER		73,101	75,645	-	7,980	32,544	12,608
Vote 11 - DOG TAX		2	1	-	-	-	0
Vote 12 - PARKING METERS		-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-
Total Revenue by Vote	2	440,054	486,191	-	33,252	156,650	81,032
Expenditure by Vote	1						
Vote 1 - TECHNICAL SERVICES		51,054	59,362	-	3,643	7,307	9,894
Vote 2 - CORPORATE SERVICES		38,016	37,843	-	972	3,131	6,307
Vote 3 - FINANCIAL SERVICES		50,605	79,443	-	(162)	1,177	13,240
Vote 4 - COMMUNITY & SOCIAL SERVICES		87,102	77,120	-	5,889	10,835	12,853
Vote 5 - EXECUTIVE & COUNCIL		16,285	23,444	-	-	1,182	3,907
Vote 6 - MUNICIPALITY MANAGER		5,806	8,418	-	-	145	1,403
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		16,433	13,877	-	1,745	3,142	2,313
Vote 8 - HOUSING		26	56	-	1	3	9
Vote 9 - ELECTRICITY		116,744	129,734	-	8,336	10,429	21,622
Vote 10 - WATER		55,849	56,891	-	2,706	5,402	9,482
Vote 11 - DOG TAX		-	1	-	-	1	0
Vote 12 - PARKING METERS		-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-
Total Expenditure by Vote	2	437,920	486,191	-	23,129	42,754	81,032
Surplus/ (Deficit) for the year	2	2,133	(0)	-	10,122	115,895	(0)

2.4 Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

EC104 Makana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

2015/16 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August							
Description	Ref	2015/16	Budget Year 2016/17				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
R thousands							
Revenue By Source							
Property rates		52,695	65,215	-	8,357	52,467	10,869
Property rates - penalties & collection charges		-	-	-	-	-	-
Service charges - electricity revenue		168,727	191,033	-	2,191	18,737	31,839
Service charges - water revenue		54,900	63,277	-	3,333	9,243	10,546
Service charges - sanitation revenue		26,016	44,075	-	2,566	11,006	7,346
Service charges - refuse revenue		10,913	8,305	-	302	439	1,384
Service charges - other		-	-	-	-	5	-
Rental of facilities and equipment		3,176	811	-	18	28	135
Interest earned - external investments		500	700	-	1,650	4,906	117
Interest earned - outstanding debtors		11,393	16,059	-	-	-	2,677
Dividends received		-	-	-	-	-	-
Fines		1,089	1,092	-	8	19	182
Licences and permits		3,448	1,647	-	170	214	275
Agency services		-	500	-	680	680	83
Transfers recognised - operational		84,920	91,292	-	20	33,974	15,215
Other revenue		9,860	2,185	-	13,957	26,933	364
Gains on disposal of PPE		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		427,637	486,191	-	33,253	158,650	81,032
Expenditure By Type							
Employee related costs		126,773	144,631	-	12,671	25,431	24,105
Remuneration of councillors		9,723	10,497	-	389	1,567	1,750
Debt impairment		-	-	-	13	20	-
Depreciation & asset impairment		31,502	31,639	-	1,112	2,988	5,273
Finance charges		478	-	-	-	162	-
Bulk purchases		87,574	104,404	-	5,433	5,433	17,401
Other materials		1,600	1,522	-	-	-	254
Contracted services		8,734	28,408	-	398	867	4,735
Transfers and grants		48,997	50,515	-	-	254	8,419
Other expenditure		112,257	114,575	-	3,112	6,031	19,096
Loss on disposal of PPE		-	-	-	-	-	-
Total Expenditure		427,637	486,191	-	23,129	42,754	81,032
Surplus/(Deficit)		(0)	(0)	-	10,124	115,896	(0)
Transfers recognised - capital		-	170,043	-	-	-	28,341
Contributions recognised - capital		-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(0)	170,043	-	10,124	115,896	28,341
Taxation		-	-	-	-	-	-
Surplus/(Deficit) after taxation		(0)	170,043	-	10,124	115,896	28,341
Attributable to minorities		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(0)	170,043	-	10,124	115,896	28,341
Share of surplus/ (deficit) of associate		-	-	-	-	-	-
Surplus/ (Deficit) for the year		(0)	170,043	-	10,124	115,896	28,341

2.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

Capital Budget Funding Sources

Capital Expenditure - Standard Classification							
Governance and administration		1,150	6,350	-	-	-	1,058
Executive and council		-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-
Corporate services		1,150	6,350	-	-	-	1,058
Community and public safety		1,308	17,878	-	456	812	2,980
Community and social services		998	1,084	-	-	-	181
Sport and recreation		304	16,794	-	456	812	2,799
Public safety		8	-	-	-	-	-
Housing		-	-	-	-	-	-
Health		-	-	-	-	-	-
Economic and environmental services		1,201	1,252	-	-	-	209
Planning and development		-	-	-	-	-	-
Road transport		1,201	1,252	-	-	-	209
Environmental protection		-	-	-	-	-	-
Trading services		59,291	144,563	-	1,414	1,414	24,094
Electricity		5,114	9,079	-	-	-	1,513
Water		26,000	47,065	-	1,414	1,414	7,844
Waste water management		28,177	88,419	-	-	-	14,737
Waste management		-	-	-	-	-	-
Other		-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	62,950	170,043	-	1,870	2,225	28,341

2.6 Table C6: Monthly Budget Statement - Financial Position

EC104 Makana - Table C6 Monthly Budget Statement - Financial Position - M02 August

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		16,901	7,533	-	96,773	7,533
Call investment deposits		(4,769)	12,940	-	1,639	12,940
Consumer debtors		(23,446)	189,259	-	168,201	189,259
Other debtors		45,446	52,347	-	69,551	52,347
Current portion of long-term receivables		-	30	-	-	30
Inventory		6,525	16,568	-	15,854	16,568
Total current assets		40,656	278,677	-	352,017	278,677
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		3,930	-	-	4,419	-
Investment property		219,050	-	-	219,050	-
Investments in Associate		652	151	-	652	151
Property, plant and equipment		878,387	908,810	-	1,821,482	908,810
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		1,947	12,000	-	4,247	12,000
Other non-current assets		2,609	-	-	2,996	-
Total non current assets		1,106,575	920,961	-	2,052,845	920,961
TOTAL ASSETS		1,147,231	1,199,638	-	2,404,862	1,199,638
LIABILITIES						
Current liabilities						
Bank overdraft		6,442	-	-	-	-
Borrowing		(122)	440	-	61,036	440
Consumer deposits		-	2,474	-	2,448	2,474
Trade and other payables		178,634	263,776	-	430,336	263,776
Provisions		3,365	10,353	-	45,454	10,353
Total current liabilities		188,320	277,043	-	539,274	277,043
Non current liabilities						
Borrowing		56,512	60,534	-	107,452	60,534
Provisions		51,315	49,307	-	67,550	49,307
Total non current liabilities		107,827	109,841	-	175,002	109,841
TOTAL LIABILITIES		296,147	386,884	-	714,277	386,884
NET ASSETS	2	851,084	812,754	-	1,690,586	812,754
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		962,051	1,037,308	-	682,978	1,037,308
Reserves		-	5,749	-	5,924	5,749
TOTAL COMMUNITY WEALTH/EQUITY	2	962,051	1,043,057	-	688,902	1,043,057

Table C6 is consistent with international standards of good financial management practice, and improves understanding for councillors and management of the impact of the budget on the statement of financial position (balance sheet). The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

2.7 Table C7: Monthly Budget Statement - Cash Flow

EC104 Makana - Table C7 Monthly Budget Statement - Cash Flow - M02 August

2015/16 - Table 07 Monthly Budget Statement - Cash Flow - M02 August										
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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratapayers and other		248,006	304,318	-	23,346	42,544	50,720	(8,175)	-16%	304,318
Government - operating		84,920	89,475	-	4,360	36,974	14,913	22,061	148%	89,475
Government - capital		1,801	173,043	-	-	-	28,841	(28,841)	-100%	173,043
Interest		7,393	12,100	-	1,650	4,906	2,017	2,889	143%	12,100
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(259,776)	(351,972)	-	(16,863)	(80,581)	(58,662)	21,919	-37%	(351,972)
Finance charges		(1,713)	(5,000)	-	-	(2,062)	(833)	1,229	-147%	(5,000)
Transfers and Grants		(75,589)	(37,901)	-	-	(254)	(6,317)	(6,063)	96%	(37,901)
NET CASH FROM/(USED) OPERATING ACTIVITIES										
		5,042	184,063	-	12,493	1,527	30,677	29,151	95%	184,063
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	1,856	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(6,857)	(173,043)	-	-	-	-	-	-	(173,043)
NET CASH FROM/(USED) INVESTING ACTIVITIES										
		(6,857)	(173,043)	-	1,856	-	-	-	-	(173,043)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(2,500)	60,534	-	-	-	-	-	-	60,534
NET CASH FROM/(USED) FINANCING ACTIVITIES										
		(2,500)	60,534	-	-	-	-	-	-	60,534
NET INCREASE/ (DECREASE) IN CASH HELD										
		(4,315)	71,554	-	14,349	1,527	30,677			71,554
Cash/cash equivalents at beginning:		6,920	9,833	-	-	12,124	9,833			12,124
Cash/cash equivalents at monthly year end:		2,605	81,387	-	-	13,651	40,510			83,678

The cash flow report shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget with the expected 85% collection rate.



MAKANA
MUNICIPALITY | EASTERN CAPE
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QUALITY CERTIFICATE

I, M.J. MEIRING, Municipal Manager of Makana Municipality hereby

certify that

- ☐ The monthly budget statement
- ☐ The quarterly report on the implementation of the budget and financial state of affairs of the municipality
- ☐ The mid-year budget and performance assessment

for the month of August 2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: MARIA JOHANNA MEIRING

Municipal Manager of Makana Municipality (EC104)

Signature: 

Date: 09 / 09 / 16