

Budget Statement 1

Budget Year 2010/11

INTRODUCTION

The advent of the MFMA and its supporting reforms has ignited a new paradigm shift that would entrench a new culture and tradition with regard to how budget, financial and performance management practices would be administered and monitored by the constituents, to the contractual agreement in terms of the Budget and Service and Budget Implementation Plan.

It is prudent to observe that by virtue of the undivided and sequential relationship that is embedded amongst the key products of the MFMA and its supporting reforms this would equally demand a coalition and consultative approach by both the Political and Administrative spheres. In this regard the key timeframes as prescribed by the MFMA has placed a focus of concentration in senior management under the direct leadership of the Accounting Officer to adapt and master itself to a *Tread Mill Management approach*.

The Integrated Development Plan, the MTREF Budget, the Service Delivery and Budget Implementation Plan has now drawn senior management to the forefront where their performance will not be managed in “*Darkness*” but by a multiple of role-players through their performance agreements that should not be inconsistent with anyone of the aforementioned facets during the MTREF Budget process.

THE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF)

The distinguishable features of the Medium Term Revenue and Expenditure Framework has given effect to a new identity and philosophy that is symbolic of how the MFMA and its supporting reforms would influence our thinking and strategy with regard to the funding, implementation and management of the key issues that would demand optimal service delivery standards.

By virtue of its identity, the process of budgeting would require budget and financial information over a three (3) year period. It should be noted that whilst the first year of the MTREF Budget period would serve as the focus of concentration the two outer years are indicative in nature and are guided by the growth parameters. The new design is intended to give greater clarity and certainty, display stability and predictability as to the credentials and future capability of the Municipality to sustain the provision of the social and economic needs of the People in terms of Schedule 4 and 5, of Part B of the Constitution of the Republic of South Africa. The determination and setting of the growth parameters is underpinned by the macro economic objectives that are set by the National Treasury. In addition the growth parameters are as a direct result and influence of the CPIX during a year.

The new philosophy on the other hand represents an Outputs/Outcomes Revenue driven approach. In the previous dispensation the budget process was characterized by an expenditure driven approach in that the estimates of expenditure was the determining factor and that the revenue to fund the expenditure was considerably of less importance.

The MTREF Budget document is designed to contain both high and low level information that are consolidated into the following schedules, namely

- A1 Schedule on Municipal Budget – Main budget tables A1 - A10
- A2 of Budget regulations charts - Supporting tables SA1 – SA37
- Budget resolutions

DELIVERY ANALYSIS AT LOCAL GOVERNMENT LEVEL

External Focus

1. Top Challenges

Infrastructure backlog
Water and Sanitation
Housing
Development of the Local Economy
Health Care
Recreation and Public Facilities

Internal Focus

1. Top Challenges

Revenue Enhancement
Effective and efficient performance evaluations
Internal human capacity – non population of organogram
Skills Development – Based on Key Performance Areas
Effective and efficient Integrated I.T. system

1. Budget Process Overview

Political oversight of the budget process

During the month of October the Councilor for Budget and Treasury on the advice of the Chief Financial Officer recommends to the honorable Mayor that the Standing Committee be formed to oversee and co-ordinate the budget processes for the coming budget year.

The Suggested composition of the Committee is:

Chairperson:

Councilor for Budget and Treasury

Members:

Portfolio Councilors
Municipal Manager
CFO
Departmental Heads
Senior Officials

Terms of Reference

1. To review departmental budgets in terms of the allocations and compatibility with the IDP.
2. Review consolidated budget and recommend to the Mayor that it be tabled in council prior to 31 March.
3. Review and action all comments received from the consultation process.
4. Review the final budget with the recommendation that it be presented to the Mayor for adoption by Council.
5. Advise the Mayor of progress as per the budget timetable received by council.

2. Schedule of Key Deadlines relating to the Budget Process

Model Budget Processes Plan Timeline

July- August	Review previous IDP and Budget Process plans
September	Set parameters and establish the budget task team
October	Consider the revision of council’s establishment plan-meeting the HR capacity needs and the cost implications of such capacity (function to be considered)
November	Align the budget to council’s policy priorities
February	Consolidate the budget and micro summary
March	Table the draft budget in Council for approval
April – May	Consultation with the public on the IDP and Budget
May	table the final budget in council for adoption
June	Submit adopted budget to National treasury
June	Mayor approves Service Delivery and Budget Implementation Plan

3. Policy priorities and public expenditure

Strengthening the link between council policy priorities and the expenditure is at the core of budgeting. Expenditure allocation translates policy priorities into the service delivery to communities and therefore a key tool for accomplishing council’s goals.

4. Political oversight of the budget process

The key to strengthen the link between priorities and spending plans lie in enhancing political oversight of the budget process. The Mayor should establish a Budget Steering Committee that is shared by the portfolio councilor for finance, with the committee consisting of chairpersons of standing committees and chairperson of each cluster.

Political oversight of the budget process is essential to ensure that:

The political executive is responsible for policy and prioritization.
Policy priorities are linked to cluster spending plans and the delivery of quality services.

The budget process commences with parameter and policy assessment and formulation. Budget is primarily about the choices and trade-offs that council has to make in deciding how best to meet the agreed set of policy objectives through better service delivery.

Political oversight of the budget process allows council to manage the tensions between policy fiscal realities.

5. Budget for service delivery

Strengthening the link between council’s priorities and spending patterns is not an end itself. The goal is to improve delivery of service and ultimately the quality of life of the people throughout the municipal area.

Better budgeting is mentioned in the introduction leads to enhance and accelerate service delivery. In particular integrated planning, budgeting and monitoring of service delivery performance strengthen the links between the services that departments provide and the benefits as well as costs of those services. It is also important to emphasize the roll of the performance against measurable performance objectives that are informed by service delivery targets as captured in the various sector plans and subscribed to by the four clusters

6. BUDGET PROCESS PLAN

FEBRUARY	
ACTIVITIES RELATING TO NEW BUDGET 2010/11 FINANCIAL YEAR	INTERGRATED DEVELOPMENT PLANNING FOR NEXT YEAR
<p>Submit adjustment budget to National Treasury Review taxes, tariffs and charges to be included in the draft budget. Incorporate changes in the preliminary budget, taking into account the midyear review assessment and consultations on tariffs. The finance department to determine the allocations for projects to be financed from own sources for the next year. This allocation is to be split by clusters.</p> <p>Finalized detailed draft budget in uniform formats.</p>	
MARCH	
ACTIVITIES RELATING TO NEW BUDGET 2010/11 FINANCIAL YEAR	INTERGRATED DEVELOPMENT PLANNING FOR NEXT YEAR
<p>Integrate and align the budget and IDP documentation. Council receives draft budget and draft reviewed IDP. Council adopts budget. Submit tabled budget to National Treasury.</p>	<p>IDP(refined) objectives, strategies and projects phase.</p> <p>Roll- out Performance Management System.</p>

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Forward copy of the draft budget and IDP to National and Provincial Governments for review (both electronically and I printed format)	Mayor tables draft reviewed IDP in Council by 31 March (legislative compliance)
MARCH	
ACTIVITIES RELATING TO NEW BUDGET 2010/11 FINANCIAL YEAR	INTERGRATED DEVELOPMENT PLANNING FOR NEXT YEAR
<p>Council debates draft budget and draft reviewed IDP.</p> <p>Advertised draft budget, inviting comments and undertake community consultation process on draft budget on draft budget and draft reviewed IDP.</p> <p>Receive and analyze additional inputs from community and National and Provincial Governments.</p> <p>Incorporate feedback from community and National and Provincial Governments and if required, revise draft budget tabled in Council. Assess impacts on budget from 3rd quarter results of current financial year and, if necessary, revise draft budget and reviewed IDP tabled in Council.</p>	Roll-out Performance Management System
MAY	
ACTIVITIES RELATING TO NEW BUDGET 2010/11 FINANCIAL YEAR	INTERGRATED DEVELOPMENT PLANNING FOR NEXT YEAR
<p>Mayor tables revised budget and reviewed IDP incorporating community input in council and Council approves budget and reviewed IDP by 31st May.</p> <p>Complete budget templates (annexures) required National Treasury and submit in required format.</p> <p>Appoint company to design and print final budget for public distribution</p> <p>Complete budget templates (annexures) required by national Treasury and submit in required format</p> <p>Advise Provincial Treasury and Auditor General of banking details.</p>	<p>Assess reviewed IDP (Integration, programmed implementation and operation plans)</p> <p>Municipal Council approves budget and reviewed IDP by 31st May</p> <p>Roll-out Performance Management System</p>
JUNE	

ACTIVITIES RELATING TO NEW BUDGET 2010/11 FINANCIAL YEAR	INTERGRATED DEVELOPMENT PLANNING FOR NEXT YEAR
<p>Publish tariffs for 2010 / 11 in Provincial Gazette and local news paper. Publish budget and reviewed IDP. Forward copy of approved budget to National and Provincial Government. Budget is to be received from design house and distributed internally to councilors and officials. Budget are to be sent to the relevant National and Provincial departments for noting. Advise Auditor General of Bank accounts including type, number, opening and closing balances</p>	<p>Roll-out Performance Management System.</p>

7. Process for consultation with each group of stakeholders and outcomes

The IDP Review Process involved a programme of local/ community meetings and workshop, the participation of Stakeholders and government departments. The basis of conducting the 2010/2011 IDP review was to consider changing priorities and strategies in response to changing circumstances.

The review process started with the preparation of framework plan which outlined the way in which the review should undertake by communities we serve ad stakeholders of our local municipalities.

8. Review of Objective, Strategies and Programmes

The review of the objectives, strategies and programmes for the 2010/11 financial year consider the achievements of the previous year, the constitutional mandate of the municipality and to ensure compliance thereof. The public participation process indicated that there were no significant changes required to the existing objectives and strategies of the municipality. We also observed the National Fiscals on inflations for the next three years ending in June 2012. This budget has taken the current recession challenges and which may affect the Gross Domestic Products. The best strategy is to ensure efficient procurement processes and consider the value for money. The SMME’s would struggle especially those that are middleman. The results of the process were presented to the Representative Forum where in depth discussions were held on each objective with recommendations made for the integration with sector departments.

IDP & Budget for 2010/11

The municipalities are encouraged to innovate and enhance the content of their budget document in accordance with the MFMA Circular No.28 of National Treasury, we complied to this circular hence you have the budget as per MTREF. The Municipalities should produce a credible budget that is realistic. Therefore our budget is in line with the IDP and IDP should also be realistic not a wish list but issues addressing the needs of our communities at large. The 2009-2013 IDP has been prepared within the timeframes. This was commenced in December with the process plan being adopted by the council. All the phase of the IDP& Budget were done and the draft IDP was approved on the 27th March 2009

In terms of Chapter 4, Section 24 of the Municipal Finance Management Act No. 56 of 2003, the municipal council must, at least 30 days before the start of the budget year, consider approval of the annual budget. In compliance with the above Act, the Medium Term Revenue and Expenditure Framework for the financial years 2009/010, 2010/11 and 2011/12 has been prepared. The following analysis of the budget is as follows:

9. Integration

Programmes and Projects were analyzed to establish their relationship to institutional objectives and the budget allocations. Sector programmes and their funding sources were also submitted for inclusion in the IDP.

10 Approval

The draft IDP and Budget document will be presented to the Stakeholders in the form of road shows, the 26 wards of Nyandeni were also engaged through road shows and was live broadcast on the Community Radio Station and tabled in council. The reviewed IDP and Budget for 2010/11 will be adopted by the council once all stages for consultation has been finalised.

11. Stakeholders who will be involved in consultations

- Secretariat of IDP steering committee
- Exco members
- Ward Committees
- Traditional leaders
- Chamber of businesses
- Youth groups
- Rate payers
- Agricultural Union
- Members of women associations

- HIV/Aids council
- NGO's and CBOs
- Government Departments
- IDP Steering Committee
- Ward committee members
- Community development workers

12 Process for tabling the budget in council for consultation

The Standing Committees met during the month of March 2010, 25th on Thursday and recommended that the 2010/11 budget be tabled in council on the 30 March 2010

The 2010/11 budget was tabled at a Special Council meeting on the 30th March 2010 with copies delivered to all councilors seven days prior to the meeting

13. Process for tabling the budget in council for consideration of approval

Following community consultations of the 2010/11 budget was finalized and presented to the Standing Committees who recommended it be submitted to the Mayoral Committee and to Council for adoption on the 26 May 2010 Council meeting.

Alignment of budget with Integrated Development Plan

14 Vision for the municipality

VISION

“Nyandeni will be an area where communities enjoy a JUST access to quality services and benefit from sustainable socio-economic development in an environment of good governance and democratic practices”

MISSION

Nyandeni Local Municipality will strive to become an effective and efficient municipality providing good quality and affordable services, through effective resource management, stimulation of economic growth, and promotion of productive partnerships in service delivery, competent administration and working closely with our communities

VALUES

In addition to the Batho Pele principles, our municipality commits itself to upholding the following set of values:

- Responsiveness
- Accountability
- Transparency
- Respect
- Citizen Participation
- Professional Conduct

15. Strategic focus areas

The provision of housing (a provincial competency) combined with the improvement in social infrastructure will begin to address the issues of education, health, local economic develop, and employment.

16. Long term goals for the community

A community with adequate housing for families, the provision of efficient social services, served with reliable transport and communication networks, where a lack of education and health issues are of the past, where there is a strong and robust private sector offering employment, and where citizens can go about their business and bring up families in safety and better living for all.

17. The consultative process undertaken to review the IDP & Budget

The Mayor and the Municipal manager with the IDP & Budget Steering Committee are responsible for managing and drafting the municipalities’ IDP & Budget. The following role players with the enlisted responsibilities were involved to ensure the success of the IDP & Budget Review process.

ROLE PLAYER	ROLES AND RESPONSIBILITIES
COUNCIL	<ul style="list-style-type: none"> ▪ Approve and adopt the process and the frame work plans as well as the IDP & Budget ▪ Monitor the implementation and approve any amendments of the plan when unnecessary
MAYOR	<ul style="list-style-type: none"> ▪ Overall management, coordination and monitoring of the process and the drafting of the IDP & Budget, which she assigns to the municipal manager ▪ Presents draft framework and process plans to council for adoption ▪ Political coordination and the management of the resulting implementation programme.

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	<ul style="list-style-type: none"> ▪ Presents draft reviewed IDP & Budget to the council for approval and adoption
IDP & BUDGET STEERING COMMITTEE	<ul style="list-style-type: none"> ▪ Provides an organizational mechanism for discussion, negotiation and decision making between stakeholders ▪ Represents the interest of their constituencies in the IDP& Budget review process ▪ Monitor the performance of the planning and the implementation process.
MUNICIPAL MANAGER	<ul style="list-style-type: none"> ▪ Managing and coordination mechanism of the entire IDP & Budget process as assigned by the Mayor ▪ Facilitate the horizontal and vertical alignment of the Nyandeni Local Municipality IDP review ▪ Chair the IDP & Budget steering Committee ▪ Coordinate with various government department to ensure proper alignment of programme
IDP STEERING COMMITTEE	<ul style="list-style-type: none"> ▪ Provides technical and advisory support in the IDP reviewal process ▪ Monitor and evaluate effective management of the IDP ▪ Ensure strategic management of the implementation programme ▪ Monitoring programme expenditure against budget ▪ Commission research studies and business plans for projects
PROVINCIAL GOVERNMENT DEPARTMENTS	<ul style="list-style-type: none"> ▪ Ensure the sector plan are aligned with; and are part of the District IDP

18. Annexure 1 – Budget Related Resolutions

1. On the 26th of May 2010, the council of Nyandeni Local Municipality convened a council meeting at 11h00 and adopted the Budget both the line items and the required MTREF as per Budget circular 52 of National Treasury Regulation and Municipal finance Management Act 56 of 2003 and Integrated Development Plan.
2. Council with a **resolution no. ..**resolves that:

Summary Budget

Description	2010/11	2011/12	2012/13
Personnel Experience	59 625 915	62 854 981	66 626 280
General Experience	26 139 038	30 648 605	32 431 642
Repairs and Maintenance	4 445 000	8 526 713	12 969 162
Capital Expenditure	34 014 650	39 221 750	46 809 087
TOTAL Expenditure	124 224 603	141 252 050	158 836 171

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Revenue:			
Assessment rates	1 100 000	1 200 000	1 300 000
Equitable share	91 572 000	102 934 000	113 026 000
FMG	1 200 000	1 450 000	1 500 000
LG Seta Mandatory grant	200 000		
Interest from Investment	1 500 000	1 527 850	1 733 804
MSIG	750 000	790 000	800 000
MIG	27 247 000	32 771 000	39 849 000
Refuse Removal	50 000	60 000	65 000
Traffic fines	150 000	160 000	175 000
Other fees	120 000	146 800	167 984
Transfer from reserves	325 603		
Total Revenue	124 224 603	141 252 050	158 836 171

Optional resolution for appropriating multi year capital budget

1.3 Council resolves that multi-year capital appropriations by vote and associated funding reflected in schedules 3 and 4 be approved.

3. Council resolves
 - I. that property rates and other tariffs and charges reflected in a Rating Policy are approved for the budget year.
 - II. Budget and IDP Policy had been reviewed

The Resolution No...

3. Council resolves that the measurable performance objectives for revenue reflected in are approved for the budget year.
4. Council resolves that the measurable performance objectives for each vote reflected in Stable 10, Performance by Vote(04 Budget Content, MTREF) are approved for the budget year.
5. Council resolves to adopt the revised Integrated Development Plan reflected in IDP Review 2008 – Nyandeni local Municipality. **Resolution number ..**
6. Council resolves that the revised budget related policies reflected in Budget policy are approved for the budget year.
7. The council resolves on the Tariff Policy and By law
8. The council also considered the tariffs for the year 2010/11

19 Budget related Policies Overview and Amendments

The following policies were adopted by council on the 28 June 2009 and are available at the Municipal Manager's Office as well as in our website.

Revenue

Credit Control and Debt Collection Policy
Indigent Policy

Investment, Supply Chain Management, and Local Economic Development

Banking and Investment Policy
Supply Chain Management Policy
Rate Policy
Budget and IDP Policy
Insurance Policy
Subsistence & Travel Policy
Indigent and Free Basic Service Policy
Credit Control and Debt Collection
Internal controls and Procedure Manuals

Budget, Finance and Asset Management

Asset Management Policy.

20. Revenue – Performance Measures

BUDGET ASSUMPTIONS

As stated in the foreword to the budget certain assumption can be made
About external and internal factors that could and do influence the budget.

The following are of interest:

Population Migration Employment and Poverty

Unemployment levels remains at a very high level in the Nyandeni Local Municipality area of jurisdiction. Approximately 78% of all households are earning less than R 800 per month. This situation influence cost recovery to such a extent that Municipality's revenue base is extremely low hence the rate of unemployed and indigent as the Municipality is mostly rural.

Development of Local Economy

The economic profile of the municipality is fully dealt with in part three of the revised IDP.

The municipality’s revenue base is so limited that it will have to rely on support from external sources for the enhancement of the local economy.

Collection of Property Rates and Service Charges

Due to the prevailing poverty situation only 28% of rates and service charges are collected. However, a new debt collection policy is proposed with this budget that should improve the situation. We have developed debt recovery strategy and revenue enhancement by last quarter of 2009/10 financial year to ensure revenue is increased. We could not increase the property rates budget for the year 2010/11 due to material under collection by the institution. The administration is working hard to have political buy in on the bylaws to have road shows for public participation.

FUNDING THE BUDGET

Financial Performance

Long Term Financial Outlook

Taking in consideration the high level of unemployment and the predominately rural nature of Nyandeni Local Municipality, rapid local economic development will be the only solution to generate additional revenue for the financing of infrastructure projects in future. We hope that the MPRA will ensure that we maximize collection even on the other sectors of government.

SUMMARY BUDGET 2009 - 2012

CATEGORY	BUDGETED 2010/11	BUDGETED 2011/12	BUDGET 2012/2013
Personnel Expenditure	60 219 408	63 484 084	64 293 129
General Expenses	25 615 544	30 018 943	31 681 342
Repairs and Maintenance	4 445 000	8 526 713	12 296 162
Contribution to Approved Funds			
Capital Expenditure	33 024 603	39 042 060	46 620 952
TOTAL EXPENDITURE	124 024 603	141 071 800	158 564 584

ESTIMATES OF REVENUE**Summary of Estimates of Revenue**

Source of Fund	Budget year 2010/2011	Budget year 2011/12	Budget year 2012/2013
Equitable Share	91 572 000	102 934 000	113 026 000
MIG	27 247 000	32 771 000	39 846 000
FMG	1 200 000	1 450 000	1 500 000
MSIG	750 000	790 000	800 000
Interest from investments	1 500 000	1 620 000	1 749 600
Traffic Fines	150 000	160 000	175 000
Assessment Rates	1 100 000	1 200 000	1 300 000
Transfer from reserves	425 603	#	#
Other Income	130 000	146 800	167 984
TOTAL FOR VOTES	124 024 603	141 071 800	158 564 584

The external cash receipts are grants that will be received from the National and Provincial Governments; as these grants have been gazetted there is no risk that they will not be received.

The majority of the budgeted local cash receipts are rates and refuse. The quarterly estimates are based on a current collection rate 20%, this may increase but the lack of enforcement and implementation of credit control and debt collection policy due to bylaws that are not yet made awareness to public or community contributes to non payments of rate and service charges by ratepayers is still a challenge.

The remaining cash receipts expected are minimal and are based on the historic levels received from the leasing halls and bill boards.

The Finance Department monitors the incoming cash receipts on a monthly basis and variances are including in monthly reports prepared for the Municipal Manager.

21. Implementation of the MFMA

The municipality prepared an implementation plan for the Municipal Finance Management Act of 2003- that implementation is now on track as conversation is underway.

The areas where developments are still taking place are in:
Chapter 10- Municipal Entities: Completing alignment with the district municipalities budgeting and annual reporting activities.

Chapter 12: Develop the Oversight Report on the Annual Report; Preparation of Annual Financial Statements in IMFO format after completion and submission then convert to GRAP format and improve accuracy of reporting to National Treasury.

Of significance is the municipality’s ability to comply with chapter 4 on Municipal Budgets from last year. This includes preparation a time schedule for tabling in council 10 months prior to the new budget year which governs workflows and deadlines. By following this time schedule the municipality has been able to table its budget by the 31 March in council with adoption taking place before the 31 May each year.

Of importance is that both politicians and senior officials have a good understanding of the requirements of this new Act with this understanding being reinforced through workshops and presentations.

22. Performance Objectives

SUPPORTING TABLE 10		
ANNUAL MEASURABLE PERFORMANCE OBJECTIVES	Unit of Measurement	Annual Target 2010/11
Department - Municipal Managers Office Vote: Executive and Council		6
Budget consultation meetings held	No. of meetings	26
Produce municipal booklet	Booklet produced in Sept	0
Performance agreements and contracts signed	No. of contracts signed on time	7
General ward meetings per ward	No. of meetings	4
Etc		
Department - Corporate Services Vote: Finance & Administration		
Employee reward system developed	Completed in November	Nov-09
Job descriptions developed for all staff	Completed in September	yes
Etc		
Department – Planning and Development Vote: Planning & Development		
City plan reviewed and published	Completed in October	1
Building inspections conducted	No. of building inspections	0
Etc		
Department - Community Services Vote: Community & Social Services		
New libraries built	No. of new libraries built	1
Etc		

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Department - Technical Services		
Vote: Electricity		
New Electricity connections	No. of new electricity connections	n/a
Percentage of HH that meet agreed service levels	HH achieving agreed levels / total	n/a
Percentage of HH that meet agreed service standards	HH achieving agreed stds / total	n/a
Percentage of electricity losses	KW billed / KW used by muni	n/a
Employment through job creation schemes	No. temporary jobs created	15
Employment through job creation schemes	No. permanent jobs created	4
Vote: Water		
New Water connections	No. of new water connections	n/a
Percentage of water losses	KL Billed / KL used by muni	n/a
Percentage of HH that meet agreed service levels	HH achieving agreed levels / total	n/a
Percentage of HH that meet agreed service standards	HH achieving agreed stds / total	n/a
Vote: Road Transport		
km of new road for prev unserviced areas	No. of kilometres	
Etc		
Vote: Waster Management		
Percentage of HH with no rubbish disposal	No. of HH without / total HH	70%
Vote: Waste Water management		
Percentage of HH with no toilet provision	No. of HH without / total HH	80%
Department - Chief Finance Officer		
Vote: Finance & Administration		
Percentage of property valuations disputed	No. disputed / total No.	0%
Percentage of creditors payments on time	No. Paid on Time / total No.	100%
Etc		

Notes:

1. The format of Department / Vote is an example only. Municipalities may show GFS / Department.
2. The departments are examples only and municipalities should use their own departments or votes

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G.M ZIDE
ACTING MUNICIPAL MANAGER

Date:-----