



MOHOKARE
LOCAL MUNICIPALITY



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OVERSIGHT REPORT 2016/2017

1



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1.PURPOSE OF THE OVERSIGHT REPORT

To analyse Mohokare Local Municipality's Annual Report for the 2016/2017 financial year and the adoption of the Oversight Report in terms section 129 of Municipal Financial Management Act No. 56 of 2003.

2.BACKGROUND

2.1 LEGAL REQUIREMENTS

Section 121 (1) (2) (3) of MFMA, states that "every Municipality must prepare an Annual Report each financial year. The Council must within 9 months of the financial year deal with the Annual Report of the Municipality in accordance with Section 129".

2.2 THE PURPOSE OF THE ANNUAL REPORT

The purpose of the report is:

- i. To provide a record of activities of the municipality during the financial term to which the report relates;
- ii. To provide report on performance against the budget of the municipality for the financial year and;
- iii. To promote accountability to the local community for the decisions made throughout the year by the municipality

2.3 ANNUAL REPORT REQUIREMENTS

The Annual Report of a municipality must include:

- i. The Annual Financial Statements of the municipality;
- ii. The Auditor General Audit Report in terms of section 126 (3) on those financial statements;
- iii. The Annual Performance Report of the municipality prepared by the municipality in terms of the section 46 of the Municipal Systems Act;
- iv. The Auditor General's audit report in terms of any section 45 (b) of the Municipality
- v. An assessment by the municipality's accounting officer of any arrears on municipal taxes and services charges
- vi. An assessment by the municipality's accounting officer of the municipality's performance against measurable performance objectives referred to in section 17 (3) (b) for revenue from each source and for each vote in the municipality's approved budget for the relevant financial year;
- vii. Particulars of any corrective action taken or to be taken in response to issues raised in the audit report referred to in paragraphs (b) and (d);
- viii. Any explanations that may be necessary to clarify issues in connection with the financial statements;
- ix. Any information as determined by the municipality;
- x. Any recommendations as determined by the municipality;
- xi. Any other information as may be prescribed.

In terms of section 127 (5) of the MFMA, the accounting officer must immediately after the annual report is tabled, make public the annual report, invite the local community to submit representations in connection with the annual report and submit the report to the auditor general, relevant Provincial Treasury and the Provincial Departments responsible for Local Government in the Province.

According to section 129 (10) of MFMA, TE Council must consider the Annual Report by no later than two months from the date on which the annual report was tabled, adopted and oversight report containing the Council's comments on the annual report which must include a statement whether:

- The Council has approved the annual report with or without reservations; or
- Has rejected the Annual Report or;
- Has referred the Annual Report back for revision of those components that should be revised.

PROCESS FOLLOWED BY COUNCIL

3.1 SUBMISSION AND TABLING OF THE ANNUAL REPORT 2016/2017

The Mayor has deemed to inform council of unforeseeable reasons which eventually leads to the failure of council to adhere to abovementioned statutory compliance. Section 127 (3) requires that if the Mayor for whatever reason, is unable to table in the Council the annual report of the municipality, or the annual report of any municipal entity under the municipality's sole or shared control, within seven months after the end of the financial year to which the report relates, the Mayor must:

- a) Promptly submit to the council a written explanation referred to in section 133 (1) (a) setting out reasons for the delay, together with any components of the annual report listed in section 121 (3) or (4) that are ready; and
- b) Submit to the council the outstanding annual report or outstanding components of report.

As per legislation requires, the Annual report has to be tabled to council seven months after the beginning of the financial year under review and within nine months, the Oversight has to be tabled to Council.

On the 25th January 2018, the Annual Report was opened for discussion and recommendation was raised by Council. The Mayor informed Council that the report is in line with legislation as the Audit report was issued during December 2016 and the requirements of MFMA and the Circulars, therefore the Annual Report was tabled as the final for approval which was to be presented to the Oversight Committee that held its meeting on the 06th March 2018, attendance register as **Annexure "A"** and minutes of the oversight Committee are attached as **Annexure "B"**.

3.2 OVERSIGHT COMMITTEE

Having considered the new guidelines issued by the National Treasury on the establishment of Municipal Public Accounts Committee (MPAC) and the nature of Mohokare Local Municipality, it was decided that the following members will serve on the Committee

Name	Position
Cllr. Riddle	Chairperson
Cllr. Lekhula	Member
Cllr. Khasake	Member
Cllr. Morapela	Member
Mr. Vapi	Audit Committee member
Mr. Thene	Community member
Me. Tuoane	Community member

One of the key responsibilities of the MPAC is to analyse and review the annual reports in detail following their tabling in Council and then drafting an oversight report that is taken to Council for consideration. The committee adopted circular 32 of National Treasury as the guiding document for its oversight process.

The following documents relevant to the committee's responsibilities should be distributed to each committee member and should be in their possession.

- The 2016/2017 Annual Report
- The 2016/17 Annual Performance Report incorporated in the Annual Report
- National Treasury's Circular 11 – Annual Report
- National Treasury Circular 32 – Oversight Report
- Report of the Auditor General as contained in the Annual Report

The committee places a high priority on community participation in the oversight process and is going to take the following actions to gain the community's participation:

- The community will be advised through the print media of the availability of the 2016/2017 Annual Report, as per the municipal notice, and will be invited to submit representation on the report by a certain date, copy of notice attached as **Annexure "C"**;
- The Annual Report will be available at all municipal libraries;
- The Annual Report will be placed on the municipal website www.mohokare.gov.za
- The Annual Report will also be submitted to the Auditor General, Provincial Treasury, National Treasury and the relevant Local Government Departments

The community in all three towns (Smithfield, Rouxville, Zastron) did not submit any comments on the 2016/2017 Annual Report, template attached as **Annexure "C"**

4. THE OVERSIGHT REPORT: KEY COMMENTS

The comments from the Oversight Committee are in three sections reflected below:

4.1 ANNUAL REPORT COMPLIANCE ISSUES

This section contains the committee's comments on whether the 2016/2017 Annual Report included the items required by the MFMA and followed the guidelines provided by Circular 32 and Circular 64 of the National Treasury.

As reported below, the Annual Report complied with great majority of the MFMA requirements and National Treasury guidance in the content of the Annual Report.

The following MFMA requirements have been included in the tabled Annual Report:

- Heading and content recommended by circular 11;
- Annual Financial Statements;
- Auditor General's report;
- Conditional grants and assessment of compliance;
- Total payments for audit fees, taxes, levies, duties, pension and medical aid contributions, and if any amounts outstanding at year end;
- Summary of all investments;
- Particulars of material irregular fruitless or wasteful expenditure and whether recoverable, furthermore outstanding components which was raised by the Auditor General for the 2016/2017 financial year has been concluded in the Annual Report for the year under review.

4.2 THE AUDIT REPORT

The audit action plan included in the Annual Report was adequate and addressed all the issues raised by the Auditor General. The Committee will be in agreement with management with any additional steps that management may deem appropriate to address the numerous shortcomings.

5. GENERAL COMMENTS AND RESERVATIONS ON THE CONTENTS OF THE ANNUAL REPORT

- The Annual Report should be circulated to all members of the committee well in advance;
- The preparation of the Annual Report should be a continuous process of reporting so that the correct information is given to the public as a final product;
- On-going communication between the Accounting Officer with the AG's office is necessary, as standards are steadily being raised to bring the municipalities into line with the requirements of the MFMA and international best practices. It is important to keep abreast of what is expected at all times
- It should be commended that progress has been made to improve the audit on predetermined objectives

ANALYSIS OF THE 2016/2017 ANNUAL REPORT ACCORDING CIRCULAR 32:

No	Question	Yes	No	Comments
1.	Was the annual report submitted to the Auditor-General, together with the annual financial statements by, the 31st August?	Yes		Complied with
CHAPTER 1				
2.	Does Chapter 1 of the annual report include: <ul style="list-style-type: none"> - The Mayor's/Executive mayor's foreword, - The municipal manager's foreword, - Municipal overview? 	Yes		Complied with
CHAPTER 2				
3.	Does Chapter 2 of the annual report include the Governance Structures, both Political and Administrative?	Yes		Complied with
4.	Does Chapter 2 of the annual report include details of Intergovernmental relations?	Yes		Complied with
5.	Does Chapter 2 on Governance in the annual report include details on all public accountability and public participation meetings and the IDP participation & alignment?	Yes		Complied with



6.	Does Chapter 2 on Governance in the annual report address risk management issues?	Yes		Complied with
7.	Does Chapter 2 of the annual report address anti-corruption and fraud?	Yes		Complied with
8.	Does Chapter 2 on Governance in the annual report address supply chain management issues?	Yes		Complied with
9.	Does Chapter 2 on Governance in the annual report address By-laws?	Yes		Complied with
10.	Does Chapter 2 on Governance in the annual report address the website(s) where information is available?	Yes		Complied with
11.	Does Chapter 2 on Governance in the annual report share information on public satisfaction on municipal services?	Yes		Complied with
12.	Does Chapter 2 in the annual report address the municipal oversight committees?	Yes		Complied with
CHAPTER 3				
13.	Does Chapter 3 in the annual report demonstrate what service delivery has been achieved and what is outstanding?	Yes		Complied with

14.	In Chapter 3 of the annual report, are the service delivery issues structured, captured and reflected under each priority as contained in the IDP to allow for easy comparisons on achievements against budget and SDBIP?	Yes		Complied with
CHAPTER 4				
15.	Does Chapter 4 of the annual report provide information pertaining to the implementation of an effective performance management system, organizational development and performance of the municipality?	Yes		Complied with
16.	Does Chapter 4 of the annual report provide information on planning, service delivery, organization, job evaluation, remuneration, benefits, personnel expenditure, affirmative action, recruitment, promotions, termination of services, performance management, skills development, injury on duty, labor relations, leave and discharge due to ill-health?	Yes		Complied with
17.	Does Chapter 4 of the annual report provide information to identify skills gaps and plans for the	Yes		Complied with

	development of such skills?			
CHAPTER 5				
18.	<p>Has Chapter 5 of the annual report on financial performance include information divided into the following framework:</p> <p>a) Statement of financial performance</p> <p>b) Spending against Capital budget</p> <p>c) Cash flow management and investment</p> <p>d) Other financial matters?</p>	Yes		Complied with
CHAPTER 6				
19.	Does Chapter 6 of the annual report include the Auditor-General's Report as submitted by the Auditor-General?	Yes		Complied with
20.	Does Chapter 6 of the annual report include details on issues raised during the previous financial year by the Auditor-General?	Yes		Complied with
21.	Does Chapter 6 of the annual report include remedial action taken to address issues raised during the previous financial year by the Auditor-General and	Yes		Complied with



	preventative measures?			
APPENDICES				
22.	Is an Appendix A on Councilors; Committee allocation and council attendance included?	Yes		Complied with
23.	Is an Appendix B on Committee and Committee purpose included, listing all committees of the council, the purpose of each committee and the names of councilors serving on them and the attendance of each councilor?	Yes		Complied with
24.	Is an Appendix C include an organogram of the administrative structure?	Yes		Complied with
25.	Is an Appendix D included on what constitutes a municipal function and the applicable functions of the municipality?	Yes		Complied with
26.	Is an Appendix E on Ward reporting included with information on the functions of ward committees, the sector of community representation, reports submitted by each of these committees' challenges experienced and measures taken to address them?		No	Not complied with

27.	Is an Appendix F on Ward information included outlining the name/number of the ward, listing the seven largest projects in each ward with start & end dates, their total value, progress and information on the top four delivery priorities per ward?		No	Not complied with
28.	Is an Appendix G included on recommendations of the audit committee, those adopted, those that were not adopted and the meetings held?	Yes		Complied with
29.	Is an Appendix H included on information related to the largest projects, agreements and contracts and any Public, Private Partnerships?	Yes		Complied with
30.	Is an Appendix I include service provider performance schedule from the top four priority indicators in the IDP?	Yes		Complied with
31.	Is an Appendix J included with senior managers' disclosures of financial interest?	Yes		Complied with
32.	Is an Appendix K included on Revenue collection by votes and by source based on prior year and current year actual collections?	Yes		Complied with

33.	Is an Appendix L included on Conditional Grants received (excluding MIG) received during the year indicating adjustments budget and the actual, showing percentage variances and any major conditions applied by donors on each grant?	Yes		Complied with
34.	Is an Appendix M included on capital expenditure: a) On new assets programme, b) On upgrade/renewal programmes Showing the actual of the prior year, the adjusted budget and actual expenditure in the current year?	Yes		Partially achieved Discussed in page 47
p	Is an Appendix N on all capital projects in the current financial year, indicating the adjusted budget, actual in the current year and the variance?	Yes		Partially achieved Discussed in page 152
36.	Is an Appendix O included on all capital projects per ward in the current financial year and if the work was completed or not?		No	Not complied with

37.	Is an Appendix P included on service connection backlogs at schools and clinics with their names and location?	Yes		Complied with
38.	Is an Appendix Q included with all service backlogs experienced by the community where another sphere of government is responsible for providing the service?	Yes		Complied with
39.	Is an Appendix R included listing all organizations or person in receipt of loans and grants; from the municipality stating the nature of the projects funded, conditions attached and the rand value?	Yes		Complied with
40.	Is an Appendix S included listing all monthly MFMA S71 budget statements not submitted in time?		No	Not complied
41.	Is an Appendix T included for powers and functions not covered in other sections of the annual report?		No	Complied with
VOLUME 2				
42.	Have all components of the audited financial statements, as signed by the Auditor-General, been included in the annual report in Volume 2?	Yes		Complied with

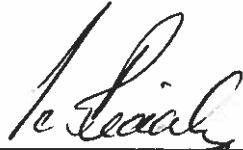
6. RECOMMENDATIONS

- The Oversight Committee recommends that Council adopts the 2016/2017 Oversight report in terms of Section 129 of the Municipal Financial Management Act;
- The Oversight Committee recommends that the 2016/2017 Annual Report of Mohokare Local Municipality be approved with the following reservations, in terms of section 129 of the Municipal Financial Management Act:
 - ✦ The Oversight Committee recommends that council must monitor progress made on the implementation of the action plan on a quarterly basis;
 - ✦ The Committee recommends that the Audit Committee must be re-established as to fulfil its oversight responsibilities;
 - ✦ The municipality takes reasonable steps to maintain effective, efficient and transparent system of financial and risk management and internal control;
 - ✦ Critical Section 56 management positions are filled urgently;
 - ✦ That section 32 committee must report regularly to council on any findings with recommendations which arose from its inquiry;
 - ✦ That all corrective measures mentioned be amended accordingly in the Annual Report;
 - ✦ Formal procedures and policies should be implemented for capturing indigents on a regular basis e.g. proof of residence;
 - ✦ Management should propose to Council to write off all outstanding debtors;
 - ✦ The prepaid system should be correctly implemented as to enhance the revenue of MLM;
 - ✦ Residents should be charged for each page of proof of residence;
 - ✦ **The Oversight Committee requested that clarities should be provided through Section 79 committees with regard to the following:**
 - street vendors, peddlers, hawkers and commonage management
 - Fire and Disaster services
 - Traffic departments' roles and responsibilities
 - ✦ **The following amendments should be effected:**
 - Page 70 - bullet 2 & 3 should be combined into one
 - Page 130 & 140 – Skills development, it should be indicated which employees attended training and how many completed the training and those who didn't reasons should be provided;
 - The Annual Performance Report should reflect reasons for deviations for targets which could not be achieved.

MOHOKARE LOCAL MUNICIPALITY'S OVERSIGHT REPORT 2016/2017

- That the 2016/2017 Oversight Report of Mohokare Local Municipality be made public and be submitted to National, Provincial and CoGTA in terms of Section 129 (3) and 132 (2) of the Municipal Finance Management Act.

Report submitted by:



CLLR. I RIDDLE
CHAIRPERSON

20/03/2018.

DATE



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ANNEXURE “A”

ANNEXURE “B”



MINUTES OF THE OVERSIGHT COMMITTEE MEETING UNDER THE FOLLOWING ARRANGEMENTS:

Date : Tuesday, 06th March 2016
Time : 10:00
Venue : Mayor's Boardroom, Zastron

Present

I Riddle	Chairperson
L. Lekhula	Member (Councilor)
O. Khasake	Member (Councilor)
V. Vapi	Audit Committee member
L. Thene	Member (Ward Committee)
V. Touane	Member (Ward Committee)
L.C Thuhlo	PMS Officer

1. OPENING AND WELCOME

The meeting was officially opened by the Chairperson and he welcomed all members present in the meeting.
Pastor Thene opened with a prayer.

2. SIGNING OF THE ATTENDANCE REGISTER AND APPLICATIONS FOR LEAVE OF ABSENCE

The attendance register was circulated and signed by all members present in the meeting.

Apologies received

PMS Manager Me Ravele

3. THE COMMITTEE DISCUSSED THE FOLLOWING ASPECTS OF THE REPORT

The PMS Officer presented the Terms of reference as per the Chairperson's request. After the presentation the committee went through the checklist as per circular 32 of MFMA. They noted the Appendices that are not included in the Annual Report, Appendix E, F, O, S, and T.

Appendix E has does not have enough information as required by the circular and the information included as Appendix F is not the correct information as required by the circular.

After completing the checklist, the Committee went through the document chapter by chapter.

Chapter 1

The committee deliberated on the overview of the Municipal Manager's Overview but concluded that it should remain as it is.

Question was raised as to why the number of population differs in some tables (34146 and 35840). The PMS Officer explained that 34146 is from Census 2011 and 35840 is from 2016 Community Survey.

Financial Health Overview

Indigents

The Committee recommends that the Finance Department should submit indigents monthly reports so that it is known how many indigents does the municipality have and what measures can be taken for revenue enhancement.

Arrest a Debt

On the last resort recommendation by Finance for Council to write-off the affected households accounts.

The Committee recommends that the Council to seriously look into prepaid water meter readers to enhance revenue. To maintain the valves and correct the billing system.

Audit Committee on page 30

Committee recommends that the municipality should speed up the process of filling the vacant posts in the Audit Committee.

Chapter 2

Council Resolution

Policy on Proof of Residence on page 34

The committee recommends that this should be used as a tool to collect information that is needed.

The template /system should be detailed to ensure that we know who is indigent and who is not.

That the information should be updated monthly and reported to management and Council.

The municipality should start charging R 5.00 for each page because we are losing money on the paper and ink.

Chapter 3

By-Laws on page 62

The Committee requests clarification on the street vendors, peddlers, hawkers and commonage management by-laws

Funded projects on page 70

Bullet 2 and 3 should be one bullet

Fire services and Disaster on page 79

Committee requests clarity on who is responsible for fire services and disaster between the District and Local Municipality and whether the municipality budgets for disaster

Committee also requests clarity on the use of Traffic Officers

Chapter 4

Annual Performance Report

Committee recommends that the targets that are not achieved, reasons for deviation should be given.

Skills Development page 139 and 140

The Committee recommends that it should be specified how many employees attended training and how many completed the training and those who didn't reasons should be provided.

Chapter 6

Auditor General's report page 156

Mr Vapi explained that a lot of the municipalities regressed due to the instability in the municipality as the sec 54A and 57 Contracts came to an end and a lot of Senior Managers were Acting at the positions, and also due to the change in the AG's audit processes.

He further explained that this can be rectified in the next financial year if Council realises how serious the Action Plan is and the audit finding from the Internal Auditor.

Recommendations

Council to act on Action Plan

Appoint the Audit Committee and ensure functionality

Speed up the necessary appointments for stability in management

Ensure proper internal controls and filing of the documents

Sec 32 must be given a deadline to sit and complete its work

4. Conclusion

The Committee approves the Annual Report with reservations

5. CLOSURE/ADJOURNMENT

The Chairperson thanked all attendees.

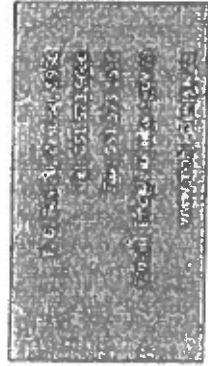
The meeting was officially closed and adjourned.

Approved and signed



I RIDDLE
CHAIRPERSON

NECHOKARE
COMMUNITY DEVELOPMENT SOCIETY



ATTENDANCE REGISTER FOR: OVERSIGHT COMMITTEE

DATE: 06 March 2018

VENUE: Council Chamber

INITIALS & SURNAME	ORGANISATION/DEPARTM/ DESIGNATION	CONTACT NUMBER	E-MAIL ADDRESS/ FAX NUMBER	SIGNATURE	TIME IN	TIME OUT
1. <u>B. DASKE</u>	<u>DA</u>	<u>088 807 6453</u>		<i>[Signature]</i>	<u>10:00</u>	
2. <u>V. VAPI</u>	<u>Audit Committee Member</u>	<u>0828288 992</u>	<u>velup@gnod.com</u>	<i>[Signature]</i>	<u>10:00</u>	
3. <u>V. TUDANE</u>	<u>Community Member</u>	<u>0733886275</u>	<u>5502 one 54 @gmail.com</u>	<i>[Signature]</i>	<u>10:15</u>	
4. <u>L.J. Thene</u>	<u>Pastor</u>	<u>078345 8654</u>		<i>[Signature]</i>	<u>10:10</u>	
5. <u>LEAHUGA C</u>	<u>Councillor</u>	<u>0887619502</u>	<u>leahuga@nechokare.org</u>	<i>[Signature]</i>	<u>10:15</u>	
6. <u>T.S. Khazake</u>	<u>Councillor</u>	<u>061 8876324</u>	<u>tskhazake@gmail.com</u>	<i>[Signature]</i>	<u>10:10</u>	
7. <u>L.C. Thuhlo</u>	<u>PMS Officer</u>	<u>0516739600</u>	<u>lc@nechokare.org</u>	<i>[Signature]</i>	<u>10:00</u>	

ANNEXURE “B”



MOHOKARE
LOCAL MUNICIPALITY

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ANNEXURE “A”

ANNEXURE “C”



MOHOKARE
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PUBLIC NOTICE: A02/2018

2017/2018 MID-YEAR REPORT AND 2016/2017 DRAFT ANNUAL REPORT

Notice is hereby given in terms of Section 21 of the Local Government: Systems Act (Act no. 32 of 2000 as amended), read with Section 75 of the Local Government: Municipal Finance Management Act (Act No. 56 of 2003), that Mohokare Local Municipality at its Ordinary Council meeting held on the 25th January 2018, tabled the 2016/2017 DRAFT ANNUAL REPORT as per Sec 127 of Municipal Finance Management Act (Act No. 56 of 2003) and 2017/2018 MID-YEAR REPORT as per Section 72 of Municipal Finance Management Act (Act No. 56 of 2003)

Copies of the **above approved documents are available for public inspection and comments** on the website www.mohokare.gov.za or during office hours at the following offices and libraries for a period of 21 days:

TOWN	LIBRARY & MUNICIPAL OFFICES
Zastron	<ul style="list-style-type: none"> • Office of the Municipal Manager Hoofd Street • Zastron Library • Matlakeng Library
Rouxville	<ul style="list-style-type: none"> • Unit Manager's Office Church Street • Rouxville Library • Albert Nzula Library
Smithfield	<ul style="list-style-type: none"> • Unit Manager's Office • Cr. Press. Hoffman & Voortrekker Streets • Smithfield Library

Enquiries can be directed to Ms. Takalani Ravele the PMS Manager at 051 673 9600/
Takalani@mohokare.gov.za.

Mr. S MOCROSI
Acting Municipal Manager
Mohokare Local Municipality

MOHOKARE
Local Municipality
30 -01- 2018
Corporate Services

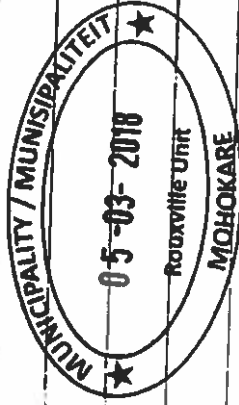


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INITIAL AND SURNAME COMMENTS

<p><i>RD</i></p>	<p><i>CONSENTS</i></p>
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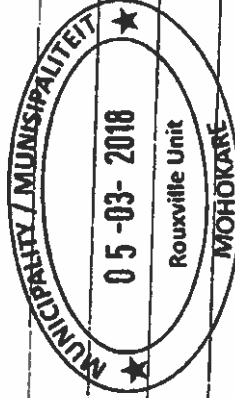
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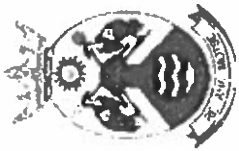


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INITIAL AND SURNAME COMMENTS

<i>NO COMMENTS</i>





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INITIAL AND SURNAME	COMMENTS

