



MMASEPALA WA SELEHAE-LOCAL MUNICIPALITY-PLAASLIKE MUNISIPALITIET

REPORT BY MUNICIPAL MANAGER FOR SUBMISSION TO OVERSIGHT COMMITTEE

| Paragraph No. | Property Plant & Equipment | Progress on Action Plan |
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| 4 | The asset register was deemed the only suitable record of assets held by the municipality that supported the property, plant and equipment amounting to R862,826,195 (2010: R636,395 082) as disclosed in the statement of financial position and note 4 to the financial statements | To be finalised by FAR Consultant |
| Ex.33 54 | - For infrastructure assets with a carrying value of R627, 069m833 (2010: R414,179,620) the descriptions, unique identification numbers, location and condition of items as indicated in the asset register were inadequate for identification purposes. | To be finalised by FAR Consultant |
| Ex.74 | - For other assets amounting to R23 906 015 the descriptions, bar codes and location of items as indicated in the asset register were inadequate for identification purposes. | To be finalised by FAR Consultant |
| Ex.87 | - The valuation roll was not reconciled with the buildings and land amounting to R96 455 473 according to the asset register of the municipality to ensure that all properties registered in the name of the municipality are recognized as property, plant and equipment. | To be finalized by FAR Consultant |
| Ex.61 | - I was unable to obtain sufficient appropriate audit evidence that all the parts used in infrastructure assets, e.g. transformers are included in property, plant and equipment. | To be finalized by FAR Consultant |
| | Since the municipality's accounting records did not permit the application of reasonable alternative procedures, I was unable to confirm the existence, completeness and valuation of, and the municipality's rights to property, plant | |

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| | and equipment, as disclosed in the statement of financial position and note 4 to the financial statements. | |
| Paragraph No. | Property Plant and Equipment | Response on Action Plan |
| 5 Ex.21 | Paragraph 88 of GRAP 17, Property, plant and equipment, requires that the gross carrying amount of any fully depreciated property, plant and equipment that is still in use should be disclosed. A total of 3 349 assets in the asset register were identified that had values lower than R100. Paragraphs 61 and 71 of GRAP 17 require the municipality to review its assets' useful lives at least at each reporting date. The municipality did not comply with these requirements. Consequently, I could not obtain adequate audit assurance as to the valuation of property, plant and equipment and accumulated depreciation and the accuracy of depreciation charges as disclosed in note 4 to the financial statements for the current and prior year. | To be finalized by FAR Consultant |
| 6 Ex.39 | International Accounting Standard 26, Impairment of cash-generating assets, requires that property, plant and equipment be assessed for impairment at each reporting date. Management did not assess whether there had been a decrease in the value of property, plant and equipment during the financial year. Consequently, I could not obtain adequate audit assurance as to the valuation of the municipality's property, plant and equipment as disclosed in the statement of financial position and note 4 to the financial statements in the current and prior year. | To be finalised by FAR Consultant |
| 7 Ex.153 | Sufficient appropriate audit evidence could not be submitted with regard to work in progress amounting to R78 670 766 (2010: R149 472 751) as disclosed in note 4 to the financial statements. Since the municipality's accounting | To be finalized by FAR Consultant |

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| | records did not permit the application of reasonable alternative audit procedures, I was unable to obtain all the information and explanations I considered necessary to gain adequate audit assurance as to the valuation, existence and completeness of and rights to assets under construction. | |
| 8 Ex. 23 153 | Sufficient appropriate audit evidence could not be submitted with regard to the revaluation adjustment amounting to R8 122 977 as disclosed in note 4 to the financial statements. Since the municipality's accounting records did not permit the application of reasonable alternative audit procedures, I was unable to obtain all the information and explanations I considered necessary to gain adequate audit assurance as to the valuation and whether the adjustment should have been made in the prior year. | To be finalized by FAR Consultant |
| 9 Ex. 86 | Included in other assets under property, plant and equipment as disclosed in note 4 to the financial statements, are additions that relate to the previous financial year that were only recorded in the current financial year. Consequently, the opening balance for the current financial year and the additions and closing balance for the prior financial year are understated and the additions for the current financial year are overstated by R 10 226 025 | To be finalized FAR Consultant |
| Paragraph No. | Investment Property | Progress on Action Plan |
| 10 Ex. 57 | Paragraph 5 of GRAP 16, Investment property, requires an asset to be recognized as investment property when it is property held to earn rentals or for capital appreciation, or both. Paragraphs 2 and 18 of GRAP 16 require a | To be finalized by FAR Consultant |

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| | <p>municipality to disclose investment property separately in the financial statements. Management has not separately identified its investment property and no disclosures have been made of investment property in the financial statements. Consequently, I could not obtain adequate audit assurance as to the completeness and valuation of investment property and the existence and valuation of property, plant and equipment as disclosed in note 4 to the financial statements for the current and prior year.</p> | |
| Paragraph No. | Trade and other receivables | Progress on Action Plan |
| 11 Ex .123 | <p>Trade and other receivables from exchange transactions amounting to R 43 289 516 (2010: R75 489 706) in note 11 to the financial statements include unallocated deposit with a balance of R17 878 322 (2010: R54 372 252). The entries in this account must be matched to the unidentified deposits that are disclosed under trade and other payables from exchange transactions in this report. This was due to the suspense account not being cleared timeously and regularly. I was unable to obtain sufficient appropriate audit evidence regarding the existence, completeness and valuation, as well as the municipality's rights to the balance of the unallocated deposits as disclosed in note 11 to the financial statements. The municipality's systems did not allow me to perform alternative procedures.</p> | <p><u>Ex. 123 - Trade & other receivables</u> Balance as at 17 February 2012 is the balance remaining currently in the account. For example 9000-03-9-01-1067 has R12,731,190-84. Below this the amount is split between what is actually in the account and what portion is under reconciling items. For example the R12m above is split between R3,158,017-62 actually in the account left for which we could not find any documentation but we could not clear it. The total reconciling items of R8,480,245-72 should decrease when all the journals that I have sent with is processed and this will result in the balance as at 17 February 2012 to decrease. Thus currently I will request council to write off the balance as at 17 February 2012. For example the R12,731,190-84 in account 9000-03-9-01-1067. The net effect of all the accounts will then be a write off of about R2,092 million.</p> |
| 12 Ex.131 29 | <p>I could not obtain sufficient appropriate audit evidence in respect of the existence of Trade and other receivables from exchange transactions amounting to R16 853 618 as disclosed in note 14 to the annual financial</p> | <p><u>Ex. 131 - Incorrect tariffs and meter reading used to determine water revenue</u> We requested BCX to assist in analyzing the step/block tariff on water we are waiting for the report to check the impact</p> |

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| | statements. The municipality's records did not permit the application of alternative audit procedures in this regard. | on water revenue. |
| Paragraph No. | Value Added Tax (VAT) Receivables | Progress on Action Plan |
| 13 Ex.29 | I was unable to obtain sufficient appropriate audit evidence in respect of VAT receivable amounting to R3 705 669 as disclosed in the statement of financial performance and note 13 to the annual financial statement due to the fact that no reconciliation was performed between the underlying accounting records, the VAT 201 returns and SARS assessments. I was unable to confirm the valuation of this amount and the lack of documentation prevented me from performing alternative procedures to obtain sufficient appropriate audit evidence. | The matter has been referred to Maxprof the entity that was appointed to assist the municipality with VAT matters and have confirmed the appointment to assist in resolving the issue on 02/04/2012. See the attached documents |
| Paragraph No. | Trade and other payables | Progress on Action Plan |
| 14 Ex.106 | I could not obtain sufficient appropriate audit evidence due to a lack of supporting documentation to confirm the existence, completeness and valuation of, as well as the municipality's obligation with regards to the unidentified deposits of R20 994 966 (2010: R57 998 689) and sundry payables of R3 077 222 (2010:R5 298 650) included in the trade and other payables from exchange transaction in the note 20 to the annual financial statements, could not be confirmed. I also could not perform alternative procedures due to lack of information. | <u>Ex. 106</u> The opening balances of the municipality were partially resolved and the balances are as follows : (See the attached) |
| 15 Ex.164 | Paragraph 47 of IAS 39, Financial Instruments: Recognition and Measurement, requires that after initial recognition, an entity shall measure all financial liabilities at amortized cost using the effective interest method. Contrary to this, trade and other payables of R135 845 846 (2010: R68 585 270) included in note 20 to the annual financial statements have not been recorded at amortised cost. Because the relevant information was not available, I was unable to obtain sufficient appropriate audit | The measurement for impairment of Financial instruments will be performed and the AFS will be adjusted in line with IS39 |

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| Paragraph No. | Revenue | Progress on Action Plan |
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| <p>16</p> <p>Ex.122</p> <p>125</p> <p>126</p> <p>131</p> <p>138</p> <p>132</p> | <p>evidence regarding the valuation of trade payables.</p> <p>The calculation of property rates and service charges was incorrect as a result of incorrect tariffs and incorrect meter readings used in a number of instances. This resulted in an understatement of property rates by R2 117 964 (2010: understated by R56 920 620) and service charges by R3 370 478 (2010: R2 269 523) for water, R12 631 676 for refuse removal, R4 625 421 for sewerage and R44 445 014 (2010: R7 834 461) for electricity as disclosed in the statement of financial performance. This also resulted in an overstatement of trade receivables from exchange transactions by the same amounts.</p> | <p>Ex. 122 - <u>Incorrect tariffs were used in calculation of electricity revenue</u> We disagree with the 143 finding out of 147 stated since the tariffs were implemented correctly as per debtor type. We agree with the 4 sample selection that the residential tariff were used instead of business. The correction was done see journal no. 001039 and 001814. BU44 report will be printed for the financial year under review to check the errors which may incur.</p> <p>Ex. 125 - The exception does not include the alleged wrong tariff used for FBS to justify the overstated on receivables and the understated on grant expenditure. FBS = 50 units free to the consumer every month and the 50 units are issued based on the tariffs already commissioned on the system. The system cannot allow or is not configured to have a specific tariff for FBS. A detailed figure on the wrong tariffs is required to substantiate the exception.</p> <p>Exception 126 - <u>Incorrect tariff used to determined refuse removal revenue</u> When tariffs were implemented on a debtor type instead of business tariff being charged residential was charged however this was corrected date & amount see jnl 001037 and the billing section will print the BU44 report on a monthly basis to check such mistakes so that they can be corrected.</p> <p>Ex. 132 – We acknowledge the audit findings but disagree with the findings because the sewerage charge for residential and business properties is a fixed rate. Based</p> |

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| | | <p>on the findings as stated the wrong units and wrong tariff were used to determine the sewerage charges. Find the attached Annexure B for the correct calculation of sewerage charges as per your sample selection and the debtors print outs as on the financial system for that period.</p> |
| <p>17 Ex.133 134</p> | <p>Paragraph 20 of GRAP 9, Revenue, states that when the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction shall be recognised by reference to the stage of completion of the transaction at the reporting date. The municipality recognised prepaid electricity sales when the sale took place and not over the expected period that the units sold would be utilised... Because the relevant information was not available I could not determine the amount by which service charges as disclosed in the statement of financial performance are overstated and trade and other payables from exchange transaction as disclosed in the statement of financial position are understated.</p> | <p><u>Exception 133 and 134</u> The municipality does not have a system that can actually tell the number of units that were not sold or consumed by the customer as at 30 June. However other methods shall be explored with the service provider.</p> |
| <p>18 Ex.135</p> | <p>I was unable to obtain sufficient appropriate audit evidence regarding the accuracy of meter-reading estimates as at year-end. Due to the limitations involved, the financial impact thereof could not be determined. The municipality's records did not permit the application of alternative audit procedures in this regard. Consequently, I could not obtain adequate audit evidence as to the occurrence, accuracy and completeness of service charges revenue as disclosed in the statement of financial performance.</p> | <p>We acknowledge the audit findings but disagree with the findings because incorrect readings were used to determine the audit findings. Find the attached Annexure C for the correct calculation of electricity revenue.</p> |
| <p>19 Ex.174</p> | <p>Paragraph 35 of GRAP 9, Revenue, states that interest shall be recognised using the effective interest rate method. Interest received on consumer accounts as disclosed in note 62 to the financial statements amounting to R18 444</p> | <p>The matter has been referred to (BCX) to assist in terms of recalculating the interest as per the system.</p> |

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| | 498 was understated by R14 770 845. Since the municipality's accounting records did not permit the application of reasonable alternative audit procedures, I was unable to obtain all the information and explanations I considered necessary to gain adequate audit assurance as to the completeness and accuracy of interest received. | |
| 20 Ex.132 | I was unable to obtain sufficient appropriate audit evidence regarding the completeness of sewerage charges revenue amounting to R24 759 134 as disclosed in note 25 to the annual financial statements. No sewerage charges were levied on 5 690 of the possible 34 262 properties. Due to the limitations involved, the financial impact thereof could not be determined. The municipality's records did not permit the application of alternative audit procedures in this regard. Consequently, I could not obtain adequate audit evidence as to the completeness of sewerage charges revenue and the completeness and valuation of trade receivables as disclosed in note 14 to the annual financial statements. | We acknowledge the audit finding but disagree with the findings because the sewerage charge for residential and business properties is a fixed rate. Based on the findings as sated the wrong units and wrong tariff were used to determine the sewerage charges. Find the attached Annexure B for the correct calculation of sewerage charges as per your sample selection and the debtors print outs as on the financial system for that period. |
| Paragraph No. | Expenditure | Progress on Action Plan |
| 21 Ex.102 | I was unable to obtain sufficient appropriate audit evidence to confirm the occurrence, accuracy, cut-off and completeness of the community project expenditure in the statement of financial performance amounting to R33 679 072 as disclosed in note 34 to the financial statements. Because the relevant information was not available, I could not perform alternative procedures. | The community project expenditure consists of MIG operation expenses that cannot be capitalized to FAR such as VIP and Hygienic Projects and PMU operational expenses. The reconciliation has been prepared and will be submitted to auditors |
| 22 Ex.137 | I was unable to obtain sufficient appropriate audit evidence to confirm the occurrence, accuracy, cut-off and completeness for general expenses in the comparative amounts in the statement of financial performance amounting | Part of the exception was given to the Auditor as per attached document. Attached documents |

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| | to R14 530 835. This was due to insufficient information provided to confirm the amounts. Because the relevant documentation was not available, I could also not perform alternative procedures. | |
| 23 Ex.44 | Included in the reversal of allowance for bad debt, as disclosed in note 60 to the financial statements, is a debt impaired that relates to interdepartmental charges amounting to R28 849 436 which should have been reversed against service charges. Consequently, impairment loss and service charges as disclosed in the statement of financial performance are overstated by this amount. | The interdepartmental charges will be reversed and the recalculation of provision for bad debts will be adjusted in the comparative figures. |
| 24 Ex.43 | Paragraph 83(c) of GRAP 17 states that the financial statements shall disclose for each class of property, plant and equipment recognised in the financial statements the amount of contractual commitments for the acquisition of property, plant and equipment. Management did not maintain an updated contract register which provides particulars, including the committed amount, of all approved capital contracts, the expenditure incurred to date and the municipality's future capital commitments in respect of each contract in the current and previous year. Consequently, I could not obtain sufficient appropriate audit evidence with regard to the completeness and valuation of capital commitments. Because the relevant information was not available, I was unable to perform reasonable alternative audit procedures. | The capital commitment register has been completed with assistance of PMU and shall be maintained on monthly basis. See attachment |
| Paragraph No. | Irregular Expenditure | Progress on Action Plan |
| 25 | Irregular expenditure as defined in section 1 of the MFMA must be disclosed in the financial statements in terms of section 125(d) of the | <u>Ex. 162 - TAD Consultancy</u> The information applies to the above mentioned bid. The bid was not subjected to specification and an advert due to the nature |

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| <p>Ex.162 168 173 85 163</p> | <p>MFMA. The audit revealed irregular expenditure amounting to R35 955 984 (2010: R131 084 592) that was not disclosed in the financial statements. This irregular expenditure related to instances where officials did not comply with the SCM policy of the municipality. Other instances were identified where the SCM policy was less strict than the requirements of the SCM Regulations which thus resulted in irregular expenditure. Due to the nature of the matters as well as the deficiencies in the systems of internal control and financial reporting at the municipality, I could not confirm the completeness of the irregular expenditure disclosed in note 52 to the annual financial statements. Below is the detail of the matters identified:</p> | <p>of service required which is of national security. It entails border control security between Lesotho and Maluti a Phofung. R9,221,324-00</p> <p><u>Ex. 168</u> <u>Section 1 - Publicity - Notice Board Advert for Molaudi Trading SCM/F006/2009/2010 (See attached document)</u></p> <p>Metsi Matsho/Kezner - SCM/BI185/2007 (See the attached document) The bid was awarded to Metsi Matsho Kezner prior to R Molete joining the municipality. R5,113,164</p> <p><u>Section 2 Emendo - Documents available for submission</u></p> <p>Manna Holdings tender document, resolution, appointment letter, SLA attached. R3,714,125</p> <p>MOFTRADE – appointment letter & resolution attached R339,999</p> <p>TBO the attached documentation</p> <p>Sedikadikwe Business Consultants and TIS (Documents available for submission)R1,728,025</p> <p><u>Section 3</u> 3.1 Proper Consulting- BID 046/2008/9 - Available for submission</p> <p>3.2 BID178/2007</p> <p>3.3 Available for submission</p> |
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| Ex.5 | | Ex. 163 – We agree with the findings as the advert was advertised for fewer days as required. |
| | <p>- Councillor’s remuneration of R156 288 was paid in excess of the amount authorized in the Government Gazette 32833 of December 2009. This limit is prescribed by the Public Office-Bearers Act, 2009 (Act No. 20 of 2009). The overpayment of the allowances resulted in irregular expenditure.</p> | <p>The amounts were adjusted in councilors salaries to ensure that councilors are paid correctly.</p> <p>The name, councilor T Ramakarane is part of the AFS and the matter is resolved.</p> <p>The amount owed by former councilor J D Khumalo has been forwarded to pension fund for deduction</p> |
| <p>26 Ex.162 173</p> | <p>Sufficient appropriate audit evidence could not be obtained that contracts to the value of R23 664 988 were procured in accordance with legislative requirements and the SCM policy. Because the relevant documentation was not available, I could not perform reasonable alternative procedures.</p> | <p>Ex. 173 <u>1.1 Bid 0/2009/10 - Pelatona Projects (Pty) Ltd R1,712,594-80</u> The suppliers were verified and were confirm by National Treasury on 23 October 2009.</p> <p><u>1.2 Bid 009/2008 (Mokoena Construction Inv. 0016) R1,034,086-89</u> Verified with National Treasury on 24 November 2008 (See attached).</p> <p><u>1.3 SCM/BID012/2008 - R1,831,920-38</u> MAP advertised for 23 days and it complied as the Regulation requirements are 14 days.</p> <p><u>SCM/BID 030/2008 - R3,893,650-02</u> Complied advertised for 18 days requirements 14 days</p> <p><u>SCM/BID 038/2008 - R4,487,212-10</u> Complied advertised for 16 days requirements 14 days</p> <p><u>SCM/BID 212/2009 - R18,497,059-35</u> Did not comply as we advertised for 18 days requirements not less than 30 days. We therefore agree with the finding.</p> |
| Paragraph No. | Related Parties | Progress on Action Plan |

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| 27 Ex80 | I could not obtain sufficient appropriate audit evidence due to a lack of supporting documentation to confirm the occurrence, cut-off, accuracy and completeness of related parties as disclosed in note 45 to the financial statements. Because the relevant information was not available, I could not perform reasonable alternative procedures. | Declaration was done by Directors and councillors only, but in future the declaration shall be cascaded to lower levels |
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| Paragraph No. | Unauthorised Expenditure | Progress on Action Plan |
| 28 Ex.113 157 | The approved budget for certain votes was exceeded by R165 162 000 (2010: R731 230) resulting in unauthorized expenditure as defined in section 1 of the MFMA. This amount was not disclosed in the financial statements and therefore unauthorised expenditure in the notes to the financial statements is understated by this amount. | An amount of R165 162 indicated as overspending on budget is not actual overspending is merely due to mapping on financial statement schedule. The mapping problem has been sorted - refer to the attached. |
| 29 Ex.135 | 26. Fruitless and wasteful expenditure of R1 859 521 was incurred due to payments made to a service provider for services that were not rendered. This amount was not disclosed in note 51 of the annual financial statements. Consequently, fruitless and wasteful expenditure is understated with this amount. | An amount as stated on paragraph no. 29 is R1,859,521.00 and the relevant quoted vote numbers are not for meter reading as stated in audit report. The amount as per votes are for technical support such as call outs, meter change, notice delivery and prepaid service connection totaling to R1,957,219.00 (to substantiate this we attach vouchers.) An amount of R15.00 per meter is paid for each meter visited on monthly basis, because each meter visited are reported on the following - meter reading, static, reversing and any other related information (reference should be made to the schedule). We therefore do not agree with the fact that the amount paid is fruitless and wasteful expenditure. |

SUBMITTED BY:

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RS KAU
MUNICIPAL MANAGER

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