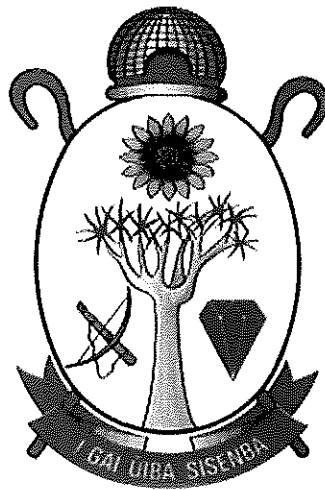


# **Nama Khoi Municipality**



## **Anti Corruption Strategy and Fraud Prevention Policy & Plan**

**2016/2017**

*2017*

## Contents

1.	Introduction	3
1.1	Purpose	3
1.2	Statement of attitude to fraud and corruption – Nama Khoi Local Municipality	3
1.3	Nama Khoi Local Municipality's anti-fraud and corruption strategy and prevention plan	3
1.4	The linkage with other national anti corruption strategies	4
1.5	Definition of fraud and corruption	5
1.6	Actions constituting fraud and corruption	8
2	Reporting of fraudulent and corrupt activities	9
2.1	Immediate Action on Crime being discovered or suspected	10
2.2	Investigation within the Municipality	11
2.3	Fraud and Corruption control strategies	12
2.4	Structural strategies	13
2.5	Operational strategies	15
2.6	Maintenance strategies	20
3	Procedures for investigations	21
3.2	Referrals to law enforcement agencies and / or external parties	22
3.3	Recovery and other remedies	22
3.4	Contact with the media	23

## **1. Introduction**

### **1.1 Purpose**

This document serves to provide guidance to enable Nama Khoi Local Municipality to implement measures to prevent fraud and combat corruption.

### **1.2 Statement of attitude to fraud and corruption – Nama Khoi Local Municipality**

Fraud represents a significant potential risk to the assets, service delivery efficiency and reputation of Nama Khoi Local Municipality. In view of fighting fraud and corruption being one of the key priorities of the government of the day, the municipality subscribes to a zero tolerance to corrupt or fraudulent activities, whether internal or external and will vigorously pursue and prosecute any parties, by all legal means available, which engage in such practices or attempt to do so.

This strategy applies to all employees, stakeholders, contractors, vendors / suppliers and any other party doing business with the municipality.

### **1.3 Nama Khoi Local Municipality's anti-fraud and corruption strategy and prevention plan**

This Anti-Corruption Strategy and Fraud Prevention Plan is being developed as a result of the expressed commitment of Government to fight corruption. It is also an important contribution to the National Anti-Corruption Strategy of the country and supplements both the Public Service Anti-Corruption Strategy and the Local Government Anti-Corruption Strategy as outlined in paragraph 1.4 below.

## **1.4 The linkage with other national anti corruption strategies**

### **The Public Service Anti-Corruption Strategy**

During 1997, Government initiated a national anti-corruption campaign. This campaign progressed to a National Anti-corruption Summit held in April 1999 at which all sectors of society (public and private) committed themselves to establishing sectoral anti-corruption strategies. At the same time, they also committed to the co-responsibility for fighting corruption through the coordination of these sectoral strategies.

A range of other resolutions emanated from this Summit and all the sectors committed to implementing these.

The Department of Public Service and Administration (DPSA) was instructed to forge various initiatives across the public service into a coherent strategy with the support of other Departments. A Public Service Task Team (PSTT) consisting of key Departments was convened for this task and representation from local government and public entities were included in order to establish a platform for the roll-out of the strategy to the whole of the Public Sector (Public Service, Local Government and Public Entities).

### **The Local Government Anti-Corruption Strategy**

Local Government developed the Local Government Anti-Corruption Strategy (LGACS), which is modelled around the Public Service Anti-Corruption Strategy. The main principles upon which the LGACS is based are the following:

- Creating a culture within municipalities, which is intolerant to unethical conduct, fraud and corruption;
- Strengthening community participation in the fight against corruption in municipalities;
- Strengthening relationships, with key stakeholders, that are necessary to support the actions required to fight corruption in municipalities, for example, South African Local Government Association (SALGA), Employee Representative Unions, and Communities;

- Deterring and preventing of unethical conduct, fraud and corruption;
- Detecting and investigating unethical conduct, fraud and corruption;
- Taking appropriate action in the event of irregularities, for example, disciplinary action, recovery of losses, prosecution, etc; and
- Applying sanctions, which include redress in respect of financial losses.

## 1.5 Definition of fraud and corruption

In South Africa, the Common Law offence of fraud is defined as “the unlawful and intentional making of a misrepresentation which causes actual and or potential prejudice to another”. The term “fraud” is also used in a wider sense by the general public.

In this regard, the term is used in this document in its widest possible meaning and is intended to include all aspects of economic crime and acts of dishonesty. In other words, fraud can be described as any conduct or behaviour of which a dishonest representation and/or appropriation forms an element.

The general offence of corruption is contained in Section 3 of The Prevention and Combating of Corrupt Activities Act. This section provides that any person who gives or accepts or agrees or offers to accept / receive any gratification from another person in order to influence such other person in a manner that amounts to:

- The illegal or unauthorised performance of such other person’s powers, duties or functions;
- An abuse of authority, a breach of trust, or the violation of a legal duty or a set of rules;
- The achievement of an unjustified result; or
- Any other unauthorised or improper inducement to do or not to do anything is guilty of the offence of Corruption.

Corruption in its wider meaning, and as referred to in this document, includes any conduct or behaviour where a person accepts, agrees or offers any gratification for him/her or for another person where the purpose is to act dishonestly or illegally. Such behaviour also includes the misuse of material or

information, abuse of a position of authority or a breach of trust or violation of duty.

### **1.5.1 Forms of corruption**

Corruption takes various forms in the public service and elsewhere in society. The following are examples of different types of corruption.

#### **1.5.1.1 Bribery**

Bribery involves the promise, offering or giving of a benefit that improperly affects the actions or decisions of public servants.

#### **1.5.1.2 Embezzlement**

This involves theft of resources by persons who control such resources.

#### **1.5.1.3 Fraud**

Any conduct or behaviour of which a dishonest representation and/or appropriation forms an element.

#### **1.5.1.4 Extortion**

Coercion of a person or entity to provide a benefit to a public servant, another person or an entity, in exchange for acting (or failing to act) in a particular manner.

#### **1.5.1.5 Abuse of power**

The use by a public servant of his or her vested authority to improperly benefit another public servant, person or entity (or using vested authority to improperly discriminate against another public servant, person or entity).

#### **1.5.1.6 Conflict of interest**

The failure by a public servant to act or to consciously fail to act on a matter where the public servant has an interest or another person or entity that has some form of relationship with the public servant has an interest.

### **1.5.1.7 Abuse of privileged information**

This involves the use, by a public servant of privileged information and knowledge that a public servant possesses as a result of his/ her office to provide unfair advantage to another person or entity to obtain a benefit.

### **1.5.1.8 Favouritism**

The provision of services or resources according to personal affiliation (for example cultural or religious) of a public servant.

### **1.5.1.9 Nepotism**

A public servant ensuring that family members are appointed to public service positions or that family members receive contracts from the state, is regarded as nepotism.

These manifestations are by no means exhaustive as corruption appears in many forms and it is virtually impossible to list all of these.

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## 1.6 Actions constituting fraud and corruption

Fraud and corruption manifests in a number of ways and varying degrees of intensity. These include, but are not limited to:

- Unauthorised private use of the Institution's assets, including vehicles;
- Falsifying travel and subsistence claims;
- Conspiring unfairly with others to obtain a tender;
- Disclosing proprietary information relating to a tender to outside parties;
- Accepting inappropriate gifts from suppliers;
- Employing family members or close friends;
- Operating a private business in working hours;
- Stealing equipment or supplies from work;
- Accepting bribes or favours to process requests;
- Accepting bribes or favours for turning a blind eye to a service provider who does not provide an appropriate service;
- Submitting or processing false invoices from contractors or other service providers; and
- Misappropriating fees received from customers, and avoiding detection by not issuing receipts to those customers.



## **2 Reporting of fraudulent and corrupt activities**

### **What should an employee do if he/she suspects fraud and corruption?**

It is the responsibility of all employees to immediately report all allegations or incidents of fraud and corruption to their immediate manager. Should an employee be concerned that the manager is involved; the report can be made to any other member of management, the Municipal Manager and/or the Chairperson of the Audit Committee.

All managers are responsible for the detection, prevention and investigation of fraud and corruption and must report all incidents and allegations of fraud and corruption to the Municipal Manager. The Municipal Manager will initiate an investigation into the matter.

Should employees wish to report allegations of fraud and corruption anonymously, the following reporting mechanisms are available:

- National Anti Corruption hotline number **0800 701 701**
- Presidential hotline number **17737**

### **What should a member of the public or providers of goods and/or services do if they suspect fraud and corruption?**

The council, management and staff members of Nama Khoi Local Municipality encourages at all terms possible that members of the public or providers of goods and/or services who suspect fraud and corruption to contact any member of management, the Municipal Manager and/or the Mayor.

Anonymous reporting is also encouraged through the following mechanisms:

- National Anti Corruption hotline number **0800 701 701**
- Presidential hotline number **17737**



## 2.1 Immediate Action on Crime being discovered or suspected

The recommended sequence of events on the discovery of a crime or suspected crime should be:

- a) An immediate report should be made to the specific Head of Department, who should in turn notify the legal services.
- b) Legal services should take immediate steps to preserve all possible evidence and secure assets at risk.
- c) The case investigator will need to decide on the immediate subsequent action. Irrespective of the nature and seriousness of the crime this action may include: -
  - Notifying the South African Police Services;
  - Notifying the Office of the Auditor-General;
  - Take the necessary steps to secure the assets at risk;
  - The removal of the suspect from a position of authority and the withdrawal of signing powers, revoking of the staff members access to the NKM's computer systems;
  - Securing the contents of the suspects office, personal computer, diary and files, including all personal documents on the premises;
  - Changing passwords and access codes as well as securing accounting and other records;
  - Appointing the appropriate investigator to commence the actual investigation as soon as possible with the initial aim of establishing the scale of the offence and the degree of contamination within the organization;
  - Doing a preliminary assessment of the following issues:-
    1. The possible need for civil recovery in terms of section 300 of the Criminal Procedure Act (Act 51 of 1977);
    2. The possible requirement for a sequestration or anti-dissipation interdict order from the courts;
    3. The registration of a likely insurance claim;
    4. The specialist investigative resources which may be required;
    5. And a recovery in terms of Section 37D of the Pensions Act.

## 2.2 Investigation within the Municipality

Legal services will conduct a preliminary investigation before reporting the matter to the South African Police Service, depending on the seriousness, impact on the organization and nature of crime.

### Specialists

The assistance of specialists will often be required during the course of investigations. The specialist's primary function will be to assist the investigation team. The municipality may contract private specialists when there is a lack of capacity within the municipality's workforce.

Some examples of experts include: -

- Computer Expert

These experts should be prepared to secure the computer evidence (either on a network or a PC), in such a manner that it will be acceptable in a court of law.

The computer expert should:

- a) Have a real understanding of the roles that computers can play in the commission of a crime;
- b) Be able to provide clear simple testimony of what they can prove to be a fact;
- c) Have a high professional reputation as well as a professional approach;
- d) Be trustworthy and able to work as part of a team;
- e) Be articulate, in terms of being able to explain technical computer matters to laymen;

The expert must be an articulate and credible witness who will be able to establish the accuracy of the data processing evidence being presented in a disciplinary hearing or a court of law.

- Legal Expert

This person should be trained and know what is required for both civil legal recoveries and criminal prosecution. The legal expert will also be required to assist in supplying the investigating team with guidance as to where to focus the investigation, drafting of charge sheets and the preparation of witnesses.

- Industrial Relations Consultant

This person should be warned that he/she would have to (on occasions) initiate such actions as suspension, internal disciplinary hearings and provide advice on the organization's approach to the recovery of money under the auspices of the appropriate section of the Basic Conditions of Employment Act as well as on the Pension Funds Act No. 24 of 19.

## **2.3 Fraud and Corruption control strategies**

The approach in controlling fraud and corruption is focused into 3 areas, namely:

- Structural Strategies;
- Operational Strategies; and
- Maintenance Strategies.



## **2.4 Structural strategies**

Structural Strategies represent the actions to be undertaken in order to address fraud and corruption at the Structural level.

### **2.4.1 Responsibilities for fraud and corruption risk management**

#### ***Accounting Officer***

The Municipal Manager as the Accounting Officer bears the ultimate responsibility for fraud and corruption risk management within the Municipality. This includes the coordination of risk assessments, overseeing the investigation of suspected fraud and corruption, and facilitation for the reporting of such instances.

#### ***Anti-Fraud and Corruption Committee***

The role of the Anti-Fraud and Corruption Committee is to oversee the Institution's approach to fraud prevention, fraud detection strategies and response to fraud and corruption incidents reported by employees or other external parties.

In the absence of this committee, the Audit Committee may assume roles and responsibilities of the Anti-Fraud and Corruption Committee.

### **2.4.2 An ethical culture**

The municipality is required to conduct itself in an ethical and moral way.

Ethics are concerned with human character and conduct and deal with questions of right and wrong, appropriate and inappropriate behaviour and what constitutes good or evil. Ethical conduct is based on a set of principles referred to as values or norms. The collective ethical conduct of all the individual employees reflects the organizational ethical conduct. In this regard, the highest standards of ethics are required by employees when fulfilling their duties.

All employees are expected to abide by the municipal code of conduct.

### **2.4.3 Senior management commitment**

Senior management of Nama Khoi Local Municipality are committed to eradicating fraud and corruption and ensuring that the municipality strives to be perceived as ethical in all its dealings with the public and other interested parties. In this regard, senior management, under the guidance of the Municipal Manager will ensure that it does not become complacent in dealing with fraud and corruption and that it will ensure that the fraud and corruption strategy is reviewed and updated regularly. All employees and stakeholders will be made aware of anti - fraud and corruption strategies through various initiatives of awareness and training.

### **2.4.4 Assessment of fraud and corruption risk**

The municipality, under the guidance of the Municipal Manager working together with the Audit Committee, Internal Audit Services as well as Provincial Treasury will ensure that fraud and corruption risk assessments are conducted annually to identify potential fraud and corruption risk exposures. This process will ensure that actions to address the identified fraud and corruption risk exposures will be implemented to mitigate these exposures.

The above will be formulated into "Fraud Risk Assessment" and which will provide an indication of how fraud and corruption risks are manifested and, a "Fraud and Corruption Risk Register" which will prioritise the fraud and corruption risks and indicate actions to mitigate these risks.

### **2.4.5 Employee awareness**

The main purpose of fraud and corruption awareness workshops / training is to assist in the prevention, detection and reporting of fraud and corruption by raising the level of awareness as to how fraud and corruption is manifested in the workplace. In this regard, all employees will receive training on the following:

- Anti-Fraud and Corruption strategy;
- Code of Conduct for employees;
- Whistle blowing policy;
- How to respond to fraud and corruption; and
- Manifestations of fraud and corruption in the workplace.

## 2.5 Operational strategies

### 2.5.1 Internal controls

Internal controls are the first line of defence against fraud and corruption. While internal controls may not fully protect the municipality against fraud and corruption, they are essential elements in the overall Anti-Fraud and Corruption Strategy.

All areas of operations require internal controls, for example:

- Physical controls (security of assets);
- Authorisation controls (approval of expenditure);
- Supervisory controls (supervising day-to-day issues);
- Analysis of data;
- Annual financial statements;
- Reconciliation of bank statements.

The Internal Audit Services will be responsible for implementing an internal audit program which will incorporate steps to evaluate adherence to internal controls.

### 2.5.2 Prevention strategies

A number of combined initiatives result in an overall preventative environment in respect of fraud and corruption. These include the following:

#### ***Employee awareness***

Employee awareness regarding the Anti-Fraud and Corruption Strategy, Code of Conduct, Whistle blowing policy and the manifestation of fraud and corruption in the workplace all assist in the creation of an environment which may be considered to be hostile to a would-be transgressor.



### ***Pre-employment screening***

Pre-employment screening will be carried out for all appointments, and evidence of such screening will be maintained by the HR Department. Consideration should be given to the following pre-employment screening:

- Verification of identity.
- Police criminal history.
- Reference checks with the two most recent employers.
- A consideration of any gaps in employment history and the reasons for those gaps.
- Verification of formal qualifications claimed.

### ***Recruitment procedures***

Recruitment will be conducted in accordance with the requisite recruitment procedure. It will be a transparent process and all appointments will be confirmed only after due recommendation. Any person, involved in any decision-making process, who may have a conflict of interest, must declare such a conflict in writing to the HR Department and withdraw from any further procedures.

### ***Internal audit plan***

A robust Internal Audit plan, which focuses on the prevalent high Fraud and Corruption risks, serves as an effective preventative measure. The Internal Audit Services will compile such a plan on an annual basis.

### ***Disclosure of interests***

All senior managers will be required to disclose their specific personal assets and business interests on an annual basis. This register will be kept with the Municipal Manager.





### **2.5.3 Detection strategies**

Detection of fraud and corruption may occur through:

- Vigilance on the part of employees, including line management;
- The Internal Audit function;
- Ad hoc management reviews;
- Anonymous reports; and
- The application of detection techniques.

The individual identified at the Institution will be responsible for developing detection strategies, and will work closely with line management and the Internal Audit function for this purpose.

The Institution will embark on a number of initiatives to detect fraud and corruption in the workplace.

### **2.5.4 Response strategies**

#### ***2.5.4.1 Reporting fraud and corruption – a Whistle blowing policy***

One of the key obstacles to fighting fraud and corruption is the fear by employees of being intimidated to identify or “blow the whistle” on fraudulent, corrupt or unethical practices witnessed in the work place. Those who often do “blow the whistle” end up being victimised and intimidated. For this reason, the Institution will adopt a Whistle Blowing Policy setting out the detailed procedure which must be followed in order to report any incidents of fraud and / or corruption. This policy will be designed to comply with the provisions of the Protected Disclosures Act.

Any suspicion of fraud and corruption will be treated seriously and will be reviewed, analysed, and if warranted, investigated. If an employee becomes aware of a suspected fraud, corruption or any irregularity or unethical behaviour, such issues should be reported in terms of a Whistle Blowing Policy.



#### **2.5.4.2 Investigating fraud and corruption**

##### Dealing with suspected fraud and corruption

In the event that fraud or corruption is detected or suspected, investigations will be initiated, and if warranted, disciplinary proceedings, prosecution or action aimed at the recovery of losses will be initiated.

##### Investigations

Any reports of incidents of fraud and / or corruption will be confirmed by an independent investigation. Anonymous reports may warrant a preliminary investigation before any decision to implement an independent investigation is taken.

Investigations will be undertaken by appropriately qualified and experienced persons who are independent of the department / section where investigations are required. This may be a senior manager within the municipality itself, an external consultant or a law enforcement agency. All investigations performed and evidence obtained will be in accordance with acceptable practices and legal requirements. Independence and objectivity of investigations are paramount.

Any investigation initiated must be concluded by the issue of a report by the person/s appointed to conduct such investigations. Such reports will only be disseminated to those persons required to have access thereto in order to implement whatever action is deemed appropriate as a result of the investigation.

Investigations may involve one or more of the following activities:

- Interviewing of relevant witnesses, internal and external, including obtaining statements where appropriate;
- Reviewing and collating documentary evidence;
- Forensic examination of computer systems;
- Examination of telephone records;
- Enquiries from banks and other financial institutions (subject to the granting of appropriate approval/Court orders);
- Enquiries with other third parties;

- Data search and seizure;
- Expert witness and specialist testimony;
- Tracing funds / assets / goods;
- Liaison with the police or other law enforcement or regulatory agencies;
- Interviewing persons suspected of involvement in fraud and corruption; and
- Report preparation.

Any investigation into improper conduct within the municipality will be subject to an appropriate level of supervision by a responsible committee, having regard to the seriousness of the matter under investigation.

#### Disciplinary proceedings

The ultimate outcome of disciplinary proceedings may involve a person/s receiving written warnings or the termination of their services. All disciplinary proceedings will take place in accordance with the procedures as set out in the disciplinary procedures.

#### Prosecution

Should investigations uncover evidence of fraud or corruption in respect of an allegation or series of allegations, the municipality will review the facts at hand to determine whether the matter is one that ought to be reported to the relevant law enforcement agency for investigation and possible prosecution. Such reports must be submitted to the South African Police Service in accordance with the requirements of all applicable acts. The municipality will give its full co-operation to any such law enforcement agency including the provision of reports compiled in respect of investigations conducted.

#### Recovery action

Where there is clear evidence of fraud or corruption and there has been a financial loss to the municipality, recovery action, criminal, civil or administrative, will be instituted to recover any such losses.

In respect of civil recoveries, costs involved will be determined to ensure that the cost of recovery is financially beneficial.



### Internal control review after discovery of fraud

In each instance where fraud is detected, Line Management with assistance from Internal Audit Services will reassess the adequacy of the current internal control environment (particularly those controls directly impacting on the fraud incident) to consider the need for improvements.

The responsibility for ensuring that the internal control environment is reassessed and for ensuring that the recommendations arising out of this assessment are implemented will lie with Line Management of the department / section concerned.

## **2.6 Maintenance strategies**

### **Review of the effectiveness of the Anti-Fraud and Corruption Strategy and Prevention Plan**

The Municipality with assistance from Provincial Treasury will conduct a review of the Anti-Fraud and Corruption Strategy and Prevention annually to determine the effectiveness thereof. The Municipal Manager is ultimately accountable for this review and may appoint a person to take responsibility for this.

### **Review and updating the Anti-Fraud and Corruption Strategy and Prevention Plan**

A central part of any fraud and corruption control programme should involve an ongoing review of fraud and corruption risk exposures. Fraud and Corruption risk assessments will also be conducted annually at the same time as the review of the Anti-Fraud and Corruption Strategy and Prevention Plan. As with the review, the municipal manager is ultimately accountable for this and may delegate a person to take responsibility

### 3 Procedures for investigations

The municipality adopts a policy of investigating all reports of fraud and corruption, or other improper conduct. The investigation of fraud and corruption can be a complex and at times technical, employees should be aware of the consequences of a poorly conducted investigation, including:

- Denial of natural justice;
- Defamation;
- Action against an employer for wrongful dismissal;
- Inadmissible or poor control over the collection of evidence; and
- Destruction of physical evidence.

To ensure that there is reasonable assurance that investigations are performed and reported properly, and recognising the limited resources, external consultants (e.g. external auditors or forensic accountants) may be used to provide assistance to the municipality when a fraud is reported. The external consultant may be assisted by experienced personnel internally who are sufficiently independent of the area or the matter under investigation. The municipal manager within his / her delegated authority, will have the discretion to determine the appropriate external consultants and / or the Institution personnel to conduct investigations, through the Supply Chain Management process.

#### 3.1.1 Handling a fraud allegation

Should a Line Manager receive an allegation of fraudulent or corrupt activity, he or she will ensure that the municipal manager is advised at the earliest opportunity.

The municipal manager will appoint an appropriate manager (usually within the Department / Section in which the alleged fraud or corruption has been identified) to conduct or co-ordinate an investigation into the allegations. The manager appointed to conduct or co-ordinate the investigation of an allegation of fraud may consult the Chairperson of the Anti-Fraud and Corruption Committee or of the Audit Committee on technical aspects of the investigation.

Upon receipt of an allegation of a suspected fraud, the immediate concern of the manager or investigating officer should be the preservation of evidence and the containment of loss.

### **3.1.2 Documentation of the results of the investigation**

The appointed investigator is to submit a written report to the municipal manager detailing the circumstances and recommending appropriate remedial action following the investigation.

## **3.2 Referrals to law enforcement agencies and / or external parties**

The municipal manager will be responsible for reporting to the police, in circumstances in which there is evidence of fraud:

- An employee/volunteer
- A client
- A supplier

Reporting fraud to the police for investigation will be subject to the requirements as set out in all applicable acts.

Any decision not to refer an allegation of fraud to the police for investigation (where there is sufficient evidence to justify making such a report) will be referred to the Audit Committee, together with the reasons for the decision.

Responsibility for complainant statements lodged with Police will be assigned on a case by case basis by the municipal manager in consultation with the investigator.

## **3.3 Recovery and other remedies**

The municipality will actively pursue the recovery of any money or property lost through fraud, provided there is a strong prospect of a net benefit from such action.

Where it is considered appropriate that the matter not be reported to the police, the municipality reserves its right to pursue a range of other remedies including appropriate disciplinary action. Any disciplinary action pursued will be done in accordance with the disciplinary procedures.

### 3.4 Contact with the media

In due course the media will learn of any major fraud. The NKM should accept this inevitability and make plans to attempt to control it. It is a sad but true fact that fraud is not good media copy in contemporary South Africa; a gory murder or hijack is much more likely to grab the headlines. Nevertheless, it is important that Management decide on a common approach for every commercial crime case where the SAPS or any other outside organization is involved. The investigator should establish the procedures for this as part of the response plan. It is however common use that only the Mayor, or Municipal Manager liaise with the media.

#### APPROVED AND IMPLEMENTATION OF POLICY

<b>POLICY NUMBER:</b>	<b>IMPLEMENTATION DATE:</b> 01 July 2016
<b>COUNCIL APPROVAL:</b>	<b>DATE:</b> <u>6 June</u> 2016

