

CAPE AGULHAS MUNICIPALITY



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CAPE AGULHAS MUNICIPALITY
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2022/2023

SECTION 71 REPORT FOR THE MONTH ENDING 31 OCTOBER 2022

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To The Executive Mayor

*In accordance with **Section 71(1)** of the Municipal Finance Management Act, I submit the required statement on the state of Cape Agulhas Municipality's budget implementation and the financial state of the municipality's affairs reflecting the particulars up until the end of **31 October 2022**.*

52. The mayor of a municipality—

(d) must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

Section 54(1) of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

Recommendations

- The content of the **monthly report for the period ending 31 October 2022** and supporting documentation for the consolidated period be noted.
- It be noted that the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the approved budget.
- It be noted that any material variances will receive remedial or corrective steps.

1. INTRODUCTION

2.1 PURPOSE

The purpose of this report is to comply with section 71 of the MFMA and the requirements as promulgated in Government Gazette No 32141 of 17 April 2009 (Municipal budgeting and reporting requirements).

2. STRATEGIC OBJECTIVE

“To comply with MFMA priorities as well as MFMA implementation plan”.

BACKGROUND

Section 71 of the MFMA and Section 28 of Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations” necessitate that specific financial particular be reported on and in the format prescribed, hence this report to meet legislative compliance.

“Section 52(d) of the MFMA states that, the executive mayor of a municipality must within 30 days of the end of each quarter submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

However, section 71 of the MFMA states that, the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant treasury a statement in the prescribed format on the implementation of the municipality’s approved budget”.

“Section 28 of the Government Notice 32141, the monthly budget statement of a municipality must be in the format specified in Schedule C and include all required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act”.

Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

3. MAYOR'S SUMMARY

The Budget and Reporting regulations become effective during April 2009 and the municipality is obliged to report in the prescribed format to National & Provincial Treasury, the Executive Mayor and council accordingly.

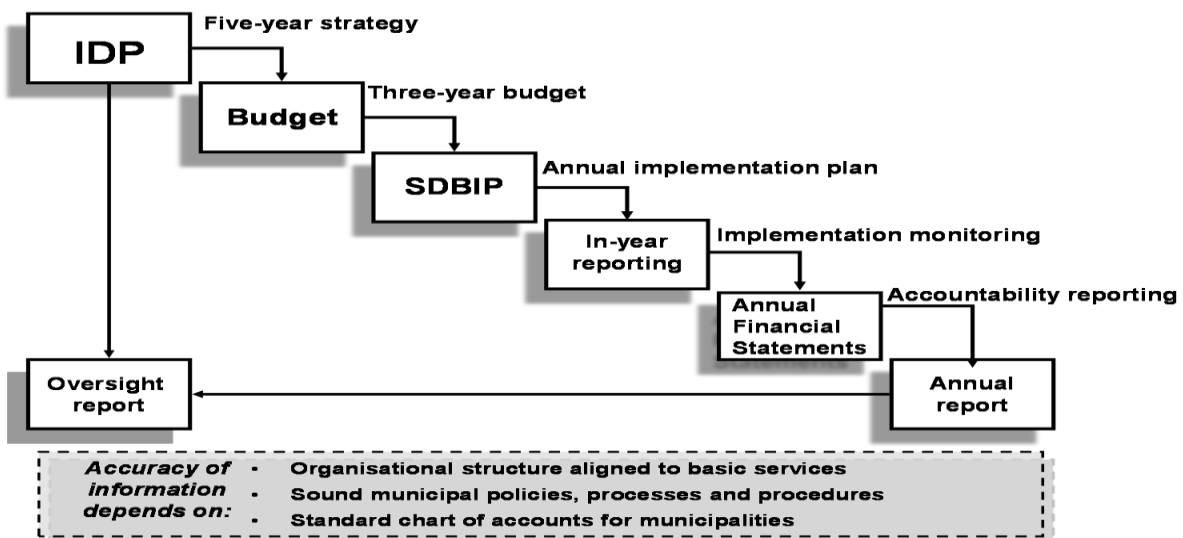
3.1 Budget Process:

Section 53(1)(a) of the MFMA stipulates that the Executive Mayor of the Municipality must provide general political guidance over the budget process and the priorities that must guide the preparation of a budget.

The flowchart on the budget process basically reflecting three different processes in the budget cycle at the same time, namely:

- Reporting on the previous year budget.
- Current year budget implementation; and
- Preparation of the new financial year's budget (including the budget estimates for the two outer financial years)

The municipal planning and budget cycle processes consist of the following:



The Auditor General is in the process of auditing the **Annual Financial Statements for the 2021/22 financial year**. The Annual financial statements were submitted to the office of the Auditor General on 31 August as per MFMA legislation.

The auditors are currently in the 2nd month of the audit with only 3 Comafs issues to the municipality at this stage.

4. SUMMARY FINANCIAL PERFORMANCE

Revenue performance

The municipal reporting cycle is in the second quarter of the financial year. For the period ending 31 October 2022 total revenue recorded at R149m of a budget of R417m. To date the municipality received all Conditional grant funding as promulgated in the National and Provincial Dora's.

The biggest reported item for noting purposes at this stage is the performance relating to the Property rates budget. This is mainly due to the yearly property rated being payable by the end of October 2022. Totals recorded at R46.3m of a budget of R81.5m reflects as 57% of budget. More analysis relating to the outstanding debtors for Property rates below provide more detail relating to the performance to date.

Expenditure performance

With the start of the second quarter the municipal practices are normally to increase the spending, due to more SCM processes being finalized and implementation of projects in the service delivery departments. Recorded information at the end of October 2022 reflects as R133m of a budget of R409m with Employee related cost (R49.9m) and Bulk purchases – electricity (R53.5m) as the biggest cost drivers to date. This is normal practices for local government. Individual performance of these item's records at 29% for Employee related cost and 46% for Bulk purchases. These items will be closely monitored and review with Adjustment budget if needed.

Capital performance

For the period ending 31 October 2022 the municipal capital spending totals R5.135m of a budget of R70.6m. The 8.33% performance records low figures but with further analysis of the capital project spending reveals a total of R9.2m on commitments for the period 31 October 2022. Including these commitments, the capital budget reflects at 20.1% for reporting date.

This is an indicating that risk associated with the capital spending is moderate to low at this stage of the financial year. Further support of this comment is an interpretation of the Procurement plan of the SCM unit. Updated for the end of September the procurement plan indicated a total of 11 projects with a value of R1m or more. This list represents R56.9m (80%) of the total capital budget. All 11 projects as reflected at this stage is in the implementation or SCM processes. Numerous of these projects also have existing tenders already in operation, this lowering the risk of not being able to complete.

5. VARIANCE ANALYSIS BASED ON C4 BUDGET SUMMARY

Analysis of variance on the C4 report with a 10% variance on the performance of the municipality.

Financial Performances

Revenue items

Rental of facilities and equipment (-110%)

Correction journals was processed during the month of October that negatively impacted the reported revenues to date. This needs further investigation to ensure correct processing of transactions.

Income from rentals will increase with the start of the school holiday seasons in December.

Fines, penalties and forfeits (-74%)

The municipality is currently in process of compiling a turn-around strategy for the Protection services – Traffic and Law enforcement divisions. The outcome of this process will address the shortcomings in the department that is preventing the department to achieve it's potential and perform the necessary functions as required. The impact of Covid on the law enforcement business with the closing of the TMT service provider is still hampering the performance of the department. This is due to too many processes and activities being dependent on the service provider.

The municipality because of above, budgeted fairly conservatively with the Approved budget relating to the traffic fines revenue projections.

Transfers and subsidies (-13%)

As reported above under revenue performance all conditional as well as unconditional grants was received to date as per Dora's. The recognition of revenues relating to grants is dependent on the expenditures incurred. To date this was slow due to the start of the financial year.

Gains (-100%)

The municipality appoint an auctioneer during October 2022 and the administration can commence with the processes of organizing the auctions as per approved budget. Numerous properties have been identified for sale for the 2022/23 financial year. The proposed dates at this stage for the auctions is scheduled in January 2023.

The municipality budget a total of R15m for the sale of vacant land. The schedule relating to the auction date poses a risk due to the timing. If budgeted amounts cannot be achieved, the risk exist that revenue may be overstated. This poses a revenue and expenditure side risk. The risk that expenditure may be incurred against unfunded budgets.

Close monitoring of the above process is required to ensure budgeted targets will be achieved.

Expenditure items

Debt impairment (-100%)

The process of accounting for debt impairment needs to be implemented more regularly to ensure that the municipality can report on the "expense" write-off component of the revenue not collected. A process needs to be implemented to achieve the said objectives.

Finance charges (100%)

The biggest component of finance charges is the external interest payable on external loans. External loans is only payable on a six monthly basis during December and June. Other cost associated with finance charges is the employee relating benefits, actuarial valuations and this is only accounted at year-end.

Contracted services (-50%)

Contracted services recorded a range of expenditures items ranging from Finance and Administration to Infrastructure services including numerous maintenance categories.

Some of the biggest categories that will be more closely monitored in future reporting periods that significantly impact on service delivery is the following –

- Electricity services – R2.5m grant received from for projects relating to Electricity demand management
- Security services – Vandalism contributes significantly to the increase in security services budget. Total budget R1.9m for all infrastructure and facilities of the municipalities. Numerous interventions to limit and reduce vandalism has been implemented, with limited success to date. This is becoming an escalated problem to date.
- Financial services – ICT requirements significantly impact on the cost of contracted services as well as consultants currently use by the finance department.
- Town planning – The interest of potential investors in the municipal areas also impact the related cost associated with the town planning functioning.
- ODM fire services contribution – the shared services arrangement with the district also accounted for under contracted services.
- Refuse and waste disposal – the numerous refuse and waste disposal projects being implemented significantly contributes to the expenditures relating to contracted services.

Other Expenditure (-10%)

All other expenditures not identified separately are recorded under – Other expenditures. The municipality will continue monitor these expenditures to ensure efficient use of resources.

6. COUNCIL – EQUITABLE SHARE ALLOCATION FUNDING

Equitable share is a allocation received from National Government as part of the yearly Budget allocations of government as communicated in the yearly budget speech of the Minister of Finance during February yearly.

The Equitable share allocation is a Schedule 3 and based on the yearly DORA Division of Revenue Act the allocation formulae - **LGES = BS + (I + CS)xRA ± C**

where

- LGES is the local government equitable share
- BS is the basic services component
- I is the institutional component
- CS is the community services component
- RA is the revenue adjustment factor
- C is the correction and stabilisation factor

The basic services component

This component helps municipalities provide free basic water, sanitation, electricity and refuse removal services to households that fall below an affordability threshold. Following municipal consultation, the formula's affordability measure (used to determine how many households need free basic services) is based on the level of two state old age pensions.

The subsidy includes funding for the provision of

- ✓ free basic water (six kilolitres per poor household per month),
- ✓ energy (50 kilowatt-hours per month) and
- ✓ sanitation and refuse removal (based on service levels defined by national policy).

The institutional component

To provide basic services to households, municipalities need to be able to run a basic administration. Most municipalities should be able to fund the majority of their administration costs with their own revenue but because poor households are not able to contribute in full, the equitable share includes an institutional support component to help meet some of these costs.

The community services component

This component funds services that benefit communities rather than individual households (which are provided for in the basic services component). It includes funding for municipal health services, fire services, municipal roads, cemeteries, planning, storm water management, street lighting and parks.

The revenue adjustment factor

A revenue adjustment factor is applied to the institutional and community services components of the formula to ensure that the funds assist municipalities that are least likely to be able to fund these functions from their own revenue.

Correction and stabilisation factor

Providing municipalities with predictable and stable equitable share allocations is one of the principles of the equitable share formula. Indicative allocations are published for the second and third years of the MTEF period to ensure predictability. To provide stability for municipal planning, while giving national

government flexibility to account for overall budget constraints and amend the formula, municipalities are guaranteed to receive at least 90 per cent of the indicative allocation for the middle year of the MTEF period.

The municipality received the following allocation in term of Equitable share for the MTREF period:

2022/23	2023/24	2024/25
R37,037,000	R39,750,000	R42,171,000

The funds is used to fund the following expenditures in the municipal budget with year to date expenditures as follows:

DESCRIPTION	BUDGET	YTD ACTUALS	%
FREE BASIC SERVICES - WATER	10 723 800,00	3 749 277,94	35,0%
FREE BASIC SERVICES - SANITATION	6 073 300,00	1 720 861,82	28,3%
FREE BASIC SERVICES - REFUSE REMOVAL	8 652 400,00	2 461 183,62	28,4%
FREE BASIC SERVICES - ELECTRICITY	-	8 120,98	
FREE BASIC SERVICES - ELECTRICITY (ESCOM)	601 650,00	189 572,31	31,5%
	26 051 150,00	8 129 016,67	31,2%

Based on the above table it is evident that the municipal Equitable share allocation is allocated to the provision of basic services of 70% of the allocation received.

7. MFMA LEGISLATED DUE DATES / LIST OF ACTIVITIES

THE FOLLOWING LIST OF ACTIVITIES IS DUE FOR THE REPORTING MONTH OF 31 OCTOBER 2022 IN TERMS OF LEGISLATION

<u>LEGISLATIVE REFERENCE</u>	<u>DATE</u>	<u>ACTIVITY</u>	<u>STATUS</u>
Section 126	October	AFS audit process	In process
Section 53	October	Submit SDBIP to Provincial Treasury	Complete
Section 71	14 October	Monthly budget statement (FMR) – 10 th working day to Mayor / Provincial / National Treasury	Complete
Section 74	14 October	Cash Management Reporting – Provincial Treasury	Complete

THE FOLLOWING LIST OF ACTIVITIES IS DUE FOR THE REPORTING MONTH OF NOVEMBER 2022 IN TERMS OF LEGISLATION

<u>LEGISLATIVE REFERENCE</u>	<u>DATE</u>	<u>ACTIVITY</u>	<u>STATUS</u>
Section 126	30 November	Annual AFS finalized as per financial 30 November information	
Section 71	14 November	Monthly budget statement (FMR) – 10 th working day to Mayor / Provincial / National Treasury	
Section 74	14 November	Cash Management Reporting – Provincial Treasury	

8. INVESTMENT PORTFOLIO

WC033 CAPE AGULHAS MUNICIPALITY							
CASH FLOW INFORMATION IN TERMS OF PROVINCIAL CIRCULAR 10 & 50							
DETAILS	Balance as at 01 October 2022	Movements for the month			Balance as at 31 October 2022	Interest earned	Interest earned
		Investments matured	Investments made	Interest capitalised			
Municipality							
<i>Interest Received YTD</i>	-				-		
<i>Standard Bank</i>	20 000 000	20 000 000	20 000 000		20 000 000	113 151	259 685
<i>FNB</i>	34 200 000	-	-		34 200 000	184 446	621 521
<i>ABSA (CRR)</i>	34 626 050	-	-		34 626 050	193 213	766 620
<i>ABSA (ESKOM Deposit)</i>	1 254 000	-	-		1 254 000	5 164	20 493
<i>ABSA (ESKOM Deposit)</i>	2 535 000	-	-		2 535 000	10 442	41 431
<i>Nedbank</i>	-	-	-		-	-	-
<i>Nedbank (CRR)</i>	10 000 000	10 000 000	15 000 000		15 000 000	74 110	216 685
<i>Investec</i>	-	-	-		-	-	-
	-				-		
BANK DEPOSITS	102 615 050	30 000 000	35 000 000	-	107 615 050	580 526	1 926 435

9. EXTERNAL BORROWING PORTFOLIO

CASH FLOW REPORT IN TERMS OF PROVINCIAL CIRCULAR 10 & 50

Name of municipality

Cape Agulhas Municipality

SUMMARY OF EXTERNAL LOANS FOR MONTH - 31 October 2022

Lending Institution	Loan Number	Loan start date	Loan settlement date	Loan Amount	Repayment installment	Balance 01 October 22	New loans raised	Balance 31 October 22
ABSA - Infrastr. (Old Nostra)	3044713107	30 June 2016	30 June 2026	1 200 000,00	200 393,14	636 613,49	-	636 613,49
ABSA - Various	3046537820	06 July 2017	30 June 2027	2 400 000,00	385 310,66	1 485 480,32	-	1 485 480,32
Nedbank - Infrastructure Medium Term	INFRA 4	27 June 2019	30 June 2024	4 120 000,00	1 034 895,46	1 648 000,00	-	1 648 000,00
Nedbank - Infrastructure Long Term	INFRA 2	26 June 2018	30 June 2028	7 000 000,00	1 189 186,36	4 200 000,00	-	4 200 000,00
Nedbank	Asset Finance	26 June 2019	30 June 2024	2 880 000,00	723 422,06	1 152 000,00	-	1 152 000,00
Nedbank - Infrastructure	INFRA 1	26 June 2018	30 June 2023	3 000 000,00	701 338,84	600 000,00	-	600 000,00
Nedbank - Infrastructure	INFRA 3	27 June 2019	30 June 2029	10 000 000,00	1 769 003,84	7 000 000,00	-	7 000 000,00
Std Bank - Motor Vehicle Fleet	Medium (655414)	29 June 2021	30 June 2024	4 800 000,00	1 776 574,16	3 296 455,25	-	3 296 455,25
Std Bank - New and Upgrade Infrastructure	Asset (655433)	29 June 2021	30 June 2026	2 318 000,00	548 085,44	1 910 551,55	-	1 910 551,55
Std Bank - New and Upgrade Infrastructure	Long (655414)	29 June 2021	30 June 2031	27 082 000,00	3 631 866,70	25 033 738,11	-	25 033 738,11
FNB - Motor Vehicle Fleet		27 June 2022	30 June 2027	8 542 000,00	2 050 737,06	8 542 000,00		8 542 000,00
FNB - New and Upgrade Infrastructure		27 June 2022	30 June 2027	4 091 200,00	983 738,50	4 091 200,00		4 091 200,00
FNB - New and Upgrade Infrastructure		27 June 2022	30 June 2032	21 992 850,00	3 089 685,76	21 992 850,00		21 992 850,00
Total					11 960 076,66	81 588 888,72	-	81 588 888,72

10. CASH AND CASH COMMITMENTS / LIQUIDITY ASSESSMENT

As part of the Provincial Treasury legislated oversight responsibilities the municipality is required to report on Cash and Cash Commitments relating to the available cash balance at the end of the reporting period. A report is submitted to Treasury reflecting the available cash with related commitments as required.

Please find below the detail report as per Cash Management commitments as follows:

WC033 - CAPE AGULHAS MUNICIPALITY		
REPORTING MONTH:		31 October 2022
Commitments against Cash & Cash Equivalents		
DESCRIPTION	Previous Month R'000	Current Month R'000
Cash & Cash Equivalents	137 175	141 790
Commitments:	104 126	121 141
Unspent Loans	33 801	33 801
Unspent Grants	25 447	25 705
Capital Funding Requirement (cash resources)		
Capital Replacement Reserve by 30 June 2022	39 500	49 626
Loan repayment due 30 June	-	-
Projected salary	-	-
Projected creditors	1 748	2 893
Capital commitment outstanding	3 630	9 116
Year-end creditor payments (partly funded)		
Surplus / (Deficit)	33 049	20 649

11. DEBTORS MANAGEMENT / INTERVENTIONS

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	3 987 619	1 921 078	1 829 771	753 048	613 601	220 227	2 200 031	313 129	11 838 504
Trade and Other Receivables from Exchange Transactions - Electricity	9 772 023	2 212 940	1 024 330	526 246	493 482	105 987	1 651 491	502 967	16 289 466
Receivables from Non-exchange Transactions - Property Rates	4 926 333	1 361 780	1 036 933	5 462 803	526 071	144 703	2 013 649	2 465 481	17 937 753
Receivables from Exchange Transactions - Waste Water Management	1 327 792	1 038 074	1 239 470	415 680	343 022	103 785	1 203 707	233 299	5 904 829
Receivables from Exchange Transactions - Water Management	2 356 899	1 384 175	1 596 804	587 518	510 912	151 183	1 707 844	386 547	8 681 882
Receivables from Exchange Transactions - Property Rental Debtors	303 329	179 044	71 357	182 156	347 943	117 268	219 461	713 390	2 133 948
Interest on Arrear Debtor Accounts	217 031	349 672	596 060	133 451	126 860	41 403	946 500	526 471	2 937 448
Recoverable unauthorised or irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-
Other	- 3 604 743	148 087	156 150	33 727	111 633	17 005	273 527	171 948	- 2 692 666
Total By Income Source	19 286 283	8 594 850	7 550 875	8 094 629	3 073 524	901 561	10 216 210	5 313 232	63 031 164
Debtors Age Analysis By Customer Group									
Organs of State	- 403 638	216 595	130 838	120 138	89 156	80 872	533 593	1 373 872	2 141 426
Commercial	6 523 205	1 431 545	518 235	1 060 768	545 757	68 576	879 428	1 848 031	12 875 545
Households	13 170 916	6 936 620	6 900 232	6 893 876	2 438 320	751 834	8 797 726	2 032 985	47 922 509
Other	- 4 200	10 090	1 570	19 847	291	279	5 463	58 344	91 684
Total By Customer Group	19 286 283	8 594 850	7 550 875	8 094 629	3 073 524	901 561	10 216 210	5 313 232	63 031 164

The age analysis for debtors reported that a total of **R63.03m** of debt is outstanding for the reporting period.

Analysis of the debtor's information as follows:

- Month on month decrease for outstanding debtors from R79.5m to R63.03m for October 2022.
- Property rates shows a significant decrease in outstanding balance from R32m for September to R17.9m for the month of October 2022.
- This is in line with the projections of the yearly property rates payable by the end of October 2022 as per policy.
- Outstanding business debtor is also improving comparing to the previous financial month.
- The limited movement relating to Government debt posing a risk that should be closely monitored by finance.

The collection for the month of 31 October 2022 totals 95.75% that is slightly above the National norm of 95%.

12. mSCOA IMPLEMENTATION

The new budget of municipality will be required to ensure that a more formal steering committee are being implemented again.

The implementation plan also needs to be reviewed and updated to ensure more focused attention can be given to ensure compliance with the latest financial reforms introduced by National Treasury.

The implementation of MSCOA requirements is a continuous process with many challenges already addressed.

13. COST CONTAINMENT REGULATION AND CIRCULAR REQUIREMENTS

National Treasury as part of the drive for more efficient use of government resources introduced the **Local Government: Municipal Cost Containment regulation (MCCR)** promulgated on the 7 June 2019 with effective date of **1 July 2019**.

As part of the regulation municipalities is required to report as part of the in-year reporting mechanisms of the MFMA to the municipal council's relating to **COST CONTAINMENT** initiatives implemented. Numerous other requirements were also introduced that enforce reviewed of municipal policies and documentation as well as business processes. These will be implemented by the Chief Financial Officer as required.

Below the standardised report relating to **Cost containment measures** implemented by the municipality.

Total cost saving disclosure in the In-year report								
COST CONTAINMENT IN-YEAR REPORT - 31 OCTOBER 2022								
MEASURES	APPROVED BUDGET	Q1 - 30 Sept	Q2 - 31 Dec	Q3 - 31 Mrch	Q4 - June	YTD TOTAL	Unspent	% Spent
<i>Use of Consultants</i>	6 913 600,00	1 018 229,16	255 932,88	-	-	1 274 162,04	5 639 437,96	18,4%
<i>Use of RME contractors</i>	9 746 600,00	1 085 806,82	617 017,37	-	-	1 702 824,19	8 043 775,81	17,5%
<i>Travel and subsistence</i>	351 540,00	61 470,85	28 874,12	-	-	90 344,97	261 195,03	25,7%
<i>Domestic accommodation</i>	221 600,00	29 569,24	2 489,20	-	-	32 058,44	189 541,56	14,5%
<i>Sponsorship, events and catering</i>	181 700,00	37 783,61	11 538,98	-	-	49 322,59	132 377,41	27,1%
<i>Communication</i>	377 800,00	85 585,14	19 713,78	-	-	105 298,92	272 501,08	27,9%
<i>Other related expenditures</i>	1 033 200,00	187 745,31	72 238,97	-	-	259 984,28	773 215,72	25,2%
Total	18 826 040,00	2 506 190,13	1 007 805,30	-	-	3 513 995,43	15 312 044,57	18,7%

The administration as part of the strategic planning and processes needs to review the approach followed with respect to the implementation of the Cost containment measures and policy. This needs to be escalated to a higher priority on the radar screens to ensure that the municipality will ensure that long-term benefits can be achieved with the implementation of these measures.

PART B

14. LEGISLATED INFORMATION

WC033 Cape Agulhas - Table C1 Monthly Budget Statement Summary - M04 October

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	81 031	81 511	-	3 899	46 296	44 361	1 935	4%	81 511
Service charges	223 789	241 821	-	18 306	77 419	80 607	(3 188)	-4%	241 821
Investment revenue	4 783	2 506	-	395	923	835	87	10%	2 506
Transfers and subsidies	48 416	53 037	-	275	17 331	19 872	(2 541)	-13%	53 037
Other own revenue	35 277	38 439	-	2 095	7 319	12 813	(5 494)	-43%	38 439
Total Revenue (excluding capital transfers and contributions)	393 296	417 313	-	24 970	149 288	158 488	(9 200)	-6%	417 313
Employee costs	157 389	167 932	-	12 283	49 936	53 293	(3 357)	-6%	167 932
Remuneration of Councillors	5 577	5 777	-	483	1 932	1 926	7	0%	5 777
Depreciation & asset impairment	19 950	10 827	-	902	3 609	3 609	(0)	-0%	10 827
Finance charges	9 430	6 564	-	-	-	2 188	(2 188)	-100%	6 564
Inventory consumed and bulk purchases	130 834	140 289	-	9 812	60 562	50 040	10 522	21%	140 289
Transfers and subsidies	2 354	2 361	-	308	1 004	787	217	28%	2 361
Other expenditure	60 934	75 411	-	3 635	16 480	25 539	(9 059)	-35%	75 411
Total Expenditure	386 468	409 161	-	27 424	133 523	137 382	(3 858)	-3%	409 161
Surplus/(Deficit)	6 828	8 152	-	(2 454)	15 765	21 107	(5 342)	-25%	8 152
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	25 102	31 504	-	784	785	10 088	(9 303)	-92%	31 504
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	365	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	32 295	39 656	-	(1 670)	16 550	31 195	(14 644)	-47%	39 656
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	32 295	39 656	-	(1 670)	16 550	31 195	(14 644)	-47%	39 656
Capital expenditure & funds sources									
Capital expenditure	72 502	70 616	-	1 978	4 473	23 651	(19 178)	-81%	70 616
Capital transfers recognised	24 729	28 004	-	835	1 070	11 201	(10 130)	-90%	28 004
Borrowing	13 937	19 088	-	685	795	4 407	(3 612)	-82%	19 088
Internally generated funds	33 836	23 524	-	458	2 607	8 044	(5 436)	-68%	23 524
Total sources of capital funds	72 502	70 616	-	1 978	4 473	23 651	(19 178)	-81%	70 616
Financial position									
Total current assets	188 717	257 356	-	-	214 729	-	-	-	257 356
Total non current assets	543 139	629 471	-	-	561 089	-	-	-	629 471
Total current liabilities	67 616	94 374	-	-	100 870	-	-	-	94 374
Total non current liabilities	174 425	180 407	-	-	180 910	-	-	-	180 407
Community wealth/Equity	491 908	612 047	-	-	494 037	-	-	-	612 047
Cash flows									
Net cash from (used) operating	(107 499)	48 052	-	2 141	21 342	10 547	(10 795)	-102%	48 052
Net cash from (used) investing	(36 203)	(55 616)	-	(2 624)	(12 436)	(18 651)	(6 215)	33%	(55 616)
Net cash from (used) financing	34 626	13 330	-	-	-	(1 919)	(1 919)	100%	13 330
Cash/cash equivalents at the month/year end	284	125 110	123 457	-	132 363	113 433	(18 930)	-17%	129 223
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	19 286	8 595	7 551	8 095	3 074	902	10 216	5 313	63 031
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

WC033 Cape Agulhas - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		158 928	153 811	-	4 409	63 715	71 609	(7 894)	-11%	153 811
Executive and council		33 385	37 037	-	-	14 444	14 699	(255)	-2%	37 037
Finance and administration		125 543	116 774	-	4 409	49 271	56 910	(7 639)	-13%	116 774
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		14 160	16 790	-	1 201	5 698	5 578	120	2%	16 790
Community and social services		7 259	7 463	-	21	1 762	2 469	(707)	-29%	7 463
Sport and recreation		6 726	8 483	-	1 171	3 838	2 828	1 010	36%	8 483
Public safety		-	-	-	-	-	-	-	-	-
Housing		175	844	-	9	98	281	(183)	-65%	844
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 663	11 054	-	1 132	2 479	3 685	(1 206)	-33%	11 054
Planning and development		3 979	3 180	-	179	852	1 060	(208)	-20%	3 180
Road transport		3 415	4 045	-	861	1 311	1 348	(37)	-3%	4 045
Environmental protection		2 268	3 830	-	92	316	1 277	(961)	-75%	3 830
<i>Trading services</i>		236 013	267 163	-	19 011	78 181	87 704	(9 523)	-11%	267 163
Energy sources		151 470	174 959	-	11 409	51 055	58 386	(7 331)	-13%	174 959
Water management		43 259	49 444	-	3 963	12 344	15 065	(2 720)	-18%	49 444
Waste water management		17 308	18 314	-	1 442	5 923	6 105	(181)	-3%	18 314
Waste management		23 975	24 446	-	2 197	8 858	8 149	709	9%	24 446
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	418 763	448 817	-	25 754	150 073	168 576	(18 503)	-11%	448 817
Expenditure - Functional										
<i>Governance and administration</i>		115 302	118 757	-	9 018	37 526	39 242	(1 715)	-4%	118 757
Executive and council		15 457	15 017	-	1 320	6 425	5 993	431	7%	15 017
Finance and administration		98 233	101 909	-	7 555	30 511	32 668	(2 157)	-7%	101 909
Internal audit		1 612	1 831	-	143	590	580	10	2%	1 831
<i>Community and public safety</i>		31 858	35 897	-	2 478	9 258	11 532	(2 274)	-20%	35 897
Community and social services		10 913	13 061	-	886	3 652	4 153	(501)	-12%	13 061
Sport and recreation		14 188	14 957	-	1 233	4 125	4 827	(702)	-15%	14 957
Public safety		3 625	4 082	-	114	445	1 333	(888)	-67%	4 082
Housing		3 133	3 798	-	246	1 035	1 218	(183)	-15%	3 798
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		42 028	48 039	-	2 907	11 791	15 321	(3 531)	-23%	48 039
Planning and development		12 791	15 157	-	1 028	4 044	4 752	(708)	-15%	15 157
Road transport		21 578	21 625	-	1 451	5 892	6 931	(1 039)	-15%	21 625
Environmental protection		7 659	11 258	-	427	1 855	3 638	(1 784)	-49%	11 258
<i>Trading services</i>		197 280	206 467	-	13 020	74 949	71 287	3 662	5%	206 467
Energy sources		129 515	140 202	-	9 087	58 689	49 805	8 884	18%	140 202
Water management		26 168	24 946	-	1 701	6 832	8 065	(1 233)	-15%	24 946
Waste water management		15 859	13 701	-	947	4 539	4 443	96	2%	13 701
Waste management		25 738	27 619	-	1 285	4 888	8 974	(4 085)	-46%	27 619
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	386 468	409 161	-	27 424	133 523	137 382	(3 858)	-3%	409 161
Surplus/ (Deficit) for the year		32 295	39 656	-	(1 670)	16 550	31 195	(14 644)	-47%	39 656

WC033 Cape Agulhas - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		38 743	39 493	-	(387)	14 635	15 518	(882)	-5.7%	39 493
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		105 295	102 630	-	4 621	48 727	50 884	(2 157)	-4.2%	102 630
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		5 684	7 874	-	953	1 627	2 625	(998)	-38.0%	7 874
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		14 363	17 115	-	1 217	5 750	5 686	64	1.1%	17 115
Vote 5 - ENGINEERING SERVICES DIRECTORATE		252 350	279 679	-	19 237	78 749	93 188	(14 439)	-15.5%	279 679
Vote 6 - ENGINEERING SERVICES DIRECTORATE2		2 329	2 027	-	114	585	676	(91)	-13.5%	2 027
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	418 763	448 817	-	25 754	150 073	168 576	(18 503)	-11.0%	448 817
Expenditure by Vote	1									
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		39 972	40 961	-	3 138	14 125	14 192	(67)	-0.5%	40 961
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		67 162	70 541	-	4 839	19 116	22 647	(3 531)	-15.6%	70 541
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		20 847	25 207	-	1 204	5 073	8 126	(3 054)	-37.6%	25 207
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		33 638	38 143	-	2 861	10 690	12 225	(1 535)	-12.6%	38 143
Vote 5 - ENGINEERING SERVICES DIRECTORATE		198 914	208 266	-	13 066	75 498	71 850	3 648	5.1%	208 266
Vote 6 - ENGINEERING SERVICES DIRECTORATE2		25 935	26 043	-	2 316	9 022	8 342	680	8.2%	26 043
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	386 468	409 161	-	27 424	133 523	137 382	(3 858)	-2.8%	409 161
Surplus/ (Deficit) for the year	2	32 295	39 656	-	(1 670)	16 550	31 195	(14 644)	-46.9%	39 656

WC033 Cape Agulhas - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		81 031	81 511	-	3 899	46 296	44 361	1 935	4%	81 511
Service charges - electricity revenue		147 271	167 603	-	11 337	50 936	55 868	(4 932)	-9%	167 603
Service charges - water revenue		35 549	31 974	-	3 335	11 716	10 658	1 058	10%	31 974
Service charges - sanitation revenue		16 993	18 089	-	1 437	5 909	6 030	(121)	-2%	18 089
Service charges - refuse revenue		23 975	24 154	-	2 197	8 858	8 051	807	10%	24 154
Rental of facilities and equipment		2 940	1 564	-	(446)	(51)	521	(572)	-110%	1 564
Interest earned - external investments		4 783	2 506	-	395	923	835	87	10%	2 506
Interest earned - outstanding debtors		1 922	1 991	-	161	609	664	(54)	-8%	1 991
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 656	3 520	-	56	285	1 173	(888)	-76%	3 520
Licences and permits		4	142	-	-	-	47	(47)	-100%	142
Agency services		3 415	4 045	-	861	1 311	1 348	(37)	-3%	4 045
Transfers and subsidies		48 416	53 037	-	275	17 331	19 872	(2 541)	-13%	53 037
Other revenue		11 271	12 177	-	1 463	5 163	4 059	1 104	27%	12 177
Gains		13 070	15 000	-	-	-	5 000	(4 998)	-100%	15 000
Total Revenue (excluding capital transfers and contributions)		393 296	417 313	-	24 970	149 288	158 488	(9 200)	-6%	417 313
Expenditure By Type										
Employee related costs		157 389	167 932	-	12 283	49 936	53 293	(3 357)	-6%	167 932
Remuneration of councillors		5 577	5 777	-	483	1 932	1 926	7	0%	5 777
Debt impairment		10 344	9 018	-	-	-	3 006	(3 006)	-100%	9 018
Depreciation & asset impairment		19 950	10 827	-	902	3 609	3 609	(0)	0%	10 827
Finance charges		9 430	6 564	-	-	-	2 188	(2 188)	-100%	6 564
Bulk purchases - electricity		112 352	116 487	-	7 662	53 502	42 106	11 396	27%	116 487
Inventory consumed		18 482	23 802	-	2 150	7 061	7 934	(873)	-11%	23 802
Contracted services		23 601	30 263	-	1 458	4 692	9 456	(4 764)	-50%	30 263
Transfers and subsidies		2 354	2 361	-	308	1 004	787	217	28%	2 361
Other expenditure		26 989	36 119	-	2 177	11 787	13 073	(1 286)	-10%	36 119
Losses		-	10	-	-	-	3	(3)	-100%	10
Total Expenditure		386 468	409 161	-	27 424	133 523	137 382	(3 858)	-3%	409 161
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		25 102	31 504	-	784	785	10 088	(9 303)	(0)	31 504
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		365	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		32 295	39 656	-	(1 670)	16 550	31 195			39 656
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		32 295	39 656	-	(1 670)	16 550	31 195			39 656
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		32 295	39 656	-	(1 670)	16 550	31 195			39 656
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		32 295	39 656	-	(1 670)	16 550	31 195			39 656

Total Capital Expenditure		72 502	70 616	-	1 978	4 473	23 651	(19 178)	-81%	70 616
Capital Expenditure - Functional Classification										
Governance and administration		371	1 903	-	108	709	423	285	67%	1 903
Executive and council		13	-	-	-	-	-	-		-
Finance and administration		359	1 903	-	108	709	423	285	67%	1 903
Internal audit										
Community and public safety		2 808	3 498	-	20	128	517	(388)	-75%	3 498
Community and social services		82	1 368	-	-	1	517	(515)	-100%	1 368
Sport and recreation		2 371	2 101	-	3	110	-	110	#DIV/0!	2 101
Public safety		355	29	-	17	17	-	17	#DIV/0!	29
Housing		-	-	-	-	-	-	-		-
Health										
Economic and environmental services		20 620	16 753	-	223	507	6 284	(5 777)	-92%	16 753
Planning and development		1 314	1 188	-	3	3	419	(417)	-99%	1 188
Road transport		18 838	14 655	-	220	504	5 800	(5 296)	-91%	14 655
Environmental protection		468	910	-	-	-	65	(65)	-100%	910
Trading services		48 703	48 463	-	1 626	3 129	16 427	(13 298)	-81%	48 463
Energy sources		12 141	12 156	-	8	10	3 472	(3 463)	-100%	12 156
Water management		10 833	8 325	-	776	1 609	3 203	(1 595)	-50%	8 325
Waste water management		24 901	19 320	-	393	627	7 007	(6 379)	-91%	19 320
Waste management		828	8 662	-	448	883	2 744	(1 861)	-68%	8 662
Other										
Total Capital Expenditure - Functional Classification	3	72 502	70 616	-	1 978	4 473	23 651	(19 178)	-81%	70 616
Funded by:										
National Government		20 106	27 302	-	835	1 069	10 921	(9 852)	-90%	27 302
Provincial Government		4 623	703	-	-	1	280	(279)	-100%	703
District Municipality										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)										
Transfers recognised - capital		24 729	28 004	-	835	1 070	11 201	(10 130)	-90%	28 004
Borrowing	6	13 937	19 088	-	685	795	4 407	(3 612)	-82%	19 088
Internally generated funds		33 836	23 524	-	458	2 607	8 044	(5 436)	-68%	23 524
Total Capital Funding		72 502	70 616	-	1 978	4 473	23 651	(19 178)	-81%	70 616

WC033 Cape Agulhas - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		123 298	30 750	-	143 161	30 750
Call investment deposits		-	118 998	-	-	118 998
Consumer debtors		44 403	88 783	-	48 612	88 783
Other debtors		19 234	17 244	-	21 327	17 244
Current portion of long-term receivables		2	3	-	2	3
Inventory		1 780	1 578	-	1 628	1 578
Total current assets		188 717	257 356	-	214 729	257 356
Non current assets						
Long-term receivables		155	154	-	147	154
Investments		-	-	-	-	-
Investment property		40 127	40 301	-	40 123	40 301
Investments in Associate		-	-	-	-	-
Property, plant and equipment		498 660	585 573	-	516 996	585 573
Biological		-	-	-	-	-
Intangible		4 197	3 443	-	3 822	3 443
Other non-current assets		-	-	-	-	-
Total non current assets		543 139	629 471	-	561 089	629 471
TOTAL ASSETS		731 856	886 827	-	775 818	886 827
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		4 047	8 000	-	12 047	8 000
Consumer deposits		5 903	6 095	-	6 031	6 095
Trade and other payables		45 705	65 004	-	68 564	65 004
Provisions		11 960	15 274	-	14 228	15 274
Total current liabilities		67 616	94 374	-	100 870	94 374
Non current liabilities						
Borrowing		77 587	68 993	-	69 594	68 993
Provisions		96 838	111 413	-	111 316	111 413
Total non current liabilities		174 425	180 407	-	180 910	180 407
TOTAL LIABILITIES		242 041	274 781	-	281 780	274 781
NET ASSETS	2	489 815	612 047	-	494 037	612 047
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		454 908	574 547	-	454 537	574 547
Reserves		37 000	37 500	-	39 500	37 500
TOTAL COMMUNITY WEALTH/EQUITY	2	491 908	612 047	-	494 037	612 047

WC033 Cape Agulhas - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		73 858	80 404	-	12 462	33 681	18 552	15 129	82%	80 404
Service charges		237 107	262 863	-	18 316	70 970	87 621	(16 651)	-19%	262 863
Other revenue		15 438	18 458	-	5 290	21 536	6 153	15 384	250%	18 458
Transfers and Subsidies - Operational		38 998	16 820	-	122	26 198	5 446	20 752	381%	16 820
Transfers and Subsidies - Capital		15 298	30 804	-	-	3 840	7 194	(3 354)	-47%	30 804
Interest		-	1 747	-	-	-	582	(582)	-100%	1 747
Dividends								-		
Payments										
Suppliers and employees		(488 198)	(365 404)	-	(34 048)	(134 883)	(115 788)	19 095	-16%	(365 404)
Finance charges								-		
Transfers and Grants		-	2 361	-	-	-	787	787	100%	2 361
NET CASH FROM/(USED) OPERATING ACTIVITIES		(107 499)	48 052	-	2 141	21 342	10 547	(10 795)	-102%	48 052
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4 115	15 000	-	-	2 879	5 000	(2 121)	-42%	15 000
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(40 319)	(70 616)	-	(2 624)	(15 314)	(23 651)	(8 337)	35%	(70 616)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(36 203)	(55 616)	-	(2 624)	(12 436)	(18 651)	(6 215)	33%	(55 616)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing		34 626	19 088	-	-	-	-	-		19 088
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		-	(5 758)	-	-	-	(1 919)	(1 919)	100%	(5 758)
NET CASH FROM/(USED) FINANCING ACTIVITIES		34 626	13 330	-	-	-	(1 919)	(1 919)	100%	13 330
NET INCREASE/ (DECREASE) IN CASH HELD		(109 077)	5 767	-	(483)	8 906	(10 023)			5 767
Cash/cash equivalents at beginning:		109 361	119 343	123 457	123 457	123 457	123 457			123 457
Cash/cash equivalents at month/year end:		284	125 110	123 457		132 363	113 433			129 223

15. QUALITY CERTIFICATE

NAVRAE:
ENQUIRIES: S Stanley

KONTAKNR
CONTACT NO 028 425 5798

VERW:
REF: 5/3/2022-23 (M04_S71)

KANTOOR:
OFFICES: Bredasdorp

DATUM
DATE 10 November 2022



KAAP AGULHAS MUNISIPALITEIT
CAPE AGULHAS MUNICIPALITY
U MASIPALA WASECAPE AGULHAS

QUALITY CERTIFICATE

I, **EBEN PHILLIPS** the accounting officer / chief financial officer of **CAPE AGULHAS MUNICIPALITY WC033** (name of municipality), hereby certify that –

(mark as appropriate)

The monthly budget statements.

- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid- year budget and performance assessment

For the month ended **31 October 2022** (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: **EBEN OLIVER PHILLIPS**

Accounting Officer / Chief Financial Officer of **CAPE AGULHAS MUNICIPALITY WC033** (name and demarcation of municipality)

Signature: _____

Date: 10 November 2022