



MATATIELE
LOCAL MUNICIPALITY

2020/2021
MONTHLY MAYORS
SECTION 71
REPORT

MONTH ENDED
30TH APRIL 2021

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GLOSSARY

Annual Budget – Prescribed in section 16 of the MFMA - the formal means by which a Municipality approve official budget for the next three years.

Adjustment Budget – Prescribed in section 28 of the MFMA – the formal means by which a Municipality may revise its annual budget during the year.

Allocations (Transfers – see DORA) – Money received from Provincial or National Government.

Budget Related Policy(ies) – Policies of a Municipality affecting or affected by the budget, examples include Tariff Policy, Rates Policy, Credit Control and Debt Collection Policies.

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet and must be included in the asset register.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality. Payments do not always coincide with budgeted expenditure timings - for example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government (see Allocations / Transfers).

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services and to compensate loss of RSC levies.

Fruitless and Wasteful Expenditure – Expenditure that was made in vain and would/should have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations dated April 2009.

MFMA – The Municipal Finance Management Act – Act No. 56 of 2003. The principle piece of legislation relating to municipal financial management. mSCOA – Municipal Standard Chart of Accounts.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating Expenditure – The day-to-day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the Rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budgeted estimates.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised Expenditure – Generally, spending without, or in excess of, an Approved Budget.

Virement – A transfer of funds within a vote.

Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided. In Garden Route District, this means the different GFS classification the budget is divided.

LEGISLATIVE FRAMEWORK

This report has been prepared in terms of the following enabling legislation:

The municipal Finance Management Act No. 56 of 2003

Section 71: Monthly budget Statements

Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations

PART 1-IN-YEAR REPORT

Section 1-Resolutions

These are the resolutions being presented to Council in the monthly report on the implementation of budget and financial state of affairs of the municipality as required in terms of section 71 of the Municipal Finance Management Act 56 of 2003 and the Municipal Budget and Reporting Regulations

Regulation 28 of the Municipal Budget and Reporting Regulations states:

“The monthly budget statement of a municipality must be in the format specified in the 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.”

Recommendations:

- That, Council takes note of the monthly budget statement and supporting documentation for the month 30th April 2021.
- That, the submission of section 71 reports and to Provincial and National Treasuries 10 days after the end of each month be noted by Council.

Section 2-Executive summary

2.1 Introduction

The aim of the Financial Monitoring Report (FMR) is to provide a monthly update and report on the municipality's consolidated performance in terms of the budget, indicate any material variances from Service delivery and Budget Implementation Plan (SDBIP) and provide any remedial action or corrective steps to be taken.

2.2 Consolidated Performance (Revenue & Expenditure)

Revenue by source

The total revenue received for the month ended 30th April 2021 amounted to **R 9,706,413** which represents **2%** of the total annual approved budget figure of **R509,920,764** (including grants) and **2%** of the adjusted budget figure of **R 555,327,264**, revenue recognised to date represents **89%** of the adjusted budget. The majority of the revenue recognised this month of **R4,672,230** related to electricity sales for the month.

Operating Expenditure by type

Operating expenditure for the month ended 30th April 2021 amounted to **R 29,605,150** which represents **7%** of total approved operating expenditure budget figure of **R408,392,856** and **7%** of the adjusted budget amount of **R 439,610,076**, of this expenditure the majority relates to Council and employee related cost and payment of monthly contracted services.

Capital Expenditure

The approved annual capital budget for the financial year amounts to **R174,313,680**, this was adjusted to **R 188,712,684**. Capital expenditure incurred for the month ended 30th April 2021 amounted to **R18,054,352**. This represents **10%** of the approved capital expenditure budget and **10%** of the adjusted capital budget. Capital expenditure incurred to date represents **65%** of the total capital expenditure budget.

2.3 Material variances from the SDBIP

Variances and deficiencies are identified in terms of the SDBIP. These are reported on and monitored by the Performance Management Unit, situated in the Office of the Municipal Manager, as applicable.

2.4 Remedial or corrective steps

HODs and unit managers are sent monthly income and expenditure reports to monitor expenditure and revenue performance of each department, ensure spending is within budget and is aligned to the IDP's Strategic Goals.

Section 3

IN-YEAR BUDGET STATEMENT TABLES

3.1 Monthly budget statements

3.1.1 Table C1 Monthly Budget Statement Summary

Description	2019/20	Budget Year 2020/21							
	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	44,904	48,190	48,190	1,608	46,850	40,158	6,692	17%	48,190
Service charges	58,434	68,817	68,817	5,644	46,197	57,347	(11,150)	-19%	68,817
Investment revenue	12,973	14,650	14,650	885	6,984	12,208	(5,224)	-43%	14,650
Transfers and subsidies	244,441	256,212	309,524	-	304,315	257,936	46,379	18%	309,524
Other own revenue	19,092	20,525	21,270	1,570	17,371	17,725	(354)	-2%	21,270
Total Revenue (excluding capital transfers and contributions)	379,844	408,394	462,450	9,706	421,717	385,375	36,342	9%	462,450
Employee costs	115,402	125,231	125,231	8,515	94,338	104,359	(10,021)	-10%	125,231
Remuneration of Councillors	20,834	21,537	21,537	1,956	16,629	17,948	(1,319)	-7%	21,537
Depreciation & asset impairment	47,731	33,110	33,110	-	-	27,592	(27,592)	-100%	33,110
Finance charges	3	-	-	-	1	-	1	#DIV/0!	-
Materials and bulk purchases	44,131	53,567	54,281	6,627	44,293	45,234	(940)	-2%	54,281
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	129,629	174,949	205,452	12,508	92,438	171,210	(78,772)	-46%	205,452
Total Expenditure	357,729	408,393	439,610	29,605	247,699	366,342	(118,643)	-32%	439,610
Surplus/(Deficit)	22,114	1	22,840	(19,899)	174,018	19,033	154,985	814%	22,840
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	124,782	101,527	93,186	-	72,341	77,655	(5,314)	-7%	93,186
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)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	146,896	101,528	116,026	(19,899)	246,359	96,688	149,670	155%	116,026
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	146,896	101,528	116,026	(19,899)	246,359	96,688	149,670	155%	116,026
Capital expenditure & funds sources									
Capital expenditure	155,644	174,105	188,713	18,054	122,322	157,248	(34,926)	-22%	188,713
Capital transfers recognised	95,417	99,340	90,739	9,187	70,265	82,783	(12,518)	-15%	90,739
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	60,228	74,974	97,974	8,868	52,057	62,304	(10,247)	-16%	97,974
Total sources of capital funds	155,644	174,314	188,713	18,054	122,322	145,088	(22,766)	-16%	188,713
Financial position									
Total current assets	266,693	232,526	200,528	-	388,240	-	-	-	200,528
Total non current assets	1,094,663	1,143,450	1,157,849	-	1,299,416	-	-	-	1,157,849
Total current liabilities	63,077	97,388	106,093	-	136,004	-	-	-	106,093
Total non current liabilities	29,028	27,398	26,760	-	27,669	-	-	-	26,760
Community wealth/Equity	1,269,250	1,251,190	1,225,524	-	1,523,983	-	-	-	1,225,524
Cash flows									
Net cash from (used) operating	201,441	989,595	172,084	156,549	2,138,892	824,663	(1,314,230)	-159%	172,084
Net cash from (used) investing	(155,644)	(174,314)	(188,713)	(30,812)	(113,785)	(145,261)	(31,476)	22%	(188,713)
Net cash from (used) financing	1	(1,268)	(1,387)	(17)	(1,456)	(1,268)	187	-15%	(1,387)
Cash/cash equivalents at the month/year end	169,795	950,896	135,069	-	2,026,430	831,218	(1,195,212)	-144%	(15,237)
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	28,748	3,694	3,729	3,865	2,707	2,607	29,062	95,300	169,713
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

3.1.2 Table C2: Monthly Budget Statement –Financial Performance (Standard Classification)

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		309,200	325,819	376,426	3,283	366,256	313,689	52,567	17%	376,426
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		309,200	325,819	376,426	3,283	366,256	313,689	52,567	17%	376,426
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		7,125	11,958	11,693	638	7,981	9,744	(1,764)	-18%	11,693
Community and social services		3,469	5,719	5,454	26	4,143	4,545	(402)	-9%	5,454
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		3,655	6,239	6,239	613	3,838	5,199	(1,362)	-26%	6,239
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		59,075	49,081	60,654	24	48,288	50,545	(2,257)	-4%	60,654
Planning and development		481	145	202	7	119	168	(49)	-29%	202
Road transport		58,594	48,936	60,452	17	48,169	50,377	(2,208)	-4%	60,452
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		129,225	123,062	106,863	5,761	71,533	89,052	(17,520)	-20%	106,863
Energy sources		118,306	107,474	87,474	4,779	61,778	72,895	(11,117)	-15%	87,474
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10,919	15,588	19,388	982	9,754	16,157	(6,402)	-40%	19,388
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	504,625	509,921	555,636	9,706	494,057	463,030	31,027	7%	555,636
Expenditure - Functional										
Governance and administration		181,281	212,043	230,379	15,606	130,714	191,983	(61,268)	-32%	230,379
Executive and council		31,048	37,214	28,364	1,933	20,153	23,636	(3,483)	-15%	28,364
Finance and administration		147,900	174,829	197,941	13,253	107,850	164,951	(57,101)	-35%	197,941
Internal audit		2,333	-	4,075	420	2,711	3,396	(685)	-20%	4,075
Community and public safety		29,228	36,223	38,064	2,292	24,050	31,720	(7,669)	-24%	38,064
Community and social services		12,048	15,351	17,191	1,030	9,595	14,326	(4,731)	-33%	17,191
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		17,180	20,873	20,873	1,262	14,456	17,394	(2,938)	-17%	20,873
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		82,373	78,862	85,462	2,299	30,537	71,218	(40,682)	-57%	85,462
Planning and development		15,981	25,584	31,084	760	13,689	25,903	(12,214)	-47%	31,084
Road transport		66,392	53,278	54,378	1,539	16,847	45,315	(28,467)	-63%	54,378
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		64,848	81,265	85,705	9,407	62,398	71,421	(9,023)	-13%	85,705
Energy sources		46,926	57,506	58,006	6,789	46,071	48,338	(2,267)	-5%	58,006
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		17,922	23,759	27,700	2,618	16,327	23,083	(6,756)	-29%	27,700
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	357,729	408,393	439,610	29,605	247,699	366,342	(118,643)	-32%	439,610
Surplus/ (Deficit) for the year		146,896	101,528	116,026	(19,899)	246,359	96,688	149,670	155%	116,026

This table reflects the operating budget (Financial Performance) in standard classification, the main functions are Governance and Administration, Community and Public Safety, Economic and Environmental Services and Trading services.

3.1.3 Table C3: Monthly Budget Statement –Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	Budget Year 2020/21							
		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 - Executive and council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Admin		308,729	325,469	375,951	3,129	366,053	313,293	52,760	16.8%	375,951
Vote 3 - Corporate		471	350	475	154	203	396	(193)	-48.7%	475
Vote 4 - Development and Planning		481	145	202	7	119	168	(49)	-29.1%	202
Vote 5 - Community		18,044	27,546	31,082	1,620	17,735	25,901	(8,166)	-31.5%	31,082
Vote 6 - Infrastructure		176,900	156,410	147,926	4,796	109,947	123,272	(13,325)	-10.8%	147,926
Vote 7 - Internal Audit		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	504,625	509,921	555,636	9,706	494,057	463,030	31,027	6.7%	555,636
Expenditure by Vote	1									
Vote 1 - Executive and council		31,048	37,214	28,364	1,933	20,153	23,636	(3,483)	-14.7%	28,364
Vote 2 - Finance and Admin		88,195	100,989	122,666	7,488	57,455	102,222	(44,767)	-43.8%	122,666
Vote 3 - Corporate		59,705	73,840	75,274	5,764	50,395	62,729	(12,334)	-19.7%	75,274
Vote 4 - Development and Planning		15,981	25,584	31,084	760	13,689	25,903	(12,214)	-47.2%	31,084
Vote 5 - Community		47,150	59,983	65,763	4,910	40,377	54,803	(14,426)	-26.3%	65,763
Vote 6 - Infrastructure		113,317	110,783	112,383	8,329	62,918	93,653	(30,734)	-32.8%	112,383
Vote 7 - Internal Audit		2,333	–	4,075	420	2,711	3,396	(685)	-20.2%	4,075
Total Expenditure by Vote	2	357,729	408,393	439,610	29,605	247,699	366,342	(118,643)	-32.4%	439,610
Surplus/ (Deficit) for the year	2	146,896	101,528	116,026	(19,899)	246,359	96,688	149,670	154.8%	116,026

Reporting per municipal vote provides details on the spread of spending over the various function of council. Revenue is mainly budgeted under the Executive and Council function and therefore the majority of the revenue will be reflected under this function.

3.1.4 Table C4: Monthly Budget Statement –Financial Performance (revenue by source and expenditure by type)

Description	Ref	2019/20	Budget Year 2020/21							
		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		44,904	48,190	48,190	1,608	46,850	40,158	6,692	17%	48,190
Service charges - electricity revenue		47,645	53,291	53,291	4,672	36,600	44,409	(7,809)	-18%	53,291
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		10,790	15,526	15,526	972	9,597	12,938	(3,341)	-26%	15,526
Rental of facilities and equipment		803	500	1,245	(67)	1,403	1,038	365	35%	1,245
Interest earned - external investments		12,973	14,650	14,650	885	6,984	12,208	(5,224)	-43%	14,650
Interest earned - outstanding debtors		11,555	11,799	11,799	913	11,236	9,832	1,404	14%	11,799
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,398	2,094	2,094	364	612	1,745	(1,133)	-65%	2,094
Licences and permits		2,557	4,525	4,525	250	3,255	3,771	(515)	-14%	4,525
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		244,441	256,212	309,524	-	304,315	257,936	46,379	18%	309,524
Other revenue		2,779	1,608	1,608	110	865	1,340	(475)	-35%	1,608
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		379,844	408,394	462,450	9,706	421,717	385,375	36,342	9%	462,450
Expenditure By Type										
Employee related costs		115,402	125,231	125,231	8,515	94,338	104,359	(10,021)	-10%	125,231
Remuneration of councillors		20,834	21,537	21,537	1,956	16,629	17,948	(1,319)	-7%	21,537
Debt impairment		13,884	5,000	5,000	-	-	4,167	(4,167)	-100%	5,000
Depreciation & asset impairment		47,731	33,110	33,110	-	-	27,592	(27,592)	-100%	33,110
Finance charges		3	-	-	-	1	-	1	#DIV/0!	-
Bulk purchases		39,938	48,000	48,000	6,298	40,029	40,000	29	0%	48,000
Other materials		4,192	5,567	6,281	328	4,264	5,234	(970)	-19%	6,281
Contracted services		81,078	101,279	131,110	8,845	66,817	109,259	(42,442)	-39%	131,110
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		33,957	68,670	69,342	3,663	25,621	57,785	(32,164)	-56%	69,342
Losses		711	-	-	-	-	-	-	-	-
Total Expenditure		357,729	408,393	439,610	29,605	247,699	366,342	(118,643)	-32%	439,610
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		22,114	1	22,840	(19,899)	174,018	19,033	154,985	0	22,840
(National / Provincial and District)		124,782	101,527	93,186	-	72,341	77,655	(5,314)	(0)	93,186
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)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		146,896	101,528	116,026	(19,899)	246,359	96,688			116,026
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		146,896	101,528	116,026	(19,899)	246,359	96,688			116,026
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		146,896	101,528	116,026	(19,899)	246,359	96,688			116,026
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		146,896	101,528	116,026	(19,899)	246,359	96,688			116,026

Revenue by Source

Revenue by source explains the types of income budgeted for and the performance of these individually.

Property Rates

Property rates revenue is the major part of the municipal own revenue.

The municipality bills both annual and monthly rates at the beginning of the financial year i.e. July. The total property rates revenue for the month of April amounted to R 1,607,872.

Services Charges

Revenue from service charges includes electricity sales and revenue from waste removal. The total income from services charges amounted to R5,643,893 for the month ended 30th April 2021.

Interest earned on Investments

Reflects the interest in respect funds not immediately needed in the operations of the municipality, these short-term investments made with financial institutions include conditional grants. Interest on investments for the month ended 30th April 2021 amounted to R 884,625.

Interest on Outstanding Debtors

Interest on overdue accounts for the month ended 30th April 2021 amounted to R 913,221 the majority of the debtors are the government departments.

Fines, penalties and Forfeits

Revenue from fines, penalties and forfeits has an annual budget of R 2,093,700 for the month ended 30th April 2021 an amount revenue of R 364,177 has been recognised for this category.

Licences and permits

The budget for licences and permits amounts to R4,524,696 for the 2020/21 budget year. For the month ended 30th April 2021 an amount of R 250,160 was recognised and represents 6% of the total revenue budget for this category.

Transfers and Subsidies-Operational

The transfers recognised represents the allocations as promulgated in the National and Provincial Division of Revenue Acts respectively. No grant was received in the month of April 2021.

Other Revenue

Other revenue consists mostly skills development refund, sale of tender documents, insurance refund and other revenue. Other revenue amounted to R 109,783 for the month ended 30th April 2021.

Operating Expenditure by type

Employee related costs/ Remuneration of Councillors

Remuneration related expenditure for the month ended 30th April 2021 amounted R 10,470,785 of the expenditure R 1,955,724 relates to Remuneration of Councillors and R 8,515,061 to Managers and staff, that represents 7% of the budgeted amount for this category.

Debt Impairment /Depreciation and Asset impairment

Currently the municipality accounts for Debt impairment at the end of the financial year, no expenditure is reflected for the month for this category.

The municipality is in a process of utilising the financial system (Munsoft) for the fixed asset register to allow for depreciation to be reported on a, monthly basis.

No depreciation was recorded for the month of April 2021.

Bulk Purchases

Expenditure relating to bulk electricity purchases amounts to R6,298,249 for the month, this includes the amount for the month of March whose was not received for the month and by the time the month end was completed.

Other Materials

Other material consists of inventory purchases for material and supplies and amounted to R 231,487 for the month ended 30th April 2021.

Contracted Services

Expenditure under this category consists of repairs and maintenance of municipal fleet, repairs and maintenance of buildings and facilities, debt collection contract, waste removal, grass cutting, accounting and auditing contracts and all municipal and financial systems utilised by the municipality. The contracted services for the month ended 30th April 2021 amounted to R 8,845,085.

Other Expenditure

Other expenditure reflects all other expenses not specifically mentioned and consists of the following:

- Skills development levy
- Remuneration of ward committee
- Telephone expenses
- Fuel and Oil
- Travel and subsistence expenses.

Other expenditure amounted to R 3,662,604 for the month ended 30th April 2021.

3.1.5 Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding)

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		4,259	9,159	8,459	2,009	3,935	7,049	(3,114)	-44%	8,459
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		4,259	9,159	8,459	2,009	3,935	7,049	(3,114)	-44%	8,459
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1,601	3,260	3,260	327	538	2,717	(2,179)	-80%	3,260
Community and social services		1,479	1,560	1,560	172	382	1,300	(918)	-71%	1,560
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		122	1,700	1,700	155	155	1,417	(1,262)	-89%	1,700
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		87,749	80,724	109,841	11,607	77,931	91,522	(13,591)	-15%	109,841
Planning and development		43	480	570	400	430	463	(33)	-7%	570
Road transport		87,706	80,244	109,271	11,207	77,501	91,059	(13,559)	-15%	109,271
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		62,036	81,171	67,153	4,111	39,919	55,961	(16,042)	-29%	67,153
Energy sources		62,036	78,241	64,223	4,062	39,812	53,519	(13,707)	-26%	64,223
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	2,930	2,930	49	106	2,442	(2,335)	-96%	2,930
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	155,644	174,314	188,713	18,054	122,322	157,248	(34,926)	-22%	188,713
Funded by:										
National Government		95,416	99,080	90,479	9,135	70,156	82,567	(12,411)	-15%	90,479
Provincial Government	1	-	260	260	52	109	217	(108)	-50%	260
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		95,417	99,340	90,739	9,187	70,265	82,783	(12,518)	-15%	90,739
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		60,228	74,974	97,974	8,868	52,057	62,304	(10,247)	-16%	97,974
Total Capital Funding		155,644	174,314	188,713	18,054	122,322	145,088	(22,766)	-16%	188,713

The approved annual capital budget for the financial year amounts to **R174,313,680**, this was adjusted to **R 188,712,684**. Capital expenditure incurred for the month ended 30th April 2021 amounted to **R 18,054,352**. This represents **10%** of the approved capital expenditure budget and **10%** of the adjusted capital budget. Capital expenditure incurred to date represents **65%** of the total capital expenditure budget.

3.1.6 C6 Monthly Budget Statement –Financial Position

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		153,085	23,886	23,985	33,161	23,985
Call investment deposits		–	93,822	61,875	178,504	61,875
Consumer debtors		8,258	65,910	66,534	111,878	66,534
Other debtors		103,648	47,924	47,299	62,640	47,299
Current portion of long-term receivables		–	–	–	–	–
Inventory		1,703	984	834	2,058	834
Total current assets		266,693	232,526	200,528	388,240	200,528
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		35,575	35,947	35,947	35,575	35,947
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1,058,068	1,107,177	1,121,576	1,263,071	1,121,576
Biological		–	–	–	–	–
Intangible		333	326	326	770	326
Other non-current assets		688	–	–	–	–
Total non current assets		1,094,663	1,143,450	1,157,849	1,299,416	1,157,849
TOTAL ASSETS		1,361,356	1,375,976	1,358,377	1,687,656	1,358,377
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		345	1,268	1,268	1,380	1,268
Trade and other payables		50,733	83,862	90,385	122,467	90,385
Provisions		11,998	12,258	14,440	12,157	14,440
Total current liabilities		63,077	97,388	106,093	136,004	106,093
Non current liabilities						
Borrowing		–	8,451	–	8,184	–
Provisions		29,028	18,947	26,760	19,485	26,760
Total non current liabilities		29,028	27,398	26,760	27,669	26,760
TOTAL LIABILITIES		92,106	124,787	132,853	163,673	132,853
NET ASSETS	2	1,269,250	1,251,190	1,225,524	1,523,983	1,225,524
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,038,804	793,988	808,486	1,340,592	808,486
Reserves		230,446	457,202	417,038	183,391	417,038
TOTAL COMMUNITY WEALTH/EQUITY	2	1,269,250	1,251,190	1,225,524	1,523,983	1,225,524

3.1.7 C7 Monthly Budget Statement –Cash Flow

Description	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	49,807	49,807	4,696	15,800	41,506	(25,706)	-62%	49,807
Service charges		86,333	82,700	82,700	8,295	40,391	68,917	(28,526)	-41%	82,700
Other revenue		4,149	518,998	8,726	143,868	1,671,103	432,498	1,238,605	286%	8,726
Transfers and Subsidies - Operational		242,957	256,212	305,993	48	308,552	213,510	95,042	45%	305,993
Transfers and Subsidies - Capital		124,782	101,527	92,926		78,926	84,606	(5,680)	-7%	92,926
Interest		24,528	(19,649)	26,449	(360)	(4,850)	(16,374)	11,524	-70%	26,449
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(281,152)	1,190	(394,518)	2	6,193	992	(5,202)	-525%	(394,518)
Finance charges		(5)	-	-	-	-	-	-		-
Transfers and Grants		(150)	(1,190)	-	-	22,777	(992)	(23,769)	2397%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		201,441	989,595	172,084	156,549	2,138,892	824,663	(1,314,230)	-159%	172,084
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	(11,399)	-	-	-		-
Payments										
Capital assets		(155,644)	(174,314)	(188,713)	(19,413)	(113,785)	(145,261)	(31,476)	22%	(188,713)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(155,644)	(174,314)	(188,713)	(30,812)	(113,785)	(145,261)	(31,476)	22%	(188,713)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		1	(1,268)	(1,387)	(17)	(1,456)	(1,268)	(187)	15%	(1,387)
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		1	(1,268)	(1,387)	(17)	(1,456)	(1,268)	187	-15%	(1,387)
NET INCREASE/ (DECREASE) IN CASH HELD		45,798	814,013	(18,016)	125,720	2,023,651	678,133			(18,016)
Cash/cash equivalents at beginning:		123,997	136,883	153,085		2,779	153,085			2,779
Cash/cash equivalents at month/year end:		169,795	950,896	135,069		2,026,430	831,218			(15,237)

PART 2 –SUPPORTING DOCUMENTATION
SECTION 4__DEBTORS' ANALYSIS
Supporting Table SC3

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		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	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6,114	1,334	1,305	1,685	594	476	724	363	12,595	3,842	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2,508	703	671	582	516	461	21,459	40,116	67,014	63,133	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,604	534	487	461	481	414	1,748	16,438	22,168	19,543	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	7	7	7	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	2,237	1,123	1,104	1,137	1,116	1,256	4,317	24,770	37,060	32,596	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	16,285	0	162	0	0	0	815	13,606	30,868	14,421	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2000	28,748	3,694	3,729	3,865	2,707	2,607	29,062	95,300	169,713	133,542	-	-
2019/20 - totals only									-	-			
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,952	1,988	2,168	2,516	1,422	1,470	23,900	43,451	80,866	72,759	-	-
Commercial	2300	24,763	1,698	1,553	1,342	1,279	1,130	5,144	51,724	88,634	60,619	-	-
Households	2400	33	8	8	8	7	7	18	125	214	165	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	28,748	3,694	3,729	3,865	2,707	2,607	29,062	95,300	169,713	133,542	-	-

The total debt book for April 2021 is R 166 160 696,8 has decrease by R801 519 from the previous month balance of R 166 962 215.47 Debt is made up of the following:

Residential debt:

R 63 057 685,13

Commercial debt

R 23 946 687,09

Government debt

R 76 881 932,81

Other

R 2 274 391,77

The municipality implements the credit control and debt collection policy.

There are two areas in which the municipality is not able to collect and the debt totals to

Maluti

R42 913 645,25 (including current)

Cedarville

R3 704 169,47 (including current)

The municipality makes use of debt collectors in implementing the credit and debt collection policy. A new service provider has been appointed to start looking at debt that is older than 90 days.

SECTION 5 -CREDITORS' ANALYSIS

Supporting Table SC4

Description R thousands	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)
		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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-

The municipality paid its creditors within 30 days for the month ended 30th April 2021.

SECTION 6- INVESTMENT POTFOLIO ANALYSIS***Conditional and Unconditional investment monitoring Information***

Conditional Investments -Description	Opening Balance	Deposits	Withdrawals	Interest Earned	Closing Balance
Municipal Infrastructure Grant	2,595,837.15	9,806,682.18	(5,721,919.00)	(6,614.15)	6,680,600.33
INEP	5,325,243.80	14,724.55	(2,811,402.10)	(14,724.55)	2,528,566.25
Municipal Electrification Intervention	270,059.73	688.19	-	(688.19)	270,747.92
Smart Grid	54,092.84	137.94	-	(137.94)	54,230.78
Establishment Plan	192,780.88	301.05	-	(301.05)	193,081.93
Housing Development Fund	1,960,813.90	3,062.10	-	(3,062.10)	1,963,876.00
Dedea	596,699.33	931.83	-	931.83	597,631.16
Total Conditional Investments	10,995,528	9,826,528	- 8,533,321	- 24,596	12,288,734

Unconditional Investments -Description	Opening Balance	Deposits	Withdrawals	Interest Earned	Closing Balance
Call Acc STD CRR	48,584,582.18	-	-	(105,821.21)	48,584,582.18
Call Acc STD CRR	11,054,097.53	24,076.73	-	(24,076.73)	11,078,174.26
Call Acc STD CRR	21,000,493.16	96,821.91	-	(96,821.91)	21,097,315.07
Call ACC FNB Surplus Cash	6,805,395.80	-	-	(10,627.60)	6,805,395.80
Nedbank 32 Days	6,324,675.66	20,143.79	-	(20,143.79)	6,344,819.45
Nedbank relief fund	763,073.96	1,944.32	-	(1,944.32)	765,018.28
Nedbank COV -19 Solidarity	92,273.01	250.16	-	(211.96)	92,523.17
Nedbank call Surplus	117,997,388.77	255,790.90	(32,275,726.27)	(255,790.90)	85,977,453.40
NEDBANK	50,123,784.93	176,835.62	-	(176,835.62)	50,300,620.55
NEDBANK	40,064,745.21	138,739.73	-	(138,739.73)	40,203,484.94
Total Unconditional	302,810,510	399,028	- 32,275,726	- 831,014	271,249,387

The municipality invests surplus funds in order to maximise the interest and to have cash readily available when needed and is done in line with the Cash Management and Investments policy. As at 30th April 2021 the conditional investments amounted to R12,288,734 and unconditional investments amounted to R271,249,387.

Total investments as at 30th April 2021 amounted to R283,538,121.

SECTION 7_ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

7.1 Supporting Table SC6

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		240,621	255,022	304,803	-	304,803	254,002	50,801	20.0%	304,803
Local Government Equitable Share		234,919	249,823	299,604	-	299,604	249,670	49,934	20.0%	299,604
Finance Management Grant		1,700	1,700	1,700	-	1,700	1,417	283	20.0%	1,700
EPWP		3,257	3,499	3,499	-	3,499	2,916	583	20.0%	3,499
Disaster relief grant		745	-	-	-	-	-	-		-
Provincial Government:		1,197	930	4,721	-	4,441	3,934	507	12.9%	4,721
Sport and Recreation		1,197	930	930	-	650	775	(125)	-16.1%	930
DEDEAT				3,791	-	3,791	3,159	632	20.0%	3,791
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	241,818	255,952	309,523	-	309,243	257,936	51,307	19.9%	309,523
Capital Transfers and Grants										
National Government:		128,432	101,527	92,926	-	92,926	61,145	23,633	38.7%	92,926
MIG		58,255	48,936	60,335	-	60,335	36,702	23,633	64.4%	60,335
INEP		70,177	52,591	32,591	-	32,591	24,443			32,591
Other capital transfers [insert description]										
Provincial Government:		-	260	260	-	-	217	(217)	-100.0%	260
Sport and Recreation		-	260	260	-	-	217	(217)	-100.0%	260
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	128,432	101,787	93,186	-	92,926	61,362	23,416	38.2%	93,186
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	370,250	357,739	402,709	-	402,169	319,298	74,724	23.4%	402,709

The transfers recognised represents the allocations as promulgated in the National and Provincial Division of Revenue Acts respectively. No grant was received in the month of April 2021.

7.2 Supporting Table SC7

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		239,876	255,022	304,803	19,688	174,476	254,002	(79,526)	-31.3%	304,803
Local Government Equitable Share		234,919	249,823	299,604	19,608	169,934	249,670	(79,736)	-31.9%	299,604
Finance Management Grant		1,700	1,700	1,700		1,043	1,417	(373)	-26.3%	1,700
EPWP		3,257	3,499	3,499	80	3,499	2,916	583	20.0%	3,499
Disaster relief grant								-		
Provincial Government:		1,197	930	4,721	739	776	3,934	(3,158)	-80.3%	4,721
Sport and Recreation		1,197	930	930	5	42	775	(733)	-94.6%	930
DEDEAT		-	-	3,791	734	734	3,159	(2,425)	-76.8%	3,791
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		241,073	255,952	309,523	20,427	175,252	257,936	(82,684)	-32.1%	309,523
Capital expenditure of Transfers and Grants										
National Government:		128,432	101,527	92,926	9,225	72,412	77,438	(5,026)	-6.5%	92,926
MIG		58,255	48,936	60,335	6,293	48,349	50,279	(1,930)	-3.8%	60,335
0		70,177	52,591	32,591	2,932	24,064	27,159	(3,095)	-11.4%	32,591
Other capital transfers [insert description]								-		
Provincial Government:		-	260	260	52	109	217	(108)	-49.8%	260
0			260	260	52	109	217	(108)	-49.8%	260
District Municipality:		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		128,432	101,787	93,186	9,277	72,521	77,655	(5,133)	-6.6%	93,186
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		369,505	357,739	402,709	29,704	247,773	335,591	(87,818)	-26.2%	402,709

Expenditure performance on grants amounted to R29,7 million for the month ended 30th April 2021.

The equitable share is used for the day to day running of the Municipality.

SECTIONS 8_EXPENDITURE ON COUNCILLOR AND EMPLOYEE RELATED COSTS

Supporting Table C8

Summary of Employee and Councillor remuneration R thousands	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		20,834	13,114	13,114	1,077	10,434	10,928	(495)	-5%	13,114
Pension and UIF Contributions		-	739	739	53	528	616	(88)	-14%	739
Medical Aid Contributions		-	142	142	65	342	118	223	189%	142
Motor Vehicle Allowance		-	133	133	11	97	111	(14)	-13%	133
Cellphone Allowance		-	3,140	3,140	377	2,214	2,617	(403)	-15%	3,140
Housing Allowances		-	4,269	4,269	373	3,015	3,557	(542)	-15%	4,269
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		20,834	21,537	21,537	1,956	16,629	17,948	(1,319)	-7%	21,537
% increase	4		3%	3%						3.4%
Other Municipal Staff										
Basic Salaries and Wages		1,084	103,247	103,247	7,254	79,120	86,039	(6,919)	-8%	103,247
Pension and UIF Contributions		(3)	988	988	44	404	823	(419)	-51%	988
Medical Aid Contributions		-	5,322	5,322	366	3,148	4,435	(1,287)	-29%	5,322
Overtime		(54)	692	692	-	1,219	576	643	111%	692
Performance Bonus		330	6,197	6,197	142	3,086	5,164	(2,078)	-40%	6,197
Motor Vehicle Allowance		-	4,114	4,114	385	3,508	3,428	80	2%	4,114
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	4,672	4,672	323	3,215	3,893	(678)	-17%	4,672
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		870	-	-	-	536	-	536	#DIV/0!	-
Long service awards		5	-	-	-	101	-	101	#DIV/0!	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		2,232	125,231	125,231	8,515	94,338	104,359	(10,021)	-10%	125,231
% increase	4		5509.7%	5509.7%						5509.7%
Total Parent Municipality		23,066	146,768	146,768	10,471	110,967	122,306	(11,340)	-9%	146,768
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		23,066	146,768	146,768	10,471	110,967	122,306	(11,340)	-9%	146,768
% increase	4		536.3%	536.3%						536.3%
TOTAL MANAGERS AND STAFF		2,232	125,231	125,231	8,515	94,338	104,359	(10,021)	-10%	125,231

Remuneration related expenditure for the month ended 30th April 2021 amounted to R 10,4 million of the expenditure R1,9 million relates to Remuneration of Councillors and R 8,5 million to Managers and staff.

MUNICIPAL MANAGER'S QUALITY CERTIFICATE**QUALITY CERTIFICATE**

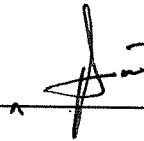
I, **Lizo Matiwane**, the Municipal Manager of Matatiele Local Municipality do hereby certify that-

The monthly budget statements (Section 71 Report) on the implementation of the budget and financial state of affairs of the municipality for the month ended 30th April 2021 has been prepared in accordance with the Municipal Finance Management Act 2003 and Regulations made under that Act.

Print Name: **Lizo Matiwane**

Municipal Manager of Matatiele Local Municipality

Signature: _____



Date: 12/05/2021