



**Western Cape
Government**

Provincial Treasury

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TREASURY CIRCULAR MUN NO 2/2013

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MUNICIPAL BUDGET CIRCULAR FOR THE 2013/14 MTREF

1. INTRODUCTION

1.1 Purpose

The purpose of this circular is three-fold, i.e. to:

- Provide guidance to municipalities and municipal entities for the preparation of their 2013/14 Budgets and Medium Term Revenue and Expenditure Framework (MTREF);
- Outline the LG MTEC 3 Budget/IDP Assessment Process; and
- Request municipalities to confirm their IDP and budget tabling dates.

1.2 **Structure of Circular**

The circular is structured as follows:

- Part A: Key issues identified in MFMA Circular No. 66
- Part B: 2013/14 Provincial budget/IDP Assessment Process

2. **DISCUSSION**

PART A: KEY ISSUES IDENTIFIED IN MFMA CIRCULAR NO. 66

MFMA Circular No. 66 issued by National Treasury on 11 December 2012 highlighted a number of critical issues that have an implication for the 2013/14 budgets, namely:

2.1 **Funding Priorities**

- Municipalities are urged to consider the following priorities:
 - Ensuring that drinking water and waste water management meets the required quality standards at all times;
 - Protect the poor;
 - Support meaningful LED initiatives that foster micro and small business opportunities and job creation;
 - Securing the health of the municipal asset base by increasing spending on repairs and maintenance;
 - Expedite spending on capital projects that are funded by conditional grants; and
 - Ensure that borrowed funds are invested in revenue generating assets as part of the capital programme.
- Expanding public sector investment in infrastructure:
 - All municipalities are urged to participate fully in the EPWP Grant and in this regard it should be noted that the grant has been reconfigured to be a schedule 6 grant, and municipalities must therefore reflect the EPWP allocation in their budget because the gazetted amounts will flow directly into their primary bank accounts.
- Municipalities must also ensure that their capital budgets reflect consistent efforts to address the backlogs in basic services and renewal of infrastructure of existing network services.

2.2 **Headline inflation forecasts**

With respect to Headline inflation forecasts, municipalities have to:

- Keep increases in rates, tariffs and other charges at a level that reflect an appropriate balance between the interest of the poor households, other customers and ensuring the financial sustainability of the municipality;
- Take account of CPI Inflation projections of 5.5 per cent, 5.1 per cent and 4.9 per cent for the 2013 to 2015; and
- Note that these projections will be updated in a follow-up Budget Circular to be issued after the tabling of the National Budget on 27 February 2013.

2.3 **Employee Related Costs**

With respect to Employee related costs, municipalities have to:

- Take account of the multi-year Salary and Wage Collective Agreements for the period 1 July 2012 to 30 June 2015 of 6.95 and 6.5 per cent for 2013/14 and 2014/15 respectively;
- Budget accurately for the actual positions and vacancies as per the organisational structure and notch increments where applicable;
- Ensure that supporting tables SA22, SA23 and SA24 are accurately completed, and to provide a narrative to the budget document explaining the numbers and budget appropriations; and
- Note that as a guideline, municipalities are advised that overtime as a percentage of total remuneration which is above 5 per cent would require further investigation.

2.4 **Revising rates, tariffs and other charges**

- Any increases in rates, tariffs above the 6 per cent upper ceiling of the Reserve Bank's inflation target MUST be motivated in the budget documentation.

2.4.1 Electricity Tariffs

- Municipalities have to design Inclining Block Tariffs (IBT) unique to its specific circumstances and affordable and cost-reflective to allow for sufficient cross-subsidisation amongst its customer base.
- NERSA has applied to the Minister for extension of the deadline as contained in Section 43 of the MFMA, as they will only be able to finalise Eskom's application by 28 February 2013. Considering the pending extension application by NERSA, municipalities were advised as follows:

- (i) Municipalities are to formulate their electricity tariff structures based on the indicative 14.4 per cent increase and NERSA guidelines. This must inform the tabled 2013/14 budgets and MTREF prior to community consultation;
 - (ii) Submit a tariff application to NERSA by 28 February 2013; and
 - (iii) NERSA to finalise the municipal electricity determination process by the 26 April 2013, including formal feedback to municipalities for incorporation into the final budget.
- Municipalities are reminded to submit all outstanding D-forms to NERSA, as NERSA will not be able to evaluate municipal tariff applications in the absence of complete D-forms. The deadline for such submission was **30 October 2012**.
 - Municipalities have to incorporate NERSA's comments in the finalisation of their 2013/14 budgets and MTREF's prior to the MFMA deadline of 31 May 2013 for tabling, consideration and approval by council. Where a municipality can demonstrate that it has complied with (i), (ii) and (iii) above, and that NERSA did not issue a final determination by 26 April 2013, the municipality will be entitled to use the tariffs set out in its original application to NERSA.

2.4.2 Water & Sanitation and Solid Waste Tariffs

- In many cases the tariffs for these services do not cover the cost of providing the different components of the services.
- Municipalities must therefore strive towards achieving cost reflective tariffs for water & sanitation and solid waste by 2014 and 2015 respectively.

2.5 Provision for National and Provincial Government Transfers

- Municipalities must ensure that their ***tabled budgets correctly reflect the equitable share and conditional grant allocations*** as set out in the 2013 Division of Revenue Bill and any other grants and transfers from Provincial Government. The national allocations will become available on 27 February 2013 and the Provincial Transfers and allocations will become available on 5 March 2013. In the interim municipalities are advised to use the indicative numbers for 2013/14 as published in the 2012 Division of Revenue Act for budget preparation purposes.
- Municipalities are also reminded to refer to MFMA Circulars 48, 51, 54 and 55 with respect to the following issues:
 - Accounting treatment of conditional grants;
 - VAT on conditional grants;
 - Interest received and reclaimed VAT in respect of conditional grants;

- Appropriation of conditional grants that are rolled over;
 - Pledging of conditional transfers;
 - Separate reporting for conditional grant roll-overs; and
 - Payment schedule.
- A new Local Government Equitable Share formula, based on the 2011 Census data, will introduced with effect from 1 July 2013. The details of the final formula will become available on 27 February 2013. Municipalities will be guaranteed at least 90 per cent of the allocations for 2013/14 published in the 2012 Division of Revenue Bill whilst the new formula will be phased in over 3 to 5 years to provide municipalities time to absorb adjustments to the revised allocations.
 - The new 2011 Census data will also be used to update backlog figures in the formulas used to allocate funds for infrastructure grants to ensure that funds are targeted at areas with the greatest need. Again, these changes will be phased in to avoid disruptions to existing infrastructure plans.

2.6 **Budget Management Issues dealt with in previous MFMA Circulars**

- Municipalities must **ALSO** consider issues raised in previous MFMA Circulars 48, 51, 54 and 55, namely:
 - Mayor's discretionary funds and similar discretionary budget allocations (refer to MFMA Circular 51);
 - Unallocated ward allocations (refer to MFMA Circular 51);
 - New office buildings (refer to MFMA Circular 51);
 - Virement policies of municipalities (refer to MFMA Circular 51);
 - Providing clean water and managing waste water (refer to MFMA Circular 54);
 - Renewal and repairs and maintenance of existing assets (refer MFMA Circular 55);
 - Budgeting for an operating deficits (refer to MFMA Circular 55); and
 - Credit cards and debit cards linked to municipal banks accounts (refer to MFMA Circular 55).

2.7 **Eliminating non-priority spending**

- Municipalities must pay special attention to controlling unnecessary spending on nice-to-have items and non-essential activities.

- The following examples of non-priority expenditure have been observed:
 - Sponsorship of non-critical events;
 - Public relations projects that are not centred on actual service delivery or are not a municipal function;
 - Excessive catering for meetings and other events;
 - Excessive staff in the office of the mayor; and
 - Foreign travel by mayors, councillors and officials.

(More examples have been listed on page 19 of MFMA Circular No. 66)

2.8 **Provision for debt impairment, depreciation, and other non-cash expenditure items**

- An under provision in terms of non-cash items during the budget compilation process is a material misstatement of the surplus/(deficit) position of the municipality. This could be associated with poor budgeting and financial management or events that gave rise to the asset and debt impairment were unknown at the time of budget finalisation and adoption. The Auditor General South Africa must express an opinion in relation to non-cash items as it relates to unauthorised expenditure resulting from overspending. In this regard, Table A4 must be read in conjunction with supporting Table SA1.
- Municipalities are advised to appropriate for and expend on non-cash items such as debt impairment, depreciation and other non-cash items to avoid any unauthorised expenditure.

2.9 **Dealing with reporting inconsistencies**

- Reporting on property rates and revenue foregone:
 - When reporting Property Rates on the electronic returns, municipalities are required to do so in the GFS function. Revenue foregone must be divided into the 4 GFS functions (Water, Electricity, Waste Management and Waste Water Management as well as Property Rates) and accounted for on supporting table A1 of the MBRR.
 - Supporting table SA 13 has been split into two separate sheets, SA13a and SA13b to facilitate the collection of consistent information on municipal tariff structures. Municipalities are required to complete both supporting tables SA13a and SA13b and table SA14.

2.10 **Renewal and repairs and maintenance of existing assets: For the 2013/14 budgets and MTREF's municipalities must take into consideration:**

- Where the municipality allocates less than 40 per cent of the Capital Budget (as reflected on Table A9) to the renewal of existing assets it must provide a detailed explanation and assurance that the budgeted amount is adequate to secure the on-going health of the municipality's infrastructure supported by reference to its asset management plan;
- Where the budgeted amounts for repairs and maintenance reflected on Table A9 are less than 8 per cent of the asset value of the municipality's PPE as reflected in the municipality's 2011/12 AFS, the municipality must provide a detailed explanation and assurance that the budgeted amount is adequate to secure the on-going health of the municipality's infrastructure supported by reference to its asset management plan;
- In the case of a municipality that received an audit qualification related to its asset register, where the budgeted amounts for repairs and maintenance reflected on Table A9 are less than 10 per cent of the municipality's operating expenditure on Table A4, the municipality must provide a detailed explanation and assurance that the budgeted amount is adequate to secure the on-going health of the municipality's infrastructure supported by reference to its asset management plan; and
- Municipalities are also reminded that supporting table SA1 requires the disclosure of operational repairs and maintenance against employee related costs, other materials, contracted services and other expenditure. Municipalities are further reminded of the importance of supporting tables SA34 a, b, c and d which provide an analysis of capital asset renewal and operational repairs and maintenance.

2.11 **Compliance with Municipal Budget and Reporting Regulations**

2.11.1 Version 2.5 of Schedule A1

- National Treasury released Version 2.5 of Schedule A1. All municipalities MUST use this version for the preparation of their 2013/14 Budget and MTREF. National Treasury expects all municipalities to provide a complete set of information in their annual budget tables, as well as the supporting tables.

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/regulation1314.aspx>

- Municipalities must give special attention to the completion of Table A10, as previous assessments have shown that the information contained in Table A10 lacks credibility. National Treasury aims to prepare a special report on the service delivery information contained in Table A10 to Parliament in the second half of 2013.
- Where municipalities have not provided complete information, an appropriate letter will be addressed to the Mayor and Municipal Manager. Municipal managers are reminded that the annual budget must be accompanied by a 'quality certificate'.

2.11.2 Consolidated budgets and reports for municipalities with entities

- A municipality that has one or more entities is required to produce:
 - An annual budget, adjustment budgets and monthly financial statements for the parent municipality in the relevant formats; and
 - A consolidated annual budget, adjustment budgets and monthly financial statements for the parent municipality and all its municipal entities in the relevant formats.
- The A Schedule that the municipality submits to National and Provincial Treasuries must be the consolidated budget for the municipality (plus entities) and not the budget for the parent municipality.

2.11.3 Municipal Budget Reporting Regulations issues dealt with in previous MFMA Circulars

- Municipalities are reminded to refer to MFMA Circulars 48, 51, 54 and 55 with regards to the following:
 - Budgeting for revenue and 'revenue foregone' – The 'realistically anticipated revenues to be collected' that must be reflected on the Budget Statement of Financial Performance' (Tables A2, A3 and A4) must exclude 'revenue foregone'.
 - Preparing and amending budget related policies – information on all budget related policies and any amendments to such policies must be included in the municipality's annual budget document.
 - 2013/14 MTREF Funding Compliance Assessment – All municipalities are required to perform the funding compliance assessment outlined in MFMA Funding Compliance Guideline and to include the relevant information outlined in MFMA Circular 55 in their budgets.

2.12 Timeframes for tabling and adoption of 2013/14 annual budgets and IDPs

- According to section 16(2) of the MFMA, the Mayor of a municipality must table the annual budget at a council meeting at least 90 days (i.e. 31 March each year) before the start of the budget year. Furthermore, according to section 24(1) of the MFMA, the municipal council must at least 30 days (i.e. 31 May each year) before the start of the budget year consider approval of the annual budget.
- However, municipalities are advised to consider earlier tabling of the 2013/14 MTREF budgets from the last week of February to the first week of March 2013. The request for earlier tabling will allow additional time for municipalities to consult and incorporate inputs like the National and Provincial Treasuries, the National Electricity Regulator (NERSA) and public consultations.
- In the unlikely event that a municipality will not be in a position to comply with a time provision related to the tabling or approval of an annual budget, the Mayor of the municipality must in terms section 27(2) of the MFMA and regulation 60 of the Municipal and Budget Reporting Regulations (MBRR) apply to the MEC for Finance for an extension of time limits except for section 16(1) of the MFMA.
 - Such application must reach the MEC for Finance by no later than 15 March and must be in a format contained in Schedule G of the MBRR, obtainable from the link below.
<http://mfma.treasury.gov.za/MFMA/Regulations%20and%20Gazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Govt%20Gazette%2032141%20dated%2017%20April%202009/MBRR%20Schedule%20G.pdf>
 - The mayor must table a copy of any application referred to in regulation 60(1) of the MBRR at the first meeting of the municipal council following the submission of the application.

2.13 Tabling, adoption and submission of budget documentation

- When an annual budget is tabled in council it must be accompanied by the following documents as set out in terms of section 17(3)(a-m) of the MFMA:
- Section 22(b)(i) of the MFMA requires that immediately after an annual budget is tabled in a municipal council it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats.

- The municipal manager have to ensure that the following documents are submitted:
 - The Budget Documentation as set out in Schedule A of the Municipal Budget and reporting Regulations, including the main tables (A1-A10) and the supporting tables (SA1-SA37);
 - Council Resolution in terms of the Budget (in the case of approved budgets);
 - Draft Service Delivery and Budget Implementation Plan (SDBIP) – the Provincial Treasury has repeatedly requested municipalities to submit draft SDBIP with the tabling of the annual budgets in order to aid the “worthwhileness” assessment of the budget;
 - Signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations; and
 - Signed Budget Locking Certificate as found on the National Treasury’s website.

- The National Treasury stipulated in MFMA Circular No. 66 that the deadline for such submissions is Wednesday, 10 April 2013. However, for the Provincial Treasury’s assessment process, municipalities will have to submit their draft budget documents to Provincial Treasury immediately (within 24 hours) after tabling in Council and not by 10 April 2013 as stipulated in MFMA Circular No. 66.
 - To facilitate this, Provincial Treasury will again deploy officials to attend the budget tabling proceedings and collect the tabled budget documentation, to expedite the budget assessment process.

- The approved budget must be submitted to the National and Provincial Treasury within ten working days after the council has approved the annual budget in line with section 24(3) of the MFMA and regulation 20(1). Since council must approve the annual budget from 31 May to 28 June (the latest permissible date for this year), the final date for submission of the approved budget is Thursday, 12 July 2013.

PART B: 2013/14 PROVINCIAL BUDGET/IDP ASSESSMENT PROCESS

This part of the circular provides an outline of the Provincial Budget/ IDP Assessment process that will be followed to assess the 2013/14 IDPs and budgets of municipalities and subsequent years.

2.14 Background

- The Western Cape Provincial Treasury (PT) has institutionalised the 'LG MTEC 3' process in fulfilment of its obligations under section 22 and 23 of the Local Government: Municipal Finance Management Act (Act No. 56 of 2003) [MFMA] to assess the draft annual budgets of municipalities.
- The Provincial Department of Local Government (DLG) has previously also conducted a separate process for the assessment of draft Integrated Development Plans (IDPs) in line with Chapter 5 of the Local Government: Municipal Systems Act (Act No. 32 of 2000) [MSA].
- To assist municipalities the Provincial Treasury and the Department of Local Government have now agreed to align the two processes for the purposes of the 2013/14 Budget/IDP assessments.
- This has culminated in the development of an integrated assessment tool covering both the annual budget and revised IDP.

2.15 IDP/LG MTEC 3 Assessment Process

2.15.1 The Preparation Phase: Creating an enabling environment for assessment and engagement. This Phase of the process consists of the following key actions:

- The preparation and finalization of the reviews of the assessment tools by PT and DLG, where this is necessary;
- Communication of the assessment tools to municipalities through all provincial intergovernmental relations structures for comments and the finalization of the tool;
- Development and agreement on the programme for municipal visitation;
- Reaching an agreement on the participation of sector departments during the visits to individual municipalities; and
- Encouraging the tabling of draft municipal IDPs and budgets not later than 31 March annually; and
- The submission of draft municipal IDPs and budgets annually not later than 31 March to relevant sections in PT and DLG.

2.15.2 The Assessment Phase: Joint assessment conducted by DLG on draft IDPs and PT on draft Budgets

- This Phase consists of two parts - the assessment of IDPs by DLG and relevant sector departments and assessment of budgets by Provincial Treasury.
- Furthermore, DLG conducts the assessment of draft IDPs in collaboration with provincial and national sector departments as well as parastatals. The following key actions are included in this part of the process:
 - Dissemination of IDPs to sector departments and parastatals;
 - Internal desktop assessment of draft IDPs by sector departments, parastatals and DLG during 2nd to the 5th of April annually; and
 - Integration and synthesis of sector department comments by DLG during the week of 8 - 12 April annually.

2.15.3 The Consolidation Phase: Consolidated of IDP and Budget reports (establishing linkages between IDPs and Budgets)

This phase of the process is one of the convergence points during the assessment process. This phase seeks to ensure that findings on IDPs and Budgets of municipalities are discussed between DLG and PT to ensure that there is no duplication, ensure value-add and complementarity. This phase of the process consists of the following key actions:

- Conduct dry-run sessions 14 days prior to the engagements;
- Agree on areas of concern, determine key trends, identify good practice, and make preliminary findings on linkages between municipal plans and their budgets;
- The dissemination of assessment findings to municipalities 7 days prior to the engagements; and
- Municipal Council discussion on preliminary findings on draft IDPs and budgets.

2.15.4 The Visitation Phase: Municipal Engagement

The main purpose of the visitation to municipalities is to afford municipalities an opportunity to engage the two departments and selected sector departments, including parastatals on the comments and findings they made on draft IDPs and budgets. It is anticipated that municipal visitations will commence from the 2nd last week of April to the first week of May and these visitations will accommodate two regional groups consisting of officials from PT and DLG that will engage the

different municipalities simultaneously to expedite the process. During this Phase, the following actions will take place:

- Municipalities will be required to do a brief presentation on their IDP and budget. A template for this presentation will be sent to municipalities prior to visitations;
- Province will present their initial findings on draft IDPs and municipal budgets;
- Both municipalities and province will have a discussion on the findings and responses and an agreement will be reached on key actions including areas of improvement, time frames and responsibilities; and
- Municipalities will be afforded time to provide written comments on the findings made by province within an agreed upon time frame.

2.15.5 The Debriefing and Feedback Phase: Debriefing and Municipal Feedback

After municipal visits, DLG and PT will undertake two actions; namely:

- Debrief on the rest of the process and discussions emanating from municipal visits in order to come to agreed joint findings;
- Where required amend initial comments and send municipalities amended comments; and
- The debriefing process will be done during the end of May annually. This process will accommodate 2 regional groups to align with PT engagement structures and IDP/Regional Management Teams alignment structures. This Phase will further kick-start the process of the preparation of cabinet submissions by the two departments.

2.15.6 The Adoption Phase: Adoption of Budget, IDP and preparation of cabinet submissions

The Adoption is the final Phase of the annual IDP assessment process. This phase is mainly concerned with the adoption of municipal IDPs and budgets that have taken into account provincial comments. In this Phase, the following actions are essential:

- Municipalities incorporate provincial comments on their draft IDPs and budgets prior to tabling for council approval;
- Municipalities to submit their IDPs and Budgets to council for approval and adoption by no later than 31 May annually together with Provincial Government's findings & recommendations and their responses thereto on the tabled IDP and Budget;

- Municipalities submits adopted IDPs and budgets to DLG to Provincial Treasury;
- DLG and Provincial Treasury conduct final assessments on adopted IDPs and budgets;
- PT and DLG prepare a cabinet submission on the status of IDPs and budgets for applicable financial year;
- DLG issues MEC letters on final IDPs not later than 15 July annually; and
- Briefing of Cabinet – end June.

2.16 **Impact of early tabling of budgets/IDP**

- As per MFMA Circular No. 66, National Treasury has advised municipalities to consider earlier tabling of the 2013/14 MTREF budgets from the last week of February to the first week of March 2013. The request for earlier tabling will allow additional time for municipalities to consult and incorporate inputs like the National and Provincial Treasuries, the National Electricity Regulator (NERSA) and public consultations.
- The process outlined in 2.16 above is entirely dependent on the tabling dates. In the event that a municipality will consider this approach to table the budget/IDP from the last week of February/first week of March, the entire process outlined above will have to be adjusted accordingly.
- Municipalities are advised to carefully consider the options for tabling and adoption of their 2013/14 annual budgets as outlined by National Treasury in MFMA Circular No. 66 as well as the implications for the LG MTEC 3 processes. Upon deciding on the appropriate option, municipalities are kindly requested to submit their revised budget process schedules which clearly indicate the tabling and adoption dates of the 2013/14 annual budgets to Provincial Treasury by 31 January 2013 via e-mail to Paul.Pienaar@westerncape.gov.za.

2.17 **Conformance/compliance requirements**

- In order to achieve compliance with the requirements of the MFMA and to aid provincial treasury in its assessment of the tabled budgets, provincial treasury has developed the following conformance (compliance) checklists:
 - Appendix A: Tabled 2013/14 Budget Documentation
 - Appendix B: 2013/14 Draft MTREF – Checklist of Compliance to MBRR
 - Appendix C: Tariff Checklist

2.18 **Assessment framework**

- The Provincial Treasury in consultation with the Department of Local Government has developed a joint assessment framework for the tabled budget/IDP. The core elements of previous assessment frameworks of both organisations have been retained and incorporated.
- The framework comprise of the following sections:
 - Section 1: Executive Summary
 - Section 2: Purpose of the LG MTEC 3 (IDP and Budget) Assessment
 - Section 3: Previous unresolved LG MTEC/IDP Assessment Findings
 - Section 4: Legislative Compliance/Conformance Review
 - Section 5: Spatial Development Analysis
 - Section 6: IDP Assessment
 - Section 7: Responsiveness
 - Section 8: Credibility and Sustainability
 - Section 9: Summary and Recommendations
 - Section 10: Conclusion
- The concept framework is appended as Appendix D for your perusal and edification. You are kindly requested to provide any comments, or pose any questions related to the concept framework to Provincial Treasury by 6 February 2013 via e-mail to Paul.Pienaar@westerncape.gov.za and gaynore.gorrah@westerncape.gov.za.

3. **CONCLUSION**

It should be noted that the matters highlighted in PART A of the Circular are merely a summary of the focus areas/contents included in the National Treasury's MFMA Circular No. 66 - Municipal Budget Circular 66 for the 2013/14 MTREF – hence it does not replace the legislative requirements contained in the MFMA and the Municipal Budget and Reporting Regulations. It only provided further clarity on budget related matters.

Municipalities are thus advised to include the National and Provincial Treasury Budget Circulars as part of the source documents consulted in the preparation of the 2013/14 MTREF and to table it as part of the budget documentation in the Municipal Council for adoption.

The Provincial Government wishes you well with your endeavours in finalising and tabling of your draft annual budget and IDP and look forward to the LG MTEC 3 engagement with your municipality.

A handwritten signature in black ink, appearing to read 'H Fast', with a long horizontal stroke extending to the right.

DR H FAST

HEAD OF DEPARTMENT: LOCAL GOVERNMENT

DATE: 23 January 2013

A handwritten signature in black ink, appearing to read 'JC Stegmann', with a long horizontal stroke extending to the right.

DR JC STEGMANN

HEAD OFFICIAL: PROVINCIAL TREASURY

DATE: 23 January 2013