



CIGFARO

Chartered Institute of Government Finance, Audit and Risk Officers

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8

CHERYL REDDY

New CIGFARO President

18 Ethekwini's new CFO,
Sandile Mnguni's vision for the City

24 Fixed Asset Management
for Municipalities – Part 3



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Season Greeting Colleagues

Whatever is beautiful, whatever is meaningful, whatever brings you happiness. May it be yours this holiday season and throughout the coming year. As we move into the Calendar Year 2022, it is imperative to reflect on the year that was 2021. A full year and months since we were first hit by the pandemic.

As we wrap up the year – we look back with much pride as an institute. With all that we are going through as the institute – we have survived 2021. As we share our last issue for the year – here are some articles you can look forward to in this issue. We start off with an address our new President delivered at our annual conference Ms Cheryl Reddy. We are also excited to feature an article on our handbook that we are currently working on as an institute. We also have an article covering Critical notice affecting all STS prepaid meter users, including municipalities.

May this Festive Season fill your home and workplace with joy, your heart with love and your life with laughter. It's been a pleasure working with you during a very challenging 2021 and we thank you for your continued support.

Stay connected on our social media platforms for all our latest updates.

Wishing you a healthy and joyful holiday! Keep safe. 

Esther G.

CONTENTS

ARTICLES

- 8 CIGFARO New President - Cheryl Reddy
- 11 Welcoming the New Board
- 12 CIGFARO updated practitioner's handbook – Exciting New Development - *by Annette van Schalkwyk, Altimax*
- 16 Critical notice affecting all STS prepayment meter users including municipalities - *by Don Taylor, STS Association*
- 18 Ethekwini's new CFO, Sandile Mnguni's vision for the City - *by Sandile Mnguni, eThekweni Municipality*
- 20 Twenty-five years of SALGA: Reflecting on the past and boldly looking ahead to the future - *by Tebogo Masala, SALGA*
- 22 Interview with Ms Una Rautenbach from National Treasury - *by Esther Gumata, CIGFARO*
- 24 Fixed Asset Management for Municipalities – Part 3 - *by Daniel Nolte - MAMS (Pty) Ltd*

REGULARS

- 5 Foreword from the President
- 7 Foreword from the Accounting Officer
- 31 CIGFARO Bulletin
- 40 Members: New applications & upgrades
- 41 New designations
- 42 Legal Corner
- 45 Webinar - Master Classes in Supply Chain Management
- 48 Reporting Requirements - Local Government

GALLERY

- 32 CIGFARO Conference 2021
- 36 CIGFARO Conference - Sponsors
- 38 CIGFARO Conference - Awards

EXTRAS

- 47 Did you know?

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TAKING OVER THE REINS

It's been a few months since the conference and my appointment as President, taking over the reins from Peet is certainly going to be 'big shoes to fill' however it is reassuring that he will be continuing to walk the journey with the Board even though he is retiring from the Municipality. The board would like to thank him for his sterling leadership and wish him and his dear wife well with their new journey.

The Board has started its journey with great zest and enthusiasm, meeting immediately after the conference and again in November 2021 for the first official Board meeting. We quickly set out to plan the new year ahead and resolved on having a strategic session early in January having being postponed from December due to elections and the inaugurations of new Councils. The elections have seen Councils being under pressure to finalise projects and prepare hand over reports to the new Councils. While this was happening the CFO's and their teams have been diligently working on submitting information on the Annual Financial Statements and undergoing the audit process with the Auditor General, this being no easy feat with the interruptions of COVID. The audits are still being wrapped up as I write this forward and Council Chambers throughout the Country are being redecorated with pictures of new leadership and the start of the new term in a Democratic South Africa. The voters have expressed either their satisfaction by bringing back the party that led the Council or replaced them with new Leadership. All of this

is in the hope that we as civil servants will provide communities with better service delivery.


CIFARO has been extremely busy with the budget masterclasses from 26 August to 14 October 2021 having 8 sessions with an average of 65 delegates, who definitely walked away with the best budget advice and teachings from the newly developed budget manual from the CFO handbook. In addition, the SCM Masterclass ran from 21 October to 3 December 2021 with an average of 35 delegates, again the speakers were well versed specialists from both Academia and municipality. The institute also held the third mSCOA Annual Workshop on behalf of National Treasury which was a huge success. The institute finalised the MOA with Salga and is in discussion with other key stakeholders.

The passion to be the professional body of choice is definitely high on the agenda and receiving much attention and thus continued engagement with Salga, National Treasury and the SETA's. In addition, the engagements with Tertiary institutions are also ongoing and CIFARO continues to share many platforms to engage on topics of mutual interest.

We certainly have a full year of interesting events in 2022 and look forward to sharing those with you early in the new year together with the dates and venues as well as details of our flagship conferences and indabas, it's certainly our desire that we would like to see the numbers increasing in attendance and membership at CIFARO. However, we are mindful that COVID is rearing its ugly head again and hope that with the vaccine roll-out the impact will be low. This means that the hybrid events will be around for a while as we curb the spread of COVID and embrace cost containment.

As the year draws to a close and we prepare for the upcoming holidays let us take stock of where we have started and our journey thus far, set goals and aspirations for the new year in order for both ourselves and our municipalities to grow from strength to strength. Let us be proud to be civil servants wanting to better the lives of those that we serve and in so doing ensuring that our lives are also fulfilled. Take time to relax and enjoy quality time with our families as COVID has taught us that our life span may be so limited that no opportunity must be lost to be happy and joyful with those near and dear to us.

Happy Holidays, safe travels and God bless you and your families, as I take the opportunity to wish you and your dear loved ones a Merry Christmas and a blessed and joyous 2022.

Remember to social distance, sanitize and wear your mask at all times. 

CHERYL REDDY
CIFARO PRESIDENT

Councillor elections around the corner
and Freedom of Association is on the
cards...

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- Electronic Newsflashes
- A comprehensive Website
- Daily Member Centre from 8 am to 4.30pm
- HR Officers that are trained on CRF benefits



- Member Help Desks and Member Education Workshops
- Financial Education Workshops
- Annual Reports
- Access to Retirement Benefit Counsellors
- SMS Notifications
- CRF App and Web Access
- Dedicated WhatsApp number
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Ref: CIGFARO 2021

FOREWORD FROM THE ACCOUNTING OFFICER



This year's been another one for the books. Between juggling varying levels of lockdown, some of us reintroducing ourselves to the office after working from home, and everything else that's kept us on our toes, it's been a lot. As we approach the end of 2021, it is worth reflecting on what we have achieved as an institute.

The past year may seem like one filled with challenges, but we have collectively managed to turn each challenge into an opportunity and by "we" I am referring to our Board of Directors, the management of CIGFARO, our members, stakeholders, and clients. We would have not managed without your contributions. Looking back at the big ball of surprises that 2020 held for us, we can confidently say we have attained a lot in 2021 - even more than we had in 2020.


We started our year with hosting of the Audit and Risk Indaba which was our very first hybrid session since the hit of the COVID19 pandemic. We can proudly state that, the hosting of the Audit and Risk Indaba helped boost the confidence of our members, stakeholders, and sponsors in seeing how we as an institute were planning our 2021 events. The positive response we received indeed assisted us with the events that followed, and we also noted some of our fellow institutes follow in the hybrid sessions.

The past year we have seen how times have changed and that meant we needed to change the way we plan/did things before, we had to step out of our comfort zone, thus the birth of our online consecutive master classes. We firstly introduced this concept with the Revenue Management master classes in partnership with the CFO Foundation. This was huge success. Requests came in from our members to host similar master classes on Supply Chain Management, Asset Management and the Budget. These sessions were all successfully executed.

I am profoundly indebted to our office management who provided excellent services to our members, and everyone involved while they embraced the ever-changing reality to ensure uninterrupted service offering was delivered to all. I am equally honoured by the support we received from our board of directors, both the outgoing and the newly elected. The support and guidance we as the office received throughout the year was incredible, the board has assisted in steering the institute in the right direction.

Our first hybrid annual conference was a justifiable one with an attendance of 250 delegates as we were still under strict regulations that only permitted 250 indoor attendees. The conference theme "**NEW WORLD - NEW THINKING, CLOSING-OUT ON COVID-19 AND STARTING SOMETHING NEW**" was most relevant and appropriate given the state that we find ourselves in as a country and as the entire world. It focused on areas that should be given special attention as we look at closing out on this pandemic. With all the recommendations delivered by our presenters at the conference - we prepare for 2022 with much excitement as we hope our delegates have received valuable lessons that they can practice in their offices.

As we officially close-out of 2021, I wish our stakeholders, members, board of directors and office a safe and restful festive season and a successful 2022. May we return rejuvenated and revived for the new year ahead.

Thank you. 

IRA KOTZE
ACCOUNTING OFFICER



“

"I hope that the opportunity you have granted me will allow me to make you proud and that I can also mentor and grow others in the future. Thank you so much Hon. Mayor."

Good day to:

Mayors, Deputy Mayors, and Councilors

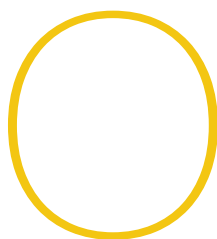
The Immediate Past President of CIGFARO, Peet Du Plessis,

Past Presidents and all CIGFARO members, Sponsors

CIGFARO CEO and Staff

Ladies and gentlemen

All protocol observed.



In a personal note, I would like to thank my husband for being here today and for being my co-pilot on this journey through my work at King Cetshwayo as CFO and my CIGFARO and other Board commitments, you have stood by me and ensured that our family was on firm ground

even when their mum was absent and not forgetting my three girls, mum and late mum-in-law and extended family who have also supported me over the years. As you know in South Africa they say it takes a village to raise a child.

To my Mayor who is also present here today, my MM and Council and not forgetting my supportive Finance team and PA at King Cetshwayo, thank you so much for affording me the opportunity over the years to participate in CIGAFRO and grow in Local Government, without you this would definitely not have been possible. I hope that the opportunity you have granted me will allow me to make you proud and that I can also mentor and grow others in the future. Thank you so much Hon. Mayor.

It is an honour to stand before you today as the newly elected president for The Chartered Institute of Government Finance Audit and Risk Officers (CIGFARO). This is a role that I promise to fulfil to the best of my abilities while aiming to improve the financial audit status of municipalities across the country.

I am at a loss for words as I address you on this incredibly overwhelming day as I start on this path that was walked by many great hero's and heroine's before me over the last 92 years. What an incredible honour for me to lead this prestigious institution. I am humbled and indebted to you, my colleagues, for choosing me.

Along with my vice presidents, Emmanuel Ngcobo from the Ilembe Municipality and Amos Twala from the Nkangala Municipality and the rest of our board we will strive towards the mission of CIGFARO which is: Providing, within the statutory framework, effective financial accounting advice, as well as setting and maintaining high financial standards and controls in public finance and governance, to all levels of government and stakeholders, to benefit the community.

I think we can all agree that Covid-19 has had an immense impact on public finance in all municipalities across the country and now, more than ever, we must strive towards this mission.

In the last year the finances of the Institute have dropped significantly in comparison to previous years and drastic measures were taken to reduce expenditure in order to keep the Institute financially sustainable. The step taken was to invoke section 189 of the Labour Relations Act. It was indeed sad to see staff who had been with us for years retrenched at the end of December 2020, however it was a decision that could not be averted when we looked at the future of the institution. After October 2020, when we realised that COVID 19 was going to be around for a while, a very unpopular decision had to be taken. The task of the new board will be to continue to monitor the finances of the Institute closely to ensure its on-going financial viability and sustainability.

Before we can speak on the future though, I think it is important to remind everyone where CIGFARO comes from, why it was started in the first place, and what the board has done thus far. The Institute was founded in 1929, and is dedicated to establishing and maintaining high standards of professionalism among practitioners by providing a framework for them to collectively enhance, maintain sustainable financial management and good governance in the management of public finances.

CIGFARO is the South African Qualifications Authority (SAQA) recognized professional body for financial management in the public sector. We therefore need to capitalize on this strong point. The objectives for this institute were, and until now, remain to Further the Interests of practioners in the Financial and related areas by:

- Advising institutions, commissions and other bodies and persons.
- Training and advancing of knowledge of members of the Institute, and
- Promotion of the interests of the profession of finance officers and related government practitioners.

The previous Board revised their focus to four critical areas after COVID 19. These are membership and training, Finance and administration, board and board committees, and marketing and conferences. This would mean that the new Board would be introducing a minimum number of committees and ensuring that Board members are well represented on these committees. In addition, the institute will be discussing and implementing a performance policy to ensure full participation of the Board members. We look forward to the relationship with the Past president and previous presidents to ensure that there is continuity and sustainability.

The Institute had undertaken a revamping of the hand book and completed phase 2 of the book. We will be looking at the future

CIGFARO NEW PRESIDENT – CHERYL REDDY *continued...*

phases and the sections to be prioritised. The Book will be used to ensure proper training of finance officials for both officials that have been in local government, as well as new entrants.

AND NOW FOR THE FUTURE AND THE AIMS OF THIS BOARD.

The Institute will partner with its stakeholders to present the training as well as undertaking some training on its own. However the new Board will play a meaningful role in ensuring practical applications can be used in the training. The institute is alive to the fact that the numbers experienced previously at CIGFARO conferences may not be realised in the future as we note that the appeal to members would be a mixture of all 4 forms of training. Hence, we will be looking at smaller numbers but more frequent trainings and mini conferences, targeting areas where membership needs to be improved and low to medium capacity municipalities require assistance. In addition, we would be looking at the AG outcomes per Province to ensure that CIGFARO training targets an improvement in audit outcomes in the future. The aim of this approach is to be impactful, relevant and above all provide value to our members. The budgets of municipalities are limited hence we need to do more with less resources.

Another key aspect for the new Board would be the professionalization of the Public Sector. The Board will work in consultation with National Treasury, COGTA and Public Administration to push for CIGFARO to be recognised in the key competencies required for a CFO. We are convinced that the main stream degree of some recognised qualifications by NT does not have direct application to the Public sector. CIGFARO will be seeking to ensure that the Public Finance course work is accredited by us in order for the theory and practical knowledge gained at tertiary level to be used in local government. This will go a long way in ensuring that interns which are recruited through the FMG grant are trained at tertiary and then mentored by SM and CFO's at municipalities preparing them to be the next CFO's. CIGFARO will continue to take the KZN concept of intern training to all Provinces to ensure that the mandate of CIGFARO is carried out, to train and advance members.

We are also pleased that as the term commences for the new Board there is an opportunity to comment on the changes required in the MFMA. NT sent out a communication requesting responses by the 15th October 2021. We urge members and municipalities to please submit issues that require addressing.

The MOI amendments were approved at the AGM on Monday to move from a company to an institute with a constitution. We would need to determine a process to establish one Vice-President as the future President Elect; Align all CIGFARO documents with this Constitution; All procedures required to:

- register the Institute as a Non-Profit Organisation
- maintain the Institute as a Public Benefit Organisation with SARS
- Deregister CIGFARO as a Company.

All of the above has become necessary due to the CSD challenges that we have been facing as a company.

Ethical behaviour and leadership is key for CIGFARO as our members must be seen to be accountable to our code of conduct and we need to take a firm stand when it comes to consequence management; however due process must be followed. In addition, we must continue to be the voice of CFO's and Finance Officials as we should be having their best interest at hand and thus advice etc must be readily available to them. The commission of inquiries has negatively impacted on the image and reputation of the public sector finance official, as the question always asked was "what did you as the CFO do when you discovered this problem?"


The Research committee battled in the last term to gain meaningful research to make a contribution to the Local government finance knowledge. The Board will have some work to do in this respect as research must be used to drive future training and capacity building etc. We also look forward to the LG elections and hope that we can also play a role in training new Councillors and existing Councillors returning on matters of Finance, risk and internal audit. We hope that both COGTA, SALGA and NT will partner with us to roll out targeted training programs. In addition, new CFO's will also be appointed when contracts end and we would want to position ourselves as the institute that can assist COGTA and Salga with orientation of newly appointed CFO's and MM's.

To our Sponsors we request that you continue to see value in CIGFARO and we wish to work closely with you in attaining the goals we set for CIGFARO. We will bring you on board once we have crafted our 2-year strategy. In some instances we will also collaborate with partners and sponsors should the need arise.

This conference and many other opportunities this coming year will be the perfect place to share experiences and help each other to strive towards these goals. Colleagues, I am sure you can all attest that municipalities have felt the heavy hand of Covid-19 across the country. That is why I ask everyone to be safe and to keep their communities safe by being an ambassador for the Covid-19 regulations.

The previous Board under Peet Du Plessis has done a sterling job of steering the ship of CIGFARO and today the steering of the wheel has moved on to me and my new Board, it certainly won't be an easy task however it's a task that we look forward to with open arms.

Ladies and gentlemen, I can assure you that we have a passionate and dedicated Board and we are committed to ensure that the legacy that has been built over the last 92 years can only progress from strength to strength with your support.

I leave you with the wise words of the former South African president, Nelson Mandela: ***"Everyone can rise above their circumstances and achieve success if they are dedicated to and passionate about what they do."*** 

Welcoming the New Board

CIGFARO Newly elected Board 2021 - 2023

PRESIDENCY

PRESIDENT	Ms Cheryl Reddy - King Cetshwayo Municipality
VICE PRESIDENT	Dr Emmanuel Ngcobo - Ilembe Municipality
VICE PRESIDENT	Mr Amos Twala - Nkangala Municipality
PAST PRESIDENT	Mr Peet Du Plessis - eThekweni Municipality

TECHNICAL MEMBERS

TECHNICAL	Ms Zanele Malaza - Mbombela
TECHNICAL	Ms Ria Von Ronge - National Treasury
TECHNICAL	Nosipho Dladla - eThekweni Municipality
TECHNICAL	Ms Louise Muller - City of Cape Town
TECHNICAL	Ms Lientjie Marais - Sol Plaatje University
TECHNICAL	Ms Khanyi Gama - eThekweni Municipality
TECHNICAL	Mr David Garegae - City of Tshwane
TECHNICAL	Mr Bradley Brown - Drakenstein Municipality
TECHNICAL	Ms Asma Sheik - City of Johannesburg
TECHNICAL	Mr Mxolisi Kunene - Umhlathuze Mun

BRANCH CHAIRPERSONS

FS	Ms Loyiso Gqoli - Thabo Mofutsanyane
G	Ms Wanda Jooste - City of Johannesburg
KZN	Mr Sbu Zakwe - KZN PT
MP	Ms Alice Stander - Nkangala District
LP	Mr Simon Shokane - Polokwane Municipality
NW	Mr Attie Jansen - Bojanala Municipality
NC	Ms Karin De Klerk - Sol Plaatje Municipality
WC	
EC	Ms Bathandwa Matshikwe - Buffalo City Municipality

CIGFARO UPDATED PRACTITIONERS' HANDBOOK – EXCITING NEW DEVELOPMENT

The Chartered Institute of Government Finance, Audit & Risk Officers (CIGFARO) is proud to announce that the old CIGFARO Handbook is now updated as a practical resource for practitioners to use.



CIGFARO is the recognised professional body for finance, audit, risk management, performance management and related professionals in the public sector. The role of the institute is:

- To further the interests of the public sector in the financial and related professions by:
 - Advising institutions, commissions and other bodies and persons
 - The training and advancing of knowledge of members of the Institute
 - The promotion of the interests of the profession of public finance officers and related professions
- To promote the interests of finance and related professionals in the public sector and to protect the interests of the public through strict enforcement of the code of conduct by embracing the following objectives
 - Developing and registering appropriate qualifications
 - Registering qualifying professionals as its members
 - Constant renewing of members' registrations

- Assessing and promoting programmes at institutions of higher learning
- Regulating activities within the public sector finance profession and related professions via the code of conduct and a disciplinary procedure
- Monitoring and tracking the continuing professional development of members
- Developing and implementing practical guideline and process enhancements and best practices
- Making submissions on legislation and/or proposed legislation to sector departments as and when requested
- To consider, where necessary research and comment on, existing and proposed pieces of legislation affecting the public sector in the Republic of South Africa
- To co-operate with any other professional body that is aimed at improving and enhancing public finance and governance both in the Republic and internationally
- To advise the national and provincial government, related institutions and other recognised national associations on matters affecting the public sector
- To provide opportunities and platforms for an exchange of views, knowledge and best practices amongst members
- To research public sector finance and governance to promote efficiency and enhance the available core body of knowledge.

To be able to execute this role, a consolidated body of knowledge is required as a reference guide to financial management practitioners supplemented by electronic training material to ensure the latest technology is available to the Members of the Institute and the sector in general.

The old handbook, originally issued as the Institute of Municipal Finance Officers (IMFO) Handbook in the early 2000's, was prepared by Price Waterhouse Coopers (PWC) with a strong focus on accounting standards to replace the original IMFO Blue Handbook. At the time, municipalities were in the process of converting from the old IMFO standards to, initially the Generally Accepted Municipal Accounting Practice (GAMAP) standards, and thereafter Generally Recognised Accounting Practice (GRAP) standards. The handbook was issued as a printed hardcopy document in a lever-arch file with an electronic version available on the website.

The old handbook contained the following chapters:

A. Index

B. Accounting

1. Basis of preparation
2. Nature of municipal accounting
3. Framework for the preparation of financial statements
4. Presentation of the financial statements
5. Cash flow statement
6. Change in accounting policies, accounting estimates and errors
7. Effect of foreign exchange rates
8. Accounting for investments in other municipal entities
9. Revenue
10. Inventories
11. Property, plant and equipment
12. Provisions, contingent liabilities and contingent assets
13. Leases
14. Investment property
15. Segment reporting



ICONS USED IN THE HANDBOOK



Alignment to unit standards



Logbook Requirements



Introduction



Legislative overview



Practical Implementation



Relevant case law



Example



Bibliography



Note

C. IFRS illustrative financial statements – [PWC]

D. IMFO illustrative financial statements

1. Example – accounting policies
2. Example – IMFO financial statements
3. Example – Treasury report

E. Budgeting

F. MFMA Circulars

G. Performance management

H. Legislation

I. Legislative compliance checklist

1. GAMAP financial statements
2. AFS Procedures
3. Annual financial statements

J. Municipal timetable

1. Travel and subsistence illustrative policy
2. Travel and subsistence checklist
3. Travel and subsistence procedures

K. Comprehensive listing of municipal powers and functions

L. Internal controls

M. PPP's – Alternative service delivery

The handbook was a valuable reference guide to municipal practitioners, but over the years the content became outdated and was of lesser value as the accounting and legislative environment changed. At present, South Africa has several pieces of legislation, regulations and standards to ensure transparency and accountability in the management of public funds. Furthermore, there are various stakeholders involved in the Public Sector, in particular the local government sphere which aims to provide support and guidance in the execution of respective constitutional mandates. There is thus a complex system of rules, regulations, reporting and best practices which often leaves the municipal practitioner at a loss as to how all the requirements fit together to be applied in an integrated manner.

Local government is also faced with many challenges which are mostly related to governance issues that are consistently highlighted by the Auditor General's reports. The main issues deal with financial management. Part of the solution lies in a focused approach to deal with the root causes and ensure that the audit findings and adverse audit opinions are addressed. This will require the development of financial officials that are not only academically qualified but are continuously equipped with the much-needed local government competency and further developed to uphold high ethical standards thus being true stewards of public funds.

The CIGFARO Board, under the guidance of the then President Peet du Plessis, took the bold decision in early 2021 to revise the handbook to ensure it is relevant to the challenges faced by municipalities today. The Board appointed Altimax to re-write the handbook with a modern approach. The content of the new handbook is as follows:

CHAPTER 1 – MUNICIPAL GOVERNANCE AND ETHICS

Topic 1: Legislative compliance

Topic 2: Comprehensive listing of municipal powers and functions, including reference to public-private partnerships

Topic 3: Intergovernmental relations, fiscal powers and functions

Topic 4: Ethics

Topic 5: Governance (King IV 16 principles)

Topic 6: Risk management

Annexure: Compliance and reporting checklist

CHAPTER 2 – STRATEGIC PLANNING

Topic 1: Integrated development planning

Topic 2: Service delivery budget implementation plan (including guidance on how to set targets and how to develop technical indicator descriptions)

CHAPTER 3 – BUDGETING

Topic 1: Budgeting

CHAPTER 4 – FINANCIAL MANAGEMENT

Topic 1: mSCOA

Topic 2: Internal control including ICT controls

Topic 3: Routine accounting transactions

Topic 4: Revenue management

Topic 5: Expenditure management

Topic 6: Asset management

Topic 7: Supply chain management

Topic 8: Cash and investment management

Topic 9: In-year reporting

CHAPTER 5 – ANNUAL FINANCIAL STATEMENTS

Topic 1: GRAP standards

Topic 2: Illustrative mSCOA annual financial statements as per National Treasury guidance

Topic 3: The audit process

Topic 4: Audit reports and the audit action plan

CHAPTER 6 – ANNUAL REPORT

Topic 1: Performance information

Topic 2: Annual report

CHAPTER 7 – SUPERVISION AND PERFORMANCE MANAGEMENT

Topic 1: System of delegations and the cascading of performance agreements

Topic 2: Performance management

CHAPTER 8 – WORKING TOWARDS AND MAINTAINING PROFESSIONALISM

Topic 1: Revised logbook

Topic 2: MFMA minimum competency requirements

Topic 3: CIGFARO membership levels and qualification criteria

Topic 4: CIGFARO CPD requirements

The handbook provides practical guidance aimed at capacitating interns, junior officials and middle management. With the handbook, a revised logbook was also developed to assist young professionals as they make their journey from junior member to a Chartered Government Finance Officer. The handbook provides a standard layout for each subject matter with practical examples and templates that can be downloaded and customised by practitioners.

Care was taken to indicate which unit standards apply to the subject matter to allow the development from both a practical perspective as well as to comply with the training requirements contained in the MFMA Minimum Competency Regulations.

Of course, every professional must undergo continuous learning to stay abreast of the latest developments. The handbook contains the Continuous Professional Development (CPD) requirements of CIGFARO.

A large portion of the handbook has already been developed by the service providers and reviewed by the CIGFARO Board, supported by the standing committees. The new CIGFARO president, Ms Cheryl Reddy, embraced the continuation of the project and continues to provide the leadership and guidance to ensure the successful completion of the handbook.

The handbook will be published as an electronic document to save costs and natural resources in line with CIGFARO's sustainability goals. With the new handbook, CIGFARO also embarked on a series of training programmes. A lot of the training material is based on the contents of the handbook to allow practitioners the opportunity to engage on the subject matters with peers in a conducive learning environment. [C](#)

Please contact the CIGFARO office to obtain a copy of already completed chapters, examples and templates to assist you in meeting the financial management challenges that 2022 will bring.



CRITICAL NOTICE AFFECTING ALL STS PREPAYMENT METER USERS INCLUDING MUNICIPALITIES

On 24 November 2024 all prepayment meters based on STS technology will stop dispensing electricity, thus presenting a significant risk to the loss of revenue and service levels of all municipalities to end-user customers in the electricity, water and gas utilities business.

Each credit token has a unique token identifier (TID) encoded into the 20 digits to prevent token replay at the meter. The TID is referenced to a base date of 1993 and will run out of range in 2024 (known as the TID Rollover event), thus causing the prepayment meter to stop accepting new tokens.

The technical remedy is to “reset” each meter to reference a new base date of 2014 by means of entering two (2) special tokens before November 2024. This requires a substantial time, effort and resource loading on the part of the municipalities, so it is imperative that the remedial action process commences as a matter of urgency.


1. REMEDIAL ACTION

The STS Association advises municipalities to take the following steps as a matter of urgency:

- 1) Ensure that the prepayment token vending system and security modules are upgraded and certified to comply with the latest STS Edition 2 specifications. An STS Edition 2 certified vending system will be fully backward compatible with current installed meters. This needs to be done in collaboration with your vending system supplier.
- 2) Apply to the key management centre for a new supply group code (SGC) key that is linked to the new 2014 base date and load it into the vending system security module. Both the current and the new SGC are thus loaded together, enabling the vending system to vend to current meters on base date 1993 and also to new meters on base date 2014.
- 3) It has been a mandatory requirement for all meters to comply with the “reset” functionality from inception in 1993, but this could only be tested since 2014. There is thus a small risk that some meters which were certified prior to 2014 may not comply, so we recommend that these be re-checked on a sample basis. A list of suspect meters is available on the TID Rollover website. A sample of such meters can be sent to the STS Association to be tested and certified.
- 4) Once the vending system has been upgraded and certified to STS Edition 2, new meters purchased should be coded to the new base date of 2014. This will be done by the meter manufacturer, but the municipality has to specify this requirement on the tender document or purchase order.
- 5) Formulate an execution plan to visit each installed meter to insert the two special “reset” tokens. This part of the process requires the most resources and should not be underestimated. Two options can be considered:
 - a) Issue the two tokens to the end customer when he does his next credit purchase. The customer then enters the two special tokens into the meter before entering the newly purchased credit token. A dedicated help-desk needs to deal with exceptions;
 - b) Make use of a dedicated task team that enters the two special tokens into each meter in the field. This method has the advantage that a technical audit can be performed on each meter and detect/remedy any fraud or faults at the same time;
 - c) A selective combination of the above two methods, depending on particular circumstances and customer demographics.

2. SUPPORT FROM THE STS ASSOCIATION

A help line, guidelines and reference documents may be found on the dedicated website <https://www.tidrollover.com> or an email may be sent to tid@sts.org.za.

The STS Association will also test sample meters (certified prior 2014) upon request and free of charge. Arrangements can be made by sending an email to tid@sts.org.za or via the website. 

Ethekwini's new CFO, Sandile Mnguni's vision for the City *by Sandile Mnguni, eThekweni Municipality*



Ethekweni Municipality's new CFO, Sandile Mnguni

CIGFARO had the honour and privilege to interview Ethekweni Municipality's new CFO, Sandile Mnguni about his vision for the City. He is the second CFO of the Ethekweni Municipality. Mr Mnguni takes over the purse strings of the City at a very challenging time with the financial and economic impact of the COVID pandemic and civil unrest, as well as the upcoming local government elections. This is what he had to say:

SERVICE DELIVERY

I fully subscribe to the vision of the City of becoming the most caring City in Africa by 2030 and uplifting the quality of life of all our people. To achieve this, we need to address the issues of poverty, unemployment and inequality. Optimizing service delivery and reducing our backlogs is key. I am committed to serving the people of our City and uplifting their quality of life. I see a City where every household has access to water, sanitation, electricity, and a job, as well as education and health facilities, although not our mandate. I would like to see us, through the District Development Model, working with other spheres of government to have an integrated approach to planning, budgeting and service delivery in our City. I would also like to see improved procurement planning, project management and tracking of projects through our Capital Investment Committee to ensure maximum capital spend and service delivery. As CFO I aim to accelerate service delivery in a sustainable manner and I would like Ethekweni to lead the way in service delivery and sustainability.

FINANCIAL SUSTAINABILITY

Achieving the vision of a financially sustainable City is key, especially in the current economic climate. We need to ensure a

collection rate of over 95% and maintain cash on hand of 60-90 days. Revenue completeness is key, and I would like to see a City with smart meters rolled out and our valuation roll quality assured in terms of ensuring that every property is on the roll and every property is metered and billed.

As we move to smarter and greener cities, and reduce on our reliance on the electricity and water grids, what are we going to do to ensure sustainability following the reduction in demand for water and electricity? What are we going to do with the existing infrastructure network for water and electricity? These are some of the issues we need to grapple with to ensure the financial sustainability and viability of our City. In a new world, new thinking is required!

THE ECONOMY AND COVID

We must firstly defeat the coronavirus pandemic. We need to drive and encourage the vaccination rollout so that we can return to normal economic activities. Secondly, we must accelerate our economic recovery. Our Economic Recovery Plan is key for the City's financial and economic recovery following the COVID pandemic and the civil unrest. In addition, we must implement economic reforms to create sustainable jobs and drive inclusive growth. Finally, we must fight corruption and strengthen the City's internal controls in order to prevent leakages in the system.

As concerns about COVID, the civil unrest, climate change and technological advances redefine cities, the attention of citizens, businesses, investors and policymakers is turning towards a much broader set of criteria when thinking about the next place to live, invest or do business. In addition, to GDP and FDI, I would like to



see our City focusing on building a customer service culture; fostering urban experiences; innovating and achieving sustainability. Moreover, to ensure the competitiveness of our City, I would like key indices relating to everyday quality of life; urban vibrancy; resilience; economic inclusion; and social cohesion to be tracked.

CLEAN GOVERNANCE

Whilst the City has maintained its proud record of always receiving a clean or unqualified audit report, I would like to move to a clean audit report and this becoming the norm. We need to walk the talk when we say that we have a zero-tolerance approach to non-compliance and unauthorized, irregular, or fruitless and wasteful expenditure. I see a City with effective consequence management as being key to achieving this. It must be applied without fear or favour. Fraud and corruption impacts on the poorest of the poor and the most vulnerable in our society and must be eliminated.

ADDING VALUE & VALUE FOR MONEY

We can no longer only focus on compliance. We need to move towards adding value. We can not turnaround our economies and cities with just compliance. I see benchmarking of all prices as key to ensuring value for money. Monitoring the Top 10 items of expenditure, as well as implementing cost cutting measures or austerity measures are imperative. I would like to see a more productive and responsive City that gives our ratepayers value for money.

SMART CITY & INNOVATION


I would like to see WiFi rolled out through the City as soon as possible to ensure connectivity with our residents. This will al-

low for better public participation and customer service. I would like to see a digital office for all municipal applications and payments by ratepayers. I would also like to see a City with talented young people to build our capacity for innovation to address common problems that plague urban environments such as poverty, unemployment, inequality, pollution and congestion and find sustainable and creative ways of absorbing massive growth through migration and improving efficiency across a range of public services, from transport to waste management.

ENVIRONMENTAL SUSTAINABILITY

I am fully committed to the triple bottom line, as well as the Paris Agreement and to zero carbon emissions. The impact of climate change has a very real long-term impact on the financial sustainability and viability of cities, especially coastal cities like us. I am committed to funding sustainable infrastructure projects where there is a clear business case and return on investment.

Ultimately it is about reducing our carbon footprint, growing the green economy, and leaving a legacy that the next generation can be proud of in terms of the sustainability of our planet, our finances, and most importantly, our people.

CIGFARO would like to wish Mr Mnguni all the best with his new role. We would also like to see the continued involvement and support of his Office in CIGFARO. We have no doubt that he is going to be a huge success and achieve his aim of a clean audit and a financially sustainable City with the best service delivery. 

Twenty-five years of SALGA: Reflecting on the past and boldly looking ahead to the future by Tebogo Masala, SALGA



Every journey has a beginning, and November 2021 marks the beginning of SALGA's.

The life story of SALGA is one of innovation, influence, impact, and growth to meet the evolving needs of its member municipalities and the local government sector within an ever-changing municipal world.

As an organization, SALGA has grown considerably over the years. During this period, the national voice of local government in South Africa also refined its story to become a key role-player in building inclusive and sustainable communities across the length and breadth of the country.

Working closely together with municipalities to achieve shared goals and meet common challenges, SALGA has achieved much, and the organization is looking forward to achieving even more in the years to come.

Footprint

SALGA has come a long way since its establishment 25 years ago, where its formation can be traced back to the November 1996 National Summit for Organised Local Government in Durban, KwaZulu-Natal, five months after the conclusion of the country's first municipal government elections.

The summit was a milestone in local government and paved the way to co-operative governance across the three spheres of government.

Speaking at the summit, then President Nelson Mandela, underscored the importance of local government associations in not only representing the interests of municipalities but also strengthening their institutional capacities.

"The establishment of the South African Local Government Association begins a new era. Congratulations on this achievement. You have a critical role to play in representing the interests of local government within the unfolding system of intergovernmental relations."

In 1998, the Minister for Provincial Affairs and Constitutional Development (currently Cooperative Governance and Traditional Affairs) recognised SALGA as the national association representing local government, as per section 2(1) of the Organised Local Government Act, 1997 (No. 52 of 1997).

In 2002, SALGA began operating as a Schedule 3A public entity in terms of the Public Finance Management Act of 1999. SALGA continued to consolidate its institutional systems and processes, and now in its 25th year, the organization has a staff complement of 404 employees across the nine provinces and boasts a wide array of services rendered to the country's 257 municipalities. SALGA's rich history will be a key to its success in the future. It truly is a voice and an advocate for local government and this role is as important today as it was two and a half decades ago.

Impact

SALGA's 25th anniversary is a significant milestone in its history and a testament to the organization's impact as a lobbyist for local governments' interests and providers of a broad range of policy, legal and technical advisory and capacity building services to its member municipalities.

The organization prides itself in how it delivers value, service and innovative solutions that help advance the local government sector forward.

SALGA's impact in the sector can be categorised into the following focus areas:



SALGA is immensely proud of its achievements and it is excited about the opportunities ahead. **This is the organization's next challenge...**



- Strategically building the profile and image of local government domestically and internationally.
- Supporting municipalities with policy analysis, research and monitoring, and knowledge sharing.
- Stakeholder engagement, lobbying and advocacy, and effective employer representation for members.
- Strengthening its own corporate governance structures and programmes as a foundation for all other activities.

SALGA's key objectives are borne out of the understanding that local government plays a critical role in achieving national objectives and the organization was created for challenges of this kind.

SALGA's proximity to municipalities and their citizens means that the organization has built up an unmatched body of knowledge and experience about the challenges and opportunities they face. This is what makes the organization uniquely positioned to improve local government in a manner that ultimately creates safe and sustainable communities that are served by professional, effective, and accountable municipalities.

Achievements over the last 25 years


- Concluded 4 multi-year conditions of service agreements to embed labour stability in the municipal sector.
- Championed local government representation on various inter-governmental relations (IGR) platforms to protect and promote its interests in policy and legislative processes.
- Consistently achieved strategic goals and registered an on-average performance of 90 percent over 12 years.
- Achieved 12 unqualified audits of which 9 were clean audits – a rare feat in the public sector.
- Introduced employee service benefits in 2014 due to a consistent improvement in SALGA's financial position and increased budgets from R67 million in 2007 to approximately R800 million per annum currently.
- Positive increase in net assets to R372.6 million (2020: R215.7 million).

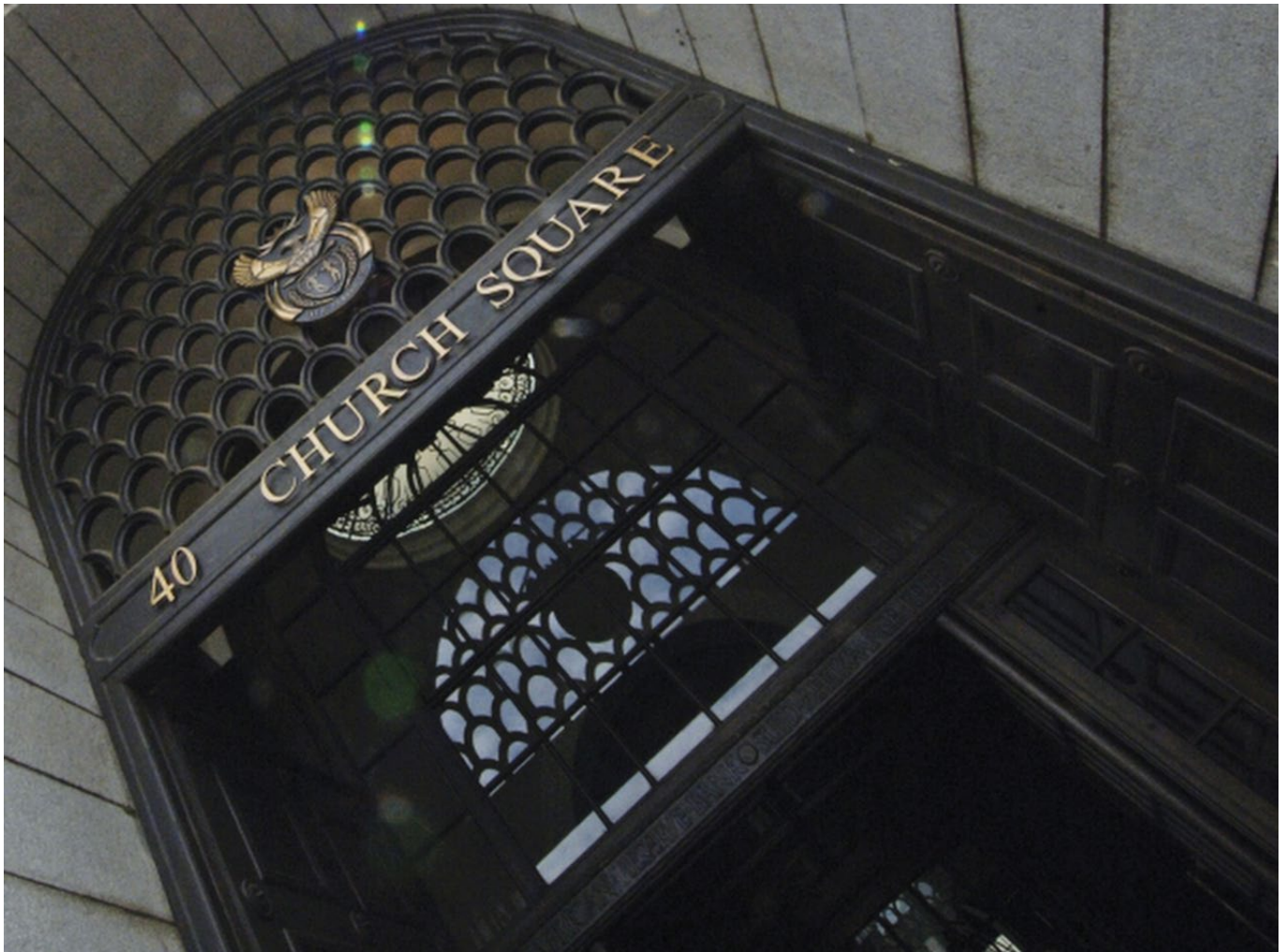
- Influential role in municipal partnerships and the development of local governance capacity in sister associations across 5 regions in Africa, which includes SALGA's representative role in the African Union.
- Recognised globally across all 7 continents for the establishment of municipal development partnerships that continue to benefit many cities and towns in South Africa.
- Continues to occupy positions of influence in the global families of local government, including the United Cities and Local Governments (UCLG).
- Represented on the boards of the Commonwealth Local Government Forum (CLGF), Metropolis, Local Governments for Sustainability (ICLEA) and United Nations Advisory Committee of Local Authorities (UNACLA) to represent local government in UN governance structures that develop and coordinate the implementation of the SDGs, Paris Agreement on Climate Change, and the Sendai Framework on Local Disaster Risk Reduction, as well as the Addis Ababa Agreement on Financing, which develops cities and towns

The future vision

SALGA is immensely proud of its achievements and it is excited about the opportunities ahead. This is the organization's next challenge. Working closely with a broad range of stakeholders to improve local government, which in turn builds stronger, more inclusive, and sustainable communities.

Over the years, SALGA has gone on to establish numerous transformative projects, including technologies and innovations that can improve service delivery.

This has not only seen the organization evolve to meet the rapidly changing needs of its members but also guarantees its continued success for another 25 years and beyond. 



CIGFARO in partnership with National Treasury recently hosted the annual mSCOA workshop. The workshop was hosted virtually on the 16th – 18th November 2021. The workshop was a huge success with more than 150 delegates attending. Presentations can be accessed on our website www.cigfaro.co.za. The workshop focused on the following topics, to name a few.

1. Minimum business processes and system specifications requirements of mSCOA
2. Role of mSCOA Steering Committee and other governance structures in mSCOA
3. Improving mSCOA implementation: Importance of a Road Map

Our editor Ms Esther Gumata, had a chat with Ms Una Rautenbach, the director in Local Government Budget Analysis- Intergovernmental Relations Division at the National Treasury to understand more about the importance of the workshop and what our members expect from such workshops.

KINDLY TELL OUR READERS, WHAT IS THE OBJECTIVES OF THE MSCOA WORKSHOP?

The objective of the workshop is to provide guidance on the implementation of the mSCOA regulations and to update delegates on new developments in mSCOA. This year's workshop also provided additional guidance on the Municipal Borrowing Policy Framework, the FMCMM and Audit action plan web enabled database, the UIFW reduction strategy and strengthening and maintaining governance and accountability pre and post LG Elections from a MFMA perspective.

TOUCHING ON TOPICS THAT WERE SELECTED THIS YEAR – WHAT INFLUENCES THE SELECTION OF TOPICS?

The selection of the topics was inspired by mSCOA implementation challenges experienced by most municipalities, which were identified through queries received during the past year, issues logged on the FAQ Database and the data string analysis done by National and Provincial Treasuries, as well as new circulars and developments that was issued/took place during the year.

BASED ON THE PAPERS DELIVERED BY THE PARTICIPANTS AND THE INTERACTION THAT TOOK PLACE DURING THE WORKSHOP – WHAT MAJOR ISSUES CAN YOU SAY ARE FACED BY OUR PRACTITIONERS?

Data string credibility remains one of the major challenges in the implementation of the mSCOA reform. At the core of the problem is:

- The incorrect use of the mSCOA chart, GRAP and accounting practices by municipalities;
- A large number of municipalities are not budgeting, transacting and reporting directly in/from their core financial systems. Instead they prepare their budgets and reports on excel spreadsheet and then import the excel spreadsheets into the system. Often this manipulation of data lead to unauthorised, irregular, fruitful and wasteful (UIFW) expenditure and fraud and corruption as the controls that are built into the core financial systems are not triggered and transactions go through that should not; and
- Municipalities are not locking their adopted budgets or their financial systems at month-end to ensure prudent financial

management. To enforce municipalities to lock their budgets and close their financial system at month-end in 2021/22, the Local Government Upload Portal will be locked at the end of each quarter. System vendors were also requested to build this functionality into their municipal financial systems.

Since National Treasury is now using data strings as the only source of data for its publications on municipal finances.

IN PREPARATION TO 2022 WORKSHOP, WHAT TOPICS CAN BE EXPECTED BY OUR DELEGATES?

Future topics will focus on mSCOA implementation challenges experienced by municipalities and guidance on new developments in mSCOA. Municipalities and CIGFARO members are also welcome to forward proposal for topics to the mSCOA Project Manager and National Treasury, Una Rautenbach at una.rautenbach@treasury.gov.za


WHAT CAN OUR AUDIENCE LOOK FORWARD TO IN 2022 WORKSHOP?

- Practical guidance on the use of the chart
- Presentation on regulations on minimum business processes and system specifications
- Guidelines on period closures
- Guidance on change management to ensure that mSCOA is imbedded as a organisational reform and not just a finance reform

WHAT KEY MESSAGE CAN YOU GIVE TO OUR DELEGATES?

Municipalities should ensure that they:

- Comply with the minimum business processes and system specifications articulated in MFMA Circular No. 80;
- Have governance structures in place to drive and oversee mSCOA;
- Have a road map in place to ensure ongoing mSCOA compliance; and
- Improve their data string credibility.

Thank you, Una for taking your time to chat with us about the mSCOA workshop in partnership with CIGFARO. We believe our readers have taken a lot from this interview. 



“A **satisfied customer** pays gladly”.

1. INTRODUCTION

We identified supervision and an operating team as requirements for assets management; big deal! How do they go about it?

The basic indicators for an asset to be effectively managed were outlined in the previous articles: an asset which is acquired as per the specifications, delivers the service as required and intended, maintained as envisaged, disposed of at the time and manner decided upon, and seamlessly replaced without interruption of service delivery.

We described the first two pillars to be put in place, namely supervision (AMC) and practitioners (AMU), but without recorded guidance those pillars will only be a floating foundation.

2. BACKGROUND

The high-level guidelines for asset management, from an accounting perspective, were framed in this millennium and are thus relatively new. High level prescriptions regarding the treatment of assets were included in the Municipal Finance Management Act (MFMA) Act 56, 2003. The Accounting Standards Board was instituted in terms of the Public Finance Management Act (PFMA) and tasked to compile Generally Recognised Accounting Practice (GRAP) for government entities, including municipalities, which standards are continuously updated. These standards include specific guidelines on the accounting treatment of various categories of assets including Property, Plant and Equipment (GRAP 17), Investment Property (GRAP 16), Intangible Assets (GRAP 31), Heritage Assets (GRAP 103), Agricultural assets (GRAP 27), as well as Assets held under a finance lease (GRAP 13) and can also be recognised as Inventory under certain circumstances (GRAP 12).

National Treasury issued the Local Government Capital Asset Management Guideline in 2008, which contains many important directives regarding municipal asset management, as well as an explanatory Accounting

Guideline on GRAP 17 – Property, Plant and Equipment, in June 2012, and Standard Operating Procedures for Municipalities in May 2016. There are aspects in these guidelines which require a decision from each municipality regarding implementation, and there are also many aspects/procedures not described in these guidelines (omissions in national guidelines).

The GRAP standards were implemented, as per Directives, over a period from 2011, and municipalities made use of various consulting firms to assist in the process and compliance to the GRAP standards since then. There are various discrepancies in the implementation of these guidelines due to interpretation differences by the various consultants (sometimes in contradiction to accepted accounting policies).

The International Infrastructure Management Manual (IIMM) was updated in 2011, in line with ISO 55000, but the guidelines were not accepted by all municipalities and the procedures are not implemented. The current development of an Infrastructure Development Management System (IDMS) by the national government is aimed at other government entities but can in future be adapted for use at municipalities.

The development and implementation of clear asset management guidelines is critical for effective service delivery by municipalities and has wide ramifications: *“A satisfied customer pays gladly”.*

3. THE THIRD PILLAR OF MUNICIPAL ASSET MANAGEMENT

3.1. Guidelines

3.1.1. Asset Management Strategy

The strategy must provide guidance to the planning for assets, including service delivery that drives the need for assets.

The Strategy will include:

- development of the overall guidelines for meeting demand, including the level of service for each function.
- Setting the parameters for the business plans relating to the construction or acquisition of assets.



A clear understanding of asset life-cycle costs is crucial for the development of cost-effective asset management plans and options. The asset life cycle is determined by the useful life of an asset, which is often shorter than its economic life. These costs must be analysed in the planning phase in compliance with MFMA section 19(2) and Municipal Systems Act (32/2000) section 74 (2), which will include input into the IDP, Budget, Procurement plans, SDBIP and asset management plans.

MFMA Section 19. (2) Before approving a capital project in terms of subsection (1)(b), the council of a municipality must consider—(a) the projected cost covering all financial years until the project is operational; and (b) the future operational costs and revenue on the project, including municipal tax and tariff implications.

MSA Section 74. (1) A municipal council must adopt and implement a tariff policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements, and which complies with the provisions of this Act and with any other applicable legislation. (2) A tariff policy must reflect at least the following principles, namely that (see Act for full text).

3.1.2. Asset Management Policy

The compilation of the Asset Management Policy includes decisions where national directives (especially GRAP) gives a choice to the municipality, like; disclosure method for the value of PPE and Investment Property, Depreciation method and Calculation of Impairment of assets.

The policy cannot contradict national directives but must disclose municipal preferences and choices within that framework, and add decisions not necessarily provided for in national directives.

The policy must be approved by council and provides an essential link between Legislation and Strategy to the procedure manual for implementation.

The municipality must also frame an Asset Disposal Policy which deals with the timing and disposal of the assets including the disposal costs and specific requirements of disposal.

3.1.3. Asset Management Procedure Manual

The most critical guidance is the development and updating of the Asset Management Procedure Manual, which provides detail of the actions required for each step foreseen.

The final procedure manual must have extensive referencing to enable integration with the Job Descriptions of all personnel tasked with duties relating to the management of assets.

There are many procedures described in the Standard Operating Procedure (SOP) manual issued by National Treasury in 2016, but it omitted many requirements, and the text of over 400 pages is onerous to work with daily.

The actions to be included in the municipal manual will include steps required in at least the following aspects:

- Responsibilities by various role-players
- Planning management functions
 - Acquisition
 - Operational
 - Maintenance
 - Replacement
 - Condition Assessments
 - Disposal
- Acquisition of assets - procedures
- Transfer of assets - procedures
- Disposal of assets - procedures
- Funding sources identification (as per mSCOA)
- Depreciation
 - Method
 - Timing
 - Updating
- Assessment of Values
 - Impairment of Tangible and Intangible Assets
 - Amendment of Useful Operating Lifespans
 - Amendment of Residual Values

- Replacement
- Asset Risk Management
 - Insurance
 - Other methods
- Maintenance of Assets
 - Maintenance Plans
 - Maintenance manuals
- Physical Verification
 - Movables
 - Immovables
- General Requirements
 - Disclosure of Assets under Construction
 - Disclosure of Maintenance Expenses
 - Termination of Employee's Service

4. CONCLUSION

The final procedure manual must have extensive referencing to enable integration with the Job Descriptions of all personnel tasked with duties relating to the management of assets.

The integration of these documents will ensure all required tasks have been assigned, there is a clear understanding by each staff member of their responsibilities, and there is an easy way to establish control and supervision over all aspects of assets management. **C**

Exclusive Special Offer to CIGFARO Members.

With the Local Government Elections just held. Ensure you are ready with this exclusive special offer to CIGFARO Members. The 01 November saw South Africans exercise their democratic right by electing their Local government councillors. These individuals will carry the hope and aspiration of their community and require municipality support in order to fulfil their mandate. Section 11(3)(a) of the Local Government: Municipal Systems Act 32 of 2000 provides as follows: **"A municipality exercises its legislative or executive authority by implementing applicable national and provincial legislation and its by-laws"**. All elected councils should have access to relevant Local Government Legislation from day one.

This will enable them to understand their duties and responsibilities in accordance to the Law. Procure your copies of the Local Government Library to offer them the assistance they need. Several municipalities across the country have already purchased the Local Government Legislation for their representatives. The convenient in a box pocket size handbooks mean that your Local government councillors can refer to them wherever they are. CIGFARO and LexisNexis are pleased to offer CIGFARO members a 20% saving on the 2021 Edition of the Local Government Library Box Set.

The legislation contained in this new release of the Local Government Library aims to provide Local government leaders aid for a more responsive, accountable, efficient and effective local governance approach. The 20 pocket sized books are housed in a complimentary steady, handy and compatible Library case. **Learn more <https://bit.ly/2Zu4Q1l>.**



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OS Holdings offers Integrated Financial Management & Internal Control System for Local Government enabling our clients to transact in terms of the MSCOA Regulations. Our core competence is providing innovative financial and business management systems that empower government entities to meet their strategic objectives efficiently and effectively.

Our Services:

“ OS Holdings has a development and artificial intelligence wing that powers specific development that meets the mSCOA reform.

Our solutions are specifically tailored to Local Government and include amongst others:

Authorised Training Center

- Sage Intacct
- Sage CRM
- Sage X3

Taxation

- Value Added Tax (VAT) Recovery Services
- Pay As You Earn (PAYE)
- Income Tax
- Individual Tax
- Capital Gains Tax

Revenue Enhancement

- Rapid Assessments
- Develop and Implement Revenue Enhancement Strategies
- Improvement of Core Processes, data quality and skills transfer
- Cash Management and Collection Strategies
- Call Centres
- Cost Analysis and Tariff Determination
- Assessment of Free Basic Services and Indigent Support
- Location Based Management including linking information to Town Planning, GIS, Deeds Office, Building Applications and Basic Services Applications
- Meter Management
- Innovative visualisations

Preparation of AFS, Audit Support and readiness

- Compilation of post adjustment Trail Balance
- Preparation of the Statement of Financial Performance Preparation of the Statement of Financial Position
- Preparation of the Cash Flow Statement
- Preparation of GRAP Compliant Accounting Policies Preparation of the Notes to the Annual Financial Statements Preparation of an Annual Financial Statements Preparation Plan Audit File with Supporting Documentation
- Supporting information memorandum
- Audit Support and assistance with responses to audit queries

Integrated Financial Management & Internal Controls System for Local Government

- mSCOA Conversion & Support
- Municipal Billing System
- Budget and Performance Management System
- Fleet Management System
- Payroll, HR and ESS system
- Disaster Recovery Solutions
- Geographic Information Systems
- Asset Management, Verification and Tracking

Municipal Standard Chart of Accountants

- 15 business process assessments
- mSCOA Budget Implementation
- Conversions from system to system in line with mSCOA Regulations
- Integration with sub-systems
- Comprehensive Training and skills development
- Use of Reporting Tools to produce budget schedules

Asset Management

- Physical Verification Asset Register
- Policy Development Conditional Assessment Review of Useful Life Maintenance Plans Asset System Landfill Sites (Verification) Unbundling of Work In Progress (Wip) Verification of Biological Assets Fair Values of Assets
- Unbundling of Infrastructure Assets
- Unbundling of Assets in terms of mSCOA

Auditing, Internal Audit & Risk Management

- Risk Assessment
- Risk Register
- Compliance Audit Irregular Expenditure
- Annual Financial Statements Review
- Quality Assurance Methodology And Manuals Deployment of Resources Fraud And Risk
- IT Audits
- Governance Review
- Due Diligence

Our Software



LGSETA Accredited

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65 Phillip Engelbrecht Ave Meyersdal Office Park, Meyersdal Alberton, Gauteng, 1448
 15 Cranbrook crescent, Umhlanga, Durban Kwazulu Natal 4051



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Why MunBI?

- Municipal Accountability Cycle Linkage and Reporting from mSCOA Chart.
- mSCOA Budgeting, Balance Sheet and CashFlow movement Budgeting.
- Verification of mSCOA Segment Alignment i.e. (Stage 1 & 2 for all data-strings)
- Translate guid data strings to English version for review purposes
- IDP to Budget Alignment and Reviews
- Consolidation of Data-strings (Parent and Entities)
- Exceptions Reporting (Segment Usage, Completeness of Charts & Accountability Cycle Checks)
- Generate Schedules A, B, C, D, E, F as per NT A1 Schedule Mapping including supporting tables
- Perform Ledger to Sub-Ledger Recon
- Budget Spend Tracking (Budget vs Actuals and optional Commitments)
- Customisable and Interactive Dashboards
- Face of Annual Financial Statements (AFS) i.e. all statements without notes in both Budget, Actuals



Services

- Consulting & Advisory Services
- Custom Systems & Tools Development & Support
- Business Intelligence Analysis & Reporting
- Compilation of GRAP Asset Register
- Sage Products Implementations & Support
- Systems Development & Enhancement
- mSCOA AFS Readiness & Support



Training

- Inhouse solutions training
- Non-accredited Microsoft Excel training
- Non-accredited mSCOA training
- CaseWare & GRAP training
- Change Management & SOP training
- Sage Products training



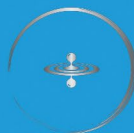
Products

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- Municipal Business Intelligence (MunBI)
- Sage Evolution and Payroll Products
- Sage Intacct Products
- Microsoft & Cloud Server Solutions (IT)



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CIGFARO Bulletin

CIGFARO ENCOURAGES INNOVATION IN AN UNPRECEDENTED WORLD

ROMITA HANUMAN-PILLAY

“New world, new thinking”

The annual Chartered Institute of Finance and Risk Officers (CIGFARO) began their three-day annual conference at the Durban ICC on a high note. The theme of the conference is **“New world, new thinking,”** with an emphasis on the impact of the Covid-19 pandemic and how it has altered the finance and risk sectors.

Mayor, Councillor Mxolisi Kaunda welcomed delegates and congratulated CIGFARO on its 92nd anniversary. *“The Institute continues to be dedicated to establishing and maintaining high standards of professionalism among practitioners.”*

The Mayor added that the pandemic has affected all municipalities, and, in most instances, funds have been re-directed to Covid-19 responses and has made a significant impact on service delivery. *“The current situation compels us to be innovative and creative to deal with challenges facing us today.”*

President of CIGFARO and Head of the City’s Revenue Management Unit, Peet du Plessis, said: *“This requires us to sit down and re-think our current position as public sector officials and office bearers within this pandemic and analyse the options available to improve service delivery to our local communities.”*

Discussions around remote working, demands of the 4th industrial revolution, long-term recovery plans, financial sustainability, and fiscal resilience, dominated the first day of the conference. The following days are expected to focus on the future of work, best practices, public finance management and sustainable service delivery. The programme also features pertinent speakers on the District Development Model and consequence management.

GALLERY - CIGFARO CONFERENCE 2021



CIGFARO Out-Going Board Members



CIGFARO Outcoming President & Incoming President



CIGFARO New President - Cheryl Reddy



CIGFARO Leadership



CIGFARO Past President - Peet du Plessis



KZN Provincial Treasury - Jacob Twala



CIGFARO - Dr Emmanuel Ngcobo



Mayor of eThekweni - Mxolisi Kaunda



Altimax- Annalien Carstens



CaseWare Africa - Manelisi Bozo



Ntiyiso Consulting - Empril Mathew



uMhlathuze Municipality - Mxolisi Kunene

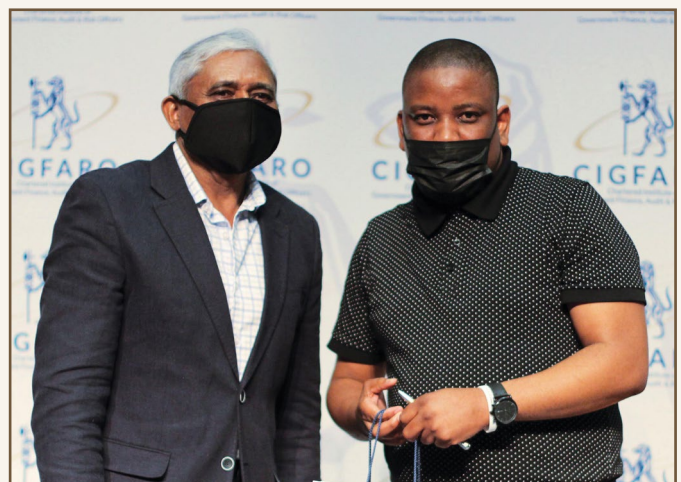
GALLERY - CIGFARO CONFERENCE 2021



CIGFARO New President - Handover



Token of appreciation - CIGFARO Board Member - Dr Krish Kumar & Ntiyiso Consulting- Miyelani Holeni



Umlalazi Municipality – Sanele Ngema



CIGFARO Board Member - Annalene Marais



Token of appreciation



Delegates



Motivational Speaker -Richard Wright



CIGFARO New President - Cheryl Reddy



Delegates

GALLERY - CIGFARO CONFERENCE - SPONSORS



Ntiyiso Consulting Group



CCG Systems



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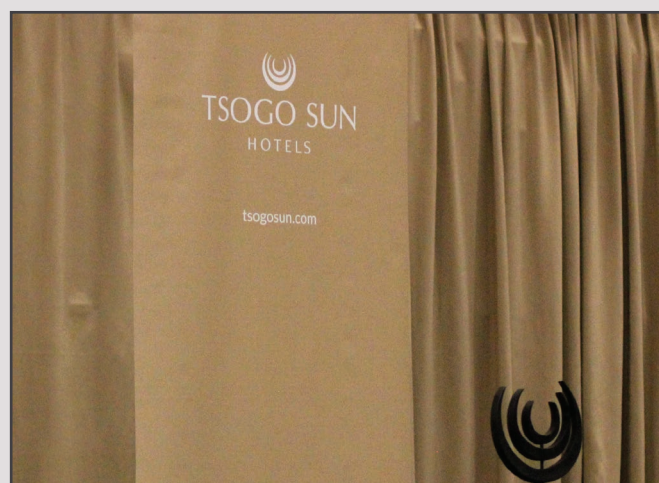
ARMS Audit



CRF



Munsoft



Tsogo Sun



IGS



Umnotho

GALLERY - CIGFARO CONFERENCE - AWARDS



Presidential Awards



The Institute, with this Lifetime Achievement Award, expresses its appreciation to Sydwell Mofokeng for his dedication towards the development of the Institute and for exemplary Leadership in Public service.



The Institute, with this Merit award, expresses its appreciation to Peet du Plessis.



The Institute, with this lifetime achievement award, expresses its appreciation to Jane Masite for her dedication towards the development of the Institute and for exemplary leadership public service.



The Institute, with this Merit award, expresses its appreciation to Dr Emmanuel Ngcobo.



Annette van Schalkwyk – Honorary Member



The Institute, with this Merit award, expresses its appreciation to Louise Muller.

MEMBERS: NEW APPLICATIONS & UPGRADES



CHARTERED GOVERNMENT FINANCE OFFICER

PROVINCE	ORGANISATION	NAME	SURNAME
Gauteng	SDM Asset Management and Consulting	Danie	Fourie
Western Cape	Department of Transport	Richard	Petersen

PROFESSIONAL GOVERNMENT FINANCE OFFICER

PROVINCE	ORGANISATION	NAME	SURNAME
Northern Cape	Oudtshoorn Municipality	Jo-Verda	Ladouce
Eastern Cape	Buffalo City Metropolitan Municipality	Yolanda	Mfana
KwaZulu Natal	Ethekwini Municipality	Sinenhlanhla	Danisa

GOVERNMENT FINANCE TECHNICIAN

PROVINCE	ORGANISATION	NAME	SURNAME
KwaZulu Natal	Ethekwini Municipality	Nonkonzo	Mlambo

GOVERNMENT FINANCE PRACTITIONER

PROVINCE	ORGANISATION	NAME	SURNAME
Free State	Ngwathe Local Municipality	Tshepo	Maine
Free State	Ngwathe Local Municipality	Christine	Modise
Free State	Ngwathe Local Municipality	Sifiso	Mofokeng

AFFILIATE

PROVINCE	ORGANISATION	NAME	SURNAME
Zimbabwe	City of Harare	Dennis	Bwititi

Dear member, as you are aware CIGFARO Professionalised their membership designation as follows:

PREVIOUSLY

Student (SIMFO)

Junior (JIMFO)

Licentiate (LIMFO)

Associate (AIMFO)

Senior Associate (SAIMFO)

General (GIMFO)

NEW

Student (Student-CIGFARO)

Registered Government Finance Practitioner (RGFP)

Registered Government Internal Auditor (RGIA)

Registered Government Risk Practitioner (RGRP)

Registered Government Finance Technician (RGFT)

Registered Government Internal Audit Technician (RGAT)

Registered Government Risk Technician (RGRT)

Professional Government Finance Officer (PGFO)

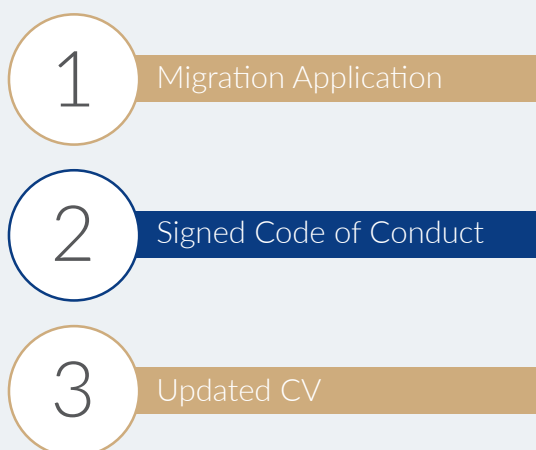
Professional Government Internal Auditor (PGIA)

Professional Government Risk Officer (PGRO)

Chartered Government Finance Officer (CGFO)

Affiliate (Affiliate-CIGFARO)

At the Annual General Meeting which was held on 7 October 2019 it was announced that we will close the window period for migration at the end of October 2019, the institute however extended the period to the Financial Year-End being 31 March 2020 to allow Members to pay their Membership fees and submit the necessary documentation for migration;



Members who have not complied with the window period will be terminated as members of the Institute.

For more information please contact the Membership Department on 011-394-0879
or email: membership@cigfaro.co.za

"YOUR RIGHT, YOUR ROLE: **SAY NO** TO CORRUPTION".

The 2021 International Anti-Corruption Day seeks to highlight the rights and responsibilities of everyone - including States, Government officials, civil servants, law enforcement officers, media representatives, the private sector, civil society, academia, the public and youth - in tackling corruption. To this end, the theme for the Anti-Corruption Day is "Your right, your role: Say no to Corruption".

International Anti-Corruption Day has been observed annually, on 9 December, since the passage of the United Nations Convention Against Corruption on 31 October 2003 to raise public awareness of ongoing corruption. The United Nations Convention against Corruption (UNCAC), the only legally binding inter-

national anti-corruption multilateral treaty, recognises the importance of both preventive and punitive measures, addresses the cross-border nature of corruption with provisions on international cooperation and on the return of the proceeds of corruption. The implementation of national assistance in South Africa to maintain ethical standards in the public service is underway. President Cyril Ramaphosa acknowledged that government is increasing its efforts to prevent corruption in the public service, and still had a long way to go to instil a culture of ethics in that domain.

This statement came hard on the heels of the shocking disclosure that about 17 000 public servants had applied for and received the Covid-19 Social Relief of Distress Grant. Such misconduct and wrongdoing deprives government of valuable resources at a time when they are most needed to respond to and recover from the COVID-19 crisis.



The grant was specifically targeted at South Africans struggling financially due to the negative economic impacts of the pandemic. The President of South Africa stated that this wilful intent to steal public funds and remove limited funding from those most in need is unforgivable. He promised that government was increasing its efforts against wrongdoing in the public service.

To this end, government has recently launched the Public Administration Ethics, Integrity and Disciplinary Technical Assistance Unit, which will undertake disciplinary action in cases of misconduct in the public service and refer cases to government's Anti-Corruption Task Team. Part of the role of the Unit is to monitor the conduct of lifestyle audits of public service employees. Where corruption or unexplained wealth is detected, the cases will be referred to the South African Police Service.

This new unit has already been put to work to help identify public servants involved in cases related to COVID-19 procurement, the abuse of the special COVID-19 grant and Unemployment Insurance Fund fraud. The unit will also set norms and standards on ethics, integrity and conduct which will be used as a means to institutionalise ethics and integrity in the ranks of the public service.

Over 200 people have been trained as presiding officers and initiators as the unit builds department capacity to discipline those found guilty of misconduct.

President Ramaphosa has noted that the process will be difficult and will take some time. He stated: "We are nonetheless committed to stay the course. A capable state is the foundation for the attainment of all our national priorities. Without improv-



ing accountability and promoting ethical conduct, none can be achieved. The vast majority of our public servants are committed, law-abiding and ethical.”

Every single person - young and old - has a role to play to prevent and counter corruption. This is essential for the promotion of resilience and integrity at all levels of society. However, to achieve this, policies, systems and measures need to be in place for people to be able to speak out against corruption, without fear of intimidation or reprisal. The UNCAC emphasises the responsibility of Governments to put in place effective whistle-blower protections to ensure that persons who come forward are protected from retaliation.

While these processes might deal with the human element, the fourth industrial revolution is bringing in major reliance on technological advances in artificial intelligence and machine learning procedures. Emerging technologies with global impact are creating new ungoverned spaces at a rapid pace. In this critical moment, frameworks and approaches to govern these technologies, particularly in the international sphere, are often unclear or altogether non-existent. Governance challenges are emerging

throughout the implementation and operation of technological advances. Whether it be fundamental questions about decision-making authority and inclusivity, opaque rules around research, accountability for unintended consequences across various sectors, or the inability to build constituencies in the age of hyperpolarization, governance challenges abound. As public finance officials, we have a vital role to play in ensuring our financial systems, and the AI and machine learning applied, run in accordance with separation of responsibilities and the maintenance of internal controls. Ethical standards and anti-corruption strategies have to be applied to all areas under our control – regardless of whether they are occurring inside a machine. 

**To protect your rights,
you need to be aware
of the role you play
and responsibilities you
have in the fight against
corruption.**

WEBINAR - SUPPLY CHAIN MANAGEMENT

On the 15th of October 2021, we kick started our Master Classes in Supply Chain Management in partnership with CFO Foundation and SALGA, the program was for 8 consecutive weeks.

The sessions covered some of the following topics with the following speakers.

1. **Local government legislative & SCM policy framework** - Main speaker: Sanele Khomo
2. **Elements of LG SCM** – Speakers: Dr Ayanda Nteta and Ngcebo Xulu
3. **Effective committee system for competitive bids** - Speakers: Dr Lawson Naidoo and Cheryl Reddy
4. **Annual procurement plans implementation and monitoring** – Speaker: Senelisiwe Mashaba
5. **Forms of strategic sourcing and procurement for municipalities** – Speakers: Thulani Nombebe and Lucas Raphela
6. **Contracts, Admin & Risks and Case Study on Transversal Contracts** – Speakers: Dr Ayanda Nteta and Mr Ngcebo Xulu
7. **Procurement information systems and e-Procurement** – Speakers: Eddie Mgwenya and Adv Vuyo Ninzi
8. **Internal Controls for Detection & Prevention of Irregular Fruitless and Wasteful Expenditure** – Speakers: Dr Krish Kumar and Rendani Mthewana

MASTER CLASS 07 CONTRACT PROCUREMENT INFORMATION SYSTEMS & E-PROCUREMENT DISCUSSIONS



ADV. VUYO NINZI
City of Cape Town

Advocate Ninzi is currently Head: Tenders and Contracts at the City of Cape Town. He has extensive experience in providing Legal and SCM advisory services to Municipalities, Provincial and National Government Departments. He has provided Legal and SCM Advisory services to the City of Cape Town Water Crisis Team while the City was responding to the worst drought experienced by the City in 100 years.

Advocate Vuyo Ninzi also provided SCM and Legal Advisory services to the City's COVID 19 response team on all procurement contracts.

2022: LLM Candidate (Public Procurement Policy and Regulation) University of Stellenbosch
2016: Postgraduate Diploma: Drafting and Interpretation of Contracts University of Johannesburg
2013: Certificate: Government Contracts and Procurement Law, University of Cape Town
2012: LLB Degree, University of the Western Cape

MASTER CLASS 02 ELEMENTS OF LG SCM



DR AYANDA NTETA
Pula Consulting

Dr Ayanda Nteta is a seasoned supply chain executive in the energy, mining, manufacturing, banking, and telecoms industries across various African countries. She has over 20 years' experience and an established track record in strategic sourcing, contract negotiations as well as leading complex supply chain operations.

Dr Nteta has developed and implemented various sourcing strategies, including designing a USD70M enterprise development fund for the mining industry. She is a lecturer in supply chain management as well as a conference speaker on supply chain and policy development. Her passion for academia also leads Ayanda to research and write about supply chain optimisation in Africa. Her research informs her advisory work that provides African solutions to African supply chain challenges. Ayanda has a Doctorate in Business Leadership focusing on supply chain management and is a Fellow of the Chartered Institute of Procurement and Supply.

THE LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT CAPACITY BUILDING PROGRAMME




DR LAWSON NAIDOO
Academic Consultant / Public Procurement Analyst

Lawson is a seasoned consultant, researcher, and expert in the field of public sector procurement. He has served in numerous procurement roles in various government institutions over a 28-year career. He is currently a Lecturer at the Tshwane University of Technology, where lectures on Supply Chain Management and supervises post graduate students.

Lawson is a prominent emerging scholar and thought leader in public procurement and is an associated Supervisor, Examiner and Academic Consultant to several universities locally and abroad as well as a reviewer of scholarly articles for various journals.

Lawson obtained his Doctorate in Business Administration (DBA) and Master's Degree in Organisational Leadership (cum laude), Honours Degree in Logistics and has published numerous scholarly articles in accredited journals and has a specific research focus on more openness and more transparency in public sector procurement.

MASTER CLASS 07 CONTRACT PROCUREMENT INFORMATION SYSTEMS & E-PROCUREMENT DISCUSSIONS



MR. EDDIE MGWENYA
City of Mbombela

Mr Eddie Mgwenya is currently a Senior Manager of Supply Chain Management for the City of Mbombela. His passion is in enhancing Supply Chain Management through the implementation of technology.

Mr Mgwenya has bachelor's degrees in public administration. He has completed various certificates in Supply Chain Management and other courses in administration.

He has over 20 years' experience as a SCM practitioner in Public Sector of with 19 years within the municipal environment.

WEBINAR - SUPPLY CHAIN MANAGEMENT

THE LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT CAPACITY BUILDING PROGRAMME

MASTER CLASS 05 FORMS OF STRATEGIC SOURCING & PROCUREMENT FOR MUNICIPALITIES



MR LUCAS RAPHELA
National School of Government (NSG)

Mr Lucas Raphela is the Director Functional Competencies at The National School of Government (NSG). His primary responsibilities include, reviewing and aligning content of all approved financial management programmes and provision of financial management programmes to ensure improved performance and accountability, training coordination, and learner management.

Academic background includes amongst others, Master of Business Administration (MBA), Bachelor of Accounting Science (BCOMPT) and Bachelor of Commerce in Economics.

He has over 18 years of experience in the public service. His experience includes working as Manager: Finance at the South African Local Government (SALGA), Manager: Financial Planning and Budgets at Provincial Treasury and working as Chief Accountant at a Local Municipality.

THE LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT CAPACITY BUILDING PROGRAMME

MASTER CLASS 02 ELEMENTS OF LG SCM



NGEBO XULU
Ilembe District Municipality

Ngebo is currently the SCM Manger at the Ilembe District Municipality since April 2012 to date. He has over 10 years experience in the Local Government. Ngebo has successfully completed the Municipal Finance Management Programme (MFMP) course (NQF Level 6) coordinated by the National Treasury, facilitated by Umqondo Business College.

He has previously attended various training courses in Supply Chain Management, Bid Committees Training and Contract Management offered by South African Municipal Development Institute under the auspices of National Treasury. He has also attended Municipal Public Private Partnership Foundation Training Course offered by DBSA / Vulindlela Academy and National Treasury.

THE LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT CAPACITY BUILDING PROGRAMME



SANELE KHOMO
KZN Provincial Treasury

Sanele Khomo is a highly experienced Supply Chain Management Specialist. Mr. Khomo holds a Degree in Public Management with measures in public sector procurement and Public Finance Management amongst others.

He is currently Pursuing research in SCM and has presented his first article to be published at the South African Association of Public Administration and Management (SAAPAM).

THE LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT CAPACITY BUILDING PROGRAMME

MASTER CLASS 03 EFFECTIVE COMMITTEE SYSTEMS FOR COMPETITIVE BIDS



CHERYL REDDY
CIGFARO President

Cheryl Reddy is currently the President of CIGFARO. During 2018-2021 she was VP Technical of CIGFARO and has served on the Board since 2012. She was also the KZN Chair of CIGFARO from October 2012 to October 2014.

She is the Deputy Municipal Manager: Finance Services (Chief Financial Officer) at King Cetshwayo District Municipality. She has been the CFO since April 2011. In addition, she has acted as Municipal Manager for King Cetshwayo DM for the period December 2011 to June 2012 and Jan - June 2018. She has over 19 years' experience in local government finance, of which over 12 years was at a Senior Manager level covering the following sections: Revenue, Expenditure and Assets, SCM, Budgets and Reporting, Annual Financial Statements and investments. Prior to joining Local Government, she worked in Private Sector Finance.

She holds a B Com Accounting degree, Masters in Business Leadership and currently reading towards her Doctorate in Business Leadership. She has also completed the CPMD programme with WITS University.

THE LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT CAPACITY BUILDING PROGRAMME

MASTER CLASS 05 FORMS OF STRATEGIC SOURCING & PROCUREMENT FOR MUNICIPALITIES



THULANI NOMBEMBE
City of Johannesburg Metropolitan Municipality

Thulani Nombembe Supply Chain Management Officer - City of Johannesburg Metropolitan Municipality Thulani Nombembe is a Supply Chain Officer for the City of Johannesburg, who oversees the Bid Specification Committees for drafting of Competitive Bid Tenders for the City of Joburg.

Mr Nombembe has a passion for assisting Departments within the City to draft specifications for procurement purposes, aligning the needs of the organization to the budget, ensure value for money, and analysing the market for required needs.

He has 5 years' experience within the City's Supply Chain Management and Legislature. Mr Nombembe holds a LLB Degree and Diploma in Drafting and Interpretation of Contracts from the University of Johannesburg

THE LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT CAPACITY BUILDING PROGRAMME

MASTER CLASS 04 ANNUAL PROCUREMENT PLANS IMPLEMENTATION & MONITORING



MS SENELISIWE MASHABA
Nkangala District Municipality

Ms Senelisiwe Mashaba is currently the Finance Department Divisional Manager for the Supply Chain Management Unit at the Nkangala District Municipality. She has over 11 years in Local government and has worked at Statistics South Africa, Department of Public Works, Roads and Transport and Steve Tshwete Local Municipality.

She has extensive experience in coordinating the different bid committees namely bid Specification, Evaluation and Adjudication. She also has extensive knowledge and understanding of the SCM regulations, practice notes, circulars, policy frameworks and their ACTS, Treasury Regulations. Ms Mashaba has knowledge of Public Finance and Management Act (PFMA), Municipal Finance Management Act (MFMA), Preferential Procurement Policy Framework Act (PPPPA) and oversees the Procurement of goods and services and execute the process with regards to tenders and departmental goods and services.

MASTER CLASS 08 INTERNAL CONTROLS FOR DETECTION & PREVENTION OF IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE



DR KRISH KUMAR

Dr Krish Kumar has a doctorate in Administration, a master's in administration, Bachelor of Commerce degree in Accounting, a Management Development (MDP) certificate, and has completed the Minimum Competency Training prescribed by National Treasury for CFO's.

He has 40 years local government experience and has been the Chief Financial Officer (CFO) of the Ethekwini Municipality (Durban, South Africa) since 1997 (24 years). He is currently also a member of South African Local Government Association (SALGA) Finance Working Group, Chairperson of the Metro Chief Finance Officer's (CFO) Forum for the Chartered Institute for Government Financial, Auditing & Risk Officers (CIGFARO), a Commissioner on the Financial & Fiscal Commission (FFC), C40 Board member and was a member of the Accounting Standards Board for two terms.

MASTER CLASS 08 INTERNAL CONTROLS FOR DETECTION & PREVENTION OF IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE



MR RENDANI MUTHEIWANA
City of Johannesburg

Mr Rendani Mutheiwana Currently is the Acting Unit Head of Group Internal Audit at the City of Johannesburg.

Mr Mutheiwana was once Assistant Director for Municipal's entities and Outsourced special Internal Audit for City of Johannesburg for five years.

His current position is the Deputy Director Compliance Advisory at City of Johannesburg responsible for providing compliance advisory and management compliance system to the City's Municipal entities and Core departments.

He has over 8 years senior management professional experience at public-sector, where he was exposed to Compliance Management Systems, internal audit, risk management and special Governance audit projects.

Prior to this he was Operational Specialist at the Office of Tax Ombudsman.

LOCAL GOVERNMENT PERFORMANCE REPORTS MUST BE SUBMITTED, WITH THE ANNUAL FINANCIAL STATEMENTS ON 31 AUGUST EACH YEAR.

Will your municipality's performance report make the grade?

1. Include ALL information per section 46 of the MSA
2. Include the performance of each EXTERNAL SERVICE PROVIDER that delivers A MUNICIPAL SERVICE
3. Include a comparison between the performance with targets set AND the performance in the previous financial year
4. Be specific on measures taken to IMPROVE THE PERFORMANCE
5. Metros must consider CIRCULAR 88

- By Altimax



DID YOU KNOW ...

Brazil has lost nearly **16%** of its surface water in the past 30 years.



Brazil faces economic pain as Amazon forest destruction dries up water supplies – and scientists warn rising deforestation is set to worsen shortages, hurting power providers and farmers. Water shortages are driving high power costs and low crop yields. Research suggests the rainforest-rich country is drying out at an alarming rate. The National Electric System Operator has said Brazil, which holds 12% of the planet's freshwater reserves, is experiencing its worst drought in more than 90 years.

With reservoir water levels dropping fast, especially in the southeast where big cities Rio de Janeiro and Sao Paulo are located, the nation's electricity supplier said in August it would add a "water scarcity flag" to the power tariff system.

National electricity rates are determined by colored flags representing water levels at hydropower plants. Green means they are running at sufficient capacity, while yellow, red and the new "scarcity" flag signal low or critical levels, triggering a price rise to cover the costs of activating thermal energy plants and other measures to avoid blackouts.

Did you know ... Finland mulls negative income tax!

A group of experts in Finland has begun discussing the introduction of a 'negative income tax' to help support people's incomes and encourage them to work. Under a new system, the government could not only ensure low-earning workers, pensioners and entrepreneurs avoid paying income tax, but also top up their earnings within the tax system. The ministry said this would make work more attractive, including part-time work and odd jobs. The group will work until the end of June 2022, with the aim of preparing a negative income tax trial at the beginning of the following year. In 2017-18 a basic income trial paid 2 000 unemployed Finns an amount of €560 monthly with no conditions, with payments continuing even if they started to work. Results, released in 2019, showed the scheme did not boost employment but participants reported feeling happier and less stressed.

Did you know ...

Bulgarian government to use tax windfall to take pensioners out of poverty. Bulgaria is set to use most of its unexpectedly high revenue to increase state pensions and prepare for future waves of Covid-19 rather than run a much smaller deficit, the country's finance minister has said. Bulgaria, which has the lowest level of GDP per capita in the European Union, saw its economy shrink by 4.6% in 2020 as a result of the pandemic. Currently 43%, or 907,000 retirees are below the poverty line, but with the allocation of an additional 575m lev (£251m) on social spending, boosting pensions for the poorest, this percentage drops to zero – the first time this has happened in the last 30 years. The International Monetary Fund projects a partial rebound of 3.6% this year, boosted by the government's willingness to support the recovery with fiscal policy and about 2bn lev (£870m) more will be collected, mostly by the National Revenue Agency and Customs Agency, thanks to the stronger-than-expected economy.

REPORTING REQUIREMENTS - LOCAL GOVERNMENT

JANUARY

NO	REPORTING REQUIREMENT	LEGISLATION	LEGISLATION DEADLINE	RESPONSIBLE PERSON	TO WHOM
1	Change of Primary Bank account details	MFMA 8(5)	30 Days before effecting	Accounting Officer	Nat Treas, Prov Treas, AG
2	Details of a new bank accounts	MFMA 9(a)	90 Days after opening	Accounting Officer	Prov Treas, AG
3	Cons report - all withdrawels each quarter	MFMA (11(4)	Within 30 days	Accounting Officer	Prov Treas, AG
4	Unauthorised, irregular, wasteful or fruitless expenditure	MFMA 32(4)	Promptly	Accounting Officer	Mayor, MEC (Loc Govt), AG
5	Advertise/advise new long-term debt	MFMA 46(3)(a)(ii)	Promptly	Accounting Officer	Nat Treas, Prov Treas, Public
6	Implementation of the budget & financial state of affairs	MFMA 52(d)	Within 30 days of each quarter	Mayor	Municipal Council
7	Serious financial problems	MFMA 54(2)	Promptly	Mayor	Mun Counc, MEC (Loc Govt)
8	Impending shortfalls in budgeted revenue & over-spending & steps taken to prevent / rectify	MFMA 70(1)	Promptly	Accounting Officer	Municipal Council
9	Overdrawn bank accs, reasons, rectifying	MFMA 70(2)	Promptly	Accounting Officer	Nat Treas
10	Statement: Budget etc per requirements	MFMA 71(1)	1-10 Days after month-end	Accounting Officer	Mayor, Prov Treas
11	Mid-year budget & perform assessment	MFMA 72(1)(b)	25 January	Accounting Officer	Mayor, Nat Treas, Prov Treas
12	Failure to adopt / implement budget related policies	MFMA 73	Promptly	Accounting Officer	Prov Treas
13	Returns, documents, information, explanations & motivations as prescribed	MFMA 74(1)	As prescribed	Accounting Officer	Nat Treas, Prov Treas, AG, Lgovt
14	Entity - details of a new bank account	MFMA 86(1)(a)	90 Days after opening	Entity Acc Officer	Acc Officer of parent Mun
15	Entity - Stmtnt: budget etc per requirements	MFMA 87(11)	1-10 Days after month-end	Entity Acc Officer	Acc Officer of parent Mun
16	Entity - Mid-year budget & perform assessm	MFMA 88(1)	20 January	Entity Acc Officer	BOD of entity, Parent Mun
17	Entity - Impending shortfalls & steps	MFMA 101(1)	Next meeting	Entity Acc Officer	BOD of entity, Parent Mun & Counc
18	Table report above	MFMA 101(2)	Next Council meeting	Accounting Officer	Municipal Council
19	Entity - Unauthorised, irregular, wasteful or fruitless expenditure	MFMA 102(1)	Promptly	BOD of entity	Mayor, Mun Mngr of parent mun
20	Entity - Returns, documents, information, explanations & motivations as prescribed	MFMA 101(1)(b)	As prescribed	Entity Acc Officer	Nat Treas, Prov Treas, AG, Lgovt
21	Entity - Improper interference by Cllrs	MFMA 103	Promptly	Entity Acc Officer	Speaker of parent mun Council
22	Deviations from a recommended tender	MFMA 114(1)	Promptly	Accounting Officer	Nat Treas, Prov Treas, AG
23	Entity - Deviations from a recom. tender	MFMA 114(1)	Promptly	Entity Acc Officer	Nat Treas, Prov Treas, AG
24	Table mun & entity annual report	MFMA 127(2)	1-7 months after Fin Y-end	Mayor	Municipal Council
25	Reasons for delay of tabling annual report	MFMA 127(3)(a)	Promptly	Mayor	Municipal Council
26	Submit Annual report	MFMA 127(5)	Immediately after report is tabled in Council	Accounting Officer	AG, Prov Treas, Prov Lgovt
27	Non-compliance & reasons of non-complia	MFMA 128(c)	Promptly	Accounting Officer	Mun Council, Prov Treas, AG
28	Submit copies of Council mtngs (annual report discussions)	MFMA 129(2)	Promptly	Accounting Officer	AG, Prov Treas, Prov Lgovt
29	All monthly returns (MFMA, DORA, etc)		10 Days after month-end	Acc Officer etc	Nat Treas
30	All Quarterly returns (MFMA, DORA, etc)		20 Days after end of Qtrr	Acc Officer etc	Nat Treas
31	Quarterly statistics of Local Government	Stats Act (1999/16)	3 Weeks after qtrr end	Acc Officer etc	Statistics SA
32	Actual & expected Cap Exp	Stats Act (1999/16)	3 Weeks after qtrr end	Acc Officer etc	Statistics SA

FEBRUARY

NO	REPORTING REQUIREMENT	LEGISLATION	LEGISLATION DEADLINE	RESPONSIBLE PERSON	TO WHOM
1	Change of Primary Bank account details	MFMA 8(5)	30 Days before effecting	Accounting Officer	Nat Treas, Prov Treas, AG
2	Details of a new bank accounts	MFMA 9(a)	90 Days after opening	Accounting Officer	Prov Treas, AG
3	Unauthorised, irregular, wasteful or fruitless expenditure	MFMA 32(4)	Promptly	Accounting Officer	Mayor, MEC (Loc Govt), AG
4	Advertise/advise new long-term debt	MFMA 46(3)(a)(ii)	Promptly	Accounting Officer	Nat Treas, Prov Treas, Public
5	Serious financial problems	MFMA 54(2)	Promptly	Mayor	Mun Counc, MEC (Loc Govt)
6	Impending shortfalls in budgeted revenue & over-spending & steps taken to prevent / rectify	MFMA 70(1)	Promptly	Accounting Officer	Municipal Council
7	Overdrawn bank accs, reasons, rectifying	MFMA 70(2)	Promptly	Accounting Officer	Nat Treas
8	Statement: Budget etc per requirements	MFMA 71(1)	1-10 Days after month-end	Accounting Officer	Mayor, Prov Treas
9	Failure to adopt / implement budget related policies	MFMA 73	Promptly	Accounting Officer	Prov Treas
10	Returns, documents, information, explanations & motivations as prescribed	MFMA 74(1)	As prescribed	Accounting Officer	Nat Treas, Prov Treas, AG, Lgovt
11	Entity - details of a new bank account	MFMA 86(1)(a)	90 Days after opening	Entity Acc Officer	Acc Officer of parent Mun
12	Entity - Stmtnt: budget etc per requirements	MFMA 87(11)	1-10 Days after month-end	Entity Acc Officer	Acc Officer of parent Mun
13	Entity - Impending shortfalls & steps	MFMA 101(1)	Next meeting	Entity Acc Officer	BOD of entity, Parent Mun & Counc
14	Table report above	MFMA 101(2)	Next Council meeting	Accounting Officer	Municipal Council
15	Entity - Unauthorised, irregular, wasteful or fruitless expenditure	MFMA 102(1)	Promptly	BOD of entity	Mayor, Mun Mngr of parent mun
16	Entity - Returns, documents, information, explanations & motivations as prescribed	MFMA 101(1)(b)	As prescribed	Entity Acc Officer	Nat Treas, Prov Treas, AG, Lgovt
17	Entity - Improper interference by Cllrs	MFMA 103	Promptly	Entity Acc Officer	Speaker of parent mun Council
18	Deviations from a recommended tender	MFMA 114(1)	Promptly	Accounting Officer	Nat Treas, Prov Treas, AG
19	Entity - Deviations from a recom. tender	MFMA 114(1)	Promptly	Entity Acc Officer	Nat Treas, Prov Treas, AG
20	All monthly returns (MFMA, DORA, etc)		10 Days after month-end	Acc Officer etc	Nat Treas

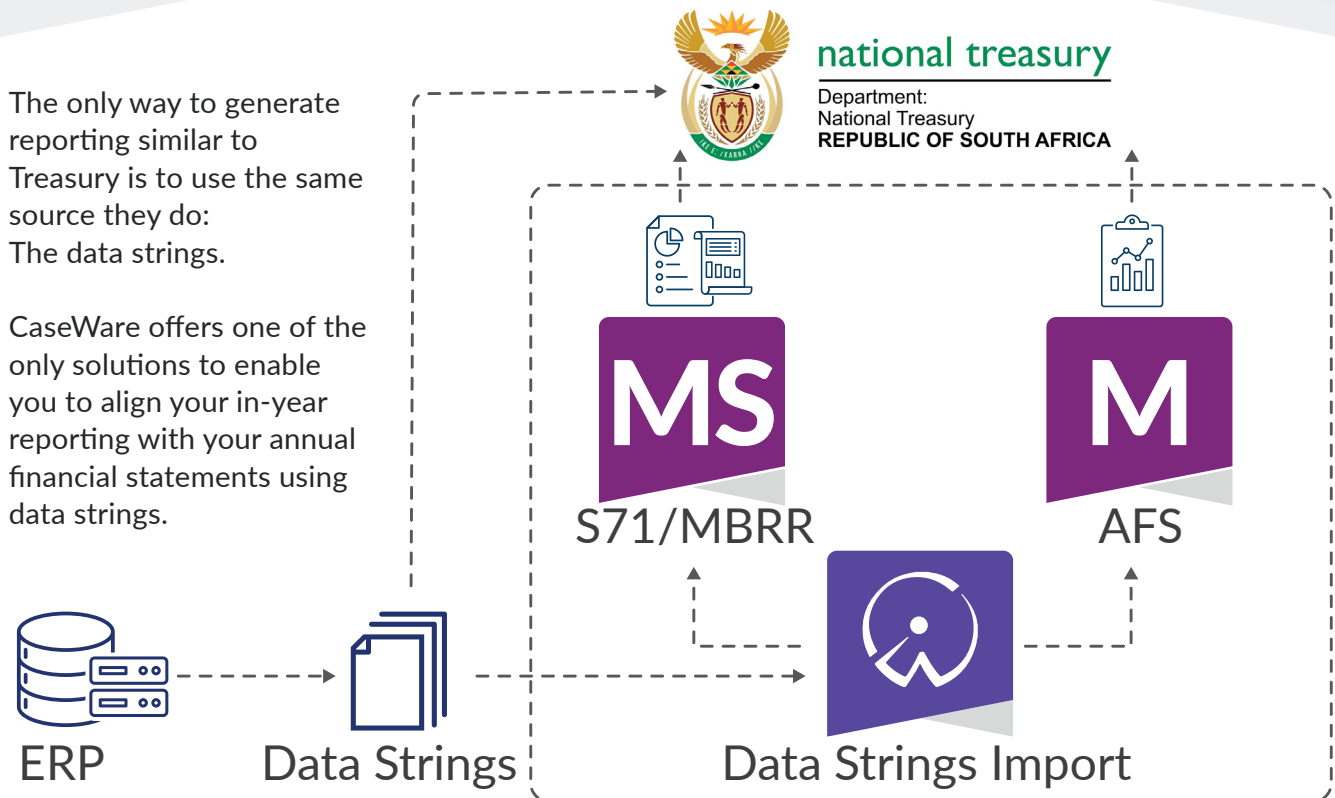
REPORTING REQUIREMENTS - LOCAL GOVERNMENT

MARCH (3RD QUARTER OF FINANCIAL YEAR)

NO	REPORTING REQUIREMENT	LEGISLATION	LEGISLATION DEADLINE	RESPONSIBLE PERSON	TO WHOM
1	Change of Primary Bank account details	MFMA 8(5)	30 Days before effecting	Accounting Officer	Nat Treas, Prov Treas, AG
2	Details of a new bank accounts	MFMA 9(a)	90 Days after opening	Accounting Officer	Prov Treas, AG
3	Table the Annual Budget	MFMA 16(2)	90 Days before new year	Mayor	Municipal Council
4	Table time schedule (key deadlines) (b) (1)(2) (3)&(4)	MFMA 21(1)(b)	10 Months before start of budget year	Mayor	Municipal Council
5	Submit annual budget in printed and electronic formats	MFMA 22(a)	Immediately after budget is tabled in Council	Accounting Officer	Nat Treas, Prov Treas
6	Submit the approved budget	MFMA 24(3)	Once approved	Accounting Officer	Nat Treas, Prov Treas
7	Non-compliance pertaining to tabling & approval of budget	MFMA 27(3)	Promptly	Mayor	Mun Council, MEC (Finance) Nat Treas
8	Exceedance of the Capital Budget	MFMA 31	Promptly	Mun Manager	Prov Treas, AG
9	Unauthorised, irregular, wasteful or fruitless expenditure	MFMA 32(4)	Promptly	Accounting Officer	Mayor, MEC (Loc Govt), AG
10	Advertise/advise new long-term debt	MFMA 46(3)(a)(ii)	Promptly	Accounting Officer	Nat Treas, Prov Treas, Public
11	Delay in tabling budget, approval of SDBIP or signing of ann performance agreements	MFMA 53(2)	Promptly	Mayor	Municipal Council & MEC (Fin)
12	Serious financial problems	MFMA 54(2)	Promptly	Mayor	Mun Counc, MEC (Loc Govt)
13	Impending shortfalls in budgeted revenue & over-spending & steps taken to prevent / rectify	MFMA 70(1)	Promptly	Accounting Officer	Municipal Council
14	Overdrawn bank accs, reasons, rectifying	MFMA 70(2)	Promptly	Accounting Officer	Nat Treas
15	Statement: Budget etc per requirements	MFMA 71(1)	1-10 Days after month-end	Accounting Officer	Mayor, Prov Treas
16	Failure to adopt / implement budget related policies	MFMA 73	Promptly	Accounting Officer	Prov Treas
17	Returns, documents, information, explanations & motivations as prescribed	MFMA 74(1)	As prescribed	Accounting Officer	Nat Treas, Prov Treas, AG, Lgovt
18	Entity - details of a new bank account	MFMA 86(1)(a)	90 Days after opening	Entity Acc Officer	Acc Officer of parent Mun
19	Entity - Stmtnt: budget etc per requirements	MFMA 87(11)	1-10 Days after month-end	Entity Acc Officer	Acc Officer of parent Mun
20	Entity - Impending shortfalls & steps	MFMA 101(1)	Next meeting	Entity Acc Officer	BOD of entity, Parent Mun & Counc
21	Table report above	MFMA 101(2)	Next Council meeting	Accounting Officer	Municipal Council
22	Entity - Unauthorised, irregular, wasteful or fruitless expenditure	MFMA 102(1)	Promptly	BOD of entity	Mayor, Mun Mngr of parent mun
23	Entity - Returns, documents, information, explanations & motivations as prescribed	MFMA 101(1)(b)	As prescribed	Entity Acc Officer	Nat Treas, Prov Treas, AG, Lgovt
24	Entity - Improper interference by Cllrs	MFMA 103	Promptly	Entity Acc Officer	Speaker of parent mun Council
25	Deviations from a recommended tender	MFMA 114(1)	Promptly	Accounting Officer	Nat Treas, Prov Treas, AG
26	Entity - Deviations from a recom. tender	MFMA 114(1)	Promptly	Entity Acc Officer	Nat Treas, Prov Treas, AG
27	All monthly returns (MFMA, DORA, etc)		10 Days after month-end	Acc Officer etc	Nat Treas

MS Align your Section 71 and Annual Financial Statements (AFS) with your data strings

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