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MINISTER OF COGTA MAKES A STRONG STATEMENT

The Minister of COGTA, Dr Nkosazana-Dlamini Zuma, delivered a powerful address during her key note address at the opening session of the CIGFARO Conference. Delegates regularly applauded her sharp and very appropriate remarks.

She stated that with the Institute turning 90 it is a good time to reflect on what has been achieved over the past 25 years to determine what was done right and what was done wrong.

The Constitution makes provision for government having three distinctive, interdependent, and interrelated spheres of governance. It calls on these spheres to cooperate with one another in mutual trust and good faith in assisting and supporting each other towards preserving the peace and national unity, securing the well-being of the people, and providing an effective, transparent, accountable and coherent government.

In undertaking these functions, the state must first and foremost be developmental and remain conscious that development is first of all a political process. In the words of former Ethiopian Prime Minister Meles Zenawi, a developmental state must bring about rapid and sustainable transformation in a country's economic and/or social conditions through active, intensive, and effective intervention in the structural causes of economic or social underdevelopment.

In building a developmental state, the National Development Plan makes provision for a capacity to intervene in the economy in the interest of higher growth and sustainable development.

Thus far the development duties of the municipalities, which include managing its administration, and budgeting and planning processes, to give priority to the basic needs of the community, and to promote the social and economic development of the community, have been largely ignored. Success and failure of government is most likely to be felt at local government level.

It is common knowledge that the deteriorating state of local government is perhaps our biggest Achilles heel. Whether we refer to the Auditor General reports, the treasury reports, or COGTA reports, it is clear that we need to do things differently.

The Minister then stated that in order to change the way government approaches development, a District Development Model has been adopted, which model requires all spheres of government to plan and implement together at the District level. This will ensure that government plays a central role in representing our communities, protecting our human rights, and meeting our basic needs.

By implementing this Model, the tendency to create functional silos, which limit coordination, alignment of resources, monitoring and evaluation, can be addressed. There should be a deliberate emphasis on Local Economic Development.

All this requires leadership of the right type, which will plan and command economic development towards particular outcomes. Such leadership will also protect its citizens and the broader economy against foreign exploitation. The Minister stated that we require a more visionary leadership, which inspires the confidence of our people, both at executive and administrative levels.

Such leadership should in essence:

- **Have a clear vision**
- **Be willing to work hard and go the extra mile**
- **Be compassionate with people**
- **Respect the community and their team members**
- **Be prudent with resources**
- **Ensure that projects are executed to meet quality, time and budget specifications**
- **Have the necessary professionalism and requisite skills so that consultants are not so heavily involved with municipalities as at present.**

To be an effective transformational leader, one needs to leave your ego at the door each and every morning so that you can do a truly outstanding job, you need to listen to your team members and learn from mistakes made.

However, the ultimate measure of the state's performance is whether it is achieving its strategic objectives. Overcoming the triple challenges of poverty, unemployment, and inequality have consistently been the state's core objectives.

In conclusion the Minister stated that the participatory approach presented is one of the District Model's key strengths. It is based on rigorous consultation by multiple stakeholders, including the private sector, civil society and labour. It must be reiterated that the NDP is a plan for the country, not only for government. Our imperative lies in how we implement our plans and policies.

Ngiyabonga.

CONFERENCE DELEGATES KINDLY TO BE SEATED BY 08H30

Tuesday 08 October 2019

Program Director: Zanele Malaza & Bradley Brown		
07:30 – 08:30	Viewing of Exhibition Stands	**Exhibition Hall**
08:30 – 08:45	Exhibitor Competitions in Plenary	**Plenary Hall**
08:45 – 09:00	CIGFARO New Designations Migration	**Sidwell Mofokeng** *CIGFARO*
09:00 – 09:30 **S10**	You have a transformational leadership role to play – no matter your level in your organization	**Philani Maphanga** *PricewaterHouseCoopers*
09:30 – 10:00 **S11**	The State of the Nation and the economic risks for government for the following 3 to 5 years – What Leaders Should Know- Public Audit Act	**Kimi Makwethu** *Auditor General South Africa*
10:00 – 10:30 **S12**	4th Industrial Revolution	**Andisa Ramavhunga** *Ntiyiso Consulting*
10:30 – 11:00 **S13**	Ethics for All - The power of NO!	**Rodger Latchman** *Maruti Global*
11:00 – 11:30	**Refreshments and Viewing of Exhibition Stands**	**Exhibition Hall**

Sessions hosting Three Concurrent Focus Groups
Earn 2 CPD points per session

STREAM FOCUS **Time**	**Audit, Risk & Performance Management**	**Government Finance**	**Revenue Protection & Collection**
11:30 - 12:35	A risk-based audit plan - does it cover all the economic risks and the financial challenges to ensure service delivery in accordance with performance targets? **Hall 5** **Facilitator: Maria Makhongela** **S14 Sponsored by Ngubane & Co**	Delivering on a constitutional right by keeping water affordable in times of scarcity and economic hardship **Hall 4A** **Facilitator: Bradley Brown** **S15 Sponsored by Nedbank**	Data cleansing and protection as a measure to enhance revenue **Hall 4B** **Facilitator: Louise Muller** **S16 Sponsored by Ntiyiso**
12:40 - 13:40	Government Auditing Principles that promote financial sustainability and efficacy of service delivery: Value for money through effective, efficient and most economic use of resources **Hall 5** **Facilitator: Annalene Marais** **S17 Sponsored by CCG Systems**	Sound strategies for effective internal controls that improve audit outcomes; **Hall 4A** **Facilitator: Thuso Marumo** **S18 Sponsored by Shumba**	Minimizing fraud and corruption in billing and collection processes; **Hall 4B** **Facilitator: Fathima Khan** **S19 Sponsored by Munsoft**
13:40 – 14:40	**Lunch and Viewing of Exhibition Stands**		**Exhibition Hall**
STREAM FOCUS **Time**	**Audit, Risk & Performance Management**	**Government Finance**	**Revenue Protection & Collection**
14:45 – 15:45	Effective leadership mitigates the risk of fraud and corruption – the roles of the oversight committees and Management Reporting as tools to enhance financial performance management and achievement of set financial ratios **Hall 5** **Facilitator: Nelisiwe Ntlhola** **S20 Sponsored by Case Ware**	Effective SCM and expenditure procedures that eliminate unauthorised, irregular and fruitless and wasteful expenditure **Hall 4A** **Facilitator: Cheryl Reddy** **S21**	**Funding Options for Financing Public Infrastructure** *Looking at some of the different funding strategies for financing public infrastructure along with the benefits and pitfalls of each* **Hall 4B** **Facilitator: Emmanuel Ngcobo** **S22 Sponsored by Standard Bank**
18:00 till late	**Evening of Leisure & Sponsors Night**		

PROGRAMME DIRECTORS


Zanele Malaza


Bradley Brown

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October is all about pink, the more you know the less you fear.

CLIMATE CHANGE WILL AFFECT OUR CITIES

By Dr Krish Kumar
Board Member of CIGFARO

IT CAN BE STATED EMPHATICALLY THAT CLIMATE CHANGE IS ALREADY HAVING A SERIOUS IMPACT ON CITIES ALL OVER THE GLOBE.

C40 is a network of the world's megacities who are committed to addressing climate change. C40 represents 94 member cities with over 700 million people and 25% of the world's economy. These cities share knowledge and drive meaningful, measurable, and sustainable action on climate change. According to C40 we have reached a defining moment for our planet.

Adopted in 2015 at the end of the United Nations Climate Change Conference (COP 21), the Paris Agreement is the first universal and legally binding agreement on climate change. To achieve the goals of this global agreement and avoid catastrophic climate change, we need to act faster and with more urgency than ever before.

C40 states that cities are the primary incubator of the cultural, social, and political innovations which shape our planet and, most importantly, they are unburdened with the issues of borders and sovereignty which hobble the capacity of nation-states to work with one another.

The most important point to keep in mind is that climate change demands that we act **NOW!** Accordingly, building resilience is an essential part of urban policy and smart investment in the megacities of the world.

TRANSFORMATIONAL LEADERSHIP

A transformational leader is defined as one that challenges the dynamics that creates a problem, and who builds capacities to be able to deal with, and support the change required by this situation.

In building city resilience, it is important for decision makers to look beyond sustainability alone, and also towards transformational change. However, transformational change is a complex process with multiple phases. It involves breaking down what is not working while at the same time building up a system that can accept the changes that are needed.

Due to its complexity, there is a need to foster transformational leaders who can tackle the numerous tasks required for planning and designing resilient and climate smart cities.

ECONOMIC GROWTH VERSUS CLIMATE CHANGE

The world is facing two interrelated crises which cannot be solved under the current global economic model. On the one hand, there is a lack of sustainable and equitable growth, and on the other there is the issue of environmental degradation that will ultimately make the world unlivable. Is climate resilient economic growth an oxymoron? Or could transformational leadership, innovation, or other factors enable us to break through barriers and constraints and continue to grow? We urgently need economic growth to become more resilient to climate change.

THE UNCTAD REPORT: NEW GLOBAL GREEN DEAL

A report released by the United Nations Conference on Trade and Development (UNCTAD) on 25 September 2019 mentions a looming financial crisis. There is anxiety everywhere concerning the outlook of increasing economic insecurity compounded by the impending threat of environmental breakdown. The report notes that economic growth across the world is far too heavily reliant on the intensive and exploitative use of natural resources. The consequences of this carbon-heavy growth are now felt across the globe in the form of climate change.

The report provides the following examples of how climate change is disrupting the effective functioning of the financial system:

- Extreme weather such as floods and drought are resulting in food insecurity and ultimately extreme migration as people are no longer able to farm in the areas they live in.
- Insurance companies could become bankrupt due to rising claims against flood damage and other weather conditions.
- Carbon-dependent assets will become sunk assets and the values will collapse along with the balance sheets of banks and firms that are heavily exposed to them.

The report argues for a financial and prudential system that is aligned with climate policies. This will avoid having to make rapid system-wide adjustments due to climate change, that in turn will threaten financial stability.

ECONOMIC BENEFITS OF CLIMATE CHANGE INITIATIVES

According to C40, if we prioritize the most efficient emission reduction measures, it will actually accelerate, rather than slow down GDP growth.

A new International Labour Review study explores the impact of such transitions on employment. The study finds that by 2030, most countries will experience net job creation and reallocation across industries. Job creation will be driven by the construction, manufacturing, and renewables sectors. Accordingly, climate action is an opportunity to create over 24 million jobs across the world. In this context, there should not be an excuse to slow down urgent climate action.

There are many economic opportunities. These include waste management, recycling, green public transport, renewable energies, alternate fuels, green procurement, and many more. A study by the Human Science Research Council (HSRC) in 2013 estimated that in South Africa the net employment potential in the short-term (2 years) is 100 000 jobs and in the long-term (8 years), it is approximately 500 000 jobs.

The question now is: Are we maximising these opportunities to reduce our carbon footprint and grow our economy?

In the United Nation's Sustainable Development Solutions Network (SDSN) the following six pillars to decarbonize economies by 2050 are indicated:

Pillar 1: Zero-Carbon Electricity
This entails a shift towards a zero-carbon electricity mix.

Pillar 2: Electrification of End Users
The penetration of electricity, built on existing technologies, can enable a green conversion for the sectors currently using fossil-fuel energy.

Pillar 3: Green Synthetic Fuels
Deployment of a wide range of potential synthetic fuels, including hydrogen, synthetic methane, synthetic methanol, and synthetic liquid hydrocarbons applicable for harder to abate sectors.

Pillar 4: Smart Power Grids
Systems able to shift among multiple sources of power generation and various end users to provide efficient, reliable, and low-cost systems operations, despite the variability of renewable energy.

Pillar 5: Materials Efficiency
Improved material choices and material flows, such as reduce, reuse, and recycle to significantly improve materials efficiency.

Pillar 6: Sustainable Land-Use
Mainly involving the agriculture sector, as it contributes up to a quarter of all greenhouse gas emissions from deforestation, industrial fertilizers, livestock, and direct and indirect fossil fuel uses.

The above six pillars find application in four sectors:

Power

The key technologies can be classified as follows:
- low-carbon energy sources (wind power, solar PV and concentrated solar power, hydropower, biomass, nuclear, and geothermal).
- short-term and long-term electricity storage solutions.
- other flexible options such as network interconnections, sector coupling, supply response hydro reservoirs, bioenergy, and demand-side management.
- carbon capture, utilization, and storage (CCUS), and variants including bio-energy CCUS and direct air capture.

Industry

The action areas in this sector include:
- reducing demand for carbon-intensive products and services
- improving energy efficiency in current production processes
- deploying decarbonization technologies across all industries

Transport

The action areas in this sector include:
- Effective decarbonization pathways rely mostly on technological solutions such as fuel developments
- Electric vehicles, which make it easier to abate CO2
- Decarbonization fuel shifts from diesel to electricity or hydrogen.

- Advanced jet fuels
- A modal shift from air to land through ultra-high-speed trains.
- Use of biofuels and the sustainability of biomass for biofuel.

Buildings

The action areas in this sector include:

- Establish advanced building energy codes
- The retrofit of existing buildings rather than new construction
- Achieve high-efficiency building envelopes
- Mandate minimum energy performance standards for heating equipment.
- Pursue low-cost solar cooling technologies.
- Achieve affordable thermal storage and low cost solar thermal systems.

CONCLUSION

While many cities are already beginning to build resilience in response to emerging threats associated with climate change, the strategies they are adopting are often providing win-win results, making them healthier, more attractive places to live and do business in.

We need to ensure both economic growth and climate change action. The United Nations suggests that we need to change the economic model in order to tackle environmental stress, inequality, and development challenges as there is a financial crisis looming. However, there are several economic benefits to investment in climate change action in terms of GDP growth and job creation.

Transformational leadership can mobilise new paradigms and inspire people to go beyond their business as usual way of life. Furthermore, it can get systems geared up to the challenges of sustainable growth.

Cigfaro Budgeting Workshop

The following details pertains to the National Budgeting Workshop in November 2019 for municipalities.

Proposed Dates: 6 to 8 November 2019

An increasing number of municipalities are experiencing liquidity challenges. Proper planning and budgeting are the first steps to address cash flow issues. Towards this end, the National Treasury, in conjunction with CIGFARO, is conducting a Budgeting Workshop. This workshop will focus on balance sheet budgeting in an mSCOA environment; adopting a funded budget based on realistic revenue collection levels; cash flow budgeting and protecting and strengthening the municipal revenue base and maximising the revenue generation potential of existing sources of own revenue.

Format of workshop

The workshop will consist of the training sessions indicated in the programme. It will consist of presentations, Q&A and practical exercises. Delegates will be required to bring their own laptops/iPads for the training, and internet will be required. If the venue does not provide free Wi-Fi, delegates will be required to bring their own 3G cards or mobile Wi-Fi.

Draft Programme:

Topic		Time	Presenters
DAY 1			
Registration 08h00 to 08h45			
1	Opening	08h45 to 09h00	Jan Hattingh / Abbey Tlaletsi
2	*m*SCOA Chart Tree	09h00 to 13h00	Kgomotso Baloyi and Abigail Maila
Lunch			
3	Balance sheet budgeting in an mSCOA environment	13h45 to 17h00	Ria von Ronge
DAY 2			
4	Balance sheet budgeting in an mSCOA environment	09h00 to 12h00	Ria von Ronge
Lunch			
5	Adopting a funded budget	12h45 to 14h45	Eduard le Roux
Tea Break			
6	Cash flow budgeting	15h00 to 17h00	Eduard le Roux
DAY 3			
7	Revenue Management	09h00 to 13h00	Sadesh Ramjathan
8	Closure	13h00 to 13h15	Jan Hattingh/Abbey Tlaletsi

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New Implementations
and Support Services
WE'RE BRIDGING THE GAP.
Journey with us towards a more
SIMPLIFIED mSCOA
CCG SYSTEMS

“Moving Forward – The First 3 Steps to Fixing Revenue Management in Municipalities”

By Yusoof Abojee

South African Municipalities, both metropolitan and local, are experiencing severe financial strain due to household and commercial entities not paying for consumption of municipal services. At the same time, Municipal finance officers are finding it increasingly difficult to develop and execute effective revenue management and enhancement campaigns that will bring in much needed revenue required for operational cash flow.

Those that have implemented such campaigns have yielded a missed bag of results, often with a negative return on investment. This lack of success in effective revenue management strategies is due to a number of factors, however it often boils down to a few factors related to the skills required in order to execute the revenue management function, as well as the actual execution of the revenue management strategy.

In recent months and through interactions with a number of clients making use of services offered by the company I work for, the following has been noticed:

- Often, individuals with limited financial background are put in charge to drive a revenue enhancement campaign and strategy.
- Effective revenue management strategies have been developed with the aim of enhancing revenue, however these were executed incorrectly and at the wrong target audience.
- Service providers are often appointed by the municipality to assist with the recovery of outstanding arrears, but are often provided with incorrect information.
- Billing information is often incorrect and queries around billing are not resolved timeously.

These issues could be addressed through addressing competency and embracing technology; namely around the following:

Making use of the Right Skill

A Municipality must ensure that a proper workforce plan is put in place and implemented in order to ensure success. Good workforce planning is making sure that you have the right number of people with the right skills, experience, and competencies in the right job, at the right time. In revenue management, there are a number of resources that play a key part in ensuring that a campaign is implemented successfully. These include the finance team, the revenue team, the marketing and communications team, and the customer facing team.

The finance and revenue teams will develop a strategy on how to enhance revenue for the Municipality. During this process alone, there will be input from a number of other departments including credit control, customer care, and social development. Once the strategy is developed, the marketing and communications team will be engaged and will be responsible for executing the campaign with proper feedback mechanisms using the right mediums and targeting the right market. At the same time, all customer facing individuals must also be engaged to ensure that the strategy is executed at all levels.

A Municipality must ensure that individuals driving the process in each of these stages have the skills needed to implement and execute a function. Failure in any of these stages will result in a failure in the entire strategy; for instance a Finance Officer is proficient in planning a campaign and reporting on revenue and costs, but is not proficient in executing the campaign to an audience. Likewise a Communications officer is proficient at executing a message or strategy to a target audience, but not at reporting on revenue and costs. Municipalities thus need to ensure that they have the right individuals managing certain key functions.

Embracing Technology to Enhance Customer Data

A key challenge facing Municipalities today is that they have a limited view of what their constituency and consumers of services look like. This affects billing, tariffs, rates, revenue collection efforts, and communications amongst others. Data integrity, enhancement and segmentation are the cornerstones of effective collection and revenue management. Enhancing of consumer data is imperative and needs to be conducted on a regular basis.

This can be done through continuously checking information though the various credit bureaus in South Africa to obtain a continuous and up to date view of the consumer. Alternatively physical visits to check status and update information can also occur where bureau information is not available or updated. All the information generated will assist Municipalities to ensure that tariff and billing information is correct and addressed to the right individuals. It ensures that a focused and customised revenue enhancement strategies can be put in place when dealing with each of the identified debtors.

Embracing Technology to Enhance Revenue

There are various solutions in the market that are able to assist with enhancing revenue. The biggest buzz word these days relates to smart metering or the replacement of conventional meters with smart meters. This has a dual benefit to the municipality. A municipality is able to save costs associated with meter reading.

At the same time, a municipality is able to ensure that the bill issued to consumers is correct and is able to identify when there is a problem with the meter or if a meter has been tampered with. Most of the queries logged these days relate to incorrect billing and readings. Embracing smart meters eliminates this challenge and ensures that consumers are fully aware of consumption and billing. This will benefit the Municipality in the short and long terms and will allow the Municipality to put together effective strategies related to revenue enhancement.

Adopting these basic 3 steps could provide a municipality with the framework to becoming financially competent. These can be used along with other strategies to enhance revenue successfully. There are many consumers out there that do want to make their payments but usually withhold payment due to unhappiness with billing and poor service delivery. Having the right skills for the job will guarantee better collections and revenue management, thus allowing municipalities to increase their turnover which will be beneficial to the long term.

ADVANCING MUNICIPALITIES AND THE COMMUNITIES THEY SERVE

HOMEGROWN EXPERTISE

The partership between Sebata Municipal Solutions, Utility Systems and IPES-Utility Management Services (UMS) – all Sebata Holdings group companies – further strengthens their holistic approach to supplying local government with technologies that advance the communities they serve.

SEBATA MUNICIPAL SOLUTIONS

Sebata Municipal Solutions is the leading provider of integrated technology solutions, enterprise management systems and multidisciplinary professional services to municipalities and public entities, and has been for over 40 years. Through their deep understanding of service delivery requirements, Sebata continues to deliver on sustainable institutional performance and service delivery.

UTILITY SYSTEMS

Utility Systems is an industry leader in the field of Smart Water Management. Established in 2001, the company offers cutting-edge smart digital technology and has a global customer base. At the heart of the Utility Systems solutions is the Water Management Device, which when added to a water meter, is capable of flow limitation, Standard Transfer Specification (STS) based prepaid metering, and Bulk Water Management.

IPES-Utility Management Services (UMS)

Founded in 1996, UMS specialises in the development, implementation and management of sustainable revenue enhancement and revenue protection services to municipalities and utilities. For the past two decades, UMS has been extensively involved in the financial viability of municipalities, and forms part of the holistic Sebata revenue management solution.

SEBATA MUNICIPAL SOLUTIONS utilitysystems ums

Sebata Holdings group companies

sebataholdings.com

Governance in Municipalities

Professor André de Villiers, ProsGro

The King IV Report on Corporate Governance for South Africa 2016* states in its introduction that: The 21st century has been characterised by fundamental changes in both business and society…There are greater expectations from stakeholders than ever before…It is now accepted that organisations operate in the triple context of the economy, society and the environment…In the context of all the above, governing bodies have the challenge of steering their organisations to create value in a sustainable manner, making more but with less to meet the needs of a growing population and the reality of dwindling natural resources.

This direct quote applies not only to business enterprises, but is equally applicable to municipalities that now operate in a very challenging environment of joblessness and poverty as well as individuals and companies already overtaxed. Municipalities increasingly have to cut their budget expenditures and allocate financial resources to high priority areas – the nice to haves are gone.

Leadership and management in municipalities cannot afford to turn a blind eye to the corruption, theft, and employees who have a negative attitude towards their jobs. Eventually this affects service delivery and productivity.

The following figure can be used to highlight a few areas where municipal councils, top management, and even operational management should focus their efforts.

7M Municipal Model

Starting in the centre we realise that the needs of communities should drive a municipal system. City, town, and village councillors, are supposed to represent their communities and ensure that needs are addressed in council debates. Such political debates should eventually ensure an equitable allocation of municipal resources. The sustainability of a municipality is guided by a balanced approach towards short, medium, and long term objectives. These in turn lead to specific projects and eventually culminates in delivered services and infrastructure.

Municipal system: There are 257 municipalities in South Africa and many are in fact dysfunctional and currently under administration. Many acts govern the management of municipalities. The Municipal Finance Management Act (MFMA) is of special importance as it contains explicit stipulations concerning procurement, expenditure, and accountability within a municipality. Negative audit findings of the Auditor General mostly deal with irregular and unauthorised expenditure, which leads one to assume that laws and regulations are simply not respected.

Management and leadership: Suffice to mention that South Africa and in fact many countries around the world are poorly managed and led. It is as if capable leaders and managers don't want to step up to the plate to take up the calling. The councils of municipalities are mostly led by persons deployed by a specific political party, and many sit on such councils without ever making a positive contribution. Many are in fact illiterate.

Mindset, orientation and ethics: Without a positive mindset and the right attitude, very little is eventually achieved. Countless international studies have found that nations with limited natural resources can achieve high economic growth rates mainly because they have the right skills base and a motivated work force.

Balancing multiple resources: Africa is often depicted as a continent cursed with an abundance of natural resources. This in turn leads to a lack of effort on the part of its citizens. Municipalities are now being forced to recognise the scarcity of especially financial resources. Acting frugally and with a strong sense of fiduciary responsibility is essential.

Maintain, develop and manage projects: There is irrefutable proof that municipal infrastructure has aged and that maintenance is often not done. When it comes to procurement of goods and services it is now obvious that corruption and poor quality control has resulted in municipalities not receiving bang for their buck. Both the appointing procurement team and the appointed service provider must be held accountable where non-delivery or non-performance has occurred.

Meeting targets - governance: In emphasising the importance of governance, it should be clear that the success of any municipality depends on employees with the right attitude, who are willing to work hard and productively.

Furthermore, the environment in which the residents of a city, town or village live is a critical contributor to their health, happiness, and positive outlook on life.

There is little doubt that with increasing climate change and the depletion of natural resources, municipalities will encounter increased pressure to cut on carbon emissions, save on energy costs, and limit pollution. The creation of green spaces and the planting of trees within municipal boundaries contributes towards attractive urban infrastructure.

We recently experienced the fantastic performance of the Ndlovu Youth Choir from the dusty little town of Dennilton close to Moutse village in Limpopo. In spite of adverse conditions they reached the final round of America's Got Talent in Los Angeles and made all South Africans proud. They were highly praised by the judges.

A municipality is there to serve its people and make them proud of living there. As a final reminder, please consider the key role of motivated leaders, managers and employees which is indicated by this little rhyme:

Though your financial statements are a model of what MFMA statements should be
Presented with 'smoke and mirrors' for everyone to see
Though the mSCOA groupings are commendable and clear
And compliance to 'the triple bottom line' does impressively appear
Though capital projects have been completed within budget
And the Auditor General delivers an unqualified audit
Some assets are omitted – and their worth we wish we knew
They are the committed municipal officials, who should serve me and you.

See: https://www.adams.africa/wp-content/uploads/2016/11/King-IV-Report.pdf

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FROM THUMA MINA TO KHAWULEZA

By Lucky Leseane, SALGA

Introduction

President Cyril Ramaphosa launched the district-driven coordination known as Khawuleza. ***"Khawuleza"* which means hurry up in isiXhosa.** This is a new district co-ordination model which seeks to improve the coherence and effect of government service delivery and development in Municipalities across the country. The launch took place in the OR Tambo District of the Eastern Cape recently.

The launch of Khawuleza comes hot on the heels of the Presidency Budget Speech wherein, the President emphasised the need for all spheres of government to start working differently from now on. In the speech the President further emphasised that for an effective implementation of the 7 priorities of the current administration there is a dire need for the structures of government to function with maximum coordination and cooperation as envisaged in the Constitution and the Intergovernmental Relations (IGR) Act.

It has long been argued, despite vociferous protestations, that Government departments tend to work in silos. This silo approach leads to lack of coherence in planning and implementation, which then contributes to poor monitoring and oversight especially pronounced at a Municipal level. The scenario above leads to incoherent implementation of government programmes and plays a major role in the eventual deterrent for investments due to the absence of the economies of scale which happens to be a *sine qua non* for most infrastructure investments the world over.

(1.) Key features of the Khawuleza model

The key features of the Khawuleza Model are as follows;

a) focus on the District/Metropolitan spaces as the appropriate scale and arena for intergovernmental planning and coordination;

b) focus on the 44 Districts and 8 Metros as developmental spaces (IGR Impact Zones) that will be strategic alignment platforms for all three spheres of government;

c) produce a Spatially Integrated Single Government Plan (as an Intergovernmental Compact) for each of these spaces that guides and directs all strategic investment spending and project delivery across government, and forms the basis for accountability;

d) reinforce an outcomes-based IGR system where there is a systematic IGR programme and process associated with the formulation and implementation of a single government plan;

e) take development to our communities as key beneficiaries and actors of what government does.

(2.) How will Khawuleza work?

To achieve all this requires the need to move with speed to finalise budgets and programmes, and it is no secret that the National Fiscus will not be able to cover for all the required finances. This simply means that government needs to earnestly build alliances with business, labour and civil society to leverage the resources of all social partners to achieve the Khawuleza objectives.

The Khawuleza model will be coordinated through the development and implementation of The One Plan. The One Plan will take the form of prioritised spatial expressions over the long term and will be divided into 5 and 10-year implementation plans supported by annual operation plans which will be based on commonly agreed diagnostics, strategies and actions. Each sphere and sector department is required to indicate and commit in more detail their own plans and actions.

The plans will facilitate:

a) Managing urbanisation, growth and development;

b) Determining and/or supporting local economic drivers;

c) Determining and managing spatial form, land release and land development;

d) Determining infrastructure investment requirements and ensure long-term infrastructure adequacy to support integrated human settlements, economic activity and provision of basic services, community and social services;

e) Institutionalize long term planning whilst addressing 'burning' short term issues.

"The district-driven model is meant to turn plans into action, and ensure proper project management and tracking,"

(3.) Khawuleza Funding

It is also my contention that cities' capital budgets are inadequate and thus it is almost impossible to close the infrastructure gap. The infrastructure backlog is hovering towards billions of rands. There is a need to look into alternative funding mechanisms to assess how best to finance the infrastructure gaps. One such financing mechanism with great potential for a developing country such as RSA is municipal Pooled Financing Mechanisms (PFM).

PFMs entail gathering the borrowing needs of a group of municipalities and raising the combined debt on the capital market or from other sources of finance. This can be done either through a state governmental agency or through cooperation among local authorities.

The Khawuleza model provides an opportunity for local municipalities to crowding public, private and not for profit investments in a district locality, in an all-inclusive manner as directed by joint district implementation plans. The model aims at maximising impact whilst capitalising on a window of opportunity (over the next twelve to eighteen months) whilst addressing the 'burning' and 'stabilisation' challenges faced by local municipalities who are seen as critical building blocks.

(4.) Different levels of PFM

The history of PFM shows that it can be divided into three levels depending on the maturity state and legal framework of a country. The stages are as follows: the preliminary level, the basic level, and the advanced level.

a) Preliminary level

The introduction of a PFM for District Municipalities may initially be through the establishment of close cooperation among Local Municipalities in a District with a special focus on financial issues, without actually borrowing together. This could entail the coordination of borrowing activities and exchange of best practices regarding, for example, risk policies. This can include using similar procurement processes for example in banking, insurance, audit, fleet, engineering services, renewable energy initiatives, waste management, road infrastructure and human settlements amongst others.

b) Basic level

The second level is what is referred to as the basic level or a so-called club deal. This entails the issuance of a bond in which two or more municipalities participate, and it is done without a special purpose vehicle. Each participating municipality will be responsible for its part of the payment of interest and capital. The main advantages of club deals are that they give small and medium-sized local authorities access to capital markets and that they are flexible in the sense that the group of issuers (local authorities) could be differently compounded for each club deal (bond issue). The disadvantage is that they are structurally and legally complicated, which produces costs that, to some degree, could offset a good pricing of the bonds.

The basic level is suitable for countries with institutional and/or legal constraints preventing the development of a PFM at the advanced level (see below). It could also be a step towards the advanced level, while giving involved local authorities experience with capital markets and testing the spirit of cooperation among these authorities.

c) Advanced level

The next step is to create a Local Government Funding Agency (LGFA) to act as an intermediary between Municipalities and the capital markets. The big advantage with an LGFA is that it can reach sufficient volumes in its borrowing to diversify its funding operations and achieve cost-efficient pricing in the capital markets. Diversification also means the reduction of risk given that the LGFA is not reliant solely on one source of funding or even on one market. The fact that an LGFA can employ financial experts to run the operations also reduces risk. This kind of entity must have economic strength to be credible to investors. Economic strength, which in this case is the same as creditworthiness, can be gained through sufficient capitalisation and can be reinforced by guarantees. The guarantors can either be the participating cities, central government, a third party (e.g. public sector pension funds), or a mix of these. The advantage of having a guarantee from the participating cities is that it reinforces the local responsibility for the LGFA.

(5.) Advantages of the PFM for Khawuleza

The main advantage of the PFM is that it can provide ease of access to capital markets for municipalities, offer lower borrowing costs, reduce market risk through diversification and enable greater quality of projects and creditworthiness. In addition, pooled financing has the ability to reduce the financial burden for national government, increase transparency, provide access to financial experts who assists in transaction structuring, and creating a new hard credit culture for local authorities.

Relative to other countries, South African municipalities, provincial and national government are relatively cooperative despite differences in leadership approaches and political parties. In addition to this, the National Treasury has been a strong partner in reaching policy consensus as to whether pooled financing can be done in the country. This can be seen in the current draft proposal issued by National Treasury on Municipal Borrowing Policy which proposes that pooled financing can be implemented without any partner in local authority assuming the credit risk of another.

To make pooled financing work in SA, the current cooperative regulatory and institutional framework which our country is well acustomed to, will remain the backbone for successful implementation of this funding structure. In addition, with the coming Borrowing Policy allowing for the implementation of pooled financing, local authorities and investors will have the formal platform against which to engage on the journey going forward.

(6.) Conclusion

The introduction of Khawuleza provides an opportunity for municipalities in RSA to use a municipal pooled financing mechanism (PFM) approach with its potential to not only provide cost-efficient funding for local infrastructure investments, but also to increase transparency and facilitate capacity-building among local authorities. The creation of PFM schemes is supported by the National Treasury borrowing framework within the confines of the MFMA and the IGR Acts. The initial step of inter municipal cooperation will be a good step in piloting the introduction of the PFM.

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ASSET MANAGEMENT AND REPORTING

Asset management refers to systematic approach to the governance and realization of value from the assets that the municipality acquired and is responsible for, over their whole life cycles. The effectiveness and appropriateness of systems and procedures used to manage state assets is vital.

- A disregard to internal controls designed and implemented to ensure the proper asset management and reporting;
- The internal audit unit being under capacitated;
- A disregard to the audit findings of the internal and external auditors; and
- Lack of effective consequence management when there has been misuse of municipal assets by officials or officials not being held accountable for any loss of assets.

Asset management has been a problematic area for a quite a number of years for so many municipalities especially at a local level. This is due to a number of contributing factors. The following are common root causes for repetitive audit findings:

In terms of GRAP	
Asset management is a broad function and includes a structured process of decision making, planning and control over the acquisition, use, safeguarding and disposal of assets to maximise their service delivery potential and benefits, and to minimise their related risk and cost over their entire life. The municipal manager as an Accounting Officer (supported by other colleagues) of the municipality is required by section 63 of the Municipal Finance Management Act to take all reasonable steps to ensure that: ▪ There is an effective asset management which includes the safeguarding and the maintenance of those assets; ▪ The municipality has and maintains a management, accounting and information system that accounts for assets and liabilities of the municipality; ▪ The municipality's assets are valued in accordance with Generally Recognized Accounting Practice Standards; and ▪ The municipality has and maintains a system of internal controls over assets and liabilities, including the asset and liabilities register as prescribed.	The common asset related issues for most municipalities include, but are not limited to, the following: ▪ The annual assessment of useful lives and residual values not performed; ▪ Being unable to confirm the existence of the asset; ▪ Calculation of depreciation using incorrect useful lives; ▪ Recording of assets that qualify as property plant and equipment at R1 or Nil values; ▪ Lack of annual assessment of impairment on assets; ▪ Lack of proper review on work performed by the valuators i.e. asset revaluations; ▪ Non-compliance with the requirements of GRAP 12, GRAP 16, GRAP 17 and GRAP 103 in terms of accounting for assets; ▪ Failure to update the register for all land and properties that no longer belong to the municipality and this impacts on their ability to bill revenue; ▪ Incorrect application of GRAP on properties being constructed or developed for third parties i.e. houses constructed by the municipality for the Department of Human Settlement for distribution as part of the housing department scheme; ▪ No investigations conducted on the loss of municipal assets to allow effective consequence management or where investigations conducted, no consequence management procedures implemented; ▪ The retention monies on infrastructural projects not capitalized which leads to understatement of infrastrure assets; ▪ Lack of maintaining a proper fixed asset register; and ▪ Other assets are not insured by the municipality;

All the above challenges impact directly on the service delivery and the municipalities need a disciplined approach in the manner in which the municipal assets are being managed and accounted for taking into account that they make majority of the entity's balance sheet, to enhance service delivery. MNB has qualified professionals with extensive experience in asset management and invite you to partner with us for an improved and quality service.

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"Turnaround Strategies are Complex to Manage in the Municipal Environment"

By Danie J de Lange

Introduction

Studying the executive summary of National Treasury's (NT) latest **State of Local Government and Financial Management Report (30 June 2018)** raises many concerns and highlights year on year deterioration in the financial management and long term financial sustainability of many municipalities in SA.

The State of Local Government and Financial Management Report (published by National Treasury each year) reviews the financial position of all 257 of the country's municipalities.

While most municipalities are in reasonably good shape; around 125 municipalities (49%) are in varying degrees of financial distress.

This report concludes that a significant number of municipalities continue to perform poorly and remain a cause for concern. This contributes to a negative impression of the performance of the municipal system as a whole.

According to National Treasury at an aggregate level the following is evident:

- **Municipalities continue to have insufficient cash coverage to fund their operations:** This indicates that municipalities continue to struggle to understand and action the critical concept that budgeting for surpluses is necessary to avoid cash and liquidity problems.
- **Underspending of capital budgets continues to be a challenge:** Municipalities underspent their capital budgets by R16.3 billion (or 22.9 percent of R71.1 billion adjustment budget).
- **Total outstanding consumer debtors has expanded significantly:** Municipalities reported total consumer debtors of R152.7 billion, a R44.5 billion increase from the 2016/17 financial year. This decline in performance is attributable both to a significant nominal decline in reported own revenues by non-metropolitan municipalities as well as a rise in consumer debtors.
- **Total creditors outstanding remains very high:** Six metros and 13 secondary cities reported that total creditors exceeded 75 percent of the value of their available cash and investments, and accounted for 171 percent and 236 per cent of available cash flow in metros and secondary cities respectively.
- **Asset management spending remains inadequate:** National aggregate projected spending on repairs and maintenance as a percentage of property, plant and equipment averages 3.5 percent in the period 2014/15 to 2020/21. Arising trend in investment is evident, with full year forecasts for 2017/18 rising to 3.7 percent, and up to 4.1 percent by 2020/21. The pace of asset depreciation continues to outstrip investment in asset renewal by a significant margin.
- **Recorded water and electricity losses remain high:** On 30 June 2018, metropolitan municipalities recorded water and electricity losses amounting to R4.2 billion and R6.9 billion respectively. During the 2017/18 financial year, water losses increased significantly, by R1.4 billion. Electricity losses decreased by R300 million, from R7.2 billion in 2016/17 to R6.9 billion in 2017/18.
- **Some municipalities are adopting unfunded budgets:** However, there has been a decline in the number of municipalities adopting funded budgets from 2013/14 to 2018/19 reducing from 169 to 134, a decline of 20.7 percent.
- **Municipal audit outcomes continue to decline:** In the 2017/18 financial year, only 18 municipalities obtained unqualified opinions without findings. This was a 47 percent decrease compared to 34 municipalities in 2016/17. The number of unqualified audit opinions with findings decreased from 113 municipalities in 2016/17 to 101 municipalities in 2017/18. According to the Auditor General, the closing amounts for irregular expenditure increased from R62.7 billion in 2016/17 to R71.1 billion in 2017/18. Unauthorized expenditure increased from R11.2 billion in 2016/17 to R12.8 billion in 2017/18.

All the areas identified above will need appropriate strategies and solutions to address these critical problem areas.

The areas which are probably mostly responsible for many of the municipalities being in financial distress and unable to meet their financial commitments are:

- Increasing debtors (poor revenue collection),
- Water and electricity losses,
- Unfunded budgets, and
- Lack of monitoring of expenditure.

Municipalities who are struggling with specific areas identified in the NT report must develop turnaround strategies and financial recovery plans to address these problem areas.

A concern is that in many cases, municipalities have developed and implemented turnaround plans to address these root causes of financial distress and have received ongoing support over many years from national and provincial governments without any significant improvement in their financial position.

It is therefore of critical importance that the reasons and causes for failure of the support programmes and turnaround strategies are determined so that solutions are developed that will result in the improvement of the financial position of the 125 municipalities in financial distress.

Support Programmes and Turnaround Strategies

South Africa's local government financial management system has undergone various reforms and there has been considerable progress.

However, there is still a long way to go before all 257 municipalities are fully functional and sustainable. It is internationally acknowledged that South Africa has some exceptional financial management legislation and practices, however these must be institutionalised if overall performance objectives are to be achieved.

There have been many support strategies and initiatives adopted by government to improve service delivery and financial management of municipalities over the years.

National and Provincial Government has initiated a number of capacity building initiatives to support municipalities in achieving this:

- NT Capacity building grants-FMG (Since 2004)
- Municipal Finance Improvement Programme (MFIP) Phase II
- Local Government Turnaround Strategy
- Province-specific strategies
- Cities Support Programme (CSP)
- Standard Chart of Accounts for Municipalities (mSCOA)
- The Back to Basics approach (in September 2014, the President launched the Back-to-Basics Programme (B2B).)
- Financial Management Capability Maturity Model (FMCMM) (2015)

The influence of micro and macro-environments on the performance of municipalities' has now been considered. Amid specific change objectives mooted by CoGTA, the LGTAS identified key development areas of change for municipalities in South Africa.

As such, the municipalities are now being instructed to:

- Reflect on their own performance and design turnaround strategies to focus on establishing positive Councils with visionary and accountable leadership;

- Embark on an appropriate set of powers and functions and identify and establish relevant agency arrangements with national and provincial government within the legal framework;
- Develop professional administration that supports the political vision contained in the electoral mandate;
- Concentrate on properly constituted corporate services, technical services and financial management functions, including recruitment and skills retention policies ensuring 'right people in the right job';
- Provide basic services and ensuring that all money spent is well considered and accounted for in order to uphold the principle of *'value for money'*; and
- Through the municipal Spatial Development Frameworks, each municipality is ordered to be aware of and be able to guide the land usage on every square meter and kilometre in its area of jurisdiction.

In the same way, to improve internal or micro-environment, municipalities are also instructed to:

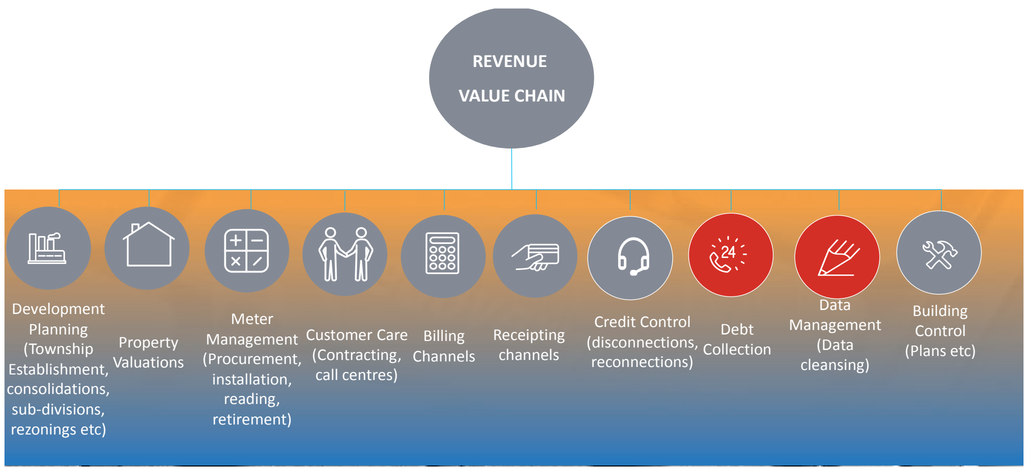
- Optimise revenue collection and improve billing, customer care, indigent and credit control policies – 'balance the books';
- Work towards sustaining "clean" audit outcomes, and those that can achieve the target earlier are requested to do so; and
- Improve public participation and communication including effective complaint management and feedback systems.

Failure of Turnaround Strategies and the Revenue Management Value Chain

It is evident that the list of focus areas to improve finances and service delivery is long and can be overwhelming. It is therefore necessary to be focused and to determine priority areas, responsibilities and timeframes for the turnaround strategies.

It goes without saying that **"Cash is King"** and without finances, no turnaround strategy will be successful. It will therefore be necessary for municipalities that are in financial distress to prioritise revenue collection and revenue enhancement, recovery of electricity and water losses, as well as implementing effective expenditure control (see NT -MFMA Circular No 97 - Municipal Cost Containment Measures - 31 July 2019).

Revenue Management should be focused on the full Revenue Management Value Chain (RMVC) as detailed below:



A combination of gaps or weaknesses in the RMVC contributes to poor revenue collection resulting in a situation where a municipality is unable to meet its financial commitments and service delivery mandate.

It is therefore important to identify the factors that may give rise to the current situation and to undertake a detailed RMVC assessment (AS IS) and provide detailed process and action plans for the future (TO BE). The Nextec e ROMS Solution aimed at improving the whole RMVC illustrates an approach and is detailed below:

Conclusion

It has been highlighted that many SA municipalities are in financial distress and that turnaround strategies and financial recovery plans prioritising revenue management and expenditure control will have to be developed.

Municipalities are businesses selling services and products and they need to ensure that all costs are recovered and that surpluses are made which are invested in financing the cost of services and infrastructure development.

Turnaround strategies are always complex involving many stakeholders and will focus on many areas including the payroll costs. Therefore the labour unions need to be consulted where labour issues or policies need to be changed.

Municipalities will need to prioritise the improvement of the full Revenue Management Value Chain and implement successful revenue management solutions to improve their cash flows and financial positions.

One of the fundamental requirements of a successful municipal turnaround strategy is to accept that it takes place in a highly politicised and legislated environment.

Therefore, political leaders and senior management in municipalities will need to cooperate and focus on implementing the strategies approved by Council.

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How to turn Hustlers into Super Heroes

Municipalities in South Africa are increasingly considering replacing their analogue meters with smart 'next generation' meters, which deliver real-time or periodic interval metering data. In theory, smart meters are intended to ready the utilities for the business of tomorrow, including the adoption of distributed generation. Let's explore this notion.

A smart metering system enables numerous benefits including better utility control and monitoring of its customers' meters remotely, load limiting, Notified Maximum Demand (NMD) monitoring, Bi-directional metering (solar PV), and even mock billing.

Despite these advantages, most smart meter roll-outs within South Africa have garnered bad press with the meters proving to be 'not really' smart. This perception is attributed to issues such as capability of some smart meter designs, strength of the associated ICT and communication backbone, customer management, organisational design, complicity of contractors (missing meters, under metering, CT errors), and testing/quality assurance.

Ntiyiso's municipal revenue maturity model looks into aspects of revenue coverage, conversion, administration, analytics, and customer centricity to evaluate municipalities. Based on the analysis, they were classified into:

1. Lagging municipalities: Beggars
2. Emerging municipalities: Snoozers
3. Developing municipalities: Hustlers
4. Optimising municipalities: Darlings
5. Innovating municipalities: Super Heroes

The majority of South African utilities fall under Hustlers, in terms of their stable and repetitive revenue collection approach, with decent revenue sources but poor revenue conversion rates. Unaccounted leakages add to poor revenue conversion rate woes, and introduction of smart meters have in most instances accelerated the leakages due to the 'not so smart' backend systems.

Getting a municipality accomplished in terms of a properly functioning smart metering system, therefore, requires addressing the aforementioned infrastructure and organisational issues, which will require large sums of capital and time. While Ntiyiso is adept at assisting the municipality to ready itself and guide those through the smart meter journey, it is also imperative that an appropriate transitioning mechanism in place. This system will ensure the large swathes of data generated within the metering system is not lost and is appropriately analysed (while waiting for the associated infrastructure for smart metering systems to reach the required maturity).

A business intelligence tool, the Municipal Enablement and Revenue Improvement Tool (MERIT), was developed in-house to function alongside the metering system as a quality assurance mechanism. It allows for capturing all data arising out of the metering system (in flow and outflow), fixing data anomalies and finding and eliminating leakages. The MERIT involves aggregating, analysing and segmenting raw metering data on a monthly basis in order to gather facts and thereby gain insights which will determine the strategic direction of the municipality. In addition, the tool assists in performing energy balancing, customer profile comparisons, correlation between electricity and water usage, and, most importantly, visualise all those in heat maps, which point to hotspots and areas of need.

Consequently, this advanced data analytics tool will translate into increased revenues as it enables better monitoring and control of the network and customer loads, which allow distributors to pin point losses and bad customers; and respond accordingly. It also promotes the understanding of one's customers better and enables initiatives aimed at those behavioural patterns. This runs hand-in-hand with the smart meter rollout programme ensuring a seamless transition from the old metering system with no data lost. The MERIT system is data driven and can also work in any manual metering programme. And in its true essence, make the metering system 'really' smart. ESI

About the company

Founded in 2005, **Ntiyiso Consulting** is a management consulting firm with expertise across all major industries. The firm uses innovation to deliver services through four subsidiaries, namely Ntiyiso Business Transformation Consulting, Ntiyiso Revenue Consulting, and Ntiyiso Industrialisation Consulting.

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This article was previously published in the ESI AFRICA ISSUE 3 2019

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