



CIGFARO

Chartered Institute of Government Finance, Audit and Risk Officers

JOURNAL

VOLUME 22 • NUMBER 3 • AUTUMN ISSUE

MARCH 2022



8

Local Government BUDGETING

12 The compilation of the IDP and the Medium term Revenue and Expenditure Framework for Local Government

28 The real pain of following statutory process



R30.00 ISSN 1607-520X

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ED




Happy 2022

Is it too late to say, **COMPLIMENTS OF THE NEW SEASON!** What a year 2021 has been but we made it! We meet again in 2022 with another journal issue. In this issue we have different articles that we promise will keep you turning pages. Some of our thought-provoking articles include:

1. The compilation of the IDP and the medium-term revenue and expenditure framework for local government on page 12
2. Effective use of rate policy on page 16
3. Revenue collection at the centre of municipal sustainability on page 24

We are currently preparing for our Audit and Risk Indaba 2022 which will be held in Cape Town from the 12th till 13 April. We would like to acknowledge our two platinum sponsors Arms Audit and CCG Systems who have been part of our loyal sponsors over the years, we truly appreciate the support that has been given. This year's Audit and Risk Indaba promises to be exciting as we slowly go back to what we used to know, with almost 200 delegates registered for the face to face. Yes, the covid pandemic hasn't completely gone but it sure feels good knowing that we will be seeing more faces at the Indaba. We look forward to welcoming everyone who will be part of the Indaba both physically and virtually.

We would like to extend an invitation to anyone or organisation who might be interested in submitting an article in our journal. Neutral articles are published for free. The CIGFARO Journal is distributed quarterly (4 editions annually). Contact our office for more information on 011 394 0879.

Follow and like us on our social media platforms and continue to keep in touch with us on issues you would like to read about. We can find us on Facebook, Twitter, LinkedIn and Instagram. 

Esther G.

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PUBLISHER:
The Chartered Institute of Government Finance,
Audit and Risk Officers.

CIGFARO (ISSN 1607-520X), Chartered Institute of Government Finance, Audit and Risk Officers. Editorial contributions are welcome, but the publisher does not accept responsibility for unsolicited material, views expressed by contributors or correspondence, nor for the accuracy of information printed in this publication. All material submitted for consideration is subject to the discretion of the Editor and the editorial committee. The Editor reserves the right to edit all material. Contributions should be submitted in final form (Word document) by e-mail: oceannm@cigfaro.co.za to the Editor, accompanied by a short summary and preferably a photo of the author. For specifications on advertisement material contact the editor or Eloise Watson T: +27 72 451 6878. All rights reserved. No parts of this publication may be reproduced without the written permission of the editor or CIGFARO.



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FOREWORD FROM THE PRESIDENT



Honourable Members of CIGFARO, public sector finance colleagues and readers of this journal.

The beginning of 2022 has been an exciting and an incredibly challenging beginning to the year. Municipalities were hard at work to establish portfolio committees and section 79 committees since the election of the New Councils for the sixth (6th) administration. There are municipalities which have remained led by the previous administration while others have changed or led by hung councils. In certain instances the hung Councils make local government not only challenging to conduct its functions, but also to navigate through the new political dynamics, especially at a time when midyear reviews and adjustment budgets have had to be passed by the new Councils, considering that it is the new leaderships first budget process to be passed. Most municipalities have completed the budget process with limited capacity since most executive positions were not filled, which also poses a concern of instability in executive leadership position and sustainability in the day-to-day management of municipal responsibilities.

Municipalities are due to approve the annual reports and consult with new council members on the draft Integrated Development Plans (IDPs), budget and Service Delivery Implementation Plans (SDBIPs). One may imagine the level of uncertainty and turbulence as councils have been without municipal top management due to contracts ending or other reasons. Most municipalities are still trying to find themselves and others have not appointed the section 79 committees yet, due to internal challenges. We also note that most municipalities are not well positioned to honour ESKOM payments due to reduction of revenue collection from residents, business, and government departments due to the implications of Covid 19, while affordability was also a major challenge in the country prior the pandemic. Local government needs a proper funding mechanism, which would fulfil its mandate of service to the people without limited resources and capacity. Public and Private Sectors need to work together to enhance the service delivery plans put in place and promote accountability and transparency within the sector.

The cellphone towers being down recently has brought many organisations into mayhem. It forced companies to request staff to report to work and this proved to be an exceedingly arduous task since staff had become fond of working from home. Road traffic was severely affected in some cities as traffic lights were not working. Water pump stations were also impacted when electricity was disrupted, and this again impacted on consumers who have been severely inconvenienced with all services offered by municipalities for reasons beyond the municipality's control. This disturbance makes it extremely difficult for municipalities to collect outstanding debt as consumers do not want to pay, citing all these disruptions especially when municipal debt is competing with basic needs of consumers.


Municipalities have been urged to keep tariff increases to a maximum of 6% and anything beyond would have to be justified to National Treasury. The costs to produce the services offered are however impacted by the NERSA approved increases and the extremely high fuel costs as well as the salary bill.

In the recent budget speech, the minister of finance reiterated the need for basic services support especially for the poor and thus increased the Equitable share by R28,9 billion. He further emphasised that 175 out of 257 municipalities are in financial distress and that National Treasury together with other oversight bodies will hold municipalities accountable for delivering these services. He continued to echo the sentiments that municipalities should be paid by consumers, business and government departments. He emphasised that corruption is a major blight on our country and thus has lowered the economic growth potential of the country and severely weakened the capability of the state. He therefore said that accounting officers need to ensure that their procurement processes have integrity, provide value for money, and are free from interference from politically connected persons and bidders. However, he made it clear that minor transgressions need not be seen as corruption and thus proper treatment of such is necessary.

In February 2022, Afriforum won its case against the Minister of Finance regarding the PPPFA 2017 being unconstitutional, National Treasury immediately sent out a circular to public entities to hold all procurement impacted by the regulations. Later, Treasury issued a circular that municipalities must apply for exemption where they need to procure in an emergency. The process is still not very clear, however, some Provincial departments and municipalities have received the exemption. The new bill is out for comment until the 11th of April 2022 and our members and stakeholders are encouraged to please submit comments on this vital legislation.

CIGFARO has also been very busy since early in the year, the Board met in January 2022 for its strategic session and have developed its strategy and programs for the next year and beyond. The Board will also focus on two key issues namely the professionalisation of the institute and continuous professional development. The latter program has been shared with CIGFARO members, the public sector finance, risk and internal audit officials as well as training service providers and partners/stakeholders. It was an honour and extreme privilege for CIGFARO to be part of the SALGA National Conference where we participated in one of the commissions dealing with "Enhancing municipal financial sustainability for inclusive socio-economic return." In addition, CIGFARO was invited to the IMATU National Conference to share knowledge and expertise on the theme of the conference "Getting Local Government working" and we were well received by the delegates.

The office and our dedicated team are hard at work in completing the CIGFARO handbook and are making great strides. The training material developed from the handbook is being finalised. This quarter, we hosted programs and shared with our members and stakeholders the following vital topics: ASB: discussion on proposed amendments to GRAP 103 on heritage Assets; mSCOA for councillors; MSCOA training for officials on the version 6; cash and liquidity management; a practical guide to the development of finance policies, Building an ethical environment in the public sector; Asset verification processes and Finance policies and operating procedures.

Overall, this has been a busy and thrilling quarter and on behalf of CIGFARO, I would like to wish you all a happy and blessed Easter and we look forward to hosting you at the Audit and Risk Indaba in the beautiful mother city, Cape Town. The work of the auditors and risk managers/officers should be used as a tool of excellence to promote good governance and accountability within the private and public sector space. It should not be regarded as a tick box exercise. Let us all join hands and share information within their work environment in the name of good governance and transparency. This Indaba should serve as a pocket of excellence for the work ahead of us. 

Remember COVID is still with us, remember to wear your mask, wash your hands, and sanitise as often as possible.

Stay blessed!

CHERYL REDDY
CIGFARO PRESIDENT

Training Schedule

2022



ASSET VERIFICATION PROCESSES
8 SESSIONS
23 FEBRUARY - 13 APRIL
WEDNESDAY. 10:00 - 12:00



FINANCE & BUDGET POLICIES
8 SESSIONS
25 FEBRUARY - 01 APRIL
FRIDAY. 10:00 - 12:00



ASB: MFMA UPDATE
24 MARCH 2022
THURSDAY. 10:00 - 12:00



ASB: PROPOSED AMENDMENTS TO GRAP 103
ON GOING CONCERN
07 APRIL 2022
THURSDAY. 10:00 - 12:00



AUDIT & RISK INDABA
12 - 13 APRIL 2022

For more information regarding the online sessions, please visit the CIGFARO website Calendar. www.cigfaro.co.za

or contact Ms Lindi Nolte:
lindi@cigfaro.co.za | 011 394 0879



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Welcome back colleagues!

We are back and already done with the first quarter of 2022, not sure if it's just me but 2022 seems to be in a hurry. We, as CIGFARO, remain committed to serving our stakeholders and mostly our members. We remain 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. As we remain committed to our vision of being the leading professional body for the continuous development and capacitation of finance and governance practitioners in the public sector, our mission with this is simple – providing, within the statutory framework standards for the effective and ethical financial management, governance and advisory support and capacity building to public sector for the benefit the communities we serve.

As I look at our vision and mission of the institute, I'm taken back to our first Strategic session with the new Board and reminded of all the work we have planned for in 2022. The Municipal staff regulations published by COGTA are making the Institute more relevant than ever. What an exciting time. We have planned a

number of activities for the year – with our main four events being the Audit and Risk Indaba in April, Public Sector Finance in July, Annual Conference in October and the mSCOA workshop in November. Visit our website to get more information on program and exhibition packages offered for each event. We have also recently started with our branch seminars to be more accessible to our members and reachable. Looking at our first quarter for 2022, we have hosted a number of online sessions namely, GRAP 103 on Heritage Assets, mSCOA for Councillors, Building an Ethical environment in the Public Sector and consecutive sessions that have been conducted on Asset verification and Finance policy.

We continue to stay committed in serving our members and putting them first. As you page through this journal issue – we encourage our readers to keep in touch with us and let us know what kind of articles you would like to read – key topics. We also welcome neutral articles to be published. As we continue to serve our country, we extend our appreciations to our members, stakeholders, and board members for assisting the institute get back on track.

As we slowly move to hosting more physically events– we are looking forward to welcoming everyone back. Keep visiting our website to know more about all our activities and to access any latest information. We also encourage our advertisers to use the platforms (the journal and the website) to advertise your products or contact our Communication Officer on communication@cigfaro.co.za

Happy reading. 

IRA KOTZE
ACCOUNTING OFFICER

Local Government budgeting

by Sandile Mnguni



INTRODUCTION

These are tough times, but the 5-year Integrated Development Plan (IDP) must continue to inform the budget whilst the Long-Term Development Framework is also critical. An IDP is an overall framework for development, for a municipal area, which depicts the development objectives, key strategies, projects, and funding requirements. What is required is discipline and being able to budget in terms of key priorities as informed by the IDP. In the current environment of limited resources, making the right choices is vital.

ECONOMIC FACTORS

The sovereign rating and the credit ratings of some of the Metros were downgraded just before or during the COVID lockdown. Most of the Metros raise money on the bond market and the downgrade affects the cost of borrowing in both bond and capital markets. In addition, there was rising liquidity pressure due to material shortfalls in revenue collection and grant allocations. This situation is expected to continue in the context of very weak growth which has been exacerbated by the COVID pandemic, loadshedding and water shortages, as well as rising inflation, interest rates, fuel, oil, food and electricity costs.

Accordingly, municipalities are drawing down on cash reserves and eroding their capacity to absorb future shocks. This will also result in greater difficulty in ensuring fully funded, balanced, realistic, affordable, sustainable and credible budgets in future. It is antici-

pated that due to the limited budget flexibility, municipalities will continue to struggle to balance operations in the coming years. (ESI Africa, 2021).

LIMITED RESOURCES

Due to the foregoing, municipalities have limited resources and competing priorities. Municipalities can't do it all. Accordingly, municipalities must prioritize projects in terms of their IDP, project readiness, affordability, and sustainability. In addition, municipalities need to start seriously looking at unfunded mandates as they can no longer afford to fund unfunded mandates at the expense of their core mandates.

VALUE FOR MONEY

In view of the limited resources, municipalities need to do more with less whilst ensuring value for money and reducing costs in order to balance the budget. We must give our ratepayers "more bang for their buck", especially in such trying times. And to do this, the following should be considered:

- Enhancing productivity, including business process re-engineering and the use of technology and smart initiatives.
- Prioritizing investment on ageing infrastructure and economic development projects that will result in job creation and thus increase the number of utility-paying households
- Benchmarking prices of goods and services, using SANS standards, as well as the use of MFMA SCM regulation 24 negotiations and transversal contracts.

"These are tough times. In the current environment, the guiding budgeting principles are sustainability and affordability."

- Zero tolerance to fraud and corruption, unauthorized, irregular, and fruitless & wasteful expenditure, as well as introducing a Clean Administration & Clean Audit Strategy.
- Aggressively implementing Austerity measures & cost cutting.
- Prudent borrowings in line with Debt ratio norms

PERFORMANCE-BASED BUDGETING (PBB)

Implementing Performance-based budgeting is key to helping municipalities find a balance between the numbers and the strategic direction. It will also help municipalities put their ratepayers' rands into the parts of the community where they are going to have the greatest impact. Municipalities also need to ensure that they invest in high-value projects with the best return on investment. In the current environment, job creation is a key priority and getting the balance between social and economic spends is important, whilst not forgetting the long-term investment in maintaining ageing infrastructure.

Due to competing claims for resources and current environment of fiscal constraint, PBB can be used to strengthen the budgeting process by using objective criteria to determine resource allocation, ensure accountability among those responsible for management, and shift the budget focus to city priorities rather than departmental goals. Municipalities can incorporate PBB into existing performance management programs by linking budgetary requests to their publicly stated performance goals to truly align resources with results.

The key in the proposals from the various municipal departments is that prices must be benchmarked to industry norms and standards. This will help ensure value for money. It will also ensure that all costs are interrogated in terms of zero-based budgeting. For example, if the Human Settlements Unit wants to produce 500 low-cost housing units, then they must submit a proposal with the building industry costs per square metre to build a house and demonstrate that the cost is in line with current applicable housing subsidy.

The budget allocated for the 500 new houses will be based on this cost. Their performance for the year will be measured against the number of houses produced within the approved budget. Accordingly, the evaluation of suitable norms, work units of performance and cost per unit are key to the success of PBB.

CONCLUSION

These are tough times. In the current environment, the guiding budgeting principles are sustainability and affordability. Municipalities need to tighten their belts whilst ensuring that ratepayers get value for money by ensuring that their rates and tariffs are affordable and service delivery is maximized.

Clearly, all municipalities have tough calls to make to balance their budgets. Municipalities cannot do it all with limited resources. Prioritizing fiscal prudence (building of reserves), competing projects and claims and performance-based budgeting can help. Where possible, zero-based budgeting and ensuring value for money can also help reduce demands on resources, significantly. **C**

TIME IS NOW 3 YEARS TO GO

24 November 2021 marks 3 years till the scheduled TID Rollover in 2024.



TID ROLLOVER | 3 YEARS TO GO

Every STS compliant prepayment meter installed globally will need to be reset before 24 November 2024. That is the fixed date that all existing STS meters are programmed to stop accepting new prepaid credit tokens created after this date, unless the meters are updated accordingly. Most of these prepayment meters are found in South America, Africa, the Middle East, Asia and Europe.

With three years remaining to implement the required system upgrade (titled the TID Rollover), the metering industry standards body, the Standard Transfer Specification Association (STS Association), is continuing local, regional and international engagements with various countries to offer TID Rollover support, as the countdown continues.

The TID Rollover is an extensive event as there are more than 70 million prepayment meters currently installed around the world and this number continues to grow annually.

“All prepayment meters based on the STS technology will stop dispensing utilities including electricity, water and gas on the set date, presenting a significant risk to the service delivery levels of all prepayment meter end-users,” explains Don Taylor, Director of the STS Association.

Work has been underway since 2011

Constructive engagements regarding the TID rollover have already taken place worldwide with many of the key stakeholders, since STS Association launched the TID rollover awareness programme in 2011 to facilitate technical support and guidance to complete the TID Rollover project.

All utilities are obliged to upgrade their vending systems to the STS Edition 2 specification. This transition involves resetting the memory of each prepayment meter before November 2024.

Don Taylor adds: “We are currently continuing to engage with the public and the private sector (including utilities, municipalities, manufacturers and vendors) to unpack all the key actions that are required to ensure that the project requirements can be met. It has been encouraging to receive positive feedback from many role players and stakeholders to date who are at different stages of preparations. We look forward to continue building momentum and facilitate the successful implementation of the project.”

Technical reset strategy to be actioned

Each credit token has a unique token identifier (TID) encoded into the 20 digits to prevent token replay at the prepayment meter. The TID is referenced to a base date of 1993 and will run out of range in 2024 causing the prepayment meter to stop accepting new prepaid customer 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 substantial time, effort and resource loading on the utility, so it is imperative that the remedial action process commences as effectively as possible,” says Taylor.

For this key change to be implemented, each meter has to be physically or virtually updated, which can be performed either by dedicated employees of the utility or by the end user.

A multi-stakeholder global effort

“As the world continues to grapple with COVID-19 and global economies under severe pressure, we can understand that governments have many challenges and priorities on their agenda, however the rollover planning has to continue if we are to meet the deadline date.” says Taylor.

The STS Association says that the relevant governments and businesses have sufficient time to provide the necessary support to ensure that sufficient resources are put in place for the success of the rollover project. *“As an early champion of prepaid services such as electricity, water and gas, a country like South Africa has the expertise and ability to be a leading example for other countries on the execution of the TID Rollover,”* concludes Taylor.

You can access valuable information on various platforms utilised by the STS Association to communicate the TID Rollover processes:

- www.tidrollover.com
- www.sts.org.za

The STS Association will also be embarking on several activities during the year to amplify the urgency of the TID Rollover.

Follow and subscribe on the STS Digital Platforms for these Event Notifications:

- Twitter Spaces
- ENLIT Africa
- AMEU Convention
- SARPA Convention
- Webinars

For assistance with free meter compliance testing: Contact – Franco Pucci: francop@mweb.co.za

For TID Rollover Project Information & Assistance: Contact – Don Taylor: dt@almegatec.co.za

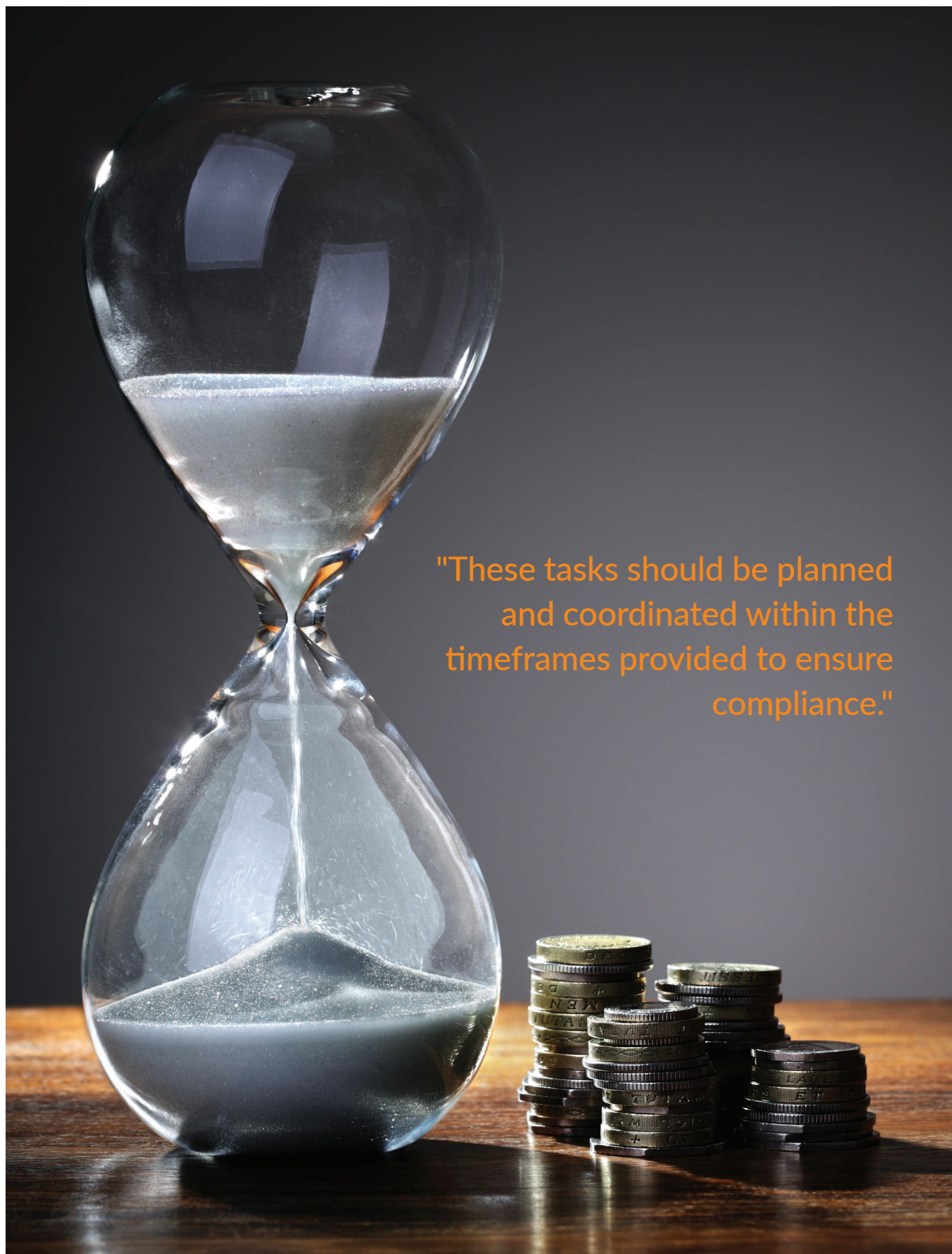
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The compilation of the IDP and the Medium term Revenue and Expenditure Framework for Local Government.

by Ria van Ronge



"These tasks should be planned and coordinated within the timeframes provided to ensure compliance."

Municipal budgeting comprises a set of tasks and procedures that needs to be completed to create a credible and sustainable budget and funded budget. These tasks should be planned and coordinated within the timeframes provided to ensure compliance to the Municipal Finance Management Act No.5 of 2000 and all the subsequent regulations.

The Medium-term Revenue and Expenditure Framework (MTREF) is based on the Integrated Development Plan (IDP) that must be drafted as the 5 year strategic plan to address the Medium Term Strategic Framework (MTSF) of the National Development Plan (NDP) of the municipality. The MTREF is the three-year financial plan also known as the budget.

The local government elections took place on 1 November 2021. An important part of their duties, the newly elected councils, should set aside time to do strategic planning. The first item on their agenda will be to compile the vision, mission and strategic objectives which will translate to the IDP for the next 5 years. Ideally this means revisiting the current IDP by checking progress, assessing the priority of the projects and re-adjusting the capital programme where needed, to set the priorities that will be addressed in the next 5 years.

The IDP for local government must be aimed at delivering services at a grass roots level and the provision of basic municipal services like water, sanitation, refuse removal and electricity should remain the main focus for municipal budgeting. Further to these basic services, the budget should be focussed on constitutionally assigned powers and functions in terms of section 125 of the Constitution of the Republic of South Africa, 1996.

In view of the above the current IDP will probably be adjusted with at most a 5 % variation on the current capital programme given

that the last IDP was focussed on the correct service delivery implementation plans.

The constitutionally assigned powers and functions are referred to as Core Functions. Municipalities should report on the non-core functions performed on behalf of provincial and national sphere of government by classifying the information as non-core functions in their financial systems to ensure the reporting reflects the spending and cost recovery of these functions to reduce unfunded mandates.

Once the strategic focus is determined the 5-year IDP should be converted into a capital programme and operational projects. The capital programme must be reviewed to assess which funds will be used to fund the programmes annually and the Division of Revenue Act should be utilised to determine what can be funded. National Government, Provincial Government and other Provincial and National Agencies should form part of the consultation process to ensure the plans for the Municipal area are integrated and aligned with the Provincial and National Plans.

As a parallel process to the IDP and the setting of the five-year plans of the Municipality, the administration must compile the operational budget that should be based on the actual cost of the municipality to operate on a daily basis, maintenance plans for the assets in use and additional planning for the growth in need of additional capacity for the evergrowing population of the residents in the municipality. The employee cost, debt impairment and the revenue budget should be compiled using information from the financial system where tariff modelling should be applied to determine cost reflective tariffs keeping in mind that tariffs should remain affordable to the communities we serve.

The current years' budget should be divided into the four quarters and a Service Delivery and Budget Implementation Plan (SDBIP) should be created to indicate how the deliverables will be achieved in the year under review. These performance indicators must be reviewed quarterly and reasons for non-performance must be provided with proposed solutions on how the targets will still be achieved. The importance of performance for the public can not be over emphasised as these relate to the basic needs that must be addressed by Local Government as the implementing government at a local level.

The compilation of the IDP and the Medium term Revenue and Expenditure Framework for Local Government, *continued...*

by Ria van Ronge



The mSCOA business reform outlines the 15 business processes that a financial system should be providing for as a minimum.

All of these processes should be managed, documented and captured on the financial system of the municipality. The mSCOA business reform outlines the 15 business processes that a financial system should be providing for as a minimum, of which the IDP, Budget and Planning process, forms an integral part. These business processes were provided in the MFMA Circular No. 80 and Municipalities, and Financial Systems providers are constantly questioned and tested on their ability to comply with the minimum business process to improve integrated financial management and modernised systems to ensure service delivery.

Special attention should be paid to the time frames in terms of the MFMA calendar to ensure compliance to the relevant legislation and to ensure all the planning and compilation of documentation and financial plans can be done to enable the administration to report to the National and Provincial structures in terms of Section 71 of the MFMA.

Several lessons were learned during the COVID 19 pandemic. One good lesson was that in the midst of a worldwide pandemic, Municipalities must still perform their functions to care for the communities. We also learned that hard work and diligent planning can help you sustain the most disruptive interruption of business.

The appointment of competent Municipal Managers and Chief financial Officers is important for the municipalities to have leaders that can drive these legislative processes and ensure the strategic goals of the Council is achieved. It is important that these leaders are supported, and their efforts appreciated as this whole process is no small task.

The budget is also guided by external factors like the annual Consumer Price index (CPIX) and growth targets set by the National Treasury. Municipalities should always refer to the Budget Circulars that are issued on the National Treasury website which provide a wealth of guidance on the completion of the MTREF.

Following the midyear engagements that took place during February 2022, the Municipalities should use the information shared by the National and Provincial Treasuries and the sector department to position themselves with funded budgets. Additional care should be taken to ensure municipalities take the valuable inputs shared at these engagement into consideration to prepare a Tabled budget that can be shared via the public participation process to inform a complete final budget that will address the needs of the communities for 2022/2023. [C](#)



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The Constitution of the Republic of South Africa provides in section 229, for Municipal fiscal powers in that it states inter alia Subject to subsections (2), (3) and (4), a municipality may impose (a.) rates on property...

The Local Government Municipal Property Rates Act 6 of 2004 (MPRA) in section 3 requires from a Municipality to adopt a rates policy and in section 6 it requires a By-Law from the Municipality to give effect to the policy.

These pieces of legislation read together with section 4 of the Local Government Municipal Systems Act, 32 of 2000, as amended provided Municipalities with sufficient powers to legislate taxes to govern their own affairs. It is important to understand that the

Rates Policy is the tax regime of the Municipality and that it can be used as a powerful tool to achieve the objectives for local government. In this article some of these underlying possibilities will be highlighted by looking at the objectives of Local Government as enshrined in the Constitutions.

Just to refresh everybody the objectives of Local Government is, to provide for a democratic government, ensure that services are provided in a sustainable manner, promote economic development, look after the environment and lastly to involve communities in the decision making processes. The question should be, so what has this all to do with my rates policy and my taxation? The answer is that a Municipality can effectively use its Rates Regime to fulfill its Constitutional mandate.

When we read the MPRA section 15 it allows for rebates, exemptions and reductions and these ingredients become the engine of

what we are discussing in this article. The following are some examples of which some have already been tested in our courts. By implementing some of these examples it is also imperative that we understand the risks associated with the benefits.

When we read the Constitution and all other Local Government Legislation there is a golden wish that all communities will live in harmony with each other and that we all should be law abiding citizens. The reality is that this is not necessarily the case and that is why a Municipality must use its powers to deal with some of the issues.

The first example is there for dealing with property owners not adhering to the Town planning scheme under the Spatial Planning and Land Use Management Act 16 of 2013, as amended (SPLUMA). In this regard the Rates Regime is used to create a penalty tax for these types of transgressions, by creating a property category and or a special rating tariff. Both these principles have been accepted as just by our courts. In the case of *Marius Blom & GC Germishuizen Inc v Tshwane Metropolitan Municipality Council* (8/2011) [2015], the City of Tshwane has changed the category of property to "Illegal Use" and the Court of Appeal concurs, that the City has the power to create such category of property under section 8 of the MPRA and that the higher rates tariff is due and payable by the property owner for violating the Town Planning Scheme under SPLUMA. In **the second instance** in the case of *City of Johannesburg Metropolitan Municipality v Zibi and Another* (234/2020) [2021], the Supreme Court of Appeal held that it is not necessarily needed to have a category for "Illegal Use", but only an approved rates tariff promulgated under section 14 of the MPRA. These are two distinctive measurements taken by the two respective Municipalities against property owners who conduct and used the property against the approved use and zoning of that property, but both with the desired outcomes.

The important aspect to remember is compliance from a Municipal perspective on the requirements to have this process in the Rates Policy and By-Law of the Municipality and the Tariff applied should be promulgated in the section 14 notice under the MPRA.

The second example is to adhere to the objective of looking after the environment, in this regard there are many instances where a Municipality can intervene through incentives from spillage, the controlling of invasive plants to green buildings. The MPRA in section 15 requires that the rates policy must spell out the different rebates, reductions, and exemptions. A Municipality can therefore decide that where there is a high level of invasion plants to give a special rebate and or a reduction to those owners if they control such invasion, or a rebate could be given to property developers if they develop green buildings. Another option recycling of waste could be an example of a rebate to residential owners. The only requirement here besides the legislative requirements of Policy, By-Law and section 14 notice is that the effect of the incentive must be measurable and monitored.

Another area where a Municipality could intervene is to stimulate Local Economic Development by incentivizing development and job creation. All Municipalities must and should by now have a clear strategy to stimulate development which will create jobs. The easiest one to explain is to provide for a rebate for a developer if developing is taking place. In this regard can a Municipality provide for a rebate to a developer by reducing holding cost in vacant land and or to incentivise certain development, such as Industrial land. When a Municipality embarks on these matters in their Tax regime, then it is important to understand that other ratepayers money is used to provide for these type of incentives, and it is therefore imperative that we set clear objectives when we provide for this. If we set an objective of job creation it must be measurable to see the benefit of such incentive to the property owner, if it is the environment then the benefit must be visible, from emission reduction to reduction in invasive plants and or lessor refuse to the dumping site.

By looking into these types of actions under the MPRA the Municipality effectively addresses some of the objectives of Local Government as envisaged in section 152 of the Constitution. The risk of these actions for the Municipality is that the rates tariff will increase when the incentive is introduced but the benefit over the medium to long period for the Municipality will be high. **C**



The Local Government Supply Chain Management Webinar

SESSION ONE

Topic: Zooming into the local government supply chain management space.

An analysis on the need to implement proper Supply Chain Management processes and practices to improve service delivery at local government level. Detailing the significant strides that need to be taken to improve on inconsistencies that exist in the application of procurement practices. The Function of Supply Chain Management directly impacts communities.

Focus was placed on: Legislative Framework, Preferential Procurement Policy Framework Regulation Act and Construction Industry Development Board.

Legislative Framework

A variety of Laws, regulations and policies that create an enabling environment for the implementation of practice and process which improve service delivery.

The constitution of the republic with specific reference to **section 217(1)** which advocates for a procurement system that is: Fair, Equitable, Transparent, Competitive and Cost Effective. The growth of small, medium and micro-enterprises is reliant on these pillars.

Section 217(3) which empowers and compels government to implement a preferential policy framework.

The different laws which formulate process and practice which seek to improve service delivery and procurement systems:

Municipal finance management act no 56 of 2003

- To secure sound and sustainable management of the financial affairs of municipalities and other institutions in the local sphere of government.
- To establish treasury norms and standards for the local sphere of government.
- To provide for matters connected therewith.

The Broad-based Black Economic Empowerment Act 53 of 2003

- To establish a legislative framework for the promotion of black economic empowerment
- To empower the Minister to issue codes of good practice and to publish transformation charters
- To establish the Black Economic Empowerment Advisory Council
- To provide for matters connected therewith.

The Promotion of Access to Information Act 2 of 2000

- To give effect to the constitutional right of access to any information held by the State and any information that is held by another person and that is required for the exercise or protection of any rights
- To provide for matters connected

The Promotion of Administrative Justice Act 3 of 2000

- Go give effect to the right to administrative action that is lawful, reasonable and procedurally fair and to the right to written reasons for administrative action as contemplated in section 33 of the Constitution of the Republic of South Africa 1996.
- To provide for matters incidental.

The Prevention and Combating of Corrupt Activities Act 12 of 2004 intends:

- To provide for the strengthening of measures to prevent and combat corruption and corrupt activities
- To provide for the offence of corruption and offences relating to corrupt activities
- To provide for investigative measures in respect of corruption and related corrupt activities
- To provide for the establishment and endorsement of a Register in order to place certain restrictions on persons and enterprises convicted of corrupt activities relating to tenders and contracts
- To place a duty on certain persons holding a position of authority to report certain corrupt transactions
- To provide for extraterritorial jurisdiction in respect of the offence of corruption and offences relating to corrupt activities
- To provide for matters connected

These laws reflect the pillars of which supply chain management is founded upon it is evident that they seek to advance fairness, equitability, competitiveness and cost-effectiveness. The legislation selected prove that are laws which if employed by institutions and individuals can improve on the inconsistencies which exists at local government.

Preferential Procurement Policy Framework Act

The preferential policy framework addresses the issue of inequality through the advancement of: women, local products, the handicapped, SMMES and the creation of new jobs.

The act seeks to achieve socio-economic objectives through procurement policies, it is therefore a necessary tool for improving communities.

Section 217(3) of the constitution gives parliament powers to prescribe national legislation that must implement preferential procurement systems.

The act addresses the palpable Economic structural imbalances which exists.

The regulations of PPPFA in terms of section 5

- Regulation 4: Pre-qualifying
- Regulation 5: Functionality
- Regulation 6: 80/20
- Regulation 7: 90/10
- Regulation 8: Local production and content

- Regulation 9: subcontracting
- Regulation10: Criteria for breaking deadlock in scoring
- Regulation11: Award of contracts to tenders not scoring highest points
- Regulation12: Subcontracting after award of tender
- Regulation13: Cancellation of tender
- Regulation13: Remedies

Construction Industry Development Board

The Board's mandate is to establish a national register of contractors and construction projects to systematically regulate, monitor and promote the performance of the industry for sustainable growth, delivery and empowerment; promote improved delivery management capacity and the uniform application of procurement policy throughout all spheres of government promote improved performance and best practice of public and private sector clients, contractors and other participants in the construction delivery process; promote sustainable participation of the emerging sector; provide strategic direction and develop effective partnerships for growth, reform and improvement of the construction sector.

The Construction industry development board is regulated by:

The Construction Industry Development Board Act 38 of 2000

- To provide for the establishment of the Construction Industry Development Board
- To implement an integrated strategy for the reconstruction, growth and development of the construction industry and
- to provide for matters connected there within.

Standard for uniformity process

- Standardized tendering document
- Type and nature of projects and their evaluation
- Two Envelop bidding process

Conclusion

Multiple Supply Chain Management practices and processes need to be implemented in order to eradicate socio-economic challenges. Delivery of services require strategic leadership and management process.

Government being the largest purchaser of goods and services must use its procurement policies to effect change and ensure it transforms barriers which existed before. It is the duty of government institutions and individuals to remove imbalances that exists. Laws, regulations and policies articulated reveal sufficient evidence of avenues that if employed and utilised efficiently can improve the status quo of service delivery at local government.

"let us create enabling environment for service delivery,an environment where professionals are the one driving the ship,an environment where ethics and accountability are the order of the day"-Sanele Khomo 2021.



SESSION TWO

Topic: Key Fundamentals of Municipal Supply Chain Management & Procurement Processes.

The session evaluates the framework of supply chain management which is constituted by: Demand management, Acquisition Management, Logistics Management and Contract Management. It explores how the use of the framework is fundamental at alleviating deficiencies which exist. It articulates the importance of supply chain management processes and procurement principals at local government.

It finds expression in Christopher (2005:5) who defines supply chain management as “the management of upstream and downstream relationships with suppliers and customers to deliver superior customer value at less cost to the supply chain as a whole” not limited to reduced costs but also guided by the transformative role which local government supply chain management processes need to address.

Demand management

A needs assessment to ensure that goods and services comply with specifications of the identified needs. It also ensures that resources

required to fulfil needs identified are delivered at the correct time, price and place. The quantity and quality must satisfy needs determined. Demand management must align with institutions budgets and goals hence strategic planning is critical when conducting a needs assessment, needs must align with developmental targets. An understanding of the market is critical.

Acquisition management

Refers to the management of procurement it is a process of inviting, evaluating, and awarding of bids.

Each municipality decides on the manner in which the market should be approached, establishes the total cost of ownership of assets, ensures that bid documentations are complete including evaluation criteria, evaluates bids in accordance with published criteria and ensures that proper contract documents are signed.

Logistics Management

Logistics management is the process of strategically managing acquisition, movement and storage of inventory. A tool to cost effectively fulfil orders and implementation of controls which ensure an efficient flow of goods and services.

Contract Management

The management of agreements entered to by the municipality with service providers from inception until they come to an end. Contract management has the potential to enhance service delivery increase revenue and decrease costs.

Good contract management:

- optimises delivery of large capital projects
- specifies management techniques and processes for all types of contracts
- encourages achievement of value for money and continuous improvement
- identifies savings and additional revenue opportunities
- enhances risk management
- provides clear and complete records for audit
- encourages communication between all parties to contracts.

Failure to implement contract management could result in:

- paying for goods and services which do not meet the standards set out in the contract
- significantly higher costs
- revenue collection delay
- customer and supplier dissatisfaction
- overcharges by suppliers or underpayments by buyers
- erroneous payments

Effective management of contracts is guided by the contract management lifecycle with in each step details clearly articulates the necessary requirements which ensure a good contact. The life cycle consists of: Planning, Creation, Execution, Administration and Closeout.

Importance of supply chain management processes

Supply chain management process ensure service delivery in an efficient and equitable manor the failures of SCM have a significant impact on communities and government institutions.

The session highlights the following as adverse effects of poor supply chain management processes:

- Partial or complete service delivery failure
- Provision of goods and services not in line with the specification
- Poor supplier buyer or stakeholder relations
- Legal costs flowing from long drawn-out legal disputes
- Adverse audit findings associated with fruitless, wasteful, unauthorised and irregular expenditure. Negative public perceptions of service delivery
- Cost overruns and late delivery

Pillars of Procurement

The procurement process consists of five pillars which are: Value for money, Open and effective competition, Ethics and fair dealing, Accountability and reporting and Equity. These principals are intertwined with each depended on the other hence they must be applied as they are to ensure that the system concludes its intended purpose.

Value for money

Procurement must be carried out in a cost effective manner this does not mean that quality needs to sacrificed for the cheapest alternative. This is a process of identifying the best use of money which will result in desired outcomes. Factors such as time and contracts need considered to determine value of outcomes.

Open and effective competition

A framework of procurement laws, policies, practices and procedures that is transparent. The pillar advocates for an open procurement process which encourages competition. This is in most cases through the advertisement of government tender. The pillar seeks to eliminate biasness.

Ethics and fair dealing

Moral principles that govern officials. Practices which are integrity bound and do not advance personal interests. The process involves treating all parties involved equally and fairly. Parties involved must be guided by law and rules and regulations

Accountability and reporting

This involves ensuring that individuals and organisations are answerable for their plans, actions and outcomes.

Equity

The fifth pillar is designed to advance the marginalised. It ensures that government is committed to economic growth by implementing measures to support industry generally, and especially to advance the development of Small, Medium and Micro Enterprises and Historically Disadvantaged Individuals.

Conclusion

The key fundamentals of municipal supply chain management and procurement processes are systems which work in unity a neglect of certain principals and systems causes for deficiencies which then lead to service delivery failures. They create uniformity in procurement practices, good governance and enhance economic development. They are the spine of supply chain management which seeks to be successful.



SESSION THREE

Topic: Committee system for competitive Bids

An analysis of effective committee system for competitive bids. An effective committee system should consist of consist of a bid specification committee, a bid evaluation committee and a bid adjudication committee.

The session illustrates how important it is for municipalities to ensure that the different committees are properly constituted and that decisions at meetings are properly taken. It also highlights the importance of the supervisory role of the municipal manager over the different committees. In light of the cases it is clear that failure to comply with all the legislative requirements results in failure of the service delivery.

Bid specification committee

Must compile the specification for all the procurement of goods and services.

Bid evaluation committee

Must evaluate bids in accordance with specifications for specific procurement.

Bid adjudication committee

A bid adjudication committee must consider the report and recommendations of the bid evaluation committee. Depending on its delegations, make a final award or a recommendation to the accounting officer to make the final award and furthermore make another recommendation to the accounting officer how to proceed with the relevant procurement.

SESSION FOUR

Topic: Supply Chain Management and Procurement Plan Process.

An articulation of guides which should be followed in the formulation of an effective procurement process by municipalities. The session places an emphasis on the alignment of local government procurement with the Integrated development plan(IDP) and service delivery budget implementation plan (SDBIP). Demand management is the beginning of the supply management hence the

procurement process success is a result of a poor or good needs assessment.

Demand management

A needs assessment to ensure that goods and services comply with specifications of the identified needs. It also ensures that resources required to fulfil needs identified are delivered at the correct time, price and place. The strategic planning of the needs assessment must at all times align municipality IDP.

SESSION FIVE

Topic: Forms of Strategic Sourcing and in Municipalities Process.

Reference of multiple procurement mechanisms which municipalities need to be adhered to when sourcing goods and services. Sourcing of goods and services must be guided by the legislative framework which guides supply chain management process. The following is the applicable which guides the process: the constitution, municipal finance management act, preferential procurement policy framework act regulation, supply chain management policy, cost containment regulation and national treasury circulars.

Procurement mechanisms

The following procurement mechanisms where highlighted:

- Petty cash
- Written quotations
- Competitive bidding process
- Section 110
- Sole suppliers
- Unsolicited bids

SESSION SIX

Topic: transversal contracting

Transversal contract is defined as a centrally facilitated contract arranged by the National Treasury for goods or services that are required by one or more than one institution. The session details transversal contracting and its benefits. An articulation of the importance South Africa's public procurement towards generating employment enhancing domestic manufacturing and inclusive growth priorities through the use of transversal contracts. The need for transversal arises the below identified challenges in the value chain of procurement:

- A fragmented approach to planning and procurement
- Inconsistencies in price
- Lesser control and monitoring capability
- Poor standardisation
- Irregular and wasteful expenditure
- Procurement planning
- Poor contract management

The failures of procurement have immense repercussions on communities and are a major contributor towards civil unrests. They also hamper progress as communities remain stagnant or deteriorate.

The benefits of transversal contracts:

- Reduction of costs and increased revenue
- Leverage on economies of scale
- Reduce the administrative burden of suppliers
- Better market intelligence across government
- Reduced administrative burden from repetitive quotes

- Allows government to focus on contract management
- Consistency in policy application and effective contract management

SESSION SEVEN

Topic: Tender Management Platform.

An analysis of the benefits of using a web based tender management platform which was implemented on 12 march 2021 by the president of the republic. The session articulates the benefits of using the tender management system. The management system is a web based system.

The benefits of the tender management systems are as follows:

- Bidders have full control of deposits of their bids
- Cost benefits. e.g. travelling
- Increased confidence on the procurement of the municipality
- Improved document management
- Improved audit trails
- Improved communication with bidders
- Effective use of human capital of the city

SESSION EIGHT

Topic: Unauthorised, Irregular, Fruitless and Wasteful Expenditure

An analysis of the impact of unauthorised expenditure, irregular expenditure, fruitless and wasteful expenditure on service delivery and the economy. The importance of implementing internal controls to reduce the amount of total UIFW which is alarming given the challenges that communities are faced with on a daily basis the session also articulates that there are adequate policies systems and process backed by the constitution which are not being implemented.

Implementation of proper supply chain management systems in the country is a result of people who have been tasked to implement them with many not possessing the competencies and capacity required to carry out their duties.

The session concludes by suggesting the following remedies:

- The development of a UIFW prevention, detection and reduction strategy
- Black listing suppliers who defrauded the system
- Improve contract management
- Automate processes and track bids
- Segregation of duties in the SCM, value chain
- Improve planning
- Pre-check directors and members doing business with municipality
- Improve budget and expenditure
- Allow internal audit to assist expenditure and detect SCM UIFW

Consumers are having to choose which accounts to pay, and which to ignore. **Unfortunately, Municipal accounts are at the bottom of the end-of-month priority list.**



Municipal leaders must build a fit-for-purpose revenue strategy to address the fast-declining revenue and cashflow positions of a majority of South Africa's Municipalities. The inability to pay salaries, maintain infrastructure and meet service delivery obligations are stark reminders of the state of affairs in local government. Furthermore, the COVID-19 pandemic has had a negative economic impact on the country as a whole, as such, the picture looks bleak for the immediate future. Although most of these challenges existed before the pandemic, the situation has worsened.

These challenges are primarily attributable to the increase in municipality's debt books and reduced collection rates which are key concerns for municipal leaders. According to the most recent collection of Section 71 reports¹, the debt owed to municipalities has increased by **55%** between June 2017 and June 2021.

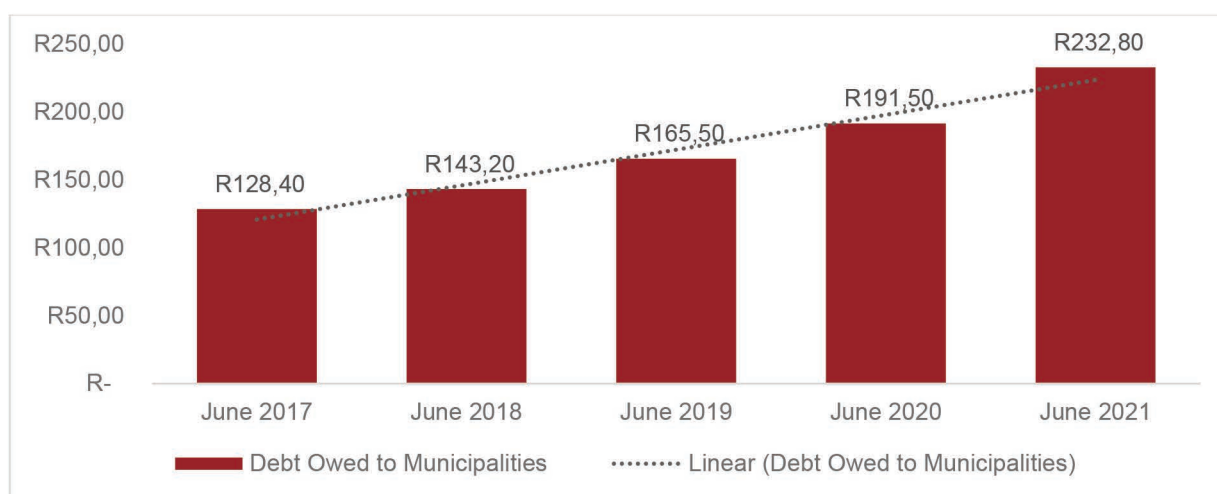


Figure 1: Municipal Debt Owed (In Billions of Rands)

¹ National Treasury Section 71 Reports

The main challenges that have led to the increase in Municipal debt across the country include the current economic landscape, a decline in the payment rate against billing as well as the significant increase in payment default of municipal accounts as a direct impact of the COVID-19 pandemic. Consumers are having to choose which accounts to pay, and which to ignore. Unfortunately, Municipal accounts are at the bottom of the end-of-month priority list.

A substantial part of the non-prioritisation of municipal accounts is often caused by an increase in the dissatisfaction of consumers due to ineffective customer communication, poor service delivery and inadequate query resolution.

It is this break in the relationship which drives non-payment of accounts. It is imperative for municipalities to increase their customer engagement and interaction, as well as improve their in-house training for front-of-line staff to ensure they can attend to customer queries to avoid unnecessary delays and escalations. This will ensure that consumers are adequately attended to which encourages the payment of outstanding accounts on time and in full. This change in satisfaction is usually realised quickly among business customers, who are able to make and sustain payments on address of any queries they may have. Municipal leaders must develop an account management framework which creates and maintains a feedback loop between the institution and customers in their various segments.

In addition, a significant challenge that is affecting most municipalities is data management which is a central function in maintaining revenue conversion and completeness. Revenue conversion and completeness refer to the ability of a municipality to realise cash-flows from billing customers for all services rendered. The assured completeness on billing lies in the accuracy of data across various municipal systems. We know that data discrepancies often occur due to three factors, namely; the lack of interdepartmental coordination across the revenue management value chain; lack of integration between municipal systems, as well as human input errors on the system.

This ineffectiveness brings about concern on whether all customers are being billed and whether they are being billed correctly.

Municipal managers should be cognisant of the municipal revenue trends on a periodic basis to determine whether they are generating and collecting accurately. In the event this is occurring, the data will show an increase in customers queries/disputes, a decrease in payment levels as well as a reduction in the municipal collection rates. The proactive approach in ensuring the data integrity of the municipality is for Municipal leaders to develop and implement a stringent Enterprise Solution Framework that will encompass deploying an effective system landscape for the Municipality, an effective data management plan as well ensuring key controls are in place across the municipal business processes.

In order to effectively address all the aforementioned challenges, each Municipality needs to develop a fit for purpose, practical and implementable revenue enhancement strategy. Based on a detailed analysis of the status quo of the municipality, the revenue enhancement strategy will outline key high-impact strategic initiatives that will address the increasing debt book and address internal challenges that will ensure a turnaround in the generation and collection of revenue.

The strategic interventions need to address key revenue pillars which include;

- an effective customer management framework to address all customer and stakeholder challenges, and develop initiatives to enhance customer-centricity;
- ensure cohesion across the municipal systems landscape and inter-departmental interactions and hand-offs for an effective data management solution;
- Identify operational gaps and put in place interventions for revenue protection as well as eliminating any revenue leakages identified;
- And lastly the identification of alternative sources of income to improve the revenue base.

The current situation in South Africa's municipalities will not allow for municipalities to reach their required revenue generation and collection targets and growth if these challenges are not actively addressed. Therefore, the prioritisation of an effective revenue enhancement strategy and practical implementation plan is the first step in a long but necessary turnaround journey for South African Municipalities. **C**



President Cyril Ramaphosa

22 March 2022

Re: SALGA 2022 National Conference Address by President Cyril Ramaphosa

The Chartered Institute of Government Finance, Audit and Risk Officers (CIGFARO) would like to express appreciation for the insights shared on the importance of sound financial management of public funds and the importance of the role each municipality plays in economic development and the broader economy of the country, as shared at the SALGA 2022 National Conference.


We applaud you for sharing your vision of the future and the roles and responsibilities of each sphere of government and the communities served, in building the future of our country.

For over 90 years CIGFARO (previously known as IMFO and IMTA) has been a sound partner of the finance officials in Local Government. As the country has developed and transformation taken place, the Institute has changed names and focus to address the changing needs of good financial management and sound governance. CIGFARO is a membership based organisation looking after the practical needs of public finance officials. The vision of our body is to be a leading professional body for the continuous development and capacitation of finance and governance practitioners in the public sector. In response to your SALGA 2022 National Conference Address, CIGFARO seeks to provide, within the statutory framework standards for the effective and ethical financial management, governance and advisory support and capacity building to the public sector for the benefit the communities we serve.

CIGFARO looks specifically to helping members apply academic learning in a practical way in the complex and highly legislated environment of local government.

We note the report prepared by the Department of Cooperative Governance in June last year that only five per cent of our country's municipalities were financially stable while others were in financial distress, with insufficient revenue to meet their expenses. This, together with the 64 municipalities considered to be dysfunctional due to poor governance, weak institutional capacity, poor financial management, corruption and political instability, frustrates the ability of public servants to adequately serve as appointed. As you have rightly stated, the challenges in municipalities do not only affect the lives of communities. They damage both local economies and the South African economy. Is it any wonder that South African residents and investors have lost faith in the ability of local government to meet their needs?

The Institute Council of CIGFARO believes that, with the aid of a requirement for compulsory membership of this Institute, CIGFARO can make a difference in the support provided to local government finance practitioners in particular. CIGFARO has partnered with SALGA in many initiatives by taking the responsibility to carry out capacity building programmes for the newly-elected councillors and for the municipal officials. On the basis of sound financial management, municipalities can provide reliable water supply, sanitation, energy and refuse services, and through road and infrastructure maintenance, developmental local government will enable our economy to grow and create employment opportunities for our communities, which in turn will enable them to pay for services received.

We look forward to partnering with you, our esteemed leader and visionary for a new South Africa, to lead the change in public finance and request your input to ensure compulsory membership of public finance officials to ensure public servants can be held accountable for the stewardship of public funds. 

The real pain of following statutory process

by Deon van Zyl, Chairperson, Western Cape Property Development Forum (WCPDF).



Front of mind this month for our industry is the “hot-off-the-bench” interdict of a multi-billion rand project in the Western Cape.

Let me be very clear here: the Western Cape Property Development Forum has a strict policy of not speaking about individual developments. What we speak out about, as our members know, are the policy and procedural issues that impact our industry by delaying projects; the ones that cost households their income – whether those be in wages, salaries, or fees – and result in the loss of investment confidence into the Western Cape

So, let me deal with the current industry frustrations around the statutory process that is causing these delays to happen, yet again.

Firstly, complex developments do not happen in a void. Large-scale, intricate projects typically trigger every rule in the legislated rulebook; water use licenses, environmental management applications, heritage applications, land use applications and building application processes. Every one of these legislated application processes is underpinned by reams of expert reports, each dealing with a very specific field of specialisation. And each application is also assessed by different spheres of Government.

Every single legislated process also requires multiple public-participation opportunities and in turn offer some form of appeal process. Society has a plethora of chances during which to raise objections, at no cost to the individual objector or appellant, and every one of the decisions that arise can be taken on legal review.



We live in a society where this right to veto belongs to every single citizen; but at **what point** should this right be allowed to impact on the needs of the greater good?

That is the nature of our Constitutional Democracy – enabling the right of the very last naysayer to be heard; even to the level of public-participation fatigue. There are so many checks and balances in place that it can truly be considered a miracle if a project ever gets to break ground in South Africa, never mind being completed on time and on budget.

But, at some point, someone mandated by specific legislation needs to reflect on the total picture and make an informed multi-disciplinary decision either for – or against – the project. In fact, this decision making happens in each silo of legislation. The shocking reality is that any single “no” effectively vetoes the project.

And it is not only private-sector profit incentives that define large scale and complex projects; the exact same statutory application process is followed for complex public sector projects, whether these address energy security, housing, education, health, or public utility infrastructure.

The question – indeed, the fear - that is front of mind to any large-scale investor, whether private or public, is what certainty can there ever be on the outcome of the statutory application process in South Africa when any single person has a veto right along every step of the timeline? And even when due process has been followed to the letter and decisions are made, will there then still be sideline attacks that stop investment in its tracks?

During times of economic crisis and dire need for job creation, one would expect the pendulum to swing accordingly. One would expect that, following due process, a level of sensitivity would exist for the wages paid on construction sites, and the spin-off benefits to society at large. Clearly, South Africa has some way to go before it is sincerely ready to build itself out of the economic and social crisis caused by




joblessness. One would expect the multitude of statutory silos to work together to promote and facilitate investment. And, sometimes, this does happen. But, alas, the right to veto or delay via the Court appears to supersede any national crisis.

But returning to the ruling at the centre of this discussion: what do the 4 000 wage-earning parents do (some of whom are the only breadwinner in an entire extended household) when the large-scale project they are working on is halted along with their fortnightly wages? What do we say to them when they suddenly cannot put food on their tables because the right to veto is more important than their right to feed their families?

We live in a society where this right to veto belongs to every single citizen; but at what point should this right be allowed to impact on the needs of the greater good? And this in a country where growth and job creation should, in fact, be front-of-mind on every court bench.

It is indeed a strange country we live in – we demand of our elected leaders that they be strong and make good structural decisions. But when they do, and we don't like the decision, we run to the courts which have become the real, de-facto government in South Africa. What is the survival and growth message that South Africa sends out through all this to the investment world?

And if we subscribe to the concept of democracy, we also need to subscribe to the concept of decision making by politicians that reflects the mandate of those who elected them. The same leadership must then, in due course, account for their actions and decisions at the ballot box which in current economic conditions, must focus on creating jobs and putting food on the table.

If we are serious about investment and job creation, we will have to recalibrate the way we make decisions about just where the buck finally stops ... and judge as carefully the right of individuals to veto our country even further down the economic rabbit hole. 

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GALLERY - SALGA NATIONAL CONFERENCE



SALGA panel discussion with CIGFARO President



CIGFARO President at SALGA Conference



Facilitator



Panel Member



Panel Member



Panel Member

GALLERY - CIGFARO INTERNAL AUDIT TRAINING



Leann Peters – CIGFARO KZN Executive Committee Member



Khabiso Madlala – KZN Auditor General



Sbu Zakwe – CIGFARO KZN BRANCH CHAIRPERSON



Joey Krishnan – KZN COGTA



Delegates in plenary



Sonwabile Kati – Ugu District Municipality



Nomthandazo Mseleku – IIA SA KZN Region



Token of appreciation



Nkululeko Gasa – KZN TREASURY



Nelly Mlungwane – Mthonjaneni Municipality &
Leann Peters – CIGFARO KZN



Delegate

MEMBERS: NEW APPLICATIONS & UPGRADES



CHARTERED GOVERNMENT FINANCE OFFICER

PROVINCE	ORGANISATION	NAME	SURNAME
Northern Cape	Sol Plaatje University	Frederick	Schoeman

CHARTERED GOVERNMENT INTERNAL AUDITOR

PROVINCE	ORGANISATION	NAME	SURNAME
Gauteng	Palmer Development Group PTY LTD	Lerato	Phasha

PROFESSIONAL GOVERNMENT FINANCE OFFICER

PROVINCE	ORGANISATION	NAME	SURNAME
Eastern Cape	Intsika Yethu Municipality	Banele	Bavu
Eastern Cape	Alfred Nzo District Municipality	Sihle	Khuzo
KwaZulu Natal	Mhlathuze Water	Gomolemo	Makinta

GOVERNMENT FINANCE TECHNICIAN

PROVINCE	ORGANISATION	NAME	SURNAME
KwaZulu Natal	Ubuhlebezwe Municipality	Zuko	Rulumeni
KwaZulu Natal	Ubuhlebezwe Municipality	Neliswa	Mthembu
Eastern Cape	Ingquza Hill Municipality	Nomvuyo	Ruba

AFFILIATE

PROVINCE	ORGANISATION	NAME	SURNAME
Gauteng	Palmer Development Group PTY LTD	Kim	Walsh

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)

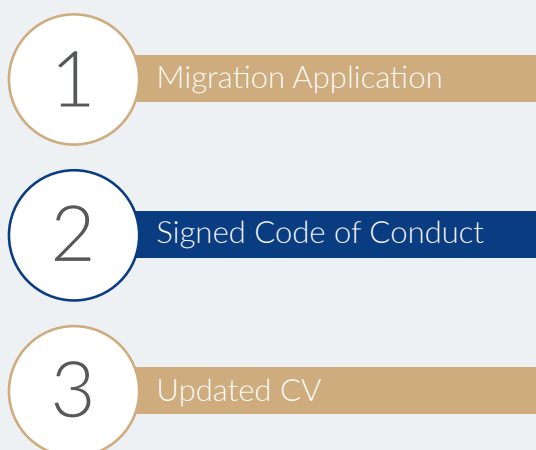
Professional Government Internal Auditor (PGIA)

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

A close-up photograph of a person's hand holding several South African Rand banknotes. The hand is positioned over a large, overflowing pile of colorful, crumpled plastic waste. The banknotes are in various denominations, including a green 100 Rand note and a blue 50 Rand note. The background is dark and out of focus, emphasizing the hand and the money. A yellow rectangular box is overlaid on the center of the image, containing the text 'Cost Reflective yet Affordable Tariffs – is this possible?'.

Cost Reflective
yet Affordable
Tariffs –
is this possible?

Local Government is a highly legislated environment with over 140 pieces of legislation governing day to day activities. However, all legislation specifically written for the local government environment is deemed to be enabling legislation allowing for major flexibility within rigid frameworks. **These rigid frameworks embrace principles of good governance, and accountability for the use of public funds through the provision of equitable services delivered in the most effective and economical way, while remaining affordable to the consumers.** They are supported by a strong social net of free minimum service delivery, funded through nationally raised funds, to those most vulnerable in our communities.

This funding provided by National Government for the social net, known as the local government equitable share, is based on the census figures for populations in each area and the national calculations of the costs of providing these minimum services. We all know that the census figures are only as good as the collection thereof, with the statistics changing on a daily basis as people move to perceived better opportunities which are fuelled by different ambitions – such as availability of formal housing, schooling opportunities for children and jobs. Parts of families often move from one area to another as these focal points change.

It is clear that the statistics of those requiring minimum service delivery, without payment to the sphere of government providing the services, may be questionable. Any correction in those statistics, with the advent of a new census, takes time to filter through to the right areas, so as not to create tariff shocks in areas where numbers have dwindled. While funds are redirected to address changing numbers, it is incumbent on the municipality to restructure service delivery, within a highly unionised environment, to address the changing needs. However, irrespective of reducing or changing population numbers, infrastructure still needs to be

implemented, maintained, upgraded and replaced to ensure longer term service sustainability.

The other factor affecting the funding is the average cost of service delivery applied. Averages smooth out anomalies in costs, thus not necessarily providing adequate funding for delivering the minimum services. Funding provided may also not be adjusted by to take into consideration whether the infrastructure, to deliver the services, is already in place.

This skewing of limited funds, already puts some municipalities on the backfoot, as the cost of delivering services is considered during the tariff setting process. Service delivery to those who can pay for the services used will, in many cases, include the cross-subsidisation of the vulnerable who should be getting services fully funded by national government. The National Treasury 2022/23 MFMA Budget Circular 115 reminds municipalities that “The setting of cost-reflective tariffs is a requirement of Section 74(2) of the Municipal Systems Act, 2000 which is meant to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service.” “In this regard it should be noted that municipalities are only compensated for free basic services based on an indigent user component calculation through the equitable share.”

Considering the complications mentioned above, are the tariffs set truly “cost-reflective”?

Let's then consider affordability – another requirement of legislation when considering tariff setting.

While the BankservAfrica Take-home Pay Index (BTPI) salary data for December 2021 records that about two million more salary payments were made than in the prior year, the commensurate 13% growth in the number of payments made to casual workers for the second consecutive month, together with the 5% year-on-year increase in weekly payments, shows that casual/weekly-paid workers contributed to the higher salary numbers. The part-time election officials, overseeing the Municipal elections in November 2021, and compensated in December 2021, may have been a factor in these numbers. The report, **“The average take-home pay in South Africa at the start of 2022”** of 26 January 2022, states that while year on year, in nominal terms, take-home pay



has increased; in real terms – factoring in inflation – South African workers take-home pay has declined by 5.2%. In fact, with inflation taken into consideration, real take-home pay was at an average of **R12,463** in December 2022. The statistics are only slightly better for those with private pensions where, over the same period, the nominal change, year-on-year, amounts to 7,1%, or a 1,6% increase in real terms.

National Treasury guidance in Circular 115 is that Headline inflation is expected to remain between 3 to 6 per cent target range over the 2022/23 Medium Term Expenditure Framework (MTREF) while the macro-economic projection (CPI Projection) for the 2022/23 financial year is 4,8%.

Considering the 5.9% inflation increase in December, the highest in nearly five years, it is abundantly clear that the standard of living of all South Africans is reducing. Add to this the rising fuel prices that were outperforming inflation even before the Russia/Ukraine war; rising living costs primarily driven by these increases in fuel costs and high electricity price increases awarded to Eskom, and the picture becomes bleak, in the midst of poor economic performance for the most, due to the ongoing pandemic.

The lower to middle-income segments of all communities tend to be disproportionately affected by these costs, as a larger proportion of their income is allocated to transport.

It has to be noted that food inflation is expected to continue, predominantly driven by the rising costs of delivery due to rising oil prices; but also shortages caused by excessive rainfalls damaging crops and, in other areas, drought conditions. Given the inflationary pressures and global economic developments, FNB and other leading financial institutions have already verbalised the expectation that interest rates will start normalising this year with a 75 basis points increase forecast in the 2022 calendar year.

What is an affordable tariff increase for the communities served, especially considering that the inflation rates of the service components often outstrip CPI increases?

Affordability is also getting more complicated as those that can afford to, will compensate for poor service delivery by going off-grid as far as possible. This is not only in protest to high service costs and unpredictability of supply due to poor service delivery




but also as a sustainability measure in the light of ongoing load-shedding and droughts. In fact, it has become part of the sales strategy for “green” products and services as world attention is turned to climate change. Just in the month of February 2022 one large retailer has widely advertised the grocery store that is now completely off the electricity grid and a Wheel and Tyre replacement centre has advised that all of its stores will run on solar energy within the next three years. The media statement advised: “State-of-the-art technology that embraces sustainability is now readily available, so it would be highly remiss of us were we not to incorporate these technologies and obvious benefits into our everyday operations. The advantages of solar power are tangible and measurable.”

The City of Cape Town also had an unprecedented move away from municipal supplies of potable water by various residential properties during the prolonged drought. The implementation of off-grid solutions included well points and bore holes, water storage tanks and grey-water systems. This not only impacted on water income, but also had a significant impact on the revenue streams of the sewerage services which were funded solely through tariffs based on a portion of the potable water consumed.

It soon becomes abundantly clear that tariffs aligned only to the use of the service provided, are not sustainable in the longer term, when renewable options become the norm and not the exception. Tariffs targeted at users alone, will not be affordable to those who cannot afford to implement alternative or off-grid solutions. Certainly, these tariffs are also no longer cost reflective if the full infrastructure maintenance is only funded by a small proportion of the service users. The water pipes outside of a property that only uses well-point water still have to be maintained. The black-water from a property using a grey-water recycling system, still needs to be treated at the local sewerage works. The electricity wires, poles and substations all need to be maintained, irrespective of whether the users along that line continually draw power or only access power supplies when solar power is ineffective.

Has your municipality embraced fixed service charges for all in order to ensure the services are sustainable with well-maintained infrastructure?

The balancing act between cost-reflective tariffs and who pays those, and affordability of services for all, is certainly akin to walking a tightrope. 



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- 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



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- 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



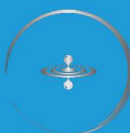
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For Inquiries

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EASTERN CAPE SEMINAR 9-10 MAY 2022, EAST LONDON



New World -Rethinking An Initiative to enhance service delivery

Theme:

New World – Re-thinking AN INITIATIVE TO ENHANCE SERVICE DELIVERY

Date: 09-10 May 2022, East London ICC

TOPICS:

- Municipal Revenue Management—benchmarking challenges on Audit Report
- Planning, Budgeting and reporting process in the mSCOA environment
- Define Service Delivery Role-players' responsibilities and oversight roles
- Supply Chain Management and Public-Private Partnerships

PLEASE RESERVE YOUR BOOKING BEFORE 3 May 2022

For more information and to submit Registration Forms, please contact:
Alinah Motloun Telephone: 011-394-0879 E-mail: cpd@cigfaro.co.za

REPORTING REQUIREMENTS - LOCAL GOVERNMENT

APRIL

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 withdrawls each quarter	MFMA 11(4)	Within 30 days	Accounting Officer	Prov Treas, AG
4	Exceedance of the Capital Budget	MFMA 31	Promptly	Mun Manager	Prov Treas, AG
5	Unauthorised, irregular, wasteful or fruitless expenditure	MFMA 32(4)	Promptly	Accounting Officer	Mayor, MEC (Loc Govt), AG
6	Advertise/advise new long-term debt	MFMA 46(3)(a)(ii)	Promptly	Accounting Officer	Nat Treas, Prov Treas, Public
7	Implementation of the budget & financial state of affairs	MFMA 52(d)	Within 30 days of each quarter	Mayor	Municipal Council
8	Serious financial problems	MFMA 54(2)	Promptly	Mayor	Mun Counc, MEC (Loc Govt)
9	Draft SDBIP & ann perform agreements	MFMA 69	14 Days after appr of budg	Accounting Officer	Mayor
10	Impending shortfalls in budgeted revenue & over-spending & steps taken to prevent / rectify	MFMA 70(1)	Promptly	Accounting Officer	Municipal Council
11	Overdrawn bank accs, reasons, rectifying	MFMA 70(2)	Promptly	Accounting Officer	Nat Treas
12	Statement: Budget etc per requirements	MFMA 71(1)	1-10 Days after month-end	Accounting Officer	Mayor, Prov Treas
13	Failure to adopt / implement budget related policies	MFMA 73	Promptly	Accounting Officer	Prov Treas
14	Returns, documents, information, explanations & motivations as prescribed	MFMA 74(1)	As prescribed	Accounting Officer	Nat Treas, Prov Treas, AG, Lgovt
15	Entity - details of a new bank account	MFMA 86(1)(a)	90 Days after opening	Entity Acc Officer	Acc Officer of parent Mun
16	Entity - Stmtnt: budget etc per requirements	MFMA 87(11)	1-10 Days after month-end	Entity Acc Officer	Acc Officer of 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	All monthly returns (MFMA, DORA, etc)		10 Days after month-end	Acc Officer etc	Nat Treas
25	All Quarterly returns (MFMA, DORA, etc)		20 Days after end of Qtr	Acc Officer etc	Nat Treas
26	Quarterly statistics of Local Government	Stats Act (1999/16)	3 Weeks after qrtr end	Acc Officer etc	Statistics SA
27	Actual & expected Cap Exp	Stats Act (1999/16)	3 Weeks after qrtr end	Acc Officer etc	Statistics SA

MAY

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	Banking details of all mun bank accounts	MFMA 9(b)	Annually, May/June	Accounting Officer	Prov Treas, AG
4	Exceedance of the Capital Budget	MFMA 31	Promptly	Mun Manager	Prov Treas, AG
5	Unauthorised, irregular, wasteful or fruitless expenditure	MFMA 32(4)	Promptly	Accounting Officer	Mayor, MEC (Loc Govt), AG
6	Advertise/advise new long-term debt	MFMA 46(3)(a)(ii)	Promptly	Accounting Officer	Nat Treas, Prov Treas, Public
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	Failure to adopt / implement budget related policies	MFMA 73	Promptly	Accounting Officer	Prov Treas
12	Returns, documents, information, explanations & motivations as prescribed	MFMA 74(1)	As prescribed	Accounting Officer	Nat Treas, Prov Treas, AG, Lgovt
13	Entity - details of a new bank account	MFMA 86(1)(a)	90 Days after opening	Entity Acc Officer	Acc Officer of parent Mun
14	Entity - details of a all bank accounts	MFMA 86(1)(b)	Annually, May/June	Entity Acc Officer	Acc Officer of parent Mun
15	Submit info re entity banking details	MFMA 86(2)	Upon Receipt	Accounting Officer	Nat Treas, Prov Treas, AG
16	Entity - Stmtnt: budget etc per requirements	MFMA 87(11)	1-10 Days after month-end	Entity Acc Officer	Acc Officer of 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	All monthly returns (MFMA, DORA, etc)		10 Days after month-end	Acc Officer etc	Nat Treas
25	Non-Financial Census of Municipalities	Stats Act (1999/16)	End May	Acc Officer etc	Statistics SA

REPORTING REQUIREMENTS - LOCAL GOVERNMENT

JUNE (4TH 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	Banking details of all mun bank accounts	MFMA 9(b)	Annually, May/June	Accounting Officer	Prov Treas, AG
4	Exceedance of the Capital Budget	MFMA 31	Promptly	Mun Manager	Prov Treas, AG
5	Unauthorised, irregular, wasteful or fruitless expenditure	MFMA 32(4)	Promptly	Accounting Officer	Mayor, MEC (Loc Govt), AG
6	Advertise/advise new long-term debt	MFMA 46(3)(a)(ii)	Promptly	Accounting Officer	Nat Treas, Prov Treas, Public
7	Serious financial problems	MFMA 54(2)	Promptly	Mayor	Mun Council, 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	Failure to adopt / implement budget related policies	MFMA 73	Promptly	Accounting Officer	Prov Treas
12	Returns, documents, information, explanations & motivations as prescribed	MFMA 74(1)	As prescribed	Accounting Officer	Nat Treas, Prov Treas, AG, Lgovt
13	Entity - details of a new bank account	MFMA 86(1)(a)	90 Days after opening	Entity Acc Officer	Acc Officer of parent Mun
14	Entity - details of a all bank accounts	MFMA 86(1)(b)	Annually, May/June	Entity Acc Officer	Acc Officer of parent Mun
15	Submit info re entity banking details	MFMA 86(2)	Upon Receipt	Accounting Officer	Nat Treas, Prov Treas, AG
16	Entity - Strmnt: budget etc per requirements	MFMA 87(11)	1-10 Days after month-end	Entity Acc Officer	Acc Officer of parent Mun
17	Entity - Impending shortfalls & steps	MFMA 101(1)	Next meeting	Entity Acc Officer	BOD of entity, Parent Mun & Council
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	All monthly returns (MFMA, DORA, etc)		10 Days after month-end	Acc Officer etc	Nat Treas

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