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Welcome to another edition of South Africa’s Local Government Finance Leadership Magazine. 2019 marks the 90th celebration of the Institute and we hope to fire up the engines for another exciting year.

The economy may be showing signs of flagging, but we will soldier on and continue to motivate CIGFARO Members to retain calm and professional in their respective work areas. Society as we know it is in the process of being redefined. A daily glance at news headlines reflects an environmental shift and a rapid change in individual values, two of many areas that define SA’s current reality.

Despite this shift, the Institute remains positive and believes that things will fall into place. With the spirit of positivity and the winds of change at our backs, we are pleased to share and remind members of our Core Values, which are set to maintain professional practice standards in the public finance sphere.

The interview with our Board Member, Mr Emmanuel Ngcobo highlights some key areas where members can gain insight into his private life and learn how to remain professional within a stormy working environment. He also shares his views on admirable people who have demonstrated professionalism, innovation and excellence in their work.

Stats S.A shares an article indicating the quarterly financial statistics of municipalities. Interestingly, the two areas where stats show the highest spending are both areas that have the hardest impact on humanity. The largest expenditure item was employee-related costs, which resulted in job losses, while the second largest expenditure item was municipal purchases of electricity in the face of phase 2 of load shedding. Indeed, things are far from plain sailing. Then again, as the saying goes, a smooth sea never made a great sailor.

The Fourth Industrial Revolution continues to steal the headlines too. This opens up the conversation of accountants vs. e-accountants. Many say it is only a matter of time before we face a sink-or-swim scenario, as some semi and skilled jobs are gradually being replaced by machines. It begs the million rand question, what are the job prospects for the next generation?

We hope you enjoy this issue and continue to be blessed!

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Ciao!
COLLEAGUES,

We are all back from the festive season break and everyone is now busy with the preparation of adjustment and main budgets. In my own Municipality it is no different and we are working around the clock to ensure spending is aligned to budgetary provisions and the adjustment budget is submitted to Council. It is also time for our mid-term review from National Treasury. During our mid-term review National Treasury raise a concern that Municipalities are still struggling to compile multi-year budgets as envisaged in the MFMA. The MFMA allows for a three-year term budget whereby projects could be implement over the period and by doing this all procurement plans should take cognisance of this for implementation purposes.

This time of the year is also the opportunity for the Minister of Finance to deliver the budget speech for government. What has become a salient point from the budget speech by the Minister of finance was, that government needs to cut on expenditure and do more with less. The overall borrowing is close to 57% of GDP and servicing the debt with the low growth in the economy becomes problematic.

On the Audit outcomes the picture is as bleak as the budget picture. Audit outcomes have regressed from the previous audit outcomes, which is certainly not a good position to be in as a country. Irregular expenditure remains at the forefront of findings and it is upon us to ensure that we implement the correct procedures and processes to overcome these findings.

As an Institute we have commented on two bills that were out for comments: namely the Expropriation Bill and the Property Practitioners Bill. Both these pieces of legislation will impact on the operations of Municipalities. I certainly hope that all Municipalities have taken the time to read the Expropriation bill because it has certain implications that could affect revenue collection for a municipality.

There are also changes to standards of GRAP by the ASB and GRAP 6 to 8 has been revised and replaced by:

- GRAP 34 Separate Financial Statements
- GRAP 35 Consolidated Financial Statements
- GRAP 36 Investment in Associates and Joint Ventures
- GRAP 37 Joint Arrangements
- GRAP 38 Disclosure of Interests in Other Entities
OUR CORE VALUES

CELEBRATION CAMPAIGN

FEBRUARY - Professionalism

MARCH - Innovation

APRIL - Excellence

MAY - Members First

JUNE - Due Diligence

JULY - People Focus

AUGUST - Dependability

SEPTEMBER - Integrity

CIGFA9
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The Autumn season is a period which ushers in, the conclusion of year-long business transactions for most organisations including Government Departments and State-Owned Enterprises (SOEs). It is an era which presents an opportunity for Municipalities to reflect on the 50% journey travelled, in order to tighten up the screws for the remaining 50% of the journey in order to ensure safe landing.

These establishments are compelled to evaluate their performance and prepare for the future.

The Annual Performance Evaluation for the Public Sector with specific reference to Government Departments and State-Owned Enterprises (SOEs), is as important as the Medium-Term Review process which Municipalities are under-going at this stage.

It is unfortunate that there are negative incidences of resorting to malicious compliance by ticking boxes and/or cutting and pasting without embarking upon a thorough and proper performance evaluation process. Some would cite lack of adequate time and resources due to many meetings to be attended most frequently, as well as cost cutting measures introduced.

In the process, one of the Batho Pele Principle “Value for Money” is extremely compromised. There is furthermore a lost opportunity for not taking advantage of OPE benefits as outlined by SAI GLOBAL, viz;

- Exploration of major issues that might impact on the overall performance of your organisation’s systems and processes,
- Recommendations and a subsequent action plan to address priority opportunities,
- Independent review of the findings from various data sources to allow for greater objectivity and comparison against employee’s perceptions,
- Item by item comparison with benchmarked organisations, and it
- Enables progress to be measured against previous evaluations (internal benchmark) or against similar organisations (external benchmark)

The United Nations Development Programme – Global Environment Facility (UNDP – GEF) in a case study exercise from Mauritius, describe Medium Term Evaluation (MTE) as “a turning point” for organisations and/or projects. In responding to the question “What makes the Medium-Term Review (MTR) different from other reporting requirements?” they state that, it;

- “is an independent and holistic assessment,
- gives a fresh, unbiased view of the project (organisation),
- identifies potential for improvement,
- produces actionable, realistic, results – oriented and concrete recommendations,
- is completed when the project (organisation) still has time to recover and improve, it also
- presents a learning opportunity for all involved.”

We are preparing ourselves for the general elections. A proper evaluation of what government has achieved over the last five years is of great importance to inform voters’ decision-making process on the day of voting.

The importance of conducting a proper performance evaluation for the entire Public Sector at this stage, is more critical than before. We are emphasising this as part of our drive to instil a culture of PROFESSIONALISM and INNOVATION during this autumn season.

CIGFARO take this opportunity to encourage all registered South Africans to do a noble thing of utilising the set date (8 May 2019) to the benefit of our country. Please do apply your minds properly and cast your precious vote more wisely.

ABBEY TLALETSI
CIGFARO CEO
EDITOR:
A Happy and blessed Morning to you Mr. Emmanuel Ngcobo! Firstly, let me take this opportunity to thank you for taking time off your busy schedule to engage with CIGFARO readers. We welcome you and let’s dive straight to the Transition Talk where we would like to know more about you, Chairperson of the KZN Branch.

EN:
Firstly thank you for this delightful opportunity and great platform to engage with CIGFARO readers, I am honoured. In a nutshell what I think best encapsulates who I am is that despite the various positions I may hold, I am a public servant at heart. Being in local government for over 12 years, I have truly embraced the spirit of serving our country’s people and communities. People matter to me and being able to contribute to their development is one of my greatest passions. Understanding that all it takes to bring about positive change is one man who sees life beyond his own, that has made it easier to serve in structures such as CIGFARO which I have been part of the Provincial one for the past 8 years, with 2 years as the Provincial Chairperson and Board Member.

Being able to serve with commitment has only been possible because of the tremendous support from my dear wife and kids. True is the statement for me in that behind every successful man is a great woman. Of most importance is that I’m happily married (to one beautiful wife....) and blessed with 2 amazing kids. My family is my most valued life structure and my biggest priority. Without their love and support, which I am blessed to receive daily, I would not be able to accomplish all that I aim to achieve. Currently I serve at the iLembe District Municipality, mainly dealing with the management of municipal assets. This being my 6th year, with 7 years previously spent at the eThekwini Municipality, where I received good foundations in the Public Finance space at the start of my career as a Trainee Accountant and progressed through the ranks.

In essence, I strive to strike a balance in life. Devoted in my religious beliefs, God and my family come first, however still ensuring that I work passionately and effectively in the space I am at. Lastly ensuring where possible, that I contribute to making a meaningful and enduring difference in people’s lives.

EDITOR:
When did you fall in love with local government finance or perhaps elaborate more on how you stumbled on this career path?

EN:
I started my career at an early age without being exposed to any other work environment apart from the local government sphere. As I progressed through getting involved in a number of initiatives that included private & other spheres of government I realized I was ‘called’ into local government, meaning I knew that this was the domain I belonged in and would have the most impact in. I say this as, apart from enjoying the fulfilment of knowing that someone directly or indirectly receives basic services through my actions I further realised that through my skill and experiences I had something to offer in regards to addressing the daily challenges that are faced in local government which you won’t find anywhere else. There are a number of role-players with different objectives but ultimately the common goal is to render community services and to render it well. Being exposed to different people and ways of operating, which helped build and shape me as I focus on what I believe I was born to do in terms of serving people and the nation as a whole, is what gave rise to a sincere love and passion for local government. Where you remove the drive to act diligently on your calling, that can lead to frustration, but I have passed such a stage and it’s surely one of the best spaces to be at.

EDITOR:
The KZN Branch received an award last year. Tell us what this achievement means and the goals of the branch for 2019?

EN:
The award was much appreciated. Knowing that our hard-work was recognized proved to us as a branch that ‘team-work does
make the dream work’. What an amazing team of members that spearhead the KZN branch and it has been such a privilege to work with such high caliber of dedicated and committed members, who made it possible to achieve all our goals set for 2017/2018. Receiving that award has just further motivated us to believe we have the capacity to have even greater impact going forward.

Furthermore, the Branch organized and coordinated a number of initiatives with other stakeholders and organisations that enabled us do much more with less, reminding us of the importance and value of maintaining good relationships.

Looking ahead, we have planned a number of strategic sessions this year to list a few: Finance Interns Summit; SCM Procurement Conference; AFS/Audit Readiness Seminar; Finance Leaders’ Summit; Women in Public Finance Conference; Asset Management Seminar and a Revenue Solutions Summit.

Editor:
Can you believe that CIGFARO is celebrating 90 years! I, however, choose to phrase it as 90 years of excellence! I think it sums up our history well, don’t you think? (sharing a giggle) Back to our interview, as part of CIGFARO’s Core Value Campaign where each month has a theme aligned to one of the institute’s core values in aid of reminding and educating members on our core values. We believe that this will greatly assist us as we strive to do even more over the next 2 years.

En:
I certainly agree! To be in existence for 90 years is on its own a huge milestone, considering that many other organisations have not survived. This gives indication of the standard of excellence upheld by the organisation and the value of its contribution within the government sphere regardless of highs and lows that would have been experienced along the journey.

With regards to the Core Value items, when you talk of Professionalism, it is easier to think that people in general understand what it means to be professional. The finance field is perceived to be professional due to being mainly office based with a formal dress code. But, what we stand for goes beyond this limited perspective of professionalism. CIGFARO stands to inculcate a culture of professional conduct from its members & public finance sector as a whole, setting a higher standard than that associated with government together with ensuring adherence to the applicable laws & regulations. The professional conduct further means that practice leads to ethical behavior as set rules & organizational processes are respected. One person associated with Professionalism who comes to mind, not by virtue of his current position, but through number of engagements for close to 10 years is the current President of CIGFARO – Mr. Peet Du Plessis.

Innovation is more buzzing than ever before due to the global interconnection of industries and the much talked about 4th Industrial Revolution, where, if not embraced you will find yourself left behind.

As government financial resources are continually depleted and/or have to be spread across more items due to a number of factors and effects, this opens an opportunity for all of us to be innovative within the environment that we are at. This is the time where we throw away the ‘SALT’ approach, same as last time. We cannot be doing the same thing and expect a different outcome, therefore innovation is vital if we want to improve the standard of governance and service delivery.

But, what can I do differently to accomplish more results for my municipality or department with the same, if not less, resources that I have? We have been given a very powerful tool of Thinking, where you allow yourself to distance yourself from everything else, and think of how you can better where you are. You will be surprised at the potential outcomes and the way in which we can implement transformational systems and strategies.

An innovative practitioner I can think of right now is Mr. James Matsie from SALGA National. A year ago, he started a Municipal Innovative Infrastructure Financing Conference. With the municipal infrastructure challenges facing the country such as maintenance requirements, upgrades & replacements required, a substantial amount is needed. This calls upon us to think creatively and be innovative in our approaches to address this issue. I’m further happy to tell you that he is a member of CIGFARO 😊.

Excellence becomes an embedded spirit within you where you focus your energy on doing all things with excellence. True
excellence is not temporary but it is a lifestyle. Please excuse my deep talk 😊, but when you have walked the journey it becomes easier to talk about it. We have all learnt that in life you learn every day, but unless you are intentional about that, it will just be a saying.

At all times, where you do a certain task or function and you commit to finding ways to improve; finding a better method or approach; finding ways to work smarter and quicker whilst getting desired quality results; that leads to developing such a spirit of excellence.

Taking this into our local government environment, it is something we all should be practicing. Not only do we become efficient in our operations, but such will surely lead to being effective which becomes a benefit within any organisation.

A person who represents this value in my view is Mr. Owen Naidoo from the eThekwini Municipality. Having worked with him for a number of years, his commitment to get things done always led to finding better, efficient ways of doing things. Management Reports that he would produce for decision making would be neat, professional & excellently done.

EDITOR:
To make this even more interesting, please can you nominate an individual who represents each core value? You are welcome to elaborate why, I am sure readers would love to know.

EN:
Answered above.....

EDITOR: Which other professional body are you affiliated with? What is your view in practitioners being affiliated with a recognized professional body?

EN:
Apart from CIGFARO, I’m also affiliated to the South African Association of Asset Management (SAAMA), due to my specialty area.

It is of utmost importance to belong to a professional body as this becomes an avenue where you will receive the opportunity to be empowered with knowledge & information relevant to the sector that you are in as well as give credibility to the kind of a Professional you are pursuing to become. Furthermore, networking opportunities that are presented by such affiliations enables you to learn, grow and increase your capacity in ways that are not possible if done on your own.

EDITOR:
What parting words would you like to leave with our readers?

EN:
As most of our readers are Public officials, I would like to encourage you to continue to execute your level best where you currently are. For over 50 million South Africans depend on us to provide government services that are sustainable & cost effective, whilst exercising good governance and care for the people. Not only for the provision of basic services, but to also ensure that we can encourage multi-national corporates to invest in our country as we support the economic growth that we all aim for.

Rebuilding South Africa requires each & everyone to do their part Professionally, being Innovative in their space, and striving to do all things Excellently. Excellence will ensure that All can live in a prosperous country for current & future generations to come. No one is insignificant in their role and all have the ability to make a contribution towards building a better, stronger and more beautiful Nation. So let us not be myopic in our service of the people – we all can do our part.

EDITOR:
Thank you, Emmanuel, for your time! Wow, I think this interview has given you an opportunity to reflect on your professional career and to do even better by participating to make this a better country. All the best with the new year and many more blessings to you and your loved ones! 😊
THE FUTURE IS NOW

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South Africa's 257 municipalities spent a total of R88,6 billion in the quarter ended June 2018, 18% more than the R75,1 billion spent during the quarter ended March 2018. Municipal revenue was down, however, falling by 6% over the same period, from R87,6 billion (March quarter) to R82,6 billion (June quarter).

Stats SA’s latest Quarterly financial statistics of municipalities report provides an updated breakdown of municipal expenditure and revenue. The largest expenditure item in the quarter ended June 2018 was employee-related costs, contributing R24,1 billion (or 27,2%) to total municipal spending. Many municipalities buy electricity from Eskom that they then resell to various customers. Municipal purchases of electricity was the second largest expenditure item, contributing R18,2 billion (or 20,6%) to total spending.
In terms of revenue, the largest source was sales of electricity, followed by government grants and subsidies. Property rates contributed 19.0%. Other revenue (which consists of fines, licences and permits, interest received and rental of facilities and equipment, public contributions and donations) accounted for 9.3%.

THE SOUTH AFRICA I KNOW, THE HOME I UNDERSTAND.

The revenue items above can be grouped into two main categories: internally generated revenue as well as grants and subsidies from government. Internally generated revenue is money that municipalities generate themselves. This includes service charges (sales of water, electricity and gas, refuse removal and sewerage and sanitation charges), property rates (residential, commercial or business, state and other properties) and other revenue.

Internally generated sources contributed 76.5% to total municipal revenue for the quarter ended June 2018, while transfers from government accounted for the remaining 23.5%. Larger cities are able to supplement larger proportions of their budgets with internally generated revenue, while rural municipalities depend more on transfers (grants and subsidies). The eight metropolitan municipalities, for example, sourced 87.4% of their revenue from internally generated sources.

The total amount of internally generated revenue across all municipalities saw an increase in the quarter ended June 2018 compared with the quarter ended March 2018. Services charges increased from R38.6 billion to R39.9 billion over the same period.

As a source of revenue, grants and subsidies decreased by 22%, from R25.0 billion (March quarter) to R19.4 billion (June quarter).

For more information, download the latest Quarterly financial statistics of municipalities report: http://www.statssa.gov.za/?page_id=1854&PPN=P9110&SCH=7128
It’s time to focus on Austerity measures
by Krish Kumar, CIGFARO Past President

In the current economic climate of increasing inflation, rising food and fuel prices, high unemployment, increasing poverty, and utility increases over CPI, consumers are really feeling the economic crunch. The affordability of municipal bills is a key concern and we are already seeing the impact on collection rates. In the circumstances, the only viable option is to reduce our expenditure.

“We must live with the money we have, not the money we think we might have.”
Austerity measures are key to this. Basically austerity management is simply about restoring the equilibrium between income and expenditure. Due to the current economic recession, we need to get the balance right again. However, sadly, we do not seem to be taking austerity measures seriously. Let’s be honest, we can be more stringent and do more. We have turned “doing more with less” into just another cliché. We need to get serious about austerity measures again and build on fiscal discipline.

We need to seriously cut back on expenditure and tighten the belt. We need to review our Top 20 items of expenditure on a monthly basis. We need to ensure compliance with MFMA Circular No. 82 with regard to reducing costs relative to travel, conferences, accommodation, vehicle hire, catering, eventing. Office furniture, sponsorships, credit cards, consultants, filling of vacancies, etc. The legislative framework and policy are in place. Once again, it is a people issue.

Whilst we are looking at the short-term due to the current economic climate, we also need to look at austerity and cost saving in the medium and long-terms. It should not just be discussed during the budget process. It should become part of the culture and fabric of the organization on a day-to-day basis. We need to look at sustainable austerity measures. Sustainable austerity management requires more than the straightforward restoration of budget deficits. Policies and strategies must include innovation-oriented measures aimed at both the realignment of the budget and the improvement of efficiency and effectiveness.

Innovation-oriented austerity measures are often proposed as solutions to run organisations differently, and therefore better and cheaper. However, investing in innovation and organizational change when there is a constrained budget, is extremely difficult. Accordingly, the key issue is the return on investment. If there is a clear return on investment and the turnover period is relatively short, then innovative austerity measures are still justifiable in the current economic climate.

Fiscal strategies to manage austerity include, inter alia, maximizing fiscal effort both in terms of revenue and expenditure, as well as ensuring value for money and best value in all that we do.

We are currently in a time of financial stress, and accordingly, more change is very difficult in such turbulent times. However, some of these changes could actually help the long-term financial sustainability of the organisation. Accordingly, we should consider innovative austerity measures to curb wastage, inefficiencies, corruption and eliminating non-priority spending. This could include, inter alia, the following:

- Fleet operations being ringfenced for better operational efficiency.
- Utilisation of vehicles being closely monitored via a vehicle tracking system.
- Vehicle rationalization and rightsizing of the fleet.
- Fuel, overtime, security, catering and consultants’ costs being closely monitored.
- Productivity assessment and benchmarking of costs being undertaken.
- Events expenditure be reduced. All reports to Council must include a cost benefit analysis, economic impact assessment, expenditure and income projections, and the number of economic and job opportunities that will be created for designated Black Economic Empowerment (BEE) groups.
- Budget checks must be systematically implemented on the core financial system and sub-systems.
- Stringent budget cuts.
- The revenue policies must be amended to ensure tighter control.
- The filling of vacant posts that has been vacant for more than two years be frozen.
- Catering costs be reduced (target 40%).
- Zero tolerance with regard to the theft of electricity and water through illegal connections.
- Ensuring value for money in SCM through benchmarking of prices, using SABS standards, using transversal contracts, etc.
- Reduce revenue leakage through fraud and corruption.
- Strive for revenue completeness
- Consolidation of debt
- Other cost saving initiatives and value-for-money initiatives that will ensure that we get better bang for our buck.

Tough times, call for tough people and even tougher measures. We need to lead by example. We need to walk the talk. There has been a lot of austerity talk, even austerity decisions, but now it is time for austerity action! You must cut your cloth to fit your size. As ex-Minister of Finance, Pravin Gordhan, once said, “We must live with the money we have, not the money we think we might have.”
Growing our capacity to do the right thing at the right time
by Mike Batley and Robert Botha of the James Social and Ethics Consultancy www.jsec.co.za

Nigerian poet and writer Chinua Achebe.
What is the centre that has to hold if things are not to fall apart?

President Cyril Ramaphosa, in his latest State of the Nation Address, and Finance Minister Tito Mboweni, in his maiden national budget speech, both alluded to the issues of debt and the risk posed by Eskom, against a backdrop of various commissions of enquiry into state capture and corrupt practice.

Government risk and finance officers have a particular duty to lead the way at a time such as this. This adds a sense of nobility and urgency to CIGFARO’s vision of advancing sound finance and governance practice in the public sector.

This is because the centre that has to hold is leadership. To be specific, **at the centre is moral and ethical leadership.** At the heart of governance and managing risk, whether in the private or the public sector, is the conduct of leaders. The values by which they live, the moral code that they demonstrate and the ethics that they practise will contribute to building a better future.

Combined assurance, while creating the framework for internal audit, risk assurance and compliance cannot on its own produce ethical professionals who serve the common good and public interest. It alone cannot shift the expediency of ‘short termism’ and replace it with positive, long-term reputation and legacy and effective stewardship. What is required are life and educational development building blocks, taught in the home, practised in the school and then applied in life. While tertiary educational institutions must improve their practice in terms of teaching professional ethics, there is little doubt that, embedded in the formation of a professional, is their own worldview shaping the neuro pathways of their brain, informing their approach to systems thinking, managing complexity and their ability to make critical ethical decisions.

Given that such a worldview is informed between the ages of 4 and 14, we should perhaps, be framing talent management as performance (behaviour plus results), development and reward.
Growing our capacity to do the right thing at the right time...continued

by Mike Batley and Robert Botha of the James Social and Ethics Consultancy www.jsec.co.za

within a better understanding of human capital development. Our efforts should extend to understanding our own educational and moral formation and that of our children, relational thinking, the role of capital within the lens of King IV™ (financial capital, manufacturing capital, human capital; social and relationship capital; intellectual capital and natural capital) and ‘development’ as not only economic or physical development but as also including the full range of people’s social, cultural, political and spiritual development.

Growing our capacity to do the right thing at the right time for the right reason will always depend on the timeless principles of moral character. We must be able to balance this truth against a contextualised understanding of the reality of the injustice of the past, systemic discrimination, institutionalised privilege and what it means to actively and seriously pursue the common good. We must accept that professional development should thus always address our ability to respond to our national challenges of poverty, unemployment and inequality. More specifically, we should ask: What is the role of government risk and finance officers in building a more inclusive economy and a more equal society, one that uses its natural resources more sustainably? We suggest that some of the building blocks in this enormous task would be ensuring that public funds are stewarded well and that public services, especially for the poor, are accessible and of good quality. Acknowledging the frustration and anger of poor people while managing the risk that this poses to public assets and services would add further essential dimensions to striving for the common good.

We must manage the risk of a nightmare scenario for South Africa by understanding and measuring it. This would also enable us to envision the dream of a future better than the one we now have. Calibrating this deflection of the nightmare and reflection of the dream would help to ensure that the centre will hold. It is the courageous task of leadership, the essence of which is sound values, moral character and the ability to make effective, ethical decisions. What are you doing to grow your capacity in this area?
Turning and turning in the widening gyre
The falcon cannot hear the falconer;
Things fall apart; the centre cannot hold;
Mere anarchy is loosed upon the world,
The blood-dimmed tide is loosed, and everywhere
The ceremony of innocence is drowned;
The best lack all conviction, while the worst
Are full of passionate intensity.

The Second Coming
W.B. Yeats, 1865 – 1939
A municipality may incur expenditure only in terms of an approved budget, and within the limits of the amounts appropriated for the different votes in an approved budget.

The finances of a municipality must be managed in the manner prescribed in the Municipal Systems Act, the Municipal Finance Management Act (MFMA) No. 56 of 2003 and regulations or other guidelines issued by the responsible National and Provincial Government. The purpose of the Local Government: Municipal Finance Management Act, MFMA, is to ensure sound and sustainable management of the financial affairs of municipalities and other municipal institutions.

The Act lays down norms and standards for transparent and accountable financial management as well as clear lines of responsibility when it comes to financial management and related matters.

The MFMA binds the National and Provincial Treasuries into a single implementation framework of co-operative government set out in Chapter 3 of the Constitution.

Treasury will therefore also follow this Act when coordinating intergovernmental financial and fiscal relations in terms of the Intergovernmental Fiscal Relations Act, 1997 (Act 97 of 1997), the annual Division of Revenue Act and the Public Finance Management Act and when seeking to enforce compliance with the measures contained in section 216 (1) of the Constitution.

The MFMA gives Treasury Departments the power to constantly monitor municipal officials dealing with finance. National Treasury may monitor the budgets of municipalities and municipal entities to ensure compliance with principle policy, law, good fiscal and financial management as well as standards.
of generally recognized accounting practice, uniform expenditure and revenue classification systems. Treasury may conduct investigations into a municipal system of financial management and take appropriate steps to rectify any irregularities or non-compliance. There are several ways provided for in the MFMA in which provincial treasuries must assist municipalities. Chapter 2 of the MFMA lays out the monitoring and supervisory functions of treasury to be more of a guiding nature, facilitative and with the aim to assist municipalities to continuously become better in managing municipal finances. This chapter also informs us of the delegations provided by the National Treasury.

Every municipality must have at least one bank account, opened as provided for in Chapter 3 of the MFMA, in the name of the municipality into which all money received must be paid promptly and exactly as prescribed under this chapter of the MFMA. If there is only one bank account, this is the “primary account”; should there be more than one, the municipality must nominate which one is the primary account. All transfers and allocations to a municipality must go through the primary bank account of the municipality.

The Municipal Manager as accounting officer of the municipality must submit to the National and Provincial Treasury and the Auditor General full details of the bank account or any change of these particulars in the manner the MFMA prescribes. He or she controls the bank accounts in person or may delegate this responsibility to the Chief Financial Officer (CFO). The Municipal Manager must authorise in writing all withdrawals from municipal accounts if he or she, or the Chief Financial Officer, don’t do it themselves.

The Municipal Manager is accountable to the Council for the management of bank where a municipality holds, or held, a bank account, must within 30 days after the end of that financial year provide the Auditor General with the information prescribed in section 13 of the MFMA. Section 12 of the MFMA makes it clear that no political office-bearer of a municipality may set up a relief, charitable, trust or other fund except in the name of the municipality. A municipality may open a separate municipal bank account for the purpose of such a fund in the manner stated in section 7 of the MFMA. The Municipal Manager may be the accounting officer of any such fund and this fund must also be managed as prescribed in Chapter 3 of the Act.

The Municipal Manager and CFO of a municipality must establish a proper cash management and investment policy in accordance with the regulations prescribed by the Minister of Finance. Dealings in foreign currency and transactions with other countries must be conducted as described in section 163 and 164 of the MFMA.

A municipality may incur expenditure only in terms of an approved budget, and within the limits of the amounts appropriated for the different votes in an approved budget.

Each municipality must have a budget and treasury office under the control of the CFO and other officials as prescribed in sections 80 and 81 of the MFMA. The competency levels and attaining the required competency levels of these officials are prescribed in section 63 of the MFMA.

The Mayor coordinates the budget preparation process and includes in this process the revision of the budgets and policies dealing with items that will be included and affected by the budget, as described in section 21 of the MFMA. The municipal council must follow the guidelines provided by National Treasury when processing the budget, when establishing the Budget Committee of Council and holding public meetings.

In brief, the MFMA, aims to modernise, give a directive and simplify the budget and financial management practices within municipalities in order to maximise the capacity of the said municipalities as well as to ensure effective and efficient service delivery to all their residents, customer’s and users. It further gives a breakdown of the functions, duties, timeframes as well as objectives of all finance related spheres in local, government and should thus be used as a tool to ensure proper procedures and regulations are always followed.
Today we conclude our series of articles focusing on the procurement process by addressing the final two pillars, namely Accountability and Reporting and Equity. These articles were structured to assess post-appointment of contracts in response to the Five Pillars of Procurement from the General Procurement Guidelines.

ACCOUNTABILITY AND REPORTING
Accountability has been the buzz word over the last two days and this pillar fits into the theme of the conference - Reclaiming Governance and Accountability in the Public Sector. While accountability is both a challenge in the private and the public sector, it unfortunately receives more attention in the public sector through increased scrutiny. We have all noticed incomplete works whether it be incomplete roads or incomplete buildings and houses. These in most cases are as a result of appointed companies either not completing their works due to change in financial situation, or non-payment of regular and submitted invoices.

In extreme cases it can be due to appointed companies absconding or not having the experience to complete certain projects.

The sad fact of this is that there is a lack of accountability on both the municipal side and the appointed companies. Companies do not take accountability for incomplete work and in most cases further action is not taken to remedy the situation. Municipal officials are seldom held accountable and processes usually carry on. Finally the municipality loses out as additional, and in most cases unbudgeted, costs have to be allocated to fixing the original problem.

Municipalities need to put strict processes in place for accountability. Due diligence of all appointed companies need to take place prior to appointment to ensure that they are able to produce what they promise. If objectives are not met, companies must be held accountable and added to a register of non-performing companies. Legal action should be pursued where it is deemed necessary in order to recuperate any costs incurred.

Municipal officials must be held accountable and where applicable be sent for training where it is found that it was a lack of skills that contributed to the incorrect decision. Municipalities...
must also ensure that they have effective people making decisions, leadership is key.

EQUITY
There is a major challenge facing Municipalities in terms of balancing the advancement of persons or categories of persons disadvantaged by unfair discrimination and companies that are able to provide the service required by the municipality. Government is mandated to promote small historically disadvantaged individuals (HDI) who own business enterprises.

The focus on the awarding of any contract must thus ensure that this element is considered at all times through various methods. This could include insisting that larger companies partner or subcontract to HDI companies, or by insisting that larger companies invest experience and infrastructure to the development of HDI companies. A major condition of any awarded contract should be the effective transfer of skills for the development of local companies.

Municipalities must conduct due diligence on the companies that they appoint and should ensure that companies have working and effective preferential procurement policies in place.

Independent evaluation of bids is advantageous to ensure that the correct supplier is chosen.

Municipalities that have appointed smaller HDI owned companies have had a mixed bag of results, with some companies able to perform while the majority are unable to perform due to financial constraints and/or competence shortcomings. Smaller companies are often unable to compete with larger companies and consequently local development and growth of HDI owned companies suffers. A municipality thus needs to ensure a balance.

CONCLUSION
The trilogy of articles provided an overview of the procurement process. Municipalities need to follow the Five Pillars of Procurement, not only in the pre-appointment of service provider phase, but also need to ensure and monitor the post-appointment phase.

By doing this, municipalities are able to better manage their procurement processes and are in full control from start to end. Having independent monitors of the supply chain process is advantageous in ensuring compliance. Finally, independent evaluation of bids is advantageous to ensure that the correct supplier is chosen to provide the much needed good or service.
ARMS celebrates its 13th year of existence in 2019. The company under the leadership of its founding directors Nkuli Swana, Boreka Motlanthe and Namhla Gogo, has become a recognised name in all spheres of government, state-owned entities and private companies in South Africa. The founders and partners of this company bring decades of accounting and auditing experience to the business. The company has a growing client base which they attribute to their passion for transformation, professionalism and uplifting black graduates entering the auditing fraternity.

ARMS has established its base of operations in Gauteng with Headquarters in Johannesburg and regional offices in Eastern Cape, East London and Polokwane, Limpopo. ARMS assists clients with all matters relating to assurance, enterprise wide risk management and governance. As a company they believe that they do not merely deliver a service to their clients; but that they have a role to play in ensuring Transformation, Empowerment and Good Corporate Governance in South Africa. The value drivers that ensure that we provide consistent high quality service to our clients are:

- Client focus;
- Utilising appropriately skilled staff for each assignment;
- Rigorous staff selection and development;
- Innovation;
- Developing in-depth specialized knowledge in each service area; and
- Competitive pricing.

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- Fixed Asset Registers
- Revenue management and debt collection
- Supply chain management consulting
GAUTENG BRANCH - SEMINAR

CIGFARO CEO – Abbey Tlaletsi

Delegate Registration

Delegates upon arrival

Delegates in plenary

Panel Discussion – Daniel de Lange, Lucky Leseane, Yusuf Mahomedy, Sindi Mathonsi and Mathodi Matsei
POST BUDGET WRITE UP

GAUTENG, South Africa: Chartered Institute of Government Finance, Audit and Risk Officers (CIGFARO), partnered with the Nextec, wholly owned by EOH, the largest technology solutions provider in Africa – as the Sponsor of the CIGFARO Provincial Branch Post Budget Breakfast.

THE FOCUS WAS ON ANALYSING THE BUDGET SPEECH FROM A PUBLIC FINANCE PERSPECTIVE.

The target audience was mainly Gauteng public sector officials, namely:
- Accounting Officers (Municipal Managers, HOD’s & Entity CEO’s)
- Managers & Officials from Internal Audit, Risk, Supply Chain and Risk Officers
- Finance officials in the private sector
- Officials from National Treasury, Provincial Treasury, Local government,
- Students and other interested stakeholders attended the event.

The Keynote Speaker was Mathlodi Matsei an Economist at the FNB Economic Services Division. Amongst others the panel members representatives were from SALGA, Tshwane University of Technology, Nextec and Association Executive Network SA.

Discussions, presentations and questions from the audience on the macroeconomic impact of the budget delivered by the Minister of Finance were topics covered. The fiscal deficit and Debt to GDP ratio was highlighted as well as the changes to the expenditure ceiling. From a consumer and tax payer perspective the continued pressure on consumers to bear the brunt of the additional tax requirements was also discussed.

Through deliberations delegates agreed that fiscal prudence was a key requirement to ensure any further ratings downgrade and that the reform of SOE’s was a non-negotiable issue.

On a positive note the additional funding of R5 billion to the infrastructure fund over the medium term signalled governments commitment to its reform agenda to finance sustainable social and economic infrastructure projects.

Mega trends, Smart Cities and Revenue management also formed a large part of the discourse. The discussions highlighted the need for all levels of government to incorporate global mega trends as part of their planning processes if they wished to attract more investments and grow economies. Local government was encouraged to ensure Revenue management strategies and funding structures were in place to deal with the long-term impact of mega trends as this was key in becoming or maintaining their smart city status’s. Climate change, resource depletion and globalisation and their impacts on municipalities and their viability also featured in the discussions.
TUT STUDENT INDUCTION

TUT student committee

CIGFARO stand

TUT students
CIGFARO KZN in collaboration with The CFO Foundation & SALGA KZN hosted a successful Revenue Solutions Summit themed “Providing Practical Municipal Revenue Solutions for Implementation”. The event was held on the 29 – 30 November 2018 at the elegant Elangeni Hotel, situated along the Durban coastline, and saw delegates from 53 municipalities and government structures within the province and surrounding areas as well as representation from 19 businesses from the private sector in attendance.

With revenue playing a vital role in municipal sustainability, the summit provided strategic and innovative solutions to assist revenue management officials to implement and charter forward thinking towards revenue enhancement. Commencing with messages of support emphasising the need to do things differently and getting it right to serve the communities, the platform was set to upgrade revenue processes.

Key sponsors of the event Sebata Holdings presented innovative solutions based on the success of the use of technology and a prepaid water management through a hands on approach, highlighting the challenges faced and the value that both the public and private sectors contribute in bringing about a turnaround.

Dynamic speakers from both the private and public platforms, who being leaders in their own fields, went on to present information that can be utilised to build sustainable revenue models that will transform the future of water management. CIGFARO KZN branch chairman Mr. Emmanuel Ngcobo was elated with the overwhelming support received from partners, and responses received from all municipalities stating “Delegates received a wealth of strategy and tools for implementation that can radically transform the management of revenue structures in local government resulting in growth and desired development of communities being served.

At CIGFARO we aim to ensure that platforms like the revenue summit become an annual event that can be made available to enhance efficient revenue management throughout the country. We are thankful to the many sponsors, partners and the team at CIGFARO KZN for making this summit a success”.  

KZN Revenue Solution Summit Speakers
In attendance – the delegates

CIGFARO President - Peet Du Plessis in a panel discussion

Delegates in plenary

Sebata Stand – Main Sponsor

In attendance – the delegates

Delegates in plenary
TRAINING

Cash Control & Cash Management

Training in session

Delegates in attendance

Delegates in attendance

Practical’s during the training session
Delegates in session

Delegates in session

Thought provoking topics

Interaction with delegates

Delegates in attendance

Training session in process

In attendance
TRAINING continued...

Asset Management

Asset Management Training

Delegates

Delegates
BRANCH CHAIRPERSONS INDUCTION

CIGFARO President – Peet du Plessis

BRANCH CHAIRPERSONS

TUT Student Committee

CIGFARO Membership Manager: Lindi Nolte & KZN Branch Chairperson Emmanuel Ngcobo

Branch chairpersons in attendance
### ASSOCIATE MEMBERS

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<thead>
<tr>
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### GENERAL MEMBERS

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### JUNIOR MEMBERS

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### LICENTIATE MEMBERS

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### STUDENT

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ANNOUNCEMENT

GAUTENG, South Africa: Chartered Institute of Government Finance, Audit and Risk Officers (CIGFARO), is delighted to announce that it has partnered with the Ntiyiso Consulting - South Africa’s Preeminent Black-owned Management Consulting Firm – as the Platinum Sponsor of the CIGFARO Annual Conference, for the period 2019 – 2021.

Ntiyiso means ‘TRUTH’ in Xitsonga, therefore the Firm is inclined to deliver the most trusted solutions to its clients - a quality which has seen Ntiyiso Consulting consistently grow in its client-base, operations and national footprint in recent months. This growth is particularly driven by Ntiyiso's passion in serving and supporting the public sector to achieve sustainable transformation in its business processes and operations.

The sponsorship deal will see Ntiyiso Consulting having a strong presence at the CIGFARO Annual Conference, as well as partake in many other CIGFARO initiatives throughout the three years.

Group Chief Executive Officer of Ntiyiso Consulting, Ms Nondumiso Madlala, says the decision to partner with CIGFARO for the next three years as Platinum Sponsor was a natural progression from having been a long-time supporter, exhibitor and delegate at the CIGFARO Annual Conference.

“Ntiyiso Consulting has been participating in the CIGFARO Annual Conference for a couple of years now, and we have found that CIGFARO's events and platforms are very influential in the local government space - which is precisely where a lot of our focus and functions as a firm are targeted at,” says Madlala.

“Ntiyiso Consulting has developed a lot of important solutions geared at the local government finance sector, so it made a lot of sense for us to explore these obvious synergies with CIGFARO, in the quest to make the local government sector more efficient,” continues Madlala.

Chief Executive Officer, Mr Abbey Tlaletsi, started by quoting Nelson Mandela saying: “What counts is not the mere fact that we have lived. It is what difference we have made to the lives of others that will determine the significance of the life we lived.”

“The partnership with Ntiyiso Consulting will be what jointly improves the lives of finance practitioners in the public sector. CIGFARO welcomes the partnership and looks forward to promoting the interests of finance related profession in the public sector”. His further remark was that, "As a recognised professional body for financial practitioners it was imperative that we partner with a Firm that is inclined to deliver the most trusted solutions to clients”, says Tlaletsi.
DIVISION OF REVENUE ACT (1/2018), AS AMENDED: VARIOUS SCHEDULES

The Gazettes are published in terms of the Division of Revenue Act, 2018 (Act No. 1 of 2018), as amended, and provides information on adjustments to existing allocations to provinces in the 2018/19 financial year. This was necessitated by the need to stop the flow of funds in terms of Section 19 of the Division of Revenue Act, 2018, as amended, and the need to re-allocate the stopped funds to a province, as approved in terms of Section 20 of the Division of Revenue Act, 2018, as amended.

The notice affects the Early Childhood Development Grant and the Provincial Disaster Relief Grant and includes schedules -
(a) Stopping of allocation in respect of conditional allocation made to provinces under the Act; and
(b) The re-allocation of stopped conditional allocations to certain provinces.

For Local Government it refers to the stopping and re-allocation of the Municipal Infrastructure Grant (MIG), Water Services Infrastructure Grant (WSIG), Regional Bulk Infrastructure Grant (RBIG), Urban Settlements Development Grant (USDG) and Public Transport Network Grant (PTNG), Infrastructure Skills Development Grant (ISDG), RBIG 6B: Funding for Emfuleni Vaal River System Intervention, the Municipal Emergency Housing Grant (MENG) and the conversion of WSIG from schedule 6B to 5B.

(a) The re-allocation of stopped conditional allocations between municipalities in terms of section 19 and 20 of the 2018 Division of Revenue Act as amended;
(b) Conversion of allocations from indirect to direct allocations in terms of section 21 of 2018 Division of Revenue Act as amended; and
(c) Technical adjustments (correction of errors from previous gazettes) on conditional allocations to municipalities.

The support afforded to municipalities reflecting significant underspending will continue. The municipalities that are affected by the stopping process due to governance and financial challenges will continue receiving support from NT, DCoG and the relevant stakeholders on the MIG cost reimbursement and invoice verification which has been ongoing in the current financial year. These stopping, conversions and reallocations will not affect the future allocations of the municipalities.

ACCOUNTING STANDARDS BOARD: INVITATION TO COMMENT ON EXPOSURE DRAFT ISSUED
(Board Notice 23, Government Gazette 42258 of 1 March 2019)

The Accounting Standards Board (the Board) invites comment on the Exposure Draft issued by the International Public Sector Accounting Standards Board (IPSASB) on Collective and Individual Services and Emergency Relief (Amendments to IPSAS 19) (ED 173). Comment is due by 15 April 2019. The document is available electronically on the Board’s website – http:/ /www.asb.co.za.

PUBLIC AUDIT AMENDMENT ACT IN FORCE 1 APRIL
(Proclamation 13, Government Gazette 42317 of 18 March 2019)

The 2018 Public Audit Amendment Act will come into effect on 1 April in terms of a presidential proclamation gazetted on 18 March 2019. Among other things, the amendment empowers the
Auditor-General to refer, for investigation, any suspected material irregularities arising from an audit and to take appropriate remedial action. The Act is expected to facilitate the recovery of enormous ‘financial losses suffered by the state’ as a result of corruption, mismanagement and poor accounting practices. Regulations underpinning the new law have already been developed.

PUBLIC HOLIDAYS ACT 36 OF 1994
(Proclamation 9, Government Gazette 42250 of 26 February 2019)

The declaration of Wednesday the 8th May 2019 as a public holiday throughout the Republic of South Africa has been published. This day has been set aside for the national elections.

INDEPENDENT REGULATORY BOARD FOR AUDITORS (IRBA)
(BN 30 in Government Gazette 42304 of 15 March 2019 – pg. 120 and BN 31 in Government Gazette 42304 of 15 March 2019 – pg.121)

The proposed amendments to the IRBA Rules regarding Improper Conduct have been published for comment.

The Processes and Documents to be prescribed have been published regarding the Registration of Registered Auditors and Registered Candidate Auditors.

NATIONAL ENVIRONMENTAL MANAGEMENT: INTEGRATED COASTAL MANAGEMENT ACT 24 OF 2008
(GN 382 in Government Gazette 42304 of 15 March 2019 – pg. 25 and GN 404 in Government Gazette 42310 of 15 March 2019 – pg. 4)

The Coastal Waters Discharge Permit Regulations have been published.

The Draft South African Water Quality Guidelines for Coastal Marine Waters - Natural Environment and Mariculture Use - have been published for comment.

ROAD TRAFFIC MANAGEMENT CORPORATION: NATIONAL ROAD TRAFFIC LAW ENFORCEMENT CODE (NIRTEC)
(Government Gazette No. 42230 of 15 February 2019)

These national standards and targets have been prepared as a basis for road traffic law enforcement service providers (authorities) to implement government’s policies relating to road traffic management and road traffic law enforcement. They apply subject to all legislation in force and, in particular, the Road Traffic Management Corporation Act 1999, (Act No. 20 of 1999), and the National Road Traffic Act 1999, (Act No. 21 of 1999).

This Code is intended to achieve a greater level of uniformity in the way traffic law enforcement authorities and traffic safety
practitioners operate. The decentralised (fragmented) structure of traffic law enforcement in South Africa necessitates the development of standardised directives, uniformity and to ensure consistency and professionalism in traffic policing. The Code is applicable to and mandatory for all traffic law enforcement authorities. Failure to comply with the Code may precipitate an intervention to remedy such non-compliance by a traffic law enforcement authority.

ROAD TRAFFIC MANAGEMENT CORPORATION ACT 20 OF 1999
(GN 376 in Government Gazette 42291 of 8 March 2019)

The proposed increase of transaction fees to be paid to the Road Traffic Management Corporation has been published for comment.

PROJECT AND CONSTRUCTION MANAGEMENT PROFESSIONS ACT 48 OF 2000
(BN 28 in Government Gazette 42294 of 8 February 2019)

South African Council for the Project and Construction Management Professions (SACPCMP) has published the Proposed Revised Continuing Professional Development Policy for comment.

UPPER LIMITS OF THE ANNUAL TOTAL REMUNERATION PACKAGES FOR COUNCILLORS
Notice 1426, Government Gazette 42134 of 21 December 2018

26 Remuneration of Public Office Bearers Act (20/1998): Determination of upper limits of salaries, allowances and benefits of different members 1426 Remuneration of Public Office Bearers Act (20/1998): Determination of upper limits of salaries, allowances and benefits of different members. The salary and allowances of a councillor is determined by that municipal council by resolution of a supporting vote of the majority of its members, in consultation with the member of the Executive Council responsible for local government in each province, having regard to the upper limits as set out in the Gazette, the financial year of a municipality and affordability of municipality to pay within the different grades of the remuneration of councillors, including the austerity measures as approved by national Cabinet.

For purposes of implementation of this Government Notice, “in consultation with” means that a municipal council must obtain concurrence of the MEC for local government prior to the implementation of the provisions of this Notice, subject to submission of information referred to in item 18 of this Notice to the MEC. The mayor of a plenary type municipality should be remunerated according to the total remuneration package column of executive mayor or mayor.

AMENDMENTS TO LABOUR LEGISLATION

A number of legislative provisions were signed into law by President Ramaphosa in November 2018, which will have a significant impact on employment and on the labour market. These acts came into force on 1 January 2019

The following statutes have been signed into law:

1. THE NATIONAL MINIMUM WAGE ACT:
   (No. 42124 Government Gazette, 19 December 2018)
   • The Act introduces a national minimum wage of R20 per hour, which will be reviewed, and potentially adjusted, annually.
   • The only exclusions are domestic workers (R15 per hour), farm workers (R18 per hour), workers employed on an expanded public works programme, workers who have concluded a learnership agreement and those to whom an exemption applies.

2. THE LABOUR LAWS AMENDMENT ACT:
   • The Act amends the BCEA by introducing parental leave (10 consecutive days), adoption leave (10 weeks) and commissioning parental leave, in respect of parents in surrogate motherhood agreements (10 weeks) and related benefits from the UIF (Unemployment Insurance Fund).
   • Consequent amendments are proposed to the BCEA (including removing an employee’s right to take family responsibility leave in the case of the birth of a child, in terms of section 27) and to the Unemployment Insurance Act.

3. THE BASIC CONDITIONS OF EMPLOYMENT AMENDMENT ACT:
   • Amendments are proposed in order to align the BCEA with the provisions of the National Minimum Wage Act.
   • Of primary importance is the repealing of provisions dealing with sectoral determinations (meaning no further SDs may be made), the extending of the jurisdiction of the CCMA and the amendment of monitoring and enforcement provisions.

4. LABOUR RELATIONS AMENDMENT ACT AND CODE OF GOOD PRACTICE: COLLECTIVE BARGAINING, INDUSTRIAL ACTION AND PICKETING:
   • The amendments are aimed mainly at strengthening collective bargaining, promoting proactive and speedy resolution of industrial disputes and enhancing labour market stability, by taking steps including addressing violent and protracted strikes.
   • The Act amends section 203 of the LRA to permit the Minister of Labour to issue a Code of Good Practice, to be published in the Government Gazette where the parties to NEDLAC have not been able to reach agreement on the content of the Code.
The Act provides that the definition of "ballot" includes secret ballots, with the effect that when a union or employers' organisation intends to call a strike or lock-out, it must do so by secret ballot.

**SKILLS DEVELOPMENT ACT (97/1998): PROMULGATION OF THE NATIONAL SKILLS DEVELOPMENT PLAN (NSDP)**
*(Notice 375 of Government Gazette No. 42290 dated 7 March 2019)*

The National Skills Development Plan (NSDP) has been crafted in a policy context of the National Development Plan (NDP) and the White Paper on Post School Education and Training (WP-PSET).

The NSDP seeks to ensure that South Africa has adequate, appropriate and high quality skills that contribute towards economic growth, employment creation and social development. The Organisation for Economic Cooperation and Development (OECD) (2017) Report: Getting Skills Right in South Africa has acknowledged that, notwithstanding the efforts of the South African Government and a range of private sector stakeholders to tackle skills imbalances, some challenges remain. The report also suggests that the educational system could be improved, especially in terms of developing both basic skills and technical skills, with a specific focus on historically disadvantaged individuals. The report adds that more training options are needed for the employed and unemployed and that this training should be relevant for the improved employability and career progress of participants.

The NSDP derives from the broader plan of government, namely the National Development Plan (NDP), which aims to put in place the framework whereby we build the capabilities our citizens to make our future work. The NDP notes that “several challenges require attention, including a critical shortage of skills, a complex intergovernmental system, high levels of corruption, weak lines of accountability, inadequate legislative oversight and a long history of blurring the lines between party and state. These are difficult issues, requiring honest reflection, careful planning and decisive leadership.” Both the NDP and the New Growth Path (NGP), albeit in different ways, emphasise the importance of skills development. While the achievement of the objectives of the NDP requires progress on a broad front, three priorities stand out:

1. Raising employment through faster economic growth;
2. Improving the quality of education, skills development and innovation; and
3. Building the capability of the state to play a developmental, transformative role.

**NATIONAL QUALIFICATIONS FRAMEWORK (NQF) ACT (67/2008): NOTICE OF AMENDMENT: NATIONAL POLICY AND CRITERIA FOR THE IMPLEMENTATION OF RECOGNITION OF PRIOR LEARNING (AMENDED IN MARCH 2019)**
*(Notice 375 of Government Gazette No. 42290 dated 7 March 2019)*

The national policy and the criteria for the implementation of the recognition of prior learning is effective immediately. It is available on the SAQA website, www.saqa.co.za under documents.

Government gazettes are available free online at www.gpwonline.co.za

**THE DRAFT FINANCIAL MATTERS AMENDMENT BILL**

This Bill proposes to amend:

(a) the Insolvency Act, 1936, so as to provide for a process when a creditor realizes his or her security in terms of a master agreement and for a power for the Master to deal with disputes of the preference by trustees;

(b) the Military Pensions Act, 1976, so as to provide for all categories of spouses and for life partners of members by amending, inserting and deleting certain definitions; and by providing for both genders throughout the Act and regulating the registration of a spouse to qualify for benefits upon the death of a member;

(c) the Banks Act, 1990, so as to regard certain state-owned companies as public companies for purposes of the application of the Banks Act; to determine prerequisites for these companies and their holding companies to qualify to apply for establishment as a bank; and to provide for inconsistencies between the Banks Act and certain other legislation with respect to state-owned companies;

(d) the Government Employees Pension Law, 1996, so as to insert and delete certain definitions; to replace the divorce debt agreement and for a power for the Master to deal with disagreements; and to make provisions with respect to state-owned companies;

(e) the Auditing Profession Act, 2005, so as to strengthen the governance of the regulatory board; to strengthen the investigating and disciplinary processes; to provide for the power to enter and search premises; to subpoena persons with information required for an investigation or disciplinary process; and to provide for the sharing of information amongst the regulators of the auditing profession.
## FINANCE FOR NON-FINANCE OFFICIALS

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
<th>PLACE</th>
<th>TIME</th>
<th>DAYS</th>
<th>SEATS</th>
</tr>
</thead>
<tbody>
<tr>
<td>07 - 08 February</td>
<td>Finance for Non-Finance Officials</td>
<td>Western Cape</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>11 - 12 February</td>
<td>Finance for Non-Finance Officials</td>
<td>KwaZulu Natal</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>13 - 14 February</td>
<td>Finance for Non-Finance Officials</td>
<td>Gauteng</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>18 - 19 February</td>
<td>Finance for Non-Finance Officials</td>
<td>Eastern Cape</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
</tbody>
</table>

## REVENUE MANAGEMENT - OVERSIGHT ROLE OF COUNCILLORS IN TERMS OF THE ACT

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
<th>PLACE</th>
<th>TIME</th>
<th>DAYS</th>
<th>SEATS</th>
</tr>
</thead>
<tbody>
<tr>
<td>14 - 15 February</td>
<td>RM - Councillors Oversight Role in terms of the ACT</td>
<td>Eastern Cape</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>18 - 19 February</td>
<td>RM - Councillors Oversight Role in terms of the ACT</td>
<td>Western Cape</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>20 - 21 February</td>
<td>RM - Councillors Oversight Role in terms of the ACT</td>
<td>KwaZulu Natal</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
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<tr>
<td>25 - 26 February</td>
<td>RM - Councillors Oversight Role in terms of the ACT</td>
<td>Gauteng</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
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</tbody>
</table>

## CUSTOMER SERVICE

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
<th>PLACE</th>
<th>TIME</th>
<th>DAYS</th>
<th>SEATS</th>
</tr>
</thead>
<tbody>
<tr>
<td>21 - 22 February</td>
<td>Customer Service</td>
<td>North West</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>25 - 26 February</td>
<td>Customer Service</td>
<td>Limpopo</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>27 - 28 February</td>
<td>Customer Service</td>
<td>Eastern Cape</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>04 - 05 March</td>
<td>Customer Service</td>
<td>Gauteng</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>07 - 08 March</td>
<td>Customer Service</td>
<td>KwaZulu Natal</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## CASH CONTROL (CASH FLOW MANAGEMENT)

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
<th>PLACE</th>
<th>TIME</th>
<th>DAYS</th>
<th>SEATS</th>
</tr>
</thead>
<tbody>
<tr>
<td>25 - 26 February</td>
<td>Cash Control (Cash Flow Management)</td>
<td>KwaZulu Natal</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>28 February - 01 March</td>
<td>Cash Control (Cash Flow Management)</td>
<td>Gauteng</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>04 - 05 March</td>
<td>Cash Control (Cash Flow Management)</td>
<td>Mpumalanga</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>07 - 08 March</td>
<td>Cash Control (Cash Flow Management)</td>
<td>Northern Cape</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
</tbody>
</table>

## mSCOA BUDGETING

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
<th>PLACE</th>
<th>TIME</th>
<th>DAYS</th>
<th>SEATS</th>
</tr>
</thead>
<tbody>
<tr>
<td>25 - 26 February</td>
<td>mSCOA Budgeting</td>
<td>Mpumalanga</td>
<td>08:30 – 16:00</td>
<td>3</td>
<td>30 seats</td>
</tr>
<tr>
<td>28 February - 01 March</td>
<td>mSCOA Budgeting</td>
<td>Western Cape</td>
<td>08:30 – 16:00</td>
<td>3</td>
<td>30 seats</td>
</tr>
<tr>
<td>04 - 05 March</td>
<td>mSCOA Budgeting</td>
<td>KwaZulu Natal</td>
<td>08:30 – 16:00</td>
<td>3</td>
<td>30 seats</td>
</tr>
<tr>
<td>07 - 08 March</td>
<td>mSCOA Budgeting</td>
<td>Gauteng</td>
<td>08:30 – 16:00</td>
<td>3</td>
<td>30 seats</td>
</tr>
<tr>
<td>21 - 22 May</td>
<td>mSCOA Budgeting</td>
<td>Eastern Cape</td>
<td>08:30 – 16:00</td>
<td>3</td>
<td>30 seats</td>
</tr>
</tbody>
</table>

## AUDIT & RISK INDABA

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
<th>PLACE</th>
<th>TIME</th>
<th>DAYS</th>
<th>SEATS</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 - 12 April</td>
<td>Audit &amp; Risk Indaba</td>
<td>Eastern Cape</td>
<td>08:30 – 16:00</td>
<td>3</td>
<td>400 seats</td>
</tr>
</tbody>
</table>

## GRAP - mSCOA IMPACT ON AFS MANUAL

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
<th>PLACE</th>
<th>TIME</th>
<th>DAYS</th>
<th>SEATS</th>
</tr>
</thead>
<tbody>
<tr>
<td>06 - 07 May</td>
<td>GRAP - mSCOA Impact on AFS Manual</td>
<td>Free State</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>09 - 10 May</td>
<td>GRAP - mSCOA Impact on AFS Manual</td>
<td>Eastern Cape</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>13 - 14 May</td>
<td>GRAP - mSCOA Impact on AFS Manual</td>
<td>Mpumalanga</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>16 - 17 May</td>
<td>GRAP - mSCOA Impact on AFS Manual</td>
<td>KwaZulu Natal</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>21 - 22 May</td>
<td>GRAP - mSCOA Impact on AFS Manual</td>
<td>Gauteng</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
</tbody>
</table>
CCG Systems - Bringing business to life!
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INDUSTRIALISATION & CATALYTIC PROJECTS PRACTICE

Ntiyiso Consulting’s DNA is rooted in development of catalytic projects to boost economic development and industrialisation while creating jobs in the process. Over the years, Ntiyiso Consulting has conceptualised, researched, developed, fund-raised and implemented a number of farming, manufacturing and energy projects in Limpopo, Free State and North West provinces. It was from these projects that the necessary management knowledge was mastered to turn the firm into a Management Consulting outfit, which gave rise to the Governance and Strategy as well as the Revenue Management practices.

This (Catalytic Projects and Industrialisation) practice has also grown to include Business Process Outsourcing Advisory too, where we advise clients on key sourcing and outsourcing decisions, as well as investment attraction strategies.

THE CATALYTIC PROJECTS AND INDUSTRIALISATION PRACTICE OFFERS THE FOLLOWING:

ECONOMIC DEVELOPMENT ADVISORY

Ntiyiso Consulting offers Local, Provincial and National Government masterplans and studies to improve their location’s ability to attract investment and promote economic development. From the studies we help clients develop and implement strategies to attract and grow investment at their locations.

PROJECT DEVELOPMENT LIFECYCLE

OPPORTUNITY DEFINITION
Ntiyiso Consulting’s Innovation team identifies and defines opportunities for the development of catalytic projects within Agriculture Manufacturing and Energy for local economic development programmes.

FEASIBILITY STUDIES
We make detailed assessments to determine the key specific drivers of a project and to verify that the project has good prospects for success in delivering intended results.

FACILITY DEVELOPMENT / BUSINESS PLAN DEVELOPMENT
Where specific solutions are needed following the gathering of relevant data, information is organised into a business design covering all the relevant aspects and systems in a way that our clients can rely on to commence implementation of the project.

FUNDRAISING
Ntiyiso Consulting has a team of specialists who, upon receiving a compelling business case, are able to package the projects for fundraising from various funding institutions, including DFI.

PROJECT IMPLEMENTATION
We offer implementation services to build the facility or a system. The implementation process entails planning execution and monitoring. The end result is an operational system.

MONITORING AND EVALUATION
As part of a change management process, it is necessary to monitor and evaluate the new systems during the formative stage. In order to help our clients bridge the gap between implementation and operations, we offer regular monitoring contracts so as to ensure that the systems operated achieve intended results.

CONTACT
Unit 9, Mezzanine Berkeley Office Park, 8 Bauhinia Street, Highveld Technopark
012 940 5435 info@ntiyisoconsulting.co.za www.ntiyisoconsulting.co.za
## PERFORMANCE MANAGEMENT

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
<th>PLACE</th>
<th>TIME</th>
<th>DAYS</th>
<th>SEATS</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRAINING</td>
<td>Performance Management</td>
<td>Mpumalanga</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>03 - 04 June</td>
<td>Performance Management</td>
<td>KwaZulu Natal</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
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## SUPPLY CHAIN MANAGEMENT

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
<th>PLACE</th>
<th>TIME</th>
<th>DAYS</th>
<th>SEATS</th>
</tr>
</thead>
<tbody>
<tr>
<td>WORKSHOP</td>
<td>Supply Chain Management</td>
<td>KwaZulu Natal</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>03 - 04 June</td>
<td>Supply Chain Management</td>
<td>Northern Cape</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>10 - 11 June</td>
<td>Supply Chain Management</td>
<td>Gauteng</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>10 - 11 June</td>
<td>Supply Chain Management</td>
<td>Western Cape</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
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## mSCOA BASIC ACCOUNTING

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
<th>PLACE</th>
<th>TIME</th>
<th>DAYS</th>
<th>SEATS</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRAINING</td>
<td>mSCOA Basic Accounting</td>
<td>Gauteng</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>03 - 04 June</td>
<td>mSCOA Basic Accounting</td>
<td>Free State</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>10 - 11 June</td>
<td>mSCOA Basic Accounting</td>
<td>Mpumalanga</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>10 - 11 June</td>
<td>mSCOA Basic Accounting</td>
<td>KwaZulu Natal</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
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## PUBLIC SECTOR FINANCE GRAP

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
<th>PLACE</th>
<th>TIME</th>
<th>DAYS</th>
<th>SEATS</th>
</tr>
</thead>
<tbody>
<tr>
<td>08 - 09 July</td>
<td>Public Sector Finance GRAP</td>
<td>Gauteng</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>300 seats</td>
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## VAT RATE CHANGE

<table>
<thead>
<tr>
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<th>TOPIC</th>
<th>PLACE</th>
<th>TIME</th>
<th>DAYS</th>
<th>SEATS</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRAINING</td>
<td>Value Added Tax</td>
<td>Eastern Cape</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>25 - 26 July</td>
<td>Value Added Tax</td>
<td>KwaZulu Natal</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>01 - 02 August</td>
<td>Value Added Tax</td>
<td>Gauteng</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
</tbody>
</table>

## RISK MANAGEMENT

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
<th>PLACE</th>
<th>TIME</th>
<th>DAYS</th>
<th>SEATS</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRAINING</td>
<td>Risk Management</td>
<td>KwaZulu Natal</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>25 - 26 July</td>
<td>Risk Management</td>
<td>Western Cape</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>01 - 02 August</td>
<td>Risk Management</td>
<td>Free State</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>05 - 06 August</td>
<td>Risk Management</td>
<td>Gauteng</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
</tbody>
</table>

## ASSETS MANAGEMENT

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
<th>PLACE</th>
<th>TIME</th>
<th>DAYS</th>
<th>SEATS</th>
</tr>
</thead>
<tbody>
<tr>
<td>WORKSHOP</td>
<td>Assets Management</td>
<td>Gauteng</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td>TBC</td>
<td>Assets Management</td>
<td>KwaZulu Natal</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td></td>
<td>Assets Management</td>
<td>Mpumalanga</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
<tr>
<td></td>
<td>Assets Management</td>
<td>Free State</td>
<td>08:30 – 16:00</td>
<td>2</td>
<td>30 seats</td>
</tr>
</tbody>
</table>

## ANNUAL CONFERENCE

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
<th>PLACE</th>
<th>TIME</th>
<th>DAYS</th>
<th>SEATS</th>
</tr>
</thead>
<tbody>
<tr>
<td>07 - 09 October</td>
<td>Annual Conference</td>
<td>KwaZulu Natal</td>
<td>3 days</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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Reg. No. 1692/005753/08
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- Revenue Management and Debt Recovery
- Indigent Management (Profiling and Audits)
- Credit Profiling
- Revenue Management Training

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Munsoft is the pathway to improved governance, administration and better financial management at municipalities.

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<table>
<thead>
<tr>
<th>NO</th>
<th>REPORTING REQUIREMENT</th>
<th>LEGISLATION</th>
<th>LEGISLATION DEADLINE</th>
<th>RESPONSIBLE PERSON</th>
<th>TO WHOM</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Change of Primary Bank account details</td>
<td>MFMA 8(5)</td>
<td>30 Days before effecting</td>
<td>Accounting Officer</td>
<td>Nat Treas, Prov Treas, AG</td>
</tr>
<tr>
<td>2</td>
<td>Details of a new bank accounts</td>
<td>MFMA 9(a)</td>
<td>90 Days after opening</td>
<td>Accounting Officer</td>
<td>Prov Treas, AG</td>
</tr>
<tr>
<td>3</td>
<td>Unauthorised, irregular, wasteful or fruitless expenditure</td>
<td>MFMA 32(4)</td>
<td>Promptly</td>
<td>Accounting Officer</td>
<td>Mayor, MEC (Loc Govt), AG</td>
</tr>
<tr>
<td>4</td>
<td>Advertise/advise new long-term debt</td>
<td>MFMA 46(3)(a)(ii)</td>
<td>Promptly</td>
<td>Accounting Officer</td>
<td>Nat Treas, Prov Treas, Public</td>
</tr>
<tr>
<td>5</td>
<td>Serious financial problems</td>
<td>MFMA 54(2)</td>
<td>Promptly</td>
<td>Mayor</td>
<td>Mun Counc, MEC (Loc Govt)</td>
</tr>
<tr>
<td>6</td>
<td>Impending shortfalls in budgeted revenue &amp; over-spending &amp; steps taken to prevent / rectify</td>
<td>MFMA 70(1)</td>
<td>Promptly</td>
<td>Accounting Officer</td>
<td>Municipal Council</td>
</tr>
<tr>
<td>7</td>
<td>Overdrawn bank accs, reasons, rectifying</td>
<td>MFMA 70(2)</td>
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## MARCH
**3rd Quarter of Financial Year**

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<td>MFMA 16(2)</td>
<td>90 Days before new year</td>
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<tr>
<td>4</td>
<td>Table time schedule (key deadlines) (b) (1)/(2)/(3)&amp;(4)</td>
<td>MFMA 21(1)/(b)</td>
<td>10 Months before start of budget year</td>
<td>Mayor</td>
<td>Municipal Council</td>
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<tr>
<td>5</td>
<td>Submit annual budget in printed and electronic formats</td>
<td>MFMA 22(a)</td>
<td>Immediately after budget is tabled in Council</td>
<td>Accounting Officer</td>
<td>Nat Treas, Prov Treas</td>
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<tr>
<td>6</td>
<td>Submit the approved budget</td>
<td>MFMA 24(3)</td>
<td>Once approved</td>
<td>Accounting Officer</td>
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<td>Non-compliance pertaining to tabling &amp; approval of budget</td>
<td>MFMA 27(3)</td>
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<td>MFMA 53(2)</td>
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<td>MFMA 52(d)</td>
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<td>Statistics SA</td>
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7 - 9 October 2019
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#CIGFARO2019

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**Contact**

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