

Reference: RCS/C.5

TREASURY CIRCULAR MUN NO. 21/2017

THE MAYOR, CITY OF CAPE TOWN: MS P DE LILLE
THE MAYOR, WEST COAST DISTRICT MUNICIPALITY: MR JH CLEOPHAS
THE MAYOR, MATZIKAMA MUNICIPALITY: MS G STEPHAN
THE MAYOR, CEDERBERG MUNICIPALITY: MR J BARNARD
THE MAYOR, BERGRIVIER MUNICIPALITY: MR EB MANUEL
THE MAYOR, SALDANHA BAY MUNICIPALITY: MR M KOEN
THE MAYOR, SWARTLAND MUNICIPALITY: MR T VAN ESSEN
THE MAYOR, CAPE WINELANDS DISTRICT MUNICIPALITY: DR H VON SCHLICHT
THE MAYOR, WITZENBERG MUNICIPALITY: MR BC KLAASEN
THE MAYOR, DRAKENSTEIN MUNICIPALITY: MR CJ POOLE
THE MAYOR, STELLENBOSCH MUNICIPALITY: MS G VAN DEVENTER
THE MAYOR, BREEDE VALLEY MUNICIPALITY: MS A STEYN
THE MAYOR, LANGEBOEG MUNICIPALITY: MR HM JANSEN
THE MAYOR, OVERBERG DISTRICT MUNICIPALITY: MR S FRANKEN
THE MAYOR, THEEWATERSKLOOF MUNICIPALITY: MS CJM VOSLOO
THE MAYOR, OVERSTRAND MUNICIPALITY: MR RJ SMITH
THE MAYOR, CAPE AGULHAS MUNICIPALITY: MR PJ SWART
THE MAYOR, SWELLENDAAM MUNICIPALITY: MR NG MYBURGH
THE MAYOR, EDEN DISTRICT MUNICIPALITY: MR M BOOYSEN
THE MAYOR, KANNALAND MUNICIPALITY: MS M BARRY
THE MAYOR, HESSEQUA MUNICIPALITY: MR G RIDDELS
THE MAYOR, MOSSEL BAY MUNICIPALITY: MR HJ LEVENDAL
THE MAYOR, GEORGE MUNICIPALITY: MR MG NAIK
THE MAYOR, OUDTSHOORN MUNICIPALITY: MR CF SYLVESTER
THE MAYOR, BITOU MUNICIPALITY: MR MP LOBESE
THE MAYOR, KNYSNA MUNICIPALITY: MS E BOUW-SPIES
THE MAYOR, CENTRAL KAROO DISTRICT MUNICIPALITY: MR N CONSTABLE
THE MAYOR, LAINGSBURG MUNICIPALITY: MR AA MARTINUS
THE MAYOR, PRINCE ALBERT MUNICIPALITY: MR G LOTTERING
THE MAYOR, BEAUFORT WEST MUNICIPALITY: MR J VAN DER LINDE

THE MUNICIPAL MANAGER, CITY OF CAPE TOWN: MR A EBRAHIM
THE MUNICIPAL MANAGER, WEST COAST DISTRICT MUNICIPALITY: MR H PRINS
THE MUNICIPAL MANAGER, MATZIKAMA MUNICIPALITY: MR DP LUBBE
THE MUNICIPAL MANAGER, CEDERBERG MUNICIPALITY: MR L VOLSCHEK (ACTING)
THE MUNICIPAL MANAGER, BERGRIVIER MUNICIPALITY: ADV H LINDE
THE MUNICIPAL MANAGER, SALDANHA BAY MUNICIPALITY: MR G SMITH (ACTING)
THE MUNICIPAL MANAGER, SWARTLAND MUNICIPALITY: MR J SCHOLTZ
THE MUNICIPAL MANAGER, CAPE WINELANDS DISTRICT MUNICIPALITY: MR M MGAJO
THE MUNICIPAL MANAGER, WITZENBERG MUNICIPALITY: MR D NASSON
THE MUNICIPAL MANAGER, DRAKENSTEIN MUNICIPALITY: DR J LEIBBRANDT
THE MUNICIPAL MANAGER, STELLENBOSCH MUNICIPALITY: MS G METLER
THE MUNICIPAL MANAGER, BREEDE VALLEY MUNICIPALITY: MR D McTHOMAS
THE MUNICIPAL MANAGER, LANGEBOEG MUNICIPALITY: MR SA MOKWENI
THE MUNICIPAL MANAGER, OVERBERG DISTRICT MUNICIPALITY: MR D BERETTI
THE MUNICIPAL MANAGER, THEEWATERSKLOOF MUNICIPALITY: MR J BARNARD (ACTING)
THE MUNICIPAL MANAGER, OVERSTRAND MUNICIPALITY: MR C GROENEWALD
THE MUNICIPAL MANAGER, CAPE AGULHAS MUNICIPALITY: MR D O'NEILL
THE MUNICIPAL MANAGER, SWELLENDAAM MUNICIPALITY: MR CM AFRICA
THE MUNICIPAL MANAGER, EDEN DISTRICT MUNICIPALITY: MR M STRATU
THE MUNICIPAL MANAGER, KANNALAND MUNICIPALITY: MR R STEVENS
THE MUNICIPAL MANAGER, HESSEQUA MUNICIPALITY: MR J JACOBS
THE MUNICIPAL MANAGER, MOSSEL BAY MUNICIPALITY: ADV MG GILLOMEE

THE MUNICIPAL MANAGER, GEORGE MUNICIPALITY: MR T BOTHA
 THE MUNICIPAL MANAGER, OUDTSHOORN MUNICIPALITY: MR R SMIT (ACTING)
 THE MUNICIPAL MANAGER, BITOU MUNICIPALITY: MR T NDLOVU
 THE MUNICIPAL MANAGER, KNYSNA MUNICIPALITY: MR K CHETTY
 THE MUNICIPAL MANAGER, CENTRAL KAROO DISTRICT MUNICIPALITY: MR S JOOSTE
 THE MUNICIPAL MANAGER, LAINGSBURG MUNICIPALITY: MR SC PIETERSE
 THE MUNICIPAL MANAGER, PRINCE ALBERT MUNICIPALITY: MR H METTLER
 THE MUNICIPAL MANAGER, BEAUFORT WEST MUNICIPALITY: MR K HAARHOFF (ACTING)

THE CHIEF FINANCIAL OFFICER, CITY OF CAPE TOWN: MR K JACOBY
 THE CHIEF FINANCIAL OFFICER, WEST COAST DISTRICT MUNICIPALITY: MR J KOEKEMOER
 THE CHIEF FINANCIAL OFFICER, MATZIKAMA MUNICIPALITY: MR G SEAS
 THE CHIEF FINANCIAL OFFICER, CEDERBERG MUNICIPALITY: MR E ALFRED
 THE CHIEF FINANCIAL OFFICER, BERGRIVIER MUNICIPALITY: MR G GOLIATH
 THE CHIEF FINANCIAL OFFICER, SALDANHA BAY MUNICIPALITY: MR S VORSTER
 THE CHIEF FINANCIAL OFFICER, SWARTLAND MUNICIPALITY: MR M BOLTON
 THE CHIEF FINANCIAL OFFICER, CAPE WINELANDS DISTRICT MUNICIPALITY: MS FA DU RAAN-GROENEWALD
 THE CHIEF FINANCIAL OFFICER, WITZENBERG MUNICIPALITY: MR C KRITZINGER
 THE CHIEF FINANCIAL OFFICER, DRAKENSTEIN MUNICIPALITY: MR J CARSTENS
 THE CHIEF FINANCIAL OFFICER, STELLENBOSCH MUNICIPALITY: MR M WÜST
 THE CHIEF FINANCIAL OFFICER, BREEDE VALLEY MUNICIPALITY: MR R ONTONG (ACTING)
 THE CHIEF FINANCIAL OFFICER, LANGEBERG MUNICIPALITY: MR B BROWN
 THE CHIEF FINANCIAL OFFICER, OVERBERG DISTRICT MUNICIPALITY: DR J TESSELAAR
 THE CHIEF FINANCIAL OFFICER, THEEWATERSKLOOF MUNICIPALITY: MR D LOUW
 THE CHIEF FINANCIAL OFFICER, OVERSTRAND MUNICIPALITY: MS S REYNEKE-NAUDE
 THE CHIEF FINANCIAL OFFICER, CAPE AGULHAS MUNICIPALITY: MR H VAN BILJON
 THE CHIEF FINANCIAL OFFICER, SWELLENDAM MUNICIPALITY: MR H SCHLEBUSCH
 THE CHIEF FINANCIAL OFFICER, EDEN DISTRICT MUNICIPALITY: MS L HOEK
 THE CHIEF FINANCIAL OFFICER, KANNALAND MUNICIPALITY: MR B STRYDOM
 THE CHIEF FINANCIAL OFFICER, HESSEQUA MUNICIPALITY: MS HJ VILJOEN
 THE CHIEF FINANCIAL OFFICER, MOSSEL BAY MUNICIPALITY: MR L FOURIE (ACTING)
 THE CHIEF FINANCIAL OFFICER, GEORGE MUNICIPALITY: MR K JORDAAN
 THE CHIEF FINANCIAL OFFICER, OUDTSHOORN MUNICIPALITY: MR F LÖTTER
 THE CHIEF FINANCIAL OFFICER, BITOU MUNICIPALITY: MR V MKHEFA
 THE CHIEF FINANCIAL OFFICER, KNYSNA MUNICIPALITY: MR M MEMANI
 THE CHIEF FINANCIAL OFFICER, CENTRAL KAROO DISTRICT MUNICIPALITY: MS U BAARTMAN
 THE CHIEF FINANCIAL OFFICER, LAINGSBURG MUNICIPALITY: MS A GROENEWALD
 THE CHIEF FINANCIAL OFFICER, PRINCE ALBERT MUNICIPALITY: MR J NEETHLING
 THE CHIEF FINANCIAL OFFICER, BEAUFORT WEST MUNICIPALITY: MR CJ KYMDELL (ACTING)

THE HEAD OFFICIAL: PROVINCIAL TREASURY (MR Z HOOSAIN)
 THE DEPUTY DIRECTOR GENERAL: FISCAL AND ECONOMIC SERVICES (MR H MALILA)
 THE DEPUTY DIRECTOR GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR A HARDIEN)
 THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (MS M KORSTEN)
 THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS JD GANTANA)
 THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (MR A DYAKALA) (ACTING)
 THE CHIEF DIRECTOR: ASSET MANAGEMENT (MR IG SMITH)
 THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING (MR L BRINDERS) (ACTING)
 THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYIS)
 THE HEAD: OFFICE OF THE FINANCE MINISTRY (ADV E PRETORIUS)
 THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)
 THE DIRECTOR: FINANCIAL GOVERNANCE (MS M VAN NIEKERK) (ACTING)
 THE DIRECTOR: FISCAL POLICY (DR N NLEYA)
 THE DIRECTOR: INFRASTRUCTURE (MR K LANGENHOVEN)
 THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR T MADONDILE) (ACTING)
 THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR ML BOOYSEN)
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR A DYAKALA)
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR M SIGABI)
 THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR R MOOLMAN)
 THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (MR A REDDY)
 THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS RH SLINGER)
 THE DIRECTOR: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK)
 THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS N EBRAHIM)
 THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS A SMIT)
 THE DIRECTOR: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A MAZOMBA)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT

THE HEAD OF DEPARTMENT: LOCAL GOVERNMENT

THE CHIEF DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS – NATIONAL TREASURY (MR J HATTINGH)

THE CHIEF DIRECTOR: MFMA IMPLEMENTATION – NATIONAL TREASURY (MR TV PILLAY)

MUNICIPAL ACCOUNTANTS FORUM (MAF): 11 AUGUST 2017 – LAINGSBURG MUNICIPALITY (CENTRAL KAROO DISTRICT)

PURPOSE

1. This circular serves to confirm that the Municipal Accountants Forum will take place on **11 August 2017 in Laingsburg**. In this regard all Municipal Managers and Chief Financial Officers are requested to ensure that the Heads of Budget, Accounting and Treasury Offices and mSCOA champions (together with the relevant team members, i.e. accountants) attend the meeting.

BACKGROUND

2. The purpose of the MAF is amongst others to enhance the achievement of the objectives of the Municipal Finance Management Act, 2003 (Act 56 of 2003), build institutional capacity and relationships, facilitate and encourage knowledge sharing, promote sound financial governance and adoption of best practices.
3. It is imperative that each municipality in the Province is adequately represented given the significance of the MAF and the topics to be covered at the session.

LOGISTICS

4. The logistics for the MAF meeting are as follows:

Date : 11 August 2017

**Venue : LAINGSBURG MUNICIPALITY – LAINGSBURG VLOED MUSEUM
AUDITORIUM (LAINGSBURG)**

Time : 08:45 – 14:00

CONFIRMATION/CORRESPONDENCE

5. Confirmation of attendance or apologies should reach Provincial Treasury by no later than **Monday, 24 July 2017**.
6. Please direct your communication to:
Attention: Ms Wafeeqah Mohamed
Tel: 021 483 8648
Fax: 021 483 4411
Email: Wafeeqah.Mohamed@westerncape.gov.za
7. Please find the Proposed Agenda (draft) as follows:

MUNICIPAL ACCOUNTANTS FORUM (MAF)

DRAFT AGENDA: 11 AUGUST 2017

Laingsburg Vloed Museum, Voortrekker Street, Laingsburg, 6900

Time		Item	Facilitator	Unit Responsible
08:45		Arrival		
SESSION ONE		OFFICIAL OPENING AND WELCOME		
09:00		Opening and Welcome	Mr A Dyakala Ms A Groenewald	Provincial Treasury Laingsburg Municipality
09:10		Approval of Agenda and New Items	Mr A Dyakala	Provincial Treasury
09:15		Minutes & Matters Arising	Mr A Dyakala	Provincial Treasury
SESSION TWO		IMPLEMENTATION OF THE 2017/18 MTREF		
09:25		2017/18 Budget Verification Process	Mr E Johannes	Provincial Treasury LGF
09:45		mSCOA GO LIVE Interactive session with municipalities	Mr D Stuurman	Municipalities/mSCOA Project Manager
10:20		TEA AND COFFEE BREAK		
SESSION THREE		FOSTERING FINANCIAL DISCIPLINE & GOVERNANCE		
10:45		Government Debt	Ms E Wenn & Guest	Provincial Treasury LGF
11:10		Provincial Grant Roll-over process	Mr Z Zonyane	Provincial Treasury LGF
11:30		Grant Reporting to Departments	Mr L Brinders	Provincial Treasury LGA
11:40		Update on mGAP/FMCMM/IPS ²	Ms M van Niekerk	Provincial Treasury FG
12:00		Status on AFS prep & AFS Verification Process	Mr T Madondile	Provincial Treasury LGA
SESSION FOUR		MUNICIPAL SUPPORT AND CAPACITY BUILDING		
12:15		General Matters raised: <ul style="list-style-type: none"> Feedback on PSAF Transversal Training: <ul style="list-style-type: none"> GRAP Training USB-Ed close out Adoption of MAF TOR & SOP 	Ms M Fortuin Ms S Cupido Mr A Dyakala	Provincial Treasury/All
12:55		Way forward and closure	Mr A Dyakala	Provincial Treasury
13:05		LUNCH AND DEPARTURE		

MAF 3rd QUARTER, 11 AUGUST 2017, WC Provincial Treasury

We encourage all municipalities to provide any further inputs or additions to the proposed agenda to Provincial Treasury by no later than **Friday, 21 July 2017**.

8. The Heads or Managers of Budget and or Treasury Offices or any other senior municipal officials that are responsible for driving budget and reporting reforms and are involved in the preparation of the municipal budget must also note the final MAF meeting date for the 2017-calendar year.

QUARTER	DATE	VENUE
Quarter 4	Friday, 10 November 2017	Bergvriër Municipality - West Coast District

9. All Municipal Managers and Chief Financial Officers are requested to ensure that the Heads of Budget and Treasury Offices attend the MAF and are also encouraged to provide any further relevant agenda items.

Your co-operation in this regard will be appreciated.



MR A DYAKALA

ACTING CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE

DATE: 17 July 2017

Draft Terms of Reference for the Western Cape

Municipal Accountants' Forum

(Hereinafter referred to as "MAF")

As a sub-committee to the Municipal Chief Financial Officers Forum (CFOF)

**Local Government Public Finance & Accounting
Western Cape Province**

Tel: 021- 483 4834

Fax: 021-483 4411

[E-mail: mfma.mfma@westerncape.gov.za](mailto:mfma.mfma@westerncape.gov.za)

1. STRATEGIC OVERVIEW

1.1 WESTERN CAPE PROVINCIAL TREASURY

Local government sphere consists of municipalities which are responsible for the provision of services to communities. Municipalities discharge a range of services, among them, to ensure provision of basic services to all communities as a minimum, and to promote the social and economic development of the community. Sound and effective financial management practices are essential to the long term sustainability of municipalities as well as sustainable improved service delivery.

Pursuant to the above, the Western Cape Provincial Treasury has adopted the following Vision, Mission and Values, i.e.

VISION

Change agent in resource allocation and utilisation practices in a systematic reduction in economic disparities.

MISSION

To obtain financial supportive means and foster the optimal utilisation of resources by means of sound governance practices.

VALUES

The Provincial Treasury cherishes the following values:

- To give effect to the public service code of conduct
- To be of service, to empower people
- To be an employment equity employer
- To be aware of, and to cultivate respect for our country's heterogeneity
- To benefit all the people of the Western Cape

2. OBJECTIVES

2.1 The MAF's objectives are to:

- Enhance the achievement of the objectives of the:
 - i. Municipal Finance Management Act, 2003 (Act 56 of 2003) and related regulations issued by National Minister of Finance.
 - ii. Accounting regulatory framework for Local Government.
 - iii. Arrive at a common understanding on such matters and with the objective of promoting consistency in local government.
- Build institutional capacity and relationships.
- Facilitate and encourage knowledge sharing.
- Establish formal and informal communication channels and support networks.
- Promote sound financial governance and accountability.
- Improve planning, co-ordination and prevent duplication of effort.
- Adoption of best practices.

2.2 Objectives to be achieved through:

- Making information available and identifying information required.
- Respecting the independence of the role players.
- Sharing of knowledge and best practices.
- Joint problem solving.
- Sharing lessons learnt.
- Reflecting on policy reform outcomes.

3. FORUM MEMBERSHIP

3.1 Permanent Membership

Permanent membership of the MAF comprises the following structures and/or functionaries:

- At least **one** representative from each Western Cape municipality.
- The representatives may consist of the Heads or Managers of Budget and or Treasury Offices or any other senior municipal officials that are responsible for driving the budget and reporting reforms and involved in the preparation of the municipal budget and or AFS.
- Membership of the MAF is open to all Western Cape Municipalities, and the Provincial Treasury of the Western Cape.
- Should no representatives be able to attend the MAF, it is the responsibility of the Chief Financial Officer to ensure that the specific municipality submits an apology **at least five days** prior to the engagement with a valid reason to the Provincial Treasury of the Western Cape.
- Should no representatives be able to attend the MAF, it's the responsibility of the Municipal Manager or Chief Financial Officer to ensure that the specific municipality is represented at the MAF to provide input as well as feedback.

3.2 Non-Permanent Membership

The Permanent Members of the MAF may from time to time and on an ad hoc basis require the participation of other entities to either:

- a. Serve in the MAF for a certain period and for a specific purpose that will be explained; or
- b. To provide an input on a specific subject matter.

The above-said delegation/s will be regarded as non-permanent members of the MAF for the period agreed-upon by the Permanent Members of the forum.

4. THE ROLES AND RESPONSIBILITIES OF THE CHAIR PERSON AND OTHER OFFICE BEARERS

The Chairperson of the MAF will be will be either the **Senior Manager: Local Government Finance or Accounting** from the Provincial Treasury on a rotational basis as follows:

- Quarter 1: February – LGPF
- Quarter 2: May – LGA
- Quarter 3: August – LGPF
- Quarter 4: November – LGA

The MAF will elect from its membership a Vice/Deputy Chairperson on an annual basis in accordance with procedures approved by the forum. The senior manager of LGPF or LGA automatically assumes the duty of vice chair when they are not performing or fulfilling the role of chair.

4.1 The Chairperson

The powers of the Chairperson will be to:

- Preserve and maintain order and to decide on any points of order submitted.
- Eject person/s obstructing the business of the MAF.
- Adjourn the MAF if it is so disorderly as to prevent the business of the MAF from taking place.

The main duties of the Chairperson **before** the MAF will be to:

- Ensure that the MAF has been properly convened and constituted.
- Draw up the agenda with the help of the secretary/secretariat.
- Prepare and be fully informed on all matters to be discussed.

The main duties of the Chairperson **during** the MAF will be to:

- Call the forum to order and declare it formally open.
- Make sure that the MAF runs according to legal constitutional requirements.
- Deal with items on the agenda in the order set.
- Confirm the minutes of the previous MAF and sign them.
- Maintain order and see that the MAF is conducted in the proper manner.
- Clarify and restate points which may not be clear to all members.
- Summarise and draw conclusions from discussions.
- Enact the role of facilitator, rather than participant, in debates.
- Ensure the recording and exact wording of any proposals or decisions, as well the names of proposers and seconders.
- Decide when a motion has been sufficiently discussed and can be put to the vote.
- Supervise the voting procedure.
- Use the casting vote if necessary.
- Identify any action to be taken and delegate responsibilities.
- Adjourn or close the forum.

The main duties of the Chairperson **after** the MAF will be to:

- Ensure that a full written record of the forum is produced by the secretary/secretariat and circulate to each member for agreement before the next MAF.
- Follow up on decisions and recommendations taken at the MAF and make sure they are carried out.

4.2 The Vice/Deputy Chairperson

The responsibility of the Vice/Deputy Chairperson will be:

- To support the Chairperson in the administration and development of the MAF and to chair the forums in the Chair's absence.
- If both are not available, the Chairperson must reschedule the meeting to be within the week of the initial date or nominate an alternate representative chair which should at least be on Deputy Director Level.
- The Vice/Deputy Chairperson role will be rotated amongst the members annually.
- Furthermore, the Chairperson may call meetings outside of the set dates as and when necessary.

4.3 Secretary/Secretariat

The role of the secretary/secretariat will be designated to the unit responsible for chairing the MAF for the quarter.

The duties of the secretary/secretariat **prior** to the MAF will be to:

- Draw up the agenda with the Chairperson.
- Ensure that all necessary documents requiring discussion or comment are attached to the agenda.
- Send out the notice of the MAF and agenda seven working days prior to the forum, to all members.
- Prepare all documents and correspondence to be dealt with at the MAF, in the order on which the items appear on the agenda.
- Circulate documents among members, if necessary.
- Arrange the venue and material, equipment and any costing required.

The duties of the secretary/secretariat **during** the MAF will be to:

- Ensure that all members signed the attendance register.
- Read the apologies of those who could not attend the MAF.

- Collect copies of all correspondence for later filing.
- Make notes on all proceedings.
- Record all motions, proposers, seconders and resolutions.
- Record the number of votes.
- Record the names of those responsible for further action and the due dates.

Note: The secretary takes no part in the debates of the meeting, nor does she/he vote.

The duties of the secretariat **after** the MAF will be to:

- Prepare the minutes, within **ten working days** after the MAF.
- Send a copy of the minutes to the Chairperson to be checked.
- File a copy of the checked minutes and send copies to the Chairperson and other MAF members within **fourteen working days** after the MAF and;
- Attend to all correspondence.

4.4 The MAF Members

- Members may invite non-members to attend meetings, but will not participate in decision-making nor voting.
- Presentations should be submitted to the secretary/secretariat within **seven working days** prior to the MAF.
- Members must submit agenda items to the secretary/ secretariat within **six weeks prior** to the scheduled MAF.
- When submitting an agenda item, issues should reflect the objectives of the MAF and be accompanied by a discussion document.
- The following should also be taken into account:
 - Generic/Transversal issues
 - Materiality of ad hoc issues
 - Feedback from various persons

- Only those members present at the MAF can be nominated for further discussion or investigation and will be able to vote.
- Minutes shall be checked by the Chairperson and accepted by the committee members as a true and accurate record at the commencement of the next meeting.

5. REPORTING

Minutes of the MAF shall be circulated to all municipal representatives of the forum. Minutes will be made available to the Municipal Chief Financial Officer (CFO), as well as the Local Government Budget Analysis Chief Directorate within National Treasury.

High level deliberations at the MAF, as a sub-committee of the CFO Forum, should be done at the quarterly CFO Forum meetings.

Presentations at CFO Forums and presentation content should be applicable to CFOs.

6. MEETING ATTENDANCE

The MAF will encourage dialogue and debate between municipalities, Provincial and National Treasury as well as non-permanent members.

The MAF may:

- a. Extend an open invitation to particular non-members to attend meetings.
- b. Invite particular non-members to attend meetings in connection with specific agenda items.
- c. Limit attendance at particular meetings or parts of meetings or agenda items to MAF members only.

7. QUORUM

A quorum of members for the MAF shall be fifteen (15) municipalities (fifty per cent representation), if no quorum is present an alternative date needs to be decided to reconvene.

8. ADMINISTRATION

The Chairperson will be responsible for administering the forums with the assistance from the other MAF members where appropriate.

9. FREQUENCY OF MEETINGS

The forum will aim to meet **four times a year** (March, June, September and December) and dates will be agreed upon on an annual basis. The agenda for each meeting will be determined by the Chairperson in consultation with the forum members.

10. PROCEDURAL FORMALITIES

Special note should be taken of the following:

The Terms of Reference (TOR) will be reviewed on an annual basis from the date of approval. The TOR may be altered to meet the current needs of all forum members, by agreement of the majority of the members.

11. CODE OF CONDUCT AND PRINCIPLES OF ACCOUNTABILITY

The aims and object of the Code of Conduct are:

- To foster and promote the spirit, purpose and objective of the Forum.
- To enhance the image and credibility of the MAF.
- To embed trust, respect and co-operation between members of the MAF and any ad hoc participants in the operations and business of the Forum.

The following generally recognised principles of accountability and responsibility will dictate the decorum of the Forum members, namely:

1. **Accountability** -- Members are deemed accountable to the Forum as well as to the Municipal Manager at their respective municipalities.
2. **Batho Pele** – Members are obliged to exemplify the principles of *Batho Pele* in their inter-personal relations.
3. **Consensus** – Members will operate on the basis of consensus reached in the Forum; failing which, a majority decision will prevail.
4. **Integrity** – Members will always act with integrity and honesty in the execution of their tasks and functions as members of the Forum.
5. **Objectivity** – Members will make decisions on merit, based on the mandate received from their municipalities. Members may not act in any manner that will compromise the credibility of the Forum.
6. **Report back** – Members are responsible for timeous feedback to the Forum via its Secretariat on the deliverables and resolutions taken by the Forum. Members will give feedback to the Municipal Manager of their municipalities
7. **Leadership** – Members will show leadership in their comportment by upholding the norms of common decency, by fostering respect, and by setting a good example as a responsible and disciplined citizen.

Breaches of the Code of Conduct will be dealt with in terms of normal standard procedure for resolution of deviation, whilst not excluding the possibility of a written report to the Accounting Officer to whom the MAF member reports.

12. FINANCIAL AND OTHER MATTERS

- Costs related to attending and hosting meetings shall be borne by the respective member's institution.
- The Provincial Treasury will only be responsible for the costs of venue hire and catering.
- The members of the MAF are responsible for regular review of the Forum's terms of reference.

CHAIRPERSON

DATE:



**Western Cape
Government**

Provincial Treasury

Standard Operating Procedure for the MUNICIPAL ACCOUNTANTS FORUM (MAF)

(SOP 1/2017 – Version 2)

DIRECTORATE: **LOCAL GOVERNMENT FINANCE**

Implementation date: 1 August 2017

SOP Group(s):		DIRECTORATE: LOCAL GOVERNMENT FINANCE		
SOP Reference and Version No:		2/2017 – Local Government Finance		
Prepared by:	S Cupido	Date:		
Checked by:		Date:		
Approved by:	Mr A Dyakala	Approval Date:	Commencement Date: 1 August 2017	Review Date: Annually, if required
REVISION HISTORY: Revised on 14 July 2017				
Revision Ref No.: 2/2017	Approved:	Date:	Authority	Resolution Number or Minutes Reference
<p>1. PURPOSE:</p> <p>1.1 This SOP will inform the user how the MAF are managed and organised.</p> <p>1.2 This SOP will be effective as from July 2015 and will apply to the 2017/18 financial year and going forward.</p> <p>1.3 The purpose of this SOP is to outline the process that must be followed by WCPT in organising the MAF.</p>				
<p>2. BACKGROUND:</p> <p>2.1 Western Cape Provincial Treasury (WCPT) has identified the need to provide financial and accounting technical support to the Western Cape municipalities to ensure that the compliance to MFMA, GRAP and other related regulations are adhered to.</p> <p>2.2 With effect from the 2011/12 financial year, WCPT embarked with a process of engaging with municipalities to tackle the issues that have been identified as challenging.</p> <p>2.3 The MAF creates an excellent platform for experiential learning and identification of best practices.</p> <p>2.4 The process required an establishment of a Terms of Reference that will ensure effective and efficient allocation of the resources in this regard.</p> <p>2.5 The coordination of the MAF will be rotated quarterly between the Local Government Finance and Local Government Accounting units.</p>				

3. OBJECTIVE OF MUNICIPAL ACCOUNTANTS FORUM (MAF):

The Forum's objectives are to:

- Enhance the achievement of the objectives of the:
 - i. Municipal Finance Management Act, 2003 (Act 56 of 2003)
 - ii. Municipal Budget and Reporting Regulations
- Build institutional capacity and relationships;
- Facilitate and encourage knowledge sharing;
- Establish formal and informal communication channels and support networks;
- Consult on budget and in-year monitoring reporting reforms and priorities;
- Promote sound financial governance and accountability;
- Improve planning, co-ordination and prevent duplication of effort; and
- Adoption of best practices.

4. RELATED LEGISLATION REQUIREMENTS:

- 4.1 The Western Cape Government, in terms of section 154(1) of the Constitution of the Republic of South Africa, 1996, must support and strengthen the capacity of local government in the Province, to manage their own affairs, to exercise their powers and to perform their functions.
- 4.2 In addition to above the Provincial Government, in terms of section 5 of the Municipal Finance Management Act, 2003 (Act 56 of 2003), must assist municipalities in building their capacity for efficient, effective and transparent financial management.
- 4.3 To accomplish this, Provincial Treasury instituted a process whereby the WCPT identified the need for technical support to the Western Cape municipalities by hosting the MAF on quarterly basis.

INTERNAL PROCEDURE	PROCEDURE TO BE FOLLOWED	RESPONSIBILITY
1. ANNUAL		
1.1 Plan MAF dates for the year ahead at the start of the calendar year.	<ul style="list-style-type: none"> • Identify 1 MAF engagement quarterly preferably on the second Friday of February, May, August and November. • MAF engagements are regarded as a precursor to the CFOF and should at least be held 2 weeks prior to the CFOF. • Take cognisance of major municipal events to avoid conflict. • Ensure MAF dates are diarised in the MFMA and PT Calendar. 	MAF Coordinating Analyst - LGF
1.2 Draft Circular informing stakeholders about the planned quarterly dates and related venues.	<ul style="list-style-type: none"> • Prepare a Circular to be issued to municipalities, within PT and related stakeholders on the proposed quarterly engagement dates and venues; e.g. February – Eden District May – Central Karoo District August – Overberg District November – West Coast District Alternative – Cape Winelands District • The Circular to be approved and distributed in first week of February annually. 	MAF Coordinating Analyst - LGF

INTERNAL PROCEDURE	PROCEDURE TO BE FOLLOWED	RESPONSIBILITY
2. QUARTERLY (Before MAF) 2.1 Prepare draft agenda	<ul style="list-style-type: none"> Approximately six weeks before the MAF engagement, arrange a meeting with respective SMs (LGF and LGA) and DDs (LGF, LGA, LGSCM, LGCG, LGBO, LGFP) to source agenda items/topics. Agenda items should be topical issues and a combinations of case studies and discussion points. Agenda items should be a precursor to the forthcoming Chief Financial Officers' Forum. Presenters should include municipal, provincial officials. Guest speakers may also be invited. The agenda to be finalised and closed off for distribution one month before the MAF engagement. 	MAF Coordinating Analyst/Deputy Director: Rotating between LGF and LGA
2.2 Municipal Participation	<ul style="list-style-type: none"> SMs or DDs will engage with respective municipalities for sourcing financial/ accounting or budget technical issues for MAF discussion or case study at least six weeks prior MAF. 	SMs/DDs – LGF and LGA
2.3 Welcome, venue and catering	<ul style="list-style-type: none"> Liaise with respective hosting municipality to do welcome by Chief Financial Officer and to finalise appropriate venue and related logistical requirements such as sound, projectors, flip chart etc. Confirmation of venue to be finalised before issuance of quarterly MAF Circular. Arrange with suitable caterers for menu options for tea and lunch. Through units' personal assistant prepare submission and costing requirements for CFO approval. 	MAF Coordinating Analyst/Deputy Director: Rotating between LGF and LGA
2.4 Quarterly Circular	<ul style="list-style-type: none"> Prepare a circular to municipalities, PT and relevant stakeholders to confirm MAF date, venue, directions to venue, agenda and attendance confirmation. Ensure that the circular is distributed via PT Circulars and the MFMA mailbox. 	MAF Coordinating Analyst/Deputy Director: Rotating between LGF and LGA
2.5 Attendance	<ul style="list-style-type: none"> Liaise with respective LGF DDs to follow-up on municipal attendance. Keep updated attendance confirmation list and source reasons for non-attendance. 	MAF Coordinating Analyst/Deputy Director: Rotating between LGF and LGA

INTERNAL PROCEDURE	PROCEDURE TO BE FOLLOWED	RESPONSIBILITY
2.6 Presentations and stationery	<ul style="list-style-type: none"> • Ensure all power-point presentations are received from respective presenters' 1 week before MAF. • Distribute power-point presentations and minutes of previous meeting to all confirmed attendees and municipal CFOs and MMs two days before MAF via live-link. • Secure PT banners at least 1 week before MAF. • Prepare attendance register form for MAF day. • Prepare a limited number of packs containing agenda and presentations. 	MAF Coordinating Analyst/Deputy Director: Rotating between LGF and LGA
2.7 Financial Implications	<ul style="list-style-type: none"> • Expenditure related to catering will be carried by the unit (LGF or LGA) who takes responsibility of the quarterly logistics. 	Rotating between LGF and LGA
3. QUARTERLY (MAF Day)		
3.1 Logistics	<ul style="list-style-type: none"> • Ensure that venue and logistical requirements are prepared and set at start of MAF. • Ensure catering company are present as agreed. • Ensure all attendees confirmed attendance and signed attendance register. • Ensure all attendees received an evaluation form for completion and collection at end of MAF. 	MAF Coordinating Analyst: Rotating between LGF and LGA
3.2 Facilitation	<ul style="list-style-type: none"> • The chairperson assisted by the deputy chairperson will manage the business of the MAF within the agreeable timeframes. • The duties of the deputy chair to be performed by the alternative SM (LGF and LGA). 	Senior Manager: Rotating between LGF and LGA
3.3 Scribe	<ul style="list-style-type: none"> • Perform secretarial duties on day of MAF. 	MAF Coordinating Analyst: Rotating between LGF and LGA

INTERNAL PROCEDURE	PROCEDURE TO BE FOLLOWED	RESPONSIBILITY
4. QUARTERLY (After MAF)		
4.1 Debrief and CFOF Feedback	<ul style="list-style-type: none"> • Arrange a debriefing session with LGF and LFA MAF coordinating officials. • Identify successes, follow-up and areas of improvement. • Prepare presentation for CFOF feedback. 	Senior Manager: Rotating between LGF and LGA
4.2 Data storage	<ul style="list-style-type: none"> • Forward all presentations, circular, agenda and attendance register electronically to PT Departmental Communications Officer (Xolani Galada) for uploading on the shared drive and creation of link to the shared drive. • Distribute link to stored presentations, agenda, register and minutes of previous meeting to all confirmed attendees and municipal CFOs and MMs via the MFMA mailbox 1 week after the MAF. 	MAF Coordinating Analyst: Rotating between LGF and LGA AND Departmental Communications Officer
4.3 Minutes	<ul style="list-style-type: none"> • Compile draft minutes within 10 days after MAF and distribute to MAF coordinating officials (LGF and LGA) for further inputs. • Finalise minutes and submit for approval to SM within 15 days after MAF. 	Deputy Director
5. REPORTING OF PERFORMANCE INFORMATION		
5.1 Identify the process to be followed on the reporting of performance information.	<ul style="list-style-type: none"> • MAF Coordinator compiles annual Executive Summary and submit approved report to SM for tabling in January EXCO. • The Executive Summary will encapsulate successes, challenges, attendance, related costs and focus areas for future MAFs. 	MAF Coordinating Analyst/ Deputy Director: Rotating between LGF and LGA

MR A DYAKALA

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DATE:

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