

Reference: RCS/C.5

TREASURY CIRCULAR MUN NO. 7/2018

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: ADV G VAN DEVENTER
THE MAYOR, BREEDE VALLEY MUNICIPALITY: MS A STEYN
THE MAYOR, LANGE BERG MUNICIPALITY: MR HM JANSEN
THE MAYOR, OVERBERG DISTRICT MUNICIPALITY: MR S FRANKEN
THE MAYOR, THEEWATERSKLOOF MUNICIPALITY: MS CJM VOSLOO
THE MAYOR, OVERSTRAND MUNICIPALITY: MR D COETZEE (ACTING)
THE MAYOR, CAPE AGULHAS MUNICIPALITY: MR PJ SWART
THE MAYOR, SWELLENDAM 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: MS I BROWN (ACTING)
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 L MBANDAZAYO (ACTING)
THE MUNICIPAL MANAGER, WEST COAST DISTRICT MUNICIPALITY: MR W MARKUS (ACTING)
THE MUNICIPAL MANAGER, MATZIKAMA MUNICIPALITY: MR DP LUBBE
THE MUNICIPAL MANAGER, CEDERBERG MUNICIPALITY: MR L VOLSCHENK
THE MUNICIPAL MANAGER, BERGRIVIER MUNICIPALITY: ADV H LINDE
THE MUNICIPAL MANAGER, SALDANHA BAY MUNICIPALITY: DR P VOGES
THE MUNICIPAL MANAGER, SWARTLAND MUNICIPALITY: MR J SCHOLTZ
THE MUNICIPAL MANAGER, CAPE WINELANDS DISTRICT MUNICIPALITY: MR H PRINS
THE MUNICIPAL MANAGER, WITZENBERG MUNICIPALITY: MR D NASSON
THE MUNICIPAL MANAGER, DRAKENSTEIN MUNICIPALITY: DR J LEIBBRANDT
THE MUNICIPAL MANAGER, STELLENBOSCH MUNICIPALITY: MS G METTLER
THE MUNICIPAL MANAGER, BREEDE VALLEY MUNICIPALITY: MR D McTHOMAS
THE MUNICIPAL MANAGER, LANGE BERG MUNICIPALITY: MR SA MOKWENI
THE MUNICIPAL MANAGER, OVERBERG DISTRICT MUNICIPALITY: MR D BERETTI
THE MUNICIPAL MANAGER, THEEWATERSKLOOF MUNICIPALITY: MS B MUNSAMY-SWARTLAND (ACTING)
THE MUNICIPAL MANAGER, OVERSTRAND MUNICIPALITY: MR C GROENEWALD
THE MUNICIPAL MANAGER, CAPE AGULHAS MUNICIPALITY: MR D O'NEILL
THE MUNICIPAL MANAGER, SWELLENDAM MUNICIPALITY: MR A GROENEWALD
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 GILIOME

THE MUNICIPAL MANAGER, GEORGE MUNICIPALITY: MR T BOTHA
THE MUNICIPAL MANAGER, OUDTSHOORN MUNICIPALITY: MR A PAULSE
THE MUNICIPAL MANAGER, BITOU MUNICIPALITY: MR J DOUGLAS (ACTING)
THE MUNICIPAL MANAGER, KNYSNA MUNICIPALITY: MR K CHETTY
THE MUNICIPAL MANAGER, CENTRAL KAROO DISTRICT MUNICIPALITY: MR S JOOSTE
THE MUNICIPAL MANAGER, LAINGSBURG MUNICIPALITY: MS A GROENEWALD (ACTING)
THE MUNICIPAL MANAGER, PRINCE ALBERT MUNICIPALITY: MR H METTLER
THE MUNICIPAL MANAGER, BEAUFORT WEST MUNICIPALITY: MR K HAARHOFF

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
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THE CHIEF FINANCIAL OFFICER, EDEN DISTRICT MUNICIPALITY: MS L HOEK
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THE CHIEF FINANCIAL OFFICER, HESSEQUA MUNICIPALITY: MS HJ VILJOEN
THE CHIEF FINANCIAL OFFICER, MOSSEL BAY MUNICIPALITY: MR K BRUWER (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

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THE DEPUTY DIRECTOR GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR IG SMITH) (ACTING)
THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (MS M KORSTEN)
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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): 23 FEBRUARY 2018 – WITZENBERG MUNICIPALITY (CAPE WINELANDS DISTRICT)

PURPOSE

1. This circular serves to confirm that the Municipal Accountants Forum will take place on **23 February 2018 in Tulbagh**. 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 : 23 February 2018

Venue : WITZENBERG MUNICIPALITY – TULBAGH TOWN HALL

Time : 08:00 – 14:00

CONFIRMATION/CORRESPONDENCE

5. Confirmation of attendance or apologies should reach Provincial Treasury by no later than **Wednesday, 14 February 2018**.
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: 23 FEBRUARY 2018

Tulbagh Town Hall, Van der Stel Street, Tulbagh, 6820

Time	Item	Facilitator	Unit Responsible
08:00	Arrival		
SESSION 1	OFFICIAL OPENING AND WELCOME		
8:30	Opening and Welcome	Mr A Dyakala Mr C Kritzinger	Provincial Treasury Witzenberg Municipality
8:35	Approval of Agenda and New Items	Mr A Dyakala	Provincial Treasury
8:40	Approval of Previous meeting minutes	Mr A Dyakala	Provincial Treasury
8:50	Matters Arising from Previous Meeting: <ul style="list-style-type: none"> • Research on proposed position papers principle arrangements of the Road agency and HSDG • Adjustment Budget • Grant Roll-over 	Mr A Dyakala	Provincial Treasury
9:20	Secretariat feedback: <ul style="list-style-type: none"> • MAF evaluation feedback 	Ms I Toffey	Provincial Treasury LGA
SESSION 2	FOSTERING FINANCIAL DISCIPLINE & GOVERNANCE		
9:35	Unpacking the 2016/17 Management Reports - Key Transversal findings	Mr T Madondile Mr Z Hendricks	Provincial Treasury LGA
10:00	Feedback: <ul style="list-style-type: none"> • GRAP training • PSAF 	Mr L Brinders Ms M Fortuin	Provincial Treasury LGA
10:10	MID MORNING TEA		
SESSION 3	IMPLEMENTATION OF THE 2018/19 MTREF		
10:30	Update on the Integrated Municipal Engagement Framework; 2018 LG MTEC Process (Circular 89)	Ms N Rinqest	Provincial Treasury LGBO
10:50	Strengthening the In-Year Reporting <ul style="list-style-type: none"> • Compliance • Quality of Reporting • Cash Reporting 	Mr N Vumazonke/ Ms A Paries	Provincial Treasury LGF/ Cash Management
11:15	Monthly Budget Statement – Municipal Introspection	LGF	Breede Valley Municipality
SESSION 4	mSCOA		
12:15	<ul style="list-style-type: none"> • Feedback • Results of Self Assessments • Data string submission analysis 	Mr D Stuurman Mr R Page	Provincial Treasury National Treasury
13.15	Closure	Mr A Dyakala	Provincial Treasury
13.30	LUNCH		

MAF 1st QUARTER, 23 FEBRUARY 2018, 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 **Wednesday, 14 February 2018**.

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 who are involved in the preparation of the municipal budget must also note the final MAF meeting dates for the 2018 calendar year:

QUARTER	DATE	VENUE
Quarter 2	Friday, 25 May 2018	Swellendam Municipality Overberg District
Quarter 3	Friday, 17 August 2018	Knysna Municipality Eden District
Quarter 4	Friday, 16 November 2018	Prince Albert Municipality Central Karoo 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: 6 February 2018

Reference: PTR 16/2/1

**MINUTES TO THE MUNICIPAL ACCOUNTANTS' FORUM (MAF) MEETING OF 9 & 10 NOVEMBER
2017 AT PIEKENIERSKLOOF MOUNTAIN RESORT, CITRUSDAL**

Chair: Andile Dyakala/Lance Brinders

Scribe: Ielhaam Toffey

Item	Discussion and Resolutions	
1.	OPENING AND WELCOME	The Forum chairperson, Mr A Dyakala (Provincial Treasury), and the CFO of Bergrivier Municipality, Mr G Goliath, officially welcomed the municipal and provincial treasury officials to the Municipal Accountants Forum in the Bergrivier region.
2.	ATTENDANCE AND APOLOGIES	
2.1	<p>In attendance From Provincial Treasury: Day 1:</p> <ol style="list-style-type: none"> 1. Mr A Dyakala (LGF) 2. Mr N Vumazonke (LGF) 3. Mr E Johannes (LGF) 4. Ms W Mohamed (LGF) 5. Ms S Cupido (LGF) 6. Mr W Hermanus (LGF) 7. Mr A Singh (LGF) 8. Mr P Petersen (LGF) 9. Mr S Mackay (LGF) 10. Mr D Stuurman (mSCOA) 11. Ms M Fortuin (LGA) 12. Mr L Brinders (LGA) 13. Ms I Toffey (LGA) 14. Mr N Dayeni (LGA) <p>Day 2:</p> <ol style="list-style-type: none"> 1. Mr A Dyakala (LGF) 2. Mr Z Zonyane (LGF) 3. Ms S Cupido (LGF) 4. Ms W Mohamed (LGF) 5. Mr D Stuurman (mSCOA) 6. Ms M Fortuin (LGA) 7. Mr L Brinders (LGA) 8. Ms I Toffey (LGA) 9. Mr N Dayeni (LGA) 	<p>From Western Cape Municipalities</p> <ol style="list-style-type: none"> 1. Mr A Crotz (Breede Valley) 2. Ms M Johannessen (Cape Winelands) 3. Ms J Swanepoel (Cape Winelands) 4. Mr CJM Arangie (Cape Winelands) 5. Mr M Lesch (Cape Winelands) 6. Mr C Roland (Cape Winelands) 7. Mr T Mduyana (Stellenbosch) 8. Mr X Skade (Stellenbosch) 9. Mr J van Wyk (Stellenbosch) 10. Mr L Nteta (Stellenbosch) 11. Ms A Juries (Witzenberg) 12. Mr W Petersen (Beaufort West) 13. Mr R Eland (Beaufort West) 14. Mr R de Bruyn (Central Karoo District) 15. Ms P Dyasi (Central Karoo District) 16. Mr C Payle (Bitou) 17. Ms S Stuurman (Bitou) 18. Ms Z van Rooyen (George) 19. Mr B Strydom (Kannaland) 20. Ms R Nel (Kannaland) 21. Mr B Stuurman (Knysna) 22. Mr H Le Roux (Mossel Bay) 23. Mr S Stanley (Cape Agulhas) 24. Ms W Stassen (Overberg District) 25. Mr S de Jager (Overberg District) 26. Mr B King (Overstrand) 27. Mr G Goliath (Bergrivier) 28. Ms E Scholtz (Bergrivier) 29. Ms F Valentyn (Bergrivier) 30. Ms E Visser (Cederberg) 31. Mr P Lof (Matzikama) 32. Ms L King (Matzikama) 33. Ms L van Wyk (Matzikama) 34. Mr S Gcwabe (Saldanha Bay) 35. Mr T Williams (Saldanha Bay) 36. Ms H Papier (Swartland)

Items	Resolution	Responsible	Due Date	
6. MFMA EVENTS CALENDAR – TRANSVERSAL TRAINING				
	<p>Mr Singh presented on this item.</p> <p>This presentation included PT's mandated function, the goal of the training project and the training dates.</p>	<p>The following comments are NOTED:</p> <ul style="list-style-type: none"> • The various training dates are continuous and results in officials being out of office long periods of time, as in certain instances the same municipal officials need to attend more than one session. • It was highlighted that the training dates were derived by looking at the MFMA calendar requirements. • It was indicated that the training sessions are prepared to accommodate all levels and if an intern will be attending, it is advisable that an experienced staff member accompany an intern. • As far as possible, the NGF levels will be indicated when PT communication is issued for training. 	All municipalities	By the next MAF
7. SECRETARIAT FEEDBACK				
	<p>Ms Mohamed presented on this item.</p> <p>The presentation included results of the previous MAF questionnaires, how the municipal responses were taken into account for the current MAF, the importance of municipal input for this forum and the proposed meeting dates for next year.</p>	Forum members are encouraged to submit their inputs to this Forum when requested.	All municipalities	Ongoing
8. 2017/18 VERIFICATION STATUS UPDATE & PROCESS MAP				
	<p>Ms Toffey and Mr Hermanus presented on this item.</p> <p>The presentation includes the purpose of the verification processes, AFS and Budget, the process map for the next AFS verification, the verification status for both process and the challenges experienced during the Budget verification process.</p>	<p>Mr Dyakala highlighted the following:</p> <p>The Province did not meet the deadline date of 30 September 2017.</p> <p>This resulted in a non-compliance for the Province. Achieving a 100% completed rate within the required deadline date should be strived for going forward.</p> <p>The question of how the verification process can be institutionalised was raised. The concerns raised by municipalities are:</p> <ul style="list-style-type: none"> • Currently the focus is mSCOA implementation; • The budget returns and tabled budget is on different formats; and • Lack of capacity at certain municipalities. 	All municipalities	Ongoing

Items	Resolution	Responsible	Due Date
9. STATUS OF MFMA COMPLIANCE			
<p>Mr Johannes presented on this item.</p> <p>The presentation included an overview of MFMA implementation for the quarter relating to September 2017 and highlighting what our Province still needs to focus on going forward.</p>	<p>The results reflected for the PPP submissions was questioned.</p> <p>The PPP calculation should be based on the total number of municipalities that have PPP arrangements and not the total number of municipalities, this results in the low percentage of compliance being reported.</p> <p>It was requested that municipalities submit a zero return for this item.</p>	All municipalities	Ongoing
10. 2016/17 AFS PREPARATION BEST PRACTICES			
<p>Mr Gcwabe and Mr Williams from Saldanha Bay presented on this item.</p> <p>Their presentation included a comprehensive overview of the AFS presentation process at Saldanha Bay municipality, including a comparison between utilising a service provider vs own staff, how factors such as the environment, processes and tools have impacted the municipality and improved their audit opinions over the last 8 years.</p> <p>It was encouraged that municipal officials attend the Annual GRAP update training and the Western Cape Accounting Working Committee meetings.</p>	<p>The presenters were commended on their comprehensive presentation.</p> <p>Suggestions were sourced for the quick dissemination of the information and resolutions taken at the Accounting Working Committee meetings.</p> <p>Mr Brinders suggested a monthly communication be issued to all municipalities.</p>	Mr Brinders	Subsequent to next Accounting Working Committee
11. mGAP STATUS UPDATE			
<p>Mr Arends presented on this item.</p> <p>An overview of the Province's MGAP status was presented.</p>	<p>Mr Arends indicated that all queries raised previously has been resolved, except for the delayed emails not reaching the relevant municipal staff members.</p>	All municipalities	Ongoing
12. POSITION PAPER – MISALIGNMENT BETWEEN MSCOA & GRAP			
<p>Ms Stassen of Overberg District municipality presented on this item.</p> <p>This position paper presented Overberg District municipality's view.</p> <p>The presentation included additional concerns regarding mSCOA v6.1.</p>	<p>Ms Stassen indicated that all questions/queries raised, was logged on the NT FAQ database.</p> <p>A concern was raised regarding the inconsistency of the AG's application during the current audit cycle.</p>	All municipalities	Ongoing

Items	Resolution	Responsible	Due Date
13. FEEDBACK FROM ACCOUNTING WORKING COMMITTEE & PSAF			
<p>Mr Brinders presented on this item.</p> <p>The presentation included the latest developments for the ASB, IPSASB and related stakeholders. It also covered the 2016/17 Audit findings that was received by PT.</p>	<p>Mr van Wyk raised the following comments:</p> <ul style="list-style-type: none"> • With reference to the Position Paper on Housing and Roads agency function, there are legislative references relating to agency agreements in the Municipal Systems Act and Constitution. • We also need to be aware of the VAT implications. 	Mr Brinders	By the next MAF
14. UPDATE ON PROVINCIAL ROLL-OVER PROCESS			
<p>Mr Zonyane presented on this item.</p> <p>The presentation included an update on the 2016/17 Provincial Roll-over Process, the challenges experienced and the progress of the approval process.</p> <p>No approval letters were issued at the date of the Forum.</p>	<p>It was highlighted that an approval letter will be issued and not a gazette.</p> <p>The current gazette issued refers to the 2017/18 Provincial Financial Management Support Grant.</p>	Mr Zonyane	Ongoing
15. mSCOA POST IMPLEMENTATION & INTERACTION			
<p>Mr Le Roux presented the mSCOA post implementation activities for Mossel Bay municipality.</p> <p>The comprehensive presentation was well received and the municipality was commended for the progress they have made to date.</p> <p>Mr Lof presented the mSCOA post implementation activities for Matzikama Municipality.</p> <p>The municipality was commended for the progress made especially considering the system change they had to undergo a few months ago.</p> <p>Mr Stuurman presented on the mSCOA update for the Province. His presentation highlighted the road maps ahead for NT, PT and municipalities and identified priorities, issues and risks.</p>	<p>The following comments were HIGHLIGHTED by the Forum members:</p> <ul style="list-style-type: none"> • There will be prior period errors in the next audit cycle. • With the implementation of mSCOA, capacity is required. • The accounting of water inventory is a challenge. • As certain system providers are still developing the system, business processes are being amended continuously. • Establishing and maintaining the working committees within user groups is very useful and new system requirements can be prompted. • For certain municipalities, a number of the non-compliance issues for mSCOA is as a result of the system being unable to generate and submit the required reports. • The post implementation of mSCOA will continue for a number of years. • All municipalities need to be aware of all circulars, in particular Circular 80 Annexure B. 	All Forum members	Ongoing

Items	Resolution	Responsible	Due Date
	<ul style="list-style-type: none"> • Review the bills that are open for comment, this may have an impact on municipalities • Continue to have regular mSCOA meetings. • With regards to the funding segment, it is important to specify the core and non – core functions. The core functions are those listed in the Constitution. <p>Mr Stuurman INDICATED the following:</p> <ul style="list-style-type: none"> • Seamless integration means that information must flow from one system to another without manual intervention. A work around to this, a file from one system is generated and stored in a secure location, where there is no human interference, and is imported into another system. • The chart changes were presented. • The queries/issues log will be emailed to all Forum attendees. • For next year's audit cycle, the AG has requested that the opening balances working papers be included in the audit file and ensure that mSCOA chart definitions are adhered to. It is suggested that all opening balances be signed off by the respective Internal Audit units. • The NT FAQ information, in excel format, will be provided to Forum members. 	<p>Mr Stuurman</p> <p>Mr Stuurman</p>	<p>By the next MAF</p> <p>Immediately</p>

Items	Resolution	Responsible	Due Date
16.	WAY FORWARD AND CLOSURE		
	<p>All attendees were requested to complete the evaluation forms.</p>	<p>Mr Dyakala, at the end of Day 1, and Mr Brinders, at the end of Day 2, acknowledged all contributions and inputs made by presenters and MAF delegates.</p> <p>A special thanks was expressed to Bergrivier Municipality for hosting.</p> <p>The engagement adjourned at 12:30.</p> <p>The next MAF is proposed to take place on 16 February 2018. A communication will be issued accordingly.</p>	
17.	LUNCH AND DEPARTURE		

MR A DYAKALA (MAF PROGRAMME FACILITATOR)

DATE:

MR L BRINDERS (MAF PROGRAMME FACILITATOR)

DATE: