

PROVINSIALE TESOURIE • PROVINCIAL TREASURY •
UNONDYEBO WEPHONDO



Verwysing
Reference
Isalathiso T 7/2/7

Navrae
Enquiries
Imibuzo N. Manyathi
X6803

TREASURY CIRCULAR MUN 5 - 2010

THE MAYOR, CITY OF CAPE TOWN: MR D PLATO
THE MAYOR, WEST COAST DISTRICT: MRS H KITSHOFF
THE MAYOR, MATZIKAMA MUNICIPALITY: MR P BOK
THE MAYOR, CEDERBERG MUNICIPALITY: MS J MOUTON
THE MAYOR, BERGRIVIER MUNICIPALITY: MR S CLAASSEN
THE MAYOR, SALDANHA BAY MUNICIPALITY: MR J SKEI
THE MAYOR, SWARTLAND MUNICIPALITY: MR T VAN ESSEN
THE MAYOR, CAPE WINELANDS DISTRICT: MR B CHABAAN
THE MAYOR, WITZENBERG MUNICIPALITY: MS N MHLATI
THE MAYOR, DRAKENSTEIN MUNICIPALITY: MS C MANUEL
THE MAYOR, STELLENBOSCH MUNICIPALITY: ALDERMAN PM SWARTZ
THE MAYOR, BREEDE VALLEY MUNICIPALITY: MR C NTSOMI
THE MAYOR, BREEDE RIVER/WINELANDS MUNICIPALITY: MR SJ NGONYAMA
THE MAYOR, OVERBERG DISTRICT: MS M GILLION
THE MAYOR, THEEWATERSKLOOF MUNICIPALITY: MR C PUNT
THE MAYOR, OVERSTRAND MUNICIPALITY: MR T BEYLEVELDT
THE MAYOR, CAPE AGULHAS MUNICIPALITY: MR R MITCHELL
THE MAYOR, SWELLENDAM MUNICIPALITY: MR J JANSEN
THE MAYOR, EDEN DISTRICT: ALDERMAN L. DORFLING
THE MAYOR, KANNALAND MUNICIPALITY: MR N VALENTYN
THE MAYOR, HESSEQUA MUNICIPALITY: MR CP TAUTE
THE MAYOR, MOSSEL BAY MUNICIPALITY: ALDERLADY M FERREIRA
THE MAYOR, GEORGE MUNICIPALITY: MRS M DRAGHOENDER (Acting)
THE MAYOR, OUDTSHOORN MUNICIPALITY: MS D DE JAGER
THE MAYOR, BITOU MUNICIPALITY: MR LL MVIMBI
THE MAYOR, KNYSNA MUNICIPALITY: MS E BOUW-SPIES
THE MAYOR, CENTRAL KAROO DISTRICT: MR T PRINCE
THE MAYOR, LAINGSBURG MUNICIPALITY: MS R MEYER
THE MAYOR, PRINCE ALBERT MUNICIPALITY: MS M BENJAMIN
THE MAYOR, BEAUFORT WEST MUNICIPALITY: MS J JONAS

THE MUNICIPAL MANAGER, CITY OF CAPE TOWN: MR A EBRAHIM
THE MUNICIPAL MANAGER, WEST COAST DISTRICT: MR WP RABBETS
THE MUNICIPAL MANAGER, MATZIKAMA MUNICIPALITY: MR DG O'NEILL
THE MUNICIPAL MANAGER, CEDERBERG MUNICIPALITY: MR G MATHYSE
THE MUNICIPAL MANAGER, BERGRIVIER MUNICIPALITY: MS C LE ROUX
THE MUNICIPAL MANAGER, SALDANHA BAY MUNICIPALITY: MR J FORTUIN
THE MUNICIPAL MANAGER, SWARTLAND MUNICIPALITY: MR J SCHOLTZ
THE MUNICIPAL MANAGER, CAPE WINELANDS DISTRICT: MR M MGAJO
THE MUNICIPAL MANAGER, WITZENBERG MUNICIPALITY: MR D NASSON
THE MUNICIPAL MANAGER, DRAKENSTEIN MUNICIPALITY: DR S KABANYANE
THE MUNICIPAL MANAGER, STELLENBOSCH MUNICIPALITY: MR MP DU PLESSIS (Acting)
THE MUNICIPAL MANAGER, BREEDE VALLEY MUNICIPALITY: MR A PAULSE
THE MUNICIPAL MANAGER, LANGEBOEG MUNICIPALITY: MR SA MOKWENI
THE MUNICIPAL MANAGER, OVERBERG DISTRICT: MR D VAN DER HEEVER (Acting)
THE MUNICIPAL MANAGER, THEEWATERSKLOOF MUNICIPALITY: MR HSD WALLACE
THE MUNICIPAL MANAGER, OVERSTRAND MUNICIPALITY: ADV W ZYBRANDT
THE MUNICIPAL MANAGER, CAPE AGULHAS MUNICIPALITY: MR R STEPHENS
THE MUNICIPAL MANAGER, SWELLENDAM MUNICIPALITY: MR N NEL
THE MUNICIPAL MANAGER, EDEN DISTRICT: MR M HOOGBAARD (Acting)
THE MUNICIPAL MANAGER, KANNALAND MUNICIPALITY: MR KR DE LANGE
THE MUNICIPAL MANAGER, HESSEQUA MUNICIPALITY: MR J JACOBS
THE MUNICIPAL MANAGER, MOSSEL BAY MUNICIPALITY: DR. M GRATZ
THE MUNICIPAL MANAGER, GEORGE MUNICIPALITY: MR CM AFRICA
THE MUNICIPAL MANAGER, OUDTSHOORN MUNICIPALITY: MR WP RABBETS (Acting)
THE MUNICIPAL MANAGER, BITOU MUNICIPALITY: MR L NGOQO
THE MUNICIPAL MANAGER, KNYSNA MUNICIPALITY: MR J DOUGLAS
THE MUNICIPAL MANAGER, CENTRAL KAROO DISTRICT: MR S JOOSTE
THE MUNICIPAL MANAGER, LAINGSBURG MUNICIPALITY: MR P WILLIAMS
THE MUNICIPAL MANAGER, PRINCE ALBERT MUNICIPALITY: MS J FORTUIN
THE MUNICIPAL MANAGER, BEAUFORT WEST MUNICIPALITY: MR J BOOYSEN

THE CHIEF FINANCIAL OFFICER, CITY OF CAPE TOWN: MR M RICHARDSON
 THE CHIEF FINANCIAL OFFICER, WEST COAST DISTRICT: MR J KOEKEMOER
 THE CHIEF FINANCIAL OFFICER, MATZIKAMA MUNICIPALITY: MR LJ BRUWER
 THE CHIEF FINANCIAL OFFICER, CEDERBERG MUNICIPALITY: MR F LÖTTER
 THE CHIEF FINANCIAL OFFICER, BERGRIVIER MUNICIPALITY: MR JA VAN NIEKERK
 THE CHIEF FINANCIAL OFFICER, SALDANHA BAY MUNICIPALITY: MR J VAN KOLLER (Acting)
 THE CHIEF FINANCIAL OFFICER, SWARTLAND MUNICIPALITY: MR K COOPER
 THE CHIEF FINANCIAL OFFICER, CAPE WINELANDS DISTRICT: MR JG MARAIS
 THE CHIEF FINANCIAL OFFICER, WITZENBERG MUNICIPALITY: MR R ESAU
 THE CHIEF FINANCIAL OFFICER, DRAKENSTEIN MUNICIPALITY: MR CM PETERSEN
 THE CHIEF FINANCIAL OFFICER, STELLENBOSCH MUNICIPALITY: MR M BOLTON
 THE CHIEF FINANCIAL OFFICER, BREEDE VALLEY MUNICIPALITY: MR D McTHOMAS
 THE CHIEF FINANCIAL OFFICER, BREEDE RIVER/WINELANDS: MR CF HOFFMANN
 THE CHIEF FINANCIAL OFFICER, OVERBERG DISTRICT: MR O MCKENZIE (Acting)
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 THE CHIEF FINANCIAL OFFICER, OVERSTRAND MUNICIPALITY: MR H KLEINLOOG
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 THE CHIEF FINANCIAL OFFICER, SWELLENDAM MUNICIPALITY: MR NB DELO
 THE CHIEF FINANCIAL OFFICER, EDEN DISTRICT: MR T MATTHYSEN (Acting)
 THE CHIEF FINANCIAL OFFICER, KANNALAND MUNICIPALITY: MR BT LALOR
 THE CHIEF FINANCIAL OFFICER, HESSEQUA MUNICIPALITY: MS HJ VILJOEN
 THE CHIEF FINANCIAL OFFICER, MOSSEL BAY MUNICIPALITY: MR HF BOTHA
 THE CHIEF FINANCIAL OFFICER, GEORGE MUNICIPALITY: MR LH FOURIE
 THE CHIEF FINANCIAL OFFICER, OUDTSHOORN MUNICIPALITY: MR K JORDAAN
 THE CHIEF FINANCIAL OFFICER, BITOU MUNICIPALITY: MR D LOTT
 THE CHIEF FINANCIAL OFFICER, KNYSNA MUNICIPALITY: MR G EASTON
 THE CHIEF FINANCIAL OFFICER, CENTRAL KAROO DISTRICT: MR CJ KYMDELL
 THE CHIEF FINANCIAL OFFICER, LAINGSBURG MUNICIPALITY: MS A GROENEWALD
 THE CHIEF FINANCIAL OFFICER, PRINCE ALBERT MUNICIPALITY: MR J VAN DER WESTHUIZEN
 THE CHIEF FINANCIAL OFFICER, BEAUFORT WEST MUNICIPALITY: MR D LOUW

THE HEAD OFFICIAL: PROVINCIAL TREASURY (DR JC STEGMANN)
 THE HEAD: BRANCH FISCAL AND ECONOMIC SERVICES (MR H MALILA)
 THE HEAD: BRANCH GOVERNANCE AND ASSET MANAGEMENT (MR TC ARENDSE) (ACTING)
 THE HEAD: PUBLIC POLICY SERVICES (MR A PHILLIPS)
 THE HEAD: PUBLIC FINANCE (MR H MALILA) (PRO TEM)
 THE HEAD: FINANCIAL GOVERNANCE (MR A REDDY) (ACTING)
 THE HEAD: ASSET MANAGEMENT (MR TD PILLAY)
 THE CHIEF AUDIT EXECUTIVE (MS H ROBSON)
 THE CHIEF FINANCIAL OFFICER (MR A GILDENHUIS)
 THE SENIOR MANAGER: HUMAN RESOURCE MANAGEMENT (MS PG PIEDT)
 THE SENIOR MANAGER: ACCOUNTING SERVICES: PROVINCIAL GOVERNMENT (MR N VAN NIEKERK) (ACTING)
 THE SENIOR MANAGER: ACCOUNTING SERVICES: LOCAL GOVERNMENT (MS N OLIPHANT)
 THE SENIOR MANAGER: CORPORATE GOVERNANCE (MR B VINK)
 THE SENIOR MANAGER: INTERNAL AUDIT: GOVERNANCE AND ADMINISTRATION CLUSTER (MS B CAIRNCROSS)
 THE SENIOR MANAGER: INTERNAL AUDIT: SOCIAL CLUSTER (MR P SWARTBOOI) (ACTING)
 THE SENIOR MANAGER: INTERNAL AUDIT: ECONOMIC CLUSTER (MR J RADEBE)
 THE SENIOR MANAGER: BUDGET MANAGEMENT: PROVINCIAL GOVERNMENT (MS M SHERATON)
 THE SENIOR MANAGER: BUDGET MANAGEMENT: LOCAL GOVERNMENT (MR ML BOOYSEN)
 THE SENIOR MANAGER: PROVINCIAL GOVERNMENT FINANCE (MS A PICK)
 THE SENIOR MANAGER: LOCAL GOVERNMENT FINANCE (GROUP ONE) (MR G PAULSE)
 THE SENIOR MANAGER: LOCAL GOVERNMENT FINANCE (GROUP TWO) (MR M SIGABI)
 THE SENIOR MANAGER: PUBLIC FINANCE POLICY RESEARCH AND MODELLING (MS A PICK) (PRO TEM)
 THE SENIOR MANAGER: IMMOVEABLE ASSET MANAGEMENT (MR NB LANGENHOVEN)
 THE SENIOR MANAGER: MOVEABLE ASSET MANAGEMENT (MS N EBRAHIM)
 THE SENIOR MANAGER: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A BASTIAANSE)
 THE HEAD: OFFICE OF THE MINISTRY (MS A SMIT)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: FINANCIAL MANAGEMENT

THE HEAD OF DEPARTMENT: LOCAL GOVERNMENT AND HOUSING

WESTERN CAPE MUNICIPAL ACCOUNTING TASK TEAM AND TERMS OF REFERENCE (ToR)

1. Purpose

- 1.1 To inform municipalities about the representation of their district (Task Team). These delegates will represent municipalities in each district during discussions of the accounting standards that are continuously approved by the Accounting Standards Board (ASB) and rolled out by National Treasury (NT) and Provincial Treasury (PT) and other accounting related matters.

- 1.2 To outline the Terms of Reference (ToR) for the Accounting Task Team of Western Cape Municipalities.

2. Background

- 2.1 The Western Cape Accounting Task Team for Local Government is a platform where municipalities in the Western Cape can engage with the ASB and NT on the Generally Recognised Accounting Practice (GRAP) Standards that are being developed/ implemented and updated.
- 2.2 The ASB regularly issue Exposure Drafts (ED's) for comment to stakeholders before completing the process of pronouncing approved accounting standards and consults with the users and preparers of financial statements to ensure that these accounting standards will be practical and possible to implement.
- 2.3 This is an opportunity for municipalities to advise the ASB/NT as to the practical effect and costing of these standards.

3. Objectives

- 3.1 The objectives of the Accounting Task Team are:
 - To provide comments/inputs on the practical implementation of the contents in the exposure drafts as issued by the ASB.
 - To identify or anticipate problem areas and recommend improvements to the accounting standards under discussion.
 - To contribute towards the identification of the organisational resources required to implement new accounting standards.
 - To monitor the change processes and recommend action necessary to ensure that the strategy is implemented within defined costs and identified constraints.
 - To promote sound financial governance and accountability through improved accounting standards within the Western Cape Local Government.
 - To share Best Practices on accounting matters within the Province.

4. Guiding principles

- The Accounting Task Team will consist of members representing each Municipal District in the Western Cape.
- The members are nominated per municipality within the District as listed in Annexure A.

5. Code of conduct

5.1 All members are required to:

- attend all meetings.
- participate actively in all meetings
- respect all views and contributions made in meetings

6. Chairperson

6.1 The Senior Manager: Local Government Accounting/ Municipal Chief Financial Officer (CFO) shall be the Chairperson of the Accounting Task Team. However, the Forum has a right to co-opt a chairperson from amongst themselves if for whatever reason the designated chairperson is unavailable on the day of Forum meeting.

6.2 The Chairperson has the responsibility to ensure that each meeting is conducted according to the accepted Terms of Reference for the Accounting Task Team and that matters are dealt with in an orderly and efficient manner.

7. Composition of the task team

7.1 The Accounting Task Team shall comprise of at least 12 members.

7.2 In selecting and appointing members that will serve on the Accounting Task Team, cognisance will be taken of the following criteria:

- Technical knowledge.
- Relevant experience.
- Relevant qualifications.
- Size (capacity) of the municipality

8. Procedural formalities

- 8.1 The Accounting Task Team may invite non-members to attend meetings based on relevant expertise and knowledge of the accounting issues.
- 8.2 The Accounting Task Team will meet as and when required.
- 8.3 The Provincial Treasury will provide the Secretariat services.
- 8.4 Minutes of the Accounting Task Team's meetings will be kept by the Secretariat and distributed to members within two weeks after the respective meetings.
- 8.5 Agenda items and position papers must be submitted to the relevant secretariat one week before the scheduled meeting.

9. Resignation

- 9.1 Any member of the Accounting Task Team who wishes to tender his/her resignation must do so in writing to the Chairperson. Reasons for his/her wishing to resign from the Accounting Task Team should be set out in the document.

10. Feedback

- 10.1 Feedback/progress of the Accounting Task Team issues will be shared in the Quarterly Municipal CFO Forums.

11. Enquiries

Any further enquiries in this regard may be directed to:

- Ms Micheline Fortuin: Mifortui@pgwc.gov.za - West Coast, Overberg & Central Karoo Districts.
- Mr Thobelani Madondile: Tmadondi@pgwc.gov.za - Cape Winelands & Eden Districts and Metro.


N. GLIPHANT

DIRECTOR: LOCAL GOVERNMENT ACCOUNTING

DATE: 4 FEBRUARY 2010

ANNEXURE A

DISTRICT	NAME	MUNICIPALITY
EDEN DISTRICT	A. Morgan / I. van Huyssteen	Knysna Municipality
	G. Vermuelen	Mosselbay Municipality
	J. H Meyer / L. Fourie	George Municipality
CAPE WINELANDS	C. Kritzinger	Breede River Municipality
	G. Marais	Cape Winelands DM
OVERBERG	H. Kleinloog	Overstrand Municipality
	S. Jacobs	Theewaterskloof Municipality
CENTRAL KAROO	K. Kyndell	Central Karoo Municipality
	D. Louw	Beaufort West Municipality
	A. Groenewald	Laingsburg Municipality
WEST COAST	J. Koekemoer / P. April	West Coast DM
METRO	P. Lekay / P. Dorfling	City of Cape Town