

Reference: T7/2/7

TREASURY CIRCULAR MUN NO 26/2012

THE MAYOR, CITY OF CAPE TOWN: MS P DE LILLE
THE MAYOR, WEST COAST DISTRICT MUNICIPALITY: MR JH CLEOPHAS
THE MAYOR, MATZIKAMA MUNICIPALITY: MR J BOCK
THE MAYOR, CEDERBERG MUNICIPALITY: MR J WHITE
THE MAYOR, BERGRIVIER MUNICIPALITY: MR EB MANUEL
THE MAYOR, SALDANHA BAY MUNICIPALITY: MS R JAGER
THE MAYOR, SWARTLAND MUNICIPALITY: MR T VAN ESSEN
THE MAYOR, CAPE WINELANDS DISTRICT MUNICIPALITY: MR N DE BRUYN
THE MAYOR, WITZENBERG MUNICIPALITY: MR S LOUW
THE MAYOR, DRAKENSTEIN MUNICIPALITY: MS G VAN DEVENTER
THE MAYOR, STELLENBOSCH MUNICIPALITY: ALDERMAN CJ SIDEGO
THE MAYOR, BREEDE VALLEY MUNICIPALITY: MR BD KIVEDO
THE MAYOR, LANGEBERG MUNICIPALITY: MS D GAGIANO
THE MAYOR, OVERBERG DISTRICT MUNICIPALITY: MR L DE BRUYN
THE MAYOR, THEEWATERSKLOOF MUNICIPALITY: MR CB PUNT
THE MAYOR, OVERSTRAND MUNICIPALITY: MS N BOTHA-GUTHRIE
THE MAYOR, CAPE AGULHAS MUNICIPALITY: MR R MITCHELL
THE MAYOR, SWELLENDAM MUNICIPALITY: COUNCILLOR N MYBURGH
THE MAYOR, EDEN DISTRICT MUNICIPALITY: MR V VAN DER WESTHUISEN
THE MAYOR, KANNALAND MUNICIPALITY: MR J DONSON
THE MAYOR, HESSEQUA MUNICIPALITY: MR E NEL
THE MAYOR, MOSSEL BAY MUNICIPALITY: MR M FERREIRA
THE MAYOR, GEORGE MUNICIPALITY: MR C STANDERS
THE MAYOR, OUDTSHOORN MUNICIPALITY: MR G APRIL
THE MAYOR, BITOU MUNICIPALITY: MR M BOOYSEN
THE MAYOR, KNYSNA MUNICIPALITY: MS J WOLMARANS
THE MAYOR, CENTRAL KAROO DISTRICT MUNICIPALITY: MR E NJADU
THE MAYOR, LAINGSBURG MUNICIPALITY: MR W THERON
THE MAYOR, PRINCE ALBERT MUNICIPALITY: MR G LOTTERING
THE MAYOR, BEAUFORT WEST MUNICIPALITY: MR HD PRINCE

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 DG O'NEILL
THE MUNICIPAL MANAGER, CEDERBERG MUNICIPALITY: MR I KENNED
THE MUNICIPAL MANAGER, BERGRIVIER MUNICIPALITY: MS C LIEBENBERG
THE MUNICIPAL MANAGER, SALDANHA BAY MUNICIPALITY: MR L SCHEEPERS
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: MR J METTLER
THE MUNICIPAL MANAGER, STELLENBOSCH MUNICIPALITY: MR D BERETTI(Acting)
THE MUNICIPAL MANAGER, BREEDE VALLEY MUNICIPALITY: MR G MATTHYSE
THE MUNICIPAL MANAGER, LANGEBERG MUNICIPALITY: MR SA MOKWENI
THE MUNICIPAL MANAGER, OVERBERG DISTRICT MUNICIPALITY: MR MP DU PLESSIS
THE MUNICIPAL MANAGER, THEEWATERSKLOOF MUNICIPALITY: MR HD WALLACE
THE MUNICIPAL MANAGER, OVERSTRAND MUNICIPALITY: MR C GROENEWALD
THE MUNICIPAL MANAGER, CAPE AGULHAS MUNICIPALITY: MR R STEVENS
THE MUNICIPAL MANAGER, SWELLENDAM MUNICIPALITY: MR N NEL
THE MUNICIPAL MANAGER, EDEN DISTRICT MUNICIPALITY: MR GW LOUW
THE MUNICIPAL MANAGER, KANNALAND MUNICIPALITY: MR M HOOGBAARD
THE MUNICIPAL MANAGER, HESSEQUA MUNICIPALITY: MR J JACOBS
THE MUNICIPAL MANAGER, MOSSEL BAY MUNICIPALITY: DR M GRATZ

THE MUNICIPAL MANAGER, GEORGE MUNICIPALITY: MR T BOTHA
THE MUNICIPAL MANAGER, OUDTSHOORN MUNICIPALITY: MR T MNYIMBA
THE MUNICIPAL MANAGER, BITOU MUNICIPALITY: MR T GILLOMEE (Acting)
THE MUNICIPAL MANAGER, KNYSNA MUNICIPALITY: MS L WARING (Acting)
THE MUNICIPAL MANAGER, CENTRAL KAROO DISTRICT MUNICIPALITY: MR S JOOSTE (Acting)
THE MUNICIPAL MANAGER, LAINGSBURG MUNICIPALITY: MR P WILLIAMS
THE MUNICIPAL MANAGER, PRINCE ALBERT MUNICIPALITY: MR H METTLER
THE MUNICIPAL MANAGER, BEAUFORT WEST MUNICIPALITY: MR J BOOYSEN

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 C KOTSE
THE CHIEF FINANCIAL OFFICER, CEDERBERG MUNICIPALITY: MR E ALFRED
THE CHIEF FINANCIAL OFFICER, BERGRIVIER MUNICIPALITY: MR JA VAN NIEKERK
THE CHIEF FINANCIAL OFFICER, SALDANHA BAY MUNICIPALITY: MR S VORSTER
THE CHIEF FINANCIAL OFFICER, SWARTLAND MUNICIPALITY: MR K COOPER
THE CHIEF FINANCIAL OFFICER, CAPE WINELANDS DISTRICT MUNICIPALITY: MR JG MARAIS
THE CHIEF FINANCIAL OFFICER, WITZENBERG MUNICIPALITY: MR R ESAU
THE CHIEF FINANCIAL OFFICER, DRAKENSTEIN MUNICIPALITY: MR J CARSTENS
THE CHIEF FINANCIAL OFFICER, STELLENBOSCH MUNICIPALITY: MR M BOLTON
THE CHIEF FINANCIAL OFFICER, BREEDE VALLEY MUNICIPALITY: MR D McTHOMAS
THE CHIEF FINANCIAL OFFICER, LANGEBERG MUNICIPALITY: MR CF HOFFMANN
THE CHIEF FINANCIAL OFFICER, OVERBERG DISTRICT MUNICIPALITY: MR J SNYMAN (Acting)
THE CHIEF FINANCIAL OFFICER, THEEWATERSKLOOF MUNICIPALITY: MR S JACOBS
THE CHIEF FINANCIAL OFFICER, OVERSTRAND MUNICIPALITY: MR H KLEINLOOG
THE CHIEF FINANCIAL OFFICER, CAPE AGULHAS MUNICIPALITY: MR H SCHLEBUSCH
THE CHIEF FINANCIAL OFFICER, SWELLENDAM MUNICIPALITY: MR J KRAPOHL
THE CHIEF FINANCIAL OFFICER, EDEN DISTRICT MUNICIPALITY: MS L HOEK (Acting)
THE CHIEF FINANCIAL OFFICER, KANNALAND MUNICIPALITY: MR N DELO
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 M CUPIDO (Acting)
THE CHIEF FINANCIAL OFFICER, OUDTSHOORN MUNICIPALITY: MR D LOTT
THE CHIEF FINANCIAL OFFICER, BITOU MUNICIPALITY: MR A BREDENHANN (Acting)
THE CHIEF FINANCIAL OFFICER, KNYSNA MUNICIPALITY: MR G EASTON
THE CHIEF FINANCIAL OFFICER, CENTRAL KAROO DISTRICT MUNICIPALITY: MR CJ KYMDELL
THE CHIEF FINANCIAL OFFICER, LAINGSBURG MUNICIPALITY: MS A GROENEWALD
THE CHIEF FINANCIAL OFFICER, PRINCE ALBERT MUNICIPALITY: MR J NEETHLING (Acting)
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 (VACANT)
THE HEAD: PUBLIC POLICY SERVICES (MR A PHILLIPS)
THE HEAD: PUBLIC FINANCE (MS JD GANTANA)
THE HEAD: LOCAL GOVERNMENT FINANCE (MR TC ARENDSE)
THE HEAD: FINANCIAL GOVERNANCE (MR A HARDIEN)
THE HEAD: ASSET MANAGEMENT (MR I SMITH)
THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)
THE SENIOR MANAGER: ACCOUNTING SERVICES: PROVINCIAL GOVERNMENT (MR A REDDY)
THE SENIOR MANAGER: ACCOUNTING SERVICES: LOCAL GOVERNMENT (MS L NGXONONO)
THE SENIOR MANAGER: CORPORATE GOVERNANCE (MR B VINK)
THE SENIOR MANAGER: BUDGET MANAGEMENT: PROVINCIAL GOVERNMENT (MS M SHERATON-KORSTEN)
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 F SABBAT)
THE SENIOR MANAGER: LOCAL GOVERNMENT FINANCE (GROUP TWO) (MR M SIGABI)
THE SENIOR MANAGER: PUBLIC FINANCE POLICY RESEARCH AND MODELLING (MS C HORTON)
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 SENIOR MANAGER: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS A SMIT)
THE SENIOR MANAGER: BUSINESS INFORMATION AND DATA MANAGEMENT (MR P PIENAAR)

THE HEAD: OFFICE OF THE FINANCE MINISTRY (MS T EVANS)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: FINANCIAL 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)

FINANCIAL GOVERNANCE HELPDESK

Purpose

1. To inform the municipalities and municipal entities about the availability of the Financial Governance Helpdesk, via the pthelpme@pgwc.gov.za email address.
2. To provide clarity regarding the costs or billing associated with the AGSA Quarterly Key Control visits to municipalities and municipal entities.

1. Objectives of the Financial Governance Helpdesk

The primary objective of the FG Helpdesk is to improve the oversight and control over financial governance queries received and addressed in terms of quality and standards. This will ensure that effective and efficient guidance is provided to municipalities and municipal entities in an enabling environment for developing capacity.

1.1 Short term objectives

- 1.1.1 Creating a structured approach towards addressing enquiries.
- 1.1.2 Providing quick and direct access to information and guidance on financial governance issues.
- 1.1.3 Monitoring progress made on queries received.
- 1.1.4 Ensuring effective capacitation of municipalities and municipal entities officials.
- 1.1.5 Ensuring that feedback is managed to ensure validity, accuracy, consistency and clarity.
- 1.1.6 To enhance communication with municipalities and municipal entities.
- 1.1.7 To manage lead times effectively to ensure timeous and accurate responses.
- 1.1.8 To create a database of enquiries lodged and responses provided.

1.1.9 To provide a basis for a set of FAQs.

1.2 Long term objectives

1.2.1 To provide a helpdesk function with enhanced functionalities.

1.2.2 To extend support from a dedicated helpdesk function.

1.2.3 To expand and improve access to the helpdesk function.

1.3 Procedure for the submission of queries to the Helpdesk

1.3.1 Municipalities and their respective entities need to investigate, analyse and discuss issues internally before submitting a query to the helpdesk.

1.3.2 The query form must be completed in full (see annexure A) and must be reviewed and signed by the CFO.

1.3.3 Attach the query form to the email directed to pthelpme@pgwc.gov.za.

1.3.4 On receipt of the email the responsible Senior Manager in Financial Governance will acknowledge receipt and issue a reference number with a proposed response date.

1.3.5 All responses to queries will be sanctioned by the relevant Senior Manager before forwarding the response to the enquirer.

1.3.6 All complaints by municipalities in respect of queries raised should be directed through pthelpme@pgwc.gov.za for the attention of the (Provincial Accountant General) (PAG), quoting the reference number.

1.3.7 The PAG will play an oversight role on the quality and timeliness of responses.

1.4 Categorisation of Queries

1.4.1 On receipt of the query the responsible Senior Manager in Financial Governance will assess the query received and determine its priority in terms of the framework provided below:

- **Low** – Operational issues that can be answered via the helpdesk within 24 hours.
- **Medium** – Queries that require research will be answered formally through a PT letter, signed by the relevant Senior Manager in Financial Governance and forwarded to the enquirer via the helpdesk within 5 working days.

- **High** – Queries that require extensive research and consultation with other role players will be answered formally through a PT letter, signed by the PAG and forwarded to the enquirer via pthelpme@pgwc.gov.za within 5 to 10 working days.

1.4.2 Queries not covered through this framework:

- Parliamentary questions.
- Policy-related issues requiring key provincial policy decisions.
- All queries falling outside the PT Financial Governance domain.

1.5 Monitoring and Evaluation

1.5.1 The Senior Manager: Local Government Accounting and the Senior Manager: Corporate Governance will be responsible for addressing the respective queries received. The Provincial Accountant General (PAG) will play an oversight role to ensure that all queries are addressed and meet the necessary quality and standards set.

1.5.2 On a weekly basis the PAG will monitor and evaluate progress made with queries received and take steps to ensure that feedback is not delayed.

1.5.3 All enquiries received will be reviewed and feedback will be provided on transversal issues at the respective forum meetings.

1.5.4 Annually a survey will be conducted to determine the effectiveness of the helpdesk function and feedback will be provided at the respective forum meetings.

1.5.5 Analysis will be conducted on the queries raised by municipalities and municipal entities to determine training needs and policy requirements.

1.6 Procedure for the submission of queries to the Helpdesk

The query form (Annexure A) must be completed in full and attached to the email directed to pthelpme@pgwc.gov.za.

2. AGSA Quarterly Key Control Visits

2.1 Background

AGSA conducts Quarterly Key Control visits in addition to the annual audits.

Municipalities requested clarity on whether these key control visits were chargeable or not or whether they formed part of the annual audit fees.

2.2 Clarity obtained from AGSA: Western Cape Office

The issue has now been clarified at a meeting between AGSA and the Western Cape Provincial Treasury (PT). The following was confirmed by the AGSA:-

- There will be no charges or billing the municipalities for the actual time spent by AGSA on the review of the key controls;
- The AGSA will only recover from the municipalities the subsistence and travelling costs spent on getting to the municipal offices.
- This is effective from 1 April 2012.

Conclusion

1. The municipalities and municipal entities are encouraged to utilise the helpdesk service.
2. The municipalities are also encouraged to take up any charges for key control visits directly with the AGSA. Should the municipality continue to be charged after 1 April 2012, you are asked to kindly notify PT so that it may be addressed appropriately.



L. NGXONONO

DIRECTOR: LOCAL GOVERNMENT ACCOUNTING

DATE: 06 JUNE 2012

**PT HELPME
QUERY FORM**

ANNEXURE A

MUNICIPALITY/ MUNICIPAL ENTITY CONTACT DETAILS	
DEPARTMENT/ENTITY	
NAME OF OFFICIAL	
EMAIL ADDRESS	
TELEPHONE NUMBER	
DATE:	

ISSUE OR PROBLEM STATEMENT	
ISSUE	
PRESCRIPTS/STANDARDS/LEGISLATION CONSULTED	
PREVIOUS OPINIONS OBTAINED	
OWN SUGGESTION	

RESPONSE BY CORPORATE GOVERNANCE / LOCAL GOVERNMENT ACCOUNTING	
Query No.:	Response provided by
RESPONSE	
DATE:	
FURTHER ACTION REQUIRED (WHAT WHEN AND BY WHOM)	
DATE FINALISED:	