

Reference number: RCS/C.5

Private Bag X9165  
CAPE TOWN  
8000

## TREASURY CIRCULAR MUN NO. 22/2019

THE MAYOR, CITY OF CAPE TOWN: MR D PLATO  
THE MAYOR, WEST COAST DISTRICT MUNICIPALITY: MR H CLEOPHAS  
THE MAYOR, MATZIKAMA MUNICIPALITY: MR D JENNER  
THE MAYOR, CEDERBERG MUNICIPALITY: MR W FARMER  
THE MAYOR, BERGRIVIER MUNICIPALITY: MR R VAN ROOY  
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, LANGEBERG MUNICIPALITY: MR HM JANSEN  
THE MAYOR, OVERBERG DISTRICT MUNICIPALITY: MR A FRANKEN  
THE MAYOR, THEEWATERSKLOOF MUNICIPALITY: MS CJM VOSLOO  
THE MAYOR, OVERSTRAND MUNICIPALITY: MR D COETZEE  
THE MAYOR, CAPE AGULHAS MUNICIPALITY: MR PJ SWART  
THE MAYOR, SWELLEN DAM MUNICIPALITY: MR NG MYBURGH  
THE MAYOR, GARDEN ROUTE DISTRICT MUNICIPALITY: MR M BOOYSEN  
THE MAYOR, KANNALAND MUNICIPALITY: MS M BARRY  
THE MAYOR, HESSEQUA MUNICIPALITY: MR G RIDDLES  
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: MR M WILLEMSE  
THE MAYOR, CENTRAL KAROO DISTRICT MUNICIPALITY: DR A RABIE  
THE MAYOR, LAINGSBURG MUNICIPALITY: MR M GOUWS  
THE MAYOR, PRINCE ALBERT MUNICIPALITY: MR G LOTTERING  
THE MAYOR, BEAUFORT WEST MUNICIPALITY: MR N CONSTABLE

THE MUNICIPAL MANAGER, CITY OF CAPE TOWN: MR L MBANDAZAYO  
THE MUNICIPAL MANAGER, WEST COAST DISTRICT MUNICIPALITY: MR D JOUBERT  
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: MR H METTLER  
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, LANGEBERG MUNICIPALITY: MR SA MOKWENI  
THE MUNICIPAL MANAGER, OVERBERG DISTRICT MUNICIPALITY: MR D BERETTI  
THE MUNICIPAL MANAGER, THEEWATERSKLOOF MUNICIPALITY: MR G MATTHYSE  
THE MUNICIPAL MANAGER, OVERSTRAND MUNICIPALITY: MR C GROENEWALD  
THE MUNICIPAL MANAGER, CAPE AGULHAS MUNICIPALITY: MR D O'NEILL  
THE MUNICIPAL MANAGER, SWELLEN DAM MUNICIPALITY: MR A GROENEWALD  
THE MUNICIPAL MANAGER, GARDEN ROUTE 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: ADV. L NGOOO  
THE MUNICIPAL MANAGER, KNYSNA MUNICIPALITY: DR S VATALA  
THE MUNICIPAL MANAGER, CENTRAL KAROO DISTRICT MUNICIPALITY: MR S JOOSTE  
THE MUNICIPAL MANAGER, LAINGSBURG MUNICIPALITY: MR P WILLIAMS  
THE MUNICIPAL MANAGER, PRINCE ALBERT MUNICIPALITY: MS A VORSTER  
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: DR JCP TESSELAAR  
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 M WÜST  
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 A RAUBENHEIMER (ACTING)  
THE CHIEF FINANCIAL OFFICER, DRAKENSTEIN MUNICIPALITY: MR J CARSTENS  
THE CHIEF FINANCIAL OFFICER, STELLENBOSCH MUNICIPALITY: MR K CAROLUS  
THE CHIEF FINANCIAL OFFICER, BREEDE VALLEY MUNICIPALITY: MR R ONTONG  
THE CHIEF FINANCIAL OFFICER, LANGEBERG MUNICIPALITY: MR B BROWN  
THE CHIEF FINANCIAL OFFICER, OVERBERG DISTRICT MUNICIPALITY: MR C HOFFMAN  
THE CHIEF FINANCIAL OFFICER, THEEWATERSKLOOF MUNICIPALITY: MR D LOUW  
THE CHIEF FINANCIAL OFFICER, OVERSTRAND MUNICIPALITY: MS S REYNEKE-NAUDÉ  
THE CHIEF FINANCIAL OFFICER, CAPE AGULHAS MUNICIPALITY: MR H VAN BILJON  
THE CHIEF FINANCIAL OFFICER, SWELLENBAM MUNICIPALITY: MR H SCHLEBUSCH  
THE CHIEF FINANCIAL OFFICER, GARDEN ROUTE DISTRICT MUNICIPALITY: MR JW DE JAGER  
THE CHIEF FINANCIAL OFFICER, KANNALAND MUNICIPALITY: MR R BUTLER  
THE CHIEF FINANCIAL OFFICER, HESSEQUA MUNICIPALITY: MS HJ VILJOEN  
THE CHIEF FINANCIAL OFFICER, MOSSEL BAY MUNICIPALITY: MR DM ASMAL  
THE CHIEF FINANCIAL OFFICER, GEORGE MUNICIPALITY: MR L WALLACE (ACTING)  
THE CHIEF FINANCIAL OFFICER, OUDTSHOORN MUNICIPALITY: MR F LOTTER  
THE CHIEF FINANCIAL OFFICER, BITOU MUNICIPALITY: MR V MKHEFA  
THE CHIEF FINANCIAL OFFICER, KNYSNA MUNICIPALITY: MR M MEIMANI  
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

THE HEAD OFFICIAL: PROVINCIAL TREASURY (MS J GANTANA) (ACTING)  
THE DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES (PRO TEM) (MS J GANTANA)  
THE DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR IG SMITH) (ACTING)  
THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (MS R SLINGER) (ACTING)  
THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS A PICK) (ACTING)  
THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (MR M SIGABI) (ACTING)  
THE CHIEF DIRECTOR: ASSET MANAGEMENT (MS N EBRAHIM) (ACTING)  
THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN)  
THE CHIEF FINANCIAL OFFICER (MS A SMIT)  
THE HEAD: OFFICE OF THE FINANCE MINISTRY (MR M WILTER) (ACTING)  
THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)  
THE DIRECTOR: FINANCIAL GOVERNANCE (MS M VAN NIEKERK)  
THE DIRECTOR: FISCAL POLICY (DR N NLEYA)  
THE DIRECTOR: INFRASTRUCTURE (MR K LANGENHOVEN)  
THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR L BRINDERS)  
THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR M BOOYSEN)  
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (VACANT)  
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR M SIGABI) (PRO TEM)  
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 T VAN DE RHEEDE) (ACTING)  
THE DIRECTOR: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK) (PRO TEM)  
THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS T RAKIEP) (ACTING)  
THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS JA HENDRICKS) (ACTING)  
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): 20 SEPTEMBER 2019 – CITY OF CAPE TOWN

### PURPOSE

1. This circular serves to advise municipalities that the Municipal Accountants Forum that was planned for 6 September 2019 as per Provincial Treasury Circular No.5/2018, is rescheduled for **Friday, 20 September 2019**.
2. Provincial Treasury wishes to apologise for any inconvenience that might have been caused by this postponement.
3. 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

4. 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.
5. 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

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

**Date** : 20 September 2019

**Venue** : City of Cape Town – (Ongegund Lodge and Conference Centre, Somerset West)

**Time** : 08:30 – 14:00

### CONFIRMATION/CORRESPONDENCE

7. Confirmation of attendance or apologies should reach Provincial Treasury by no later than **Friday, 6 September 2019**.
8. Please direct your communication to:

Attention : Mr Stephan Jantjies

Tel. : 021 483 5665

Email : [Stephan.Jantjies@westerncape.gov.za](mailto:Stephan.Jantjies@westerncape.gov.za)

#### AND/OR

Attention : Ms Nolusindiso Mavavana

Tel. : 021 483 4158

Email : [Nolusindiso.Mavavana@westerncape.gov.za](mailto:Nolusindiso.Mavavana@westerncape.gov.za)

9. The draft Agenda is as follows:

DRAFT AGENDA: 20 SEPTEMBER 2019

THEME: "FOSTERING A SUSTAINABLE LOCAL GOVERNMENT IN A CHANGING ENVIRONMENT"

	Time		Item	Facilitator	
	08:30		<b>Arrival</b>		
<b>SESSION 1</b>			<b>OFFICIAL OPENING AND WELCOME</b>		
1	9:00		Opening and Welcome	Mr M Sigabi	
2	9:10		Approval of Agenda and New Items	Mr M Sigabi	
3	9:15		Approval of Previous meeting minutes	Mr M Sigabi	
4	9:20		Matters Arising from Previous Meeting	Mr M Sigabi	
5	9:25	MAF 3 <sup>RD</sup> QUARTER, 20 SEPTEMBER 2019, WC PROVINCIAL TREASURY	Secretariat feedback:	Ms M Fortuin	
			<ul style="list-style-type: none"> <li>● MAF evaluation feedback</li> </ul>		
6	9:35		TOR review	Mr Sigabi	
<b>SESSION 2</b>				<b>IMPLEMENTATION OF THE 2019/20 MTREF IN A CHANGING ENVIRONMENT</b>	
7	9:45			mSCOA implementation	Ms M Peter/ Ms M Fortuin
8	10:05			mSCOA Work in Progress accounting treatment	Mr H Le Roux
9	10:25			Western Cape Municipal Budget Performance	Ms S Cupido
10:45				<b>MID MORNING TEA</b>	
<b>SESSION 3</b>				<b>FOSTERING FINANCIAL DISCIPLINE AND GOVERNANCE</b>	
10	11:05			Improving Municipal sustainability	Mr C Mapeyi
11	11:25			Realities around Grant Reporting	Ms Z Malusi
12	11:45			VAT Treatment on Grant funding	
13	12:05			MFMA NT Circular 97	Mr A Hardien
14	12:25			MGRO in preparation for TIME	Ms M van Niekerk/ Mr K Motingwe
15	12:45			Status on Annual Financial Statements	Mr L Brinders
16	13:00			Feedback from other Forums:	Mr L Brinders Mr E Johannes
				<ul style="list-style-type: none"> <li>● PSAF</li> <li>● AWC</li> <li>● CFO Forum</li> </ul>	
17	13:25		Way forward and closure	Mr M Sigabi	
	13:30		Lunch		

10. 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 scheduled MAF meeting date on the 2019 calendar year.

QUARTER	DATE	VENUE
Quarter 4	Monday and Tuesday, 25 & 26 November 2019	Overstrand Municipality - Overberg District

11. 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 M SIGABI**

**ACTING CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE AND MFMA COORDINATION**

**DATE:** 22 August 2019