



Reference number: RCS/C.5

Private Bag X9165  
CAPE TOWN  
8000

## **TREASURY CIRCULAR MUN NO. 10/2024**

THE MAYOR, CITY OF CAPE TOWN  
THE MAYOR, WEST COAST DISTRICT MUNICIPALITY  
THE MAYOR, MATZIKAMA MUNICIPALITY  
THE MAYOR, CEDERBERG MUNICIPALITY  
THE MAYOR, BERGRIVIER MUNICIPALITY  
THE MAYOR, SALDANHA BAY MUNICIPALITY  
THE MAYOR, SWARTLAND MUNICIPALITY  
THE MAYOR, CAPE WINELANDS DISTRICT MUNICIPALITY  
THE MAYOR, WITZENBERG MUNICIPALITY  
THE MAYOR, DRAKENSTEIN MUNICIPALITY  
THE MAYOR, STELLENBOSCH MUNICIPALITY  
THE MAYOR, BREEDE VALLEY MUNICIPALITY  
THE MAYOR, LANGEBERG MUNICIPALITY  
THE MAYOR, OVERBERG DISTRICT MUNICIPALITY  
THE MAYOR, THEEWATERSKLOOF MUNICIPALITY  
THE MAYOR, OVERSTRAND MUNICIPALITY  
THE MAYOR, CAPE AGULHAS MUNICIPALITY  
THE MAYOR, SWELLENDAM MUNICIPALITY  
THE MAYOR, GARDEN ROUTE DISTRICT MUNICIPALITY  
THE MAYOR, KANNALAND MUNICIPALITY  
THE MAYOR, HESSEQUA MUNICIPALITY  
THE MAYOR, MOSSEL BAY MUNICIPALITY  
THE MAYOR, GEORGE MUNICIPALITY  
THE MAYOR, OUDTSHOORN MUNICIPALITY  
THE MAYOR, BITOU MUNICIPALITY  
THE MAYOR, KNYSNA MUNICIPALITY  
THE MAYOR, CENTRAL KAROO DISTRICT  
THE MAYOR, LAINGSBURG MUNICIPALITY  
THE MAYOR, PRINCE ALBERT MUNICIPALITY  
THE MAYOR, BEAUFORT WEST MUNICIPALITY

For information

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 L PHILLIPS  
THE MUNICIPAL MANAGER, CEDERBERG MUNICIPALITY: MR G MATTHYSE  
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 D LUBBE  
THE MUNICIPAL MANAGER, OVERBERG DISTRICT MUNICIPALITY: MR R BOSMAN  
THE MUNICIPAL MANAGER, THEEWATERSKLOOF MUNICIPALITY: MR R STEVENS (ACTING)  
THE MUNICIPAL MANAGER, OVERSTRAND MUNICIPALITY: MR D O'NEILL  
THE MUNICIPAL MANAGER, CAPE AGULHAS MUNICIPALITY: MR E PHILLIPS  
THE MUNICIPAL MANAGER, SWELLENDAM MUNICIPALITY: MS A VORSTER  
THE MUNICIPAL MANAGER, GARDEN ROUTE DISTRICT MUNICIPALITY: MR M STRATU  
THE MUNICIPAL MANAGER, KANNALAND MUNICIPALITY: MR D SEREO (ACTING)  
THE MUNICIPAL MANAGER, HESSEQUA MUNICIPALITY: MR A DE KLERK  
THE MUNICIPAL MANAGER, MOSSEL BAY MUNICIPALITY: MR C PUREN  
THE MUNICIPAL MANAGER, GEORGE MUNICIPALITY: DR D ADONIS (ACTING)  
THE MUNICIPAL MANAGER, OUDTSHOORN MUNICIPALITY: MR W HENDRICKS

THE MUNICIPAL MANAGER, BITOU MUNICIPALITY: DR R LINKS (ACTING)  
 THE MUNICIPAL MANAGER, KNYSNA MUNICIPALITY: MR S MALEPENG (ACTING)  
 THE MUNICIPAL MANAGER, CENTRAL KAROO DISTRICT MUNICIPALITY: MR M NKUNGWANA  
 THE MUNICIPAL MANAGER, LAINGSBURG MUNICIPALITY: MR J BOOYSEN  
 THE MUNICIPAL MANAGER, PRINCE ALBERT MUNICIPALITY: MR A HENDRICKS  
 THE MUNICIPAL MANAGER, BEAUFORT WEST MUNICIPALITY: MR D WELGEMOED  
  
 THE CHIEF FINANCIAL OFFICER, CITY OF CAPE TOWN: MR K JACOBY  
 THE CHIEF FINANCIAL OFFICER, WEST COAST DISTRICT MUNICIPALITY: DR J TESSELAAR  
 THE CHIEF FINANCIAL OFFICER, MATZIKAMA MUNICIPALITY: MR E ALFRED  
 THE CHIEF FINANCIAL OFFICER, CEDERBERG MUNICIPALITY: MR N SMIT  
 THE CHIEF FINANCIAL OFFICER, BERGRIVIER MUNICIPALITY: MR P ERASMUS  
 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 F DU RAAN-GROENEWALD  
 THE CHIEF FINANCIAL OFFICER, WITZENBERG MUNICIPALITY: MR C KRITZINGER  
 THE CHIEF FINANCIAL OFFICER, DRAKENSTEIN MUNICIPALITY: MR B BROWN  
 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 M SHUDE  
 THE CHIEF FINANCIAL OFFICER, OVERBERG DISTRICT MUNICIPALITY: MR N KRUGER  
 THE CHIEF FINANCIAL OFFICER, THEEWATERSKLOOF MUNICIPALITY: MR P MABHENA (ACTING)  
 THE CHIEF FINANCIAL OFFICER, OVERSTRAND MUNICIPALITY: MS S REYNEKE-NAUDÉ  
 THE CHIEF FINANCIAL OFFICER, CAPE AGULHAS MUNICIPALITY: MR W JONKER  
 THE CHIEF FINANCIAL OFFICER, SWELLENDAAM MUNICIPALITY: MS E WASSERMANN  
 THE CHIEF FINANCIAL OFFICER, GARDEN ROUTE DISTRICT MUNICIPALITY: MR R BOSHOF  
 THE CHIEF FINANCIAL OFFICER, KANNALAND MUNICIPALITY: MS R SAPTOE  
 THE CHIEF FINANCIAL OFFICER, HESSEQUA MUNICIPALITY: MR G GOLIATH  
 THE CHIEF FINANCIAL OFFICER, MOSSEL BAY MUNICIPALITY: MR O FREDERICKS  
 THE CHIEF FINANCIAL OFFICER, GEORGE MUNICIPALITY: MR R DU PLESSIS  
 THE CHIEF FINANCIAL OFFICER, OUDTSHOORN MUNICIPALITY: MR G DE JAGER  
 THE CHIEF FINANCIAL OFFICER, BITOU MUNICIPALITY: MR F LÖTTER  
 THE CHIEF FINANCIAL OFFICER, KNYSNA MUNICIPALITY: MR C JULIES  
 THE CHIEF FINANCIAL OFFICER, CENTRAL KAROO DISTRICT MUNICIPALITY: MR R DE BRUYN (ACTING)  
 THE CHIEF FINANCIAL OFFICER, LAINGSBURG MUNICIPALITY: MS A GROENEWALD  
 THE CHIEF FINANCIAL OFFICER, PRINCE ALBERT MUNICIPALITY: MR B METEMBO  
 THE CHIEF FINANCIAL OFFICER, BEAUFORT WEST MUNICIPALITY: MR M NHELENGETHWA  
  
 THE HEAD OFFICIAL: PROVINCIAL TREASURY (MS J GANTANA)  
 THE DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES (MS J GANTANA) (PRO TEM)  
 THE DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR I SMITH) (ACTING)  
 THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (MR M BOOYSEN) (ACTING)  
 THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS A PICK)  
 THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (MR S KENYON)  
 THE CHIEF DIRECTOR: ASSET MANAGEMENT (MS N EBRAHIM) (ACTING)  
 THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE (MR A HARDIEN)  
 THE CHIEF FINANCIAL OFFICER (MS A SMIT)  
 THE HEAD OF MINISTRY (MS L KENT)  
 THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR P PIENAAR)  
 THE DIRECTOR: CORPORATE GOVERNANCE (MS M VAN NIEKERK)  
 THE DIRECTOR: FISCAL POLICY (MR M BOOYSEN)  
 THE DIRECTOR: INFRASTRUCTURE (MS S VAN BREDA) (ACTING)  
 THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR F SALIE)  
 THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MS N RINQUEST)  
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR T NTSHINGILA)  
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR I TSIE)  
 THE DIRECTOR: LOCAL GOVERNMENT MFMA COORDINATION (MR D CRONJE)  
 THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS S ROY)  
 THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (MS A ABOO)  
 THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS T VAN DE RHEEDE)  
 THE DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS M NICHOLAS)  
 THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS N EBRAHIM)  
 THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS N ISMAIL)  
 THE DIRECTOR: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR B GORDON) (ACTING)  
  
 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)

## **DEBT MANAGEMENT OF THE NON-METRO MUNICIPALITIES: NEW MONTHLY ORGAN OF STATE DEBT REPORTING SCHEDULE**

### **1. PURPOSE**

The purpose of this Circular is to advise municipalities that Provincial Treasury will be hosting workshops for all non-metro municipalities within their respective districts to advise about the process to be followed regarding the new reporting template of organs of state debt, verification of assets registers and how the National Treasury, Age Analysis of Debtors (AD) return should reconcile with the debtors' schedules reported to Provincial Treasury.

### **2. BACKGROUND**

Treasury Circular Mun 12 of 2011 and Provincial Treasury letter dated 10 January 2012, identified processes that need to be followed and the roles of the different stakeholders when reporting organs of state debt. From these process identified the Western Cape Provincial Treasury (WCPT) has maintained an ongoing facilitation role between the respective departments and non-metro municipalities in order to address the matter of arrear debt related to the property rates and service charges accounts. Reasonable success, as results in the state of arrear accounts, accuracy of billing management and systems management are noticeable. There are still some challenges being identified, which amongst others include specification of ownership of Erf's, link to state of asset registers and systems management. Some of the challenges appear to be that the debtor information of municipalities is not correct where accounts are sent to the wrong department or incorrect person.

### **3. THE WAY FORWARD**

The new debt template (Annexure A) has been revised, to provide a dashboard for CFO with high-level review of ageing of debt per department. The unbundling of government debtors, linking it to governmental department asset registers and the MFMA s71 Age Analysis of Debtors (AD) mSCOA data string responsible code.

The Provincial Treasury will be arranging workshops around the province to facilitate the roll out of the new revised debt template. These workshops will take place, on a district-by-district basis as indicated under paragraph 4. The success of the above-mentioned workshops will depend on the attendance and interaction of municipalities and relevant sector departments that will be represented.

To accomplish this, it would require the dedication and joint efforts of all Chief Financial Officers to avail at least 2 officials especially those working within the respective revenue management sections to attend the workshops as indicated below.

### **4. LOGISTICS OF WORKSHOPS**

The target audience will include municipal financial officials employed in the Budget and Treasury Office (BTO) especially those under the revenue management sections that deals with the monthly organ of state debt schedule and MFMA s71 AD report.

The details of the workshop for municipalities are as follows:

■ **Garden Route District will be split into two engagements:**

1<sup>st</sup> Engagement will be attended by Mosselbay, Hessequa, Oudtshoorn and Kannaland municipalities:

Date : 17 July 2024

Venue : Mosselbay Municipality Council Chambers

Time : 12:00 – 14:00

2<sup>nd</sup> Engagement will be attended by Bitou, Knysna and George municipalities:

Date : 18 July 2024

Venue : George Municipality Council Chambers

Time : 09:00 – 11:00

■ **Overberg District Municipalities**

Date : 22 July 2024

Venue : Theewaterskloof Municipality Council Chambers – Caledon

Time : 10:00 – 12:00

■ **Cape Winelands District Municipalities**

Date : 23 July 2024

Venue : Stellenbosch Municipality Council Chambers

Time : 10:00 – 12:00

■ **Central Karoo District Municipalities:**

Date : 24 July 2024

Venue : Beaufort West Municipality Electricity Boardroom- Beaufort West

Time : 09:00 – 11:00

■ **West Coast District Municipalities:**

Date : 30 July 2024

Venue : Cederberg Municipality Council Chambers – Clanwilliam

Time : 10:00 – 12:00

## **5. CORRESPONDENCE/CONFIRMATION**

Kindly ensure that you respond/confirm attendance and attendees via e-mail to the address listed below before **12 July 2024**.

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

For any further enquiries regarding the above, please contact the relevant officials:

Elizabeth Wenn

Tel No: 021 483 4540

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

Or

Warren Qata

Tel No: 021 483 9197

Email: [Warren.Qata@westerncape.gov.za](mailto:Warren.Qata@westerncape.gov.za)

Your co-operation in this regard will be highly appreciated.

**STEVEN KENYON**  
**CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE**

## xxx Municipality

## DEBT DASHBOARD

Reporting Month: xxxx 2024

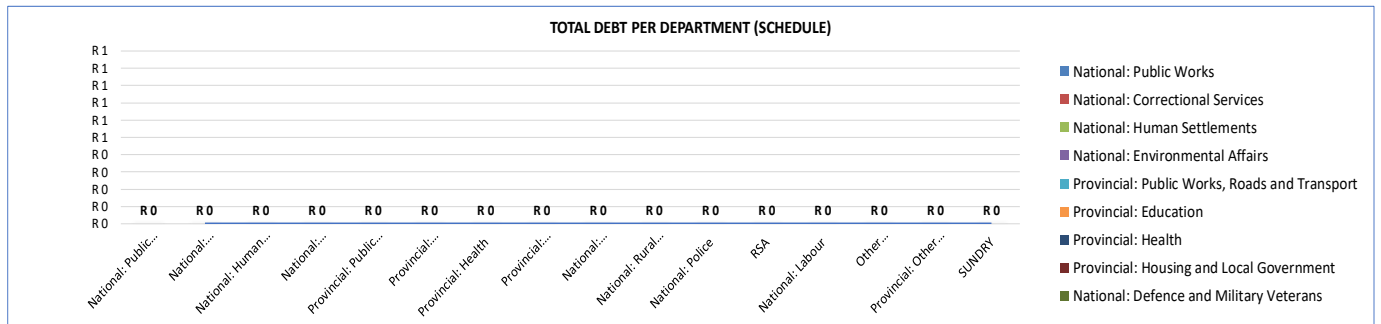
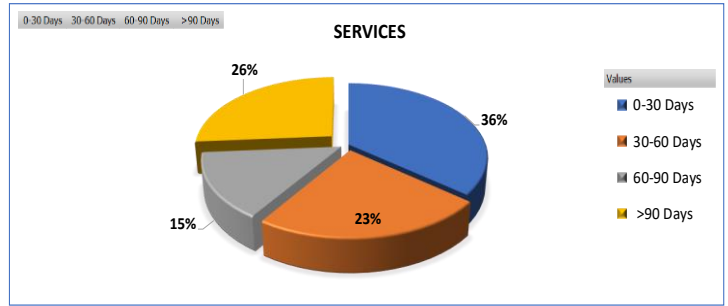
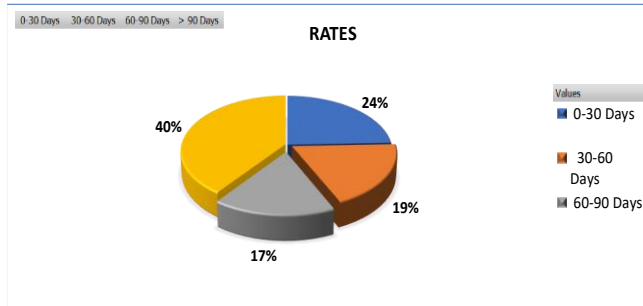
TOP 5 Accounts	Account No	Debt >90
1 Provincial: Public Works, Roads and Transport		
2 Provincial: Education		
3 National: Public Works		
4 Provincial: Education		
5 Provincial: Education		

Total number of accounts

Debt 60-90 Days R'000

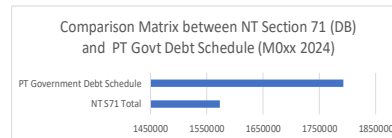
Debt >90 Days R'000

Total debt value R'000



	Rates					Services					Total Debt	Interest	Other Fees (Legal ect.)	Grand Total
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	0-30 Days	30-60 Days	60-90 Days	>90 Days	Total				
National: Public Works													-	
National: Correctional Services													-	
National: Human Settlements													-	
National: Environmental Affairs													-	
Provincial: Public Works, Roads and Transport													-	
Provincial: Education													-	
Provincial: Health													-	
Provincial: Housing and Local Government													-	
National: Defence and Military Veterans													-	
National: Rural Development and Land Reform													-	
National: Police													-	
RSA													-	
National: Labour													-	
Other Municipalities													-	
Provincial: Other Departments													-	
SUNDRY													-	
TOTAL OUTSTANDING													-	

Comparison Matrix between NT Section 71 (DB) and PT Govt Debt Schedule (M07 January 2024)		
Municipality	NT S71 Total	PT Government Debt Schedule
	1573601	1792417



Municipal CFO Name: \_\_\_\_\_

Signature of CFO: \_\_\_\_\_

Date: \_\_\_\_\_

**\*\* Note** – if the official is signing on behalf of the Chief Financial Officer(CFO), the written procurement of the CFO must be attached as an Annexure to this Certificate of Compliance.