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NORTHERN CAPE PROVINCIAL TREASURY

Office of the Provincial Accountant General (PAG) – Municipal Accounting Services Monitoring Tool

**Presenter
Ms. T Chabaesele**



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Outline

1. Introduction
2. Background
3. Legislation
4. Content of the Tool
5. Key submission dates
6. Non-compliance
7. Submission Rate for 2015/2016
8. Responsible Officials



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1. INTRODUCTION

Aim:

TO MEASURE FINANCIAL COMPLIANCE IN ORDER TO ACCOMPLISH GOOD CORPORATE GOVERNANCE AS REQUIRED BY THE MUNICIPAL FINANCE MANAGEMENT ACT.

2. BACKGROUND



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- ✓ This presentation is in terms of the Provincial Accountant General Instruction Note 2 of 2016/17 and is issued in terms of section 74 (1) of the Municipal Finance Management Act.

3. LEGISLATION

- ✓ Chapter 8 part 1 of the Municipal Finance Management Act prescribes the responsibilities of Accounting Officers in respect of financial reporting and financial management.
- ✓ Section 62 (1) (b) requires Accounting Officers to maintain full and proper records of the financial affairs of the municipality in accordance with any prescribed norms and standards.
- ✓ Section 74 (1) of the Municipal Finance Management Act prescribes that the Accounting Officer of a municipality must submit to the National Treasury, the Provincial Treasury, the department for local government in the province or the Auditor-General such information, returns, documents, explanations and motivations as may be prescribed or as may be required.

3. LEGISLATION

- ✓ 2.5. Paragraph 17.1 of Part 7 of the Treasury Regulations, regarding the use and clearing of suspense accounts, must be certified:
 - 2.5.1 All the transactions of an institution must be supported by authentic and verifiable source documents, clearly indicating the approved accounting allocations;
 - 2.5.2 That in all exceptional cases, where it is necessary to account for revenue and expenditure in a control account, because the classification has not been resolved, the accounting officer, or his/her designate must ensure that the requirements of Annexure B regarding items in control/suspense accounts have been complied with.



4. CONTENT OF THE TOOL

The minimum financial management performance indicators:

- ✓ Revenue
- ✓ Liabilities
- ✓ Taxes
- ✓ Asset Management
- ✓ Expenditure
- ✓ Journals
- ✓ HR/Payroll Matters
- ✓ Suspense Account
- ✓ Unauthorised, Irregular, Fruitless and Wasteful Expenditure



5. KEY SUBMISSION DATES

- ✓ The monitoring tool must be completed and signed by the Chief Financial Officer and Accounting Officer on a quarterly basis and submitted to Provincial Treasury Accounting Services Directorate.
- ✓ Effective from 1 July 2017.
- ✓ First submission must be within 10 working days after the end of the first quarter (30 September 2017)
- ✓ Submission Dates – 2017/18
 - 15 October 2017
 - 15 January 2018
 - 15 April 2018
 - 15 July 2018

6. NON-COMPLIANCE

- ✓ If an Accounting Officer is unable to comply with any of the applicable minimum prescribed financial performance indicators of annexures, the Accounting Officer must promptly report the inability, together with reasons, to provincial treasury and supply action plans with time-frames to address the non-compliance.
- ✓ Failure to comply with the instruction note shall be regarded as financial misconduct in terms of Chapter 15 of the MFMA.
- ✓ In addition non compliance will be reported to the relevant authorities and forums for intervention.

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7. SUBMISSION RATE

FINANCIAL YEAR	SUBMISSION	FINANCIAL YEAR	SUBMISSION
15-Oct-15	29%	15-Oct-16	50%
15-Jan-16	61%	15-Jan-17	77%
15-Apr-16	48%	15-Apr-17	70%
15-Jul-16	45%	15-Jul-17	

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8. Responsible Officials

Responsible Treasury Official	Municipality
Kgalaletso Mokgalagadi Tel : 053 802 5137 KMokgalagadi@ncpg.gov.za Cc: municipalsubmissions.ncpt@gmail.com	1. John Taolo Gaetsewe District
	2. Ga-Segonyana
	3. Joe Morolong
	4. Siyancuma
	5. Ubuntu
	6. Umsobomvu
	7. Tsantsabane
Stephen Masikela Tel : 053 802 5188 SMasikela@ncpg.gov.za Cc: municipalsubmissions.ncpt@gmail.com	8. ZF Mcgawu District
	9. Kai! Garib
	10. !Kheis
	11. Dawid Kruiper
	12. Pixley Ka Seme District
	13. Emthanjeni
	14. Kareeberg
	15. Siyathemba

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8. Responsible Officials

Responsible Treasury Official	Municipality
Thuto Chabaesele Tel: 053 802 5129 KChabaesele@ncpg.gov.za Cc: municipalsubmissions.ncpt@gmail.com	16. Magareng
	17. Phokwane
	18. Gamagara
	19. Renosterberg
	20. Kgatelopele
	21. Thembelihle
	22. Frances Baard District
Michael Matthee Tel : 053 802 5116 MMatthee@ncpg.gov.za Cc: municipalsubmissions.ncpt@gmail.com	23. Namakwa District
	24. Namakhoi
	25. Kamiesberg
	26. Richtersveld
	27. Khai-ma
	28. Dikgatlong
	29. Karoo Hoogland
	30. Hantam



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THANK YOU