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TO: MAYORS
MUNICIPAL MANAGERS
CHIEF FINANCIAL OFFICERS

PROVINCIAL TREASURY CIRCULAR PT/MF 6OF 2016/17

PREPARATION, SUBMISSION AND PUBLICATION OF THE 2017/18 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) BUDGET

The objectives of this circular are:

- To draw the attention of municipalities to the legislative requirements regarding the preparation of the 2017/18 MTREF Budgets, to guide and support all municipal officials in their quest to prepare reliable and credible budgets prior to approval by Council;
- To inform municipalities of Provincial Treasury's intention to undertake an assessment of the municipalities' 2017/18 MTREF Budgets as tabled in terms of Section 16(2) and submitted in terms of Section 22(b)(1) of the Municipal Finance Management Act (MFMA) and to engage municipalities on Provincial Treasury's findings prior to approval by Council;
- To circulate the basic content and information which the 2017/18 MTREF Budgets are expected to include as per the requirements of the Municipal Budget and Reporting Regulations (MBRR), refer to **Annexure A**;
- To circulate a Budget Preparation Process Checklist which will be useful to assess the extent to which some of the basic processes involved in the budget preparation have been complied with as per the requirements of the MFMA and MBRR, refer to **Annexure B**;
- To circulate the minimum information to be filed as supporting evidence in the process of preparing a budget, refer to **Annexure C** (The Municipal Budget Working Paper File). This will assist municipalities to document evidence of all sources of information used in the compilation of the budget;
- To alert municipalities of the 2017 Consolidated Gazette of transfers reflecting allocations from Provincial Government for consideration and incorporation by municipalities into the 2017/18 MTREF Budgets; and
- To remind municipalities of the areas of weakness and common mistakes noted by both Provincial and National Treasury in previous budget assessments, with the intention of municipalities addressing these weaknesses and mistakes (where applicable) for the 2017/18 MTREF Budgets.

This circular complements MFMA Circular No.85 on the 2017/18 MTREF Budgets issued by National Treasury. In the process of compiling their budgets, it is important that municipalities consider not only National Directives, but also the Provincial Directives such as the State of Provincial Address by the Premier as well as the Provincial Budget speech by the MEC for

Finance, both having a direct influence on the 2017/18 MTREF Budgets of municipalities.

The following areas are covered in this circular:

- A. Preparation of the 2017/18 MTREF Municipal Budgets;
- B. Format Requirements for the 2017/18 MTREF Municipal Budgets;
- C. Funding Position of the 2017/18 MTREF Municipal Budgets;
- D. Assessment of the 2017/18 Draft Budget and Engagement with municipalities;
- E. Submission of the 2017/18 MTREF Municipal Budgets;
- F. Publication of the 2017/18 MTREF Municipal Budgets;
- G. 2017/18 MTREF Municipal Budget Verification Process;
- H. Budget Steering Committee (BSC);
- I. Service Delivery and Budget Implementation Plans (SDBIPs);
- J. Provincial and National Transfers to Municipalities; and
- K. Further matters for consideration in the 2017/18 MTREF Municipal Budget Process.

A. Preparation of the 2017/18 MTREF Municipal Budgets

The following is intended to guide municipalities to streamline their budget preparation process and to provide appropriate and relevant information required by the Provincial Treasury for the purpose of monitoring and evaluating the preparation of the 2017/18 MTREF Municipal Budgets.

Municipal Standard Chart of Accounts (mSCOA)

As the mSCOA Regulations apply to all municipalities and entities effective from 01 July 2017, the 2017/18 MTREF Budget must be mSCOA compliant. A budget will be considered mSCOA compliant if the following are in place:

- Systems-Integrated IDP;
- Systems-Integrated budget module; and
- System that enables transacting across the seven segments of mSCOA with sub-systems seamlessly integrating to the core system.
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Budget Preparation Process Checklist

Provincial Treasury has attached a Budget Preparation Process Checklist as **Annexure B**, which will assist in assessing the extent to which municipalities have complied regarding the processes involved in the Budget preparation as governed by the MFMA and MBRR. The key focus areas listed in this Checklist are not exhaustive; therefore, municipalities are required not to solely rely on these areas but to introduce more measures when assessing their level of compliance in terms of their budget preparation process.

The Municipal Budget Working Paper File

The Municipal Budget Working Paper File is a set of workings and supporting documents which is prepared, referenced and arranged in order to enable the municipality to support the figures and

assumptions contained in the budget.

The file should streamline the budget process and address many of the queries which arise during the annual budget review process by National and Provincial Treasury. The content of the file will enable a meaningful and constructive annual budget evaluation process.

The order of documentation contained in the file should follow the order of information as it appears in the A1 Schedule in terms of the MBRR.

Guidance is hereby provided as to the content of the Municipal Budget Working Paper File, which may vary from municipality to municipality. The Chief Financial Officer (CFO) should provide overall guidance on the final content of the file. The information contained in the file should support the figures in the Draft and Approved Annual Budgets.

The CFO should sign off on the content of the file and thereafter an official from the Budget and Treasury Office should be delegated the task to co-ordinate the compilation of the file under the supervision of the CFO. The preparation of the file must coincide with the approved 'Key Deadlines' for the preparation, tabling and approval of the annual budget. Once completed, the file should be reviewed and verified by the CFO. A copy of the file should be retained by the Mayor and Municipal Manager for record and reference purposes.

Annexure C provides details of the minimum information to be included in the file. It is at the discretion of the municipality to include any supporting documentation that it may deem relevant to include in the file.

B. Format Requirements for the 2017/18 MTREF Municipal Budgets

Section 17(1) of the MFMA states that, *an annual budget of a municipality must be a schedule in the prescribed format.* Regulation 9 of the MBRR further prescribes that *the annual budget and supporting documentation of a municipality must be in the format specified in Schedule A and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of Section 168(1) of the Act.*

National Treasury has released Version 6.1 of the A1 Schedule (in Excel Format) to be used for the compilation of the 2017/18 MTREF Budget which incorporates all the relevant amendments. Municipalities are referred to Annexure A of the MFMA Circular No.85 to note all the amendments that have been incorporated into Version 6.1.

ALL municipalities MUST therefore use this version in the preparation of their 2017/18 MTREF Budgets to be tabled on or before 31 March 2017. This version can be downloaded from the National Treasury Website using the following link:

[www.treasury.gov.za/Legislation/MFMA/Regulations and Gazettes/Municipal Budget and Reporting Regulations](http://www.treasury.gov.za/Legislation/MFMA/Regulations%20and%20Gazettes/Municipal%20Budget%20and%20Reporting%20Regulations)

In the past, some municipalities tabled their MTREF Budgets in their own formats in Council and thereafter populated and submitted the A1 Schedule. Regulation 14(1)(a) of the MBRR specifies that *an annual budget and supporting documentation tabled in a municipal Council in terms of Sections 16(2) and 17(3) of the MFMA must be in the format in which it will eventually be approved by the Council.*

Therefore, all the municipalities are required to ensure that their 2017/18 MTREF Budgets are tabled for comments and approval in Council as per the requirements set out in Schedule A1 of the MBRR (Version 6.1) and submitted to the National and Provincial Treasury.

Failure to adhere to this constitutes financial misconduct in terms of Section 171(1)(a) of the MFMA and municipalities risk Provincial Treasury not providing any views/ comments on the budget for municipalities to consider as required by Section 23(1)(b) of the MFMA. All the submitted budgets which have been poorly populated, or are not in the required Version 6.1 format will be returned to the Mayors and Municipal Managers of affected municipalities to be corrected and re-tabled in Council as per the requirement of MFMA Circular No.85.

C. Funding Position of the 2017/18 MTREF Municipal Budgets

Section 18 of MFMA states that an annual budget may only be funded from realistically anticipated revenue to be collected, cash backed accumulated funds from previous years surpluses not committed for other purposes and borrowed funds, but only for the capital budget.

Correctly and fully populated Tables A7: Budgeted cash flow and A8: Cash backed reserves/accumulated surplus reconciliation of the A1 Schedule are critical in assessing and determining the funding position of the municipal budget in accordance with Section 18 of the MFMA as described above. Table A7 shows how the municipality's operations are expected to impact on its cash position, while Table A8 shows whether the municipality has sufficient cash and investments available to finance commitments, short term provisions and reserves.

Provincial Treasury has observed with great concern that in the past financial years, some municipalities have been submitting unfunded budgets while some municipalities submitted budgets with incomplete or incorrectly populated Tables A7 and A8 and as a result rendering it impossible for Provincial Treasury to determine if the budget is funded or not. Refer to Section K of this Circular for more specific challenges with the population of Cash flow Tables A7 and A8.

To assist in providing an effective assessment on the funding position of municipalities, Provincial Treasury hereby requires that municipalities should also submit other documents such as Bank Reconciliations, Bank Statements, Investment Registers, Grants Registers and Trial Balances to support their assumptions in line with MFMA Circular No.67.

An unfunded budget is a serious transgression that will impact the financial viability of a municipality as well as its ability to deliver services to the community. Provincial Treasury therefore does NOT support an unfunded budget. It should be emphasised that Provincial Treasury will refer back to the Mayors and Municipal Managers all unfunded budgets as well as budgets with incomplete Tables A7 and A8 to be corrected. Failure to address the weaknesses identified by Provincial Treasury will result in the MEC for Finance advising National Treasury to consider stopping the Equitable Share Transfer to the affected municipalities in terms of Section 38 of MFMA.

D. Assessment of the 2017/18 Draft Budget and Engagement with municipalities

Provincial Treasury will undertake an assessment of municipalities' 2017/18 Draft Budget. Similar to prior years' budget processes, Provincial Treasury intends to constructively engage with municipalities on the critical matters raised on the 2017/18 Draft Budget in an attempt to produce more reliable, funded and credible budgets before they are approved by Council. These

engagements are to ensure that, amongst others, municipalities are afforded ample opportunity to directly respond to critical issues raised by Provincial Treasury and for the incorporation of these responses in the final assessment correspondence by Provincial Treasury which are expected to be tabled by municipalities in Council together with other budget documents. The tabling in Council of the Provincial Treasury's final assessments of the 2017/18 Draft Budget will not only bring the highlighted issues to the attention of full Council but will also empower and direct the Council as to which areas to focus as part of their Oversight role.

Provincial Treasury hereby requests a copy of the Council resolution or extract reflecting the Tabling of Provincial Treasury's final assessment of the 2017/18 Draft Budget to be included among the Budget documents to be submitted to both National and Provincial Treasury.

E. Submission of the 2017/18 MTREF Municipal Budgets

Section 22(b)(i) of the MFMA requires that *immediately* after an annual budget is tabled in a municipal Council, it must be submitted to the National and the relevant Provincial Treasury in both printed and electronic formats. If the annual budget is tabled to Council on 31 March 2017, the final date of the submission of **the electronic budget documents and corresponding electronic returns is Monday, 03 April 2017**. The deadline for submission of the hard copies including the Council resolution is **Friday, 07 April 2017**, however; **early submission of these documents is encouraged**.

The budget related information listed in the MBRR Schedule A (**Annexure A**) must be submitted to Provincial and National Treasury. After receiving the Draft Budget, Provincial Treasury will complete a Compliance Checklist. This checklist will indicate the level of compliance of the budget with the MBRR by the municipality. A copy of the checklist will be sent to the National Treasury and the municipality in order to facilitate improvements in the quality of submission and completion of tables for the budgets.

Section 24(3) of the MFMA, read together with Regulation 20(1) of the MBRR, requires that the **approved annual budget and supporting Council resolution and other documents such as the Quality Certificate** etc. must be submitted **within ten working days** after Council has approved the Annual Budget. Therefore, if the Council approves the Annual Budget on **31 May 2017**, the final date for such submission is **Wednesday, 14 June 2017**, otherwise an earlier date applies.

Provincial Treasury should be invited to attend and observe the sessions for the tabling and approval of the 2017/18 MTREF Budgets in the municipal Councils.

Certification that the budget is correctly captured and locked in the Financial System

As per MFMA Circular No.59, municipalities are required to submit the certificate as proof that the approved MTREF Budget as reflected in Tables A1 to A10 have been captured and 'locked' on the municipality's financial system to guard against the Approved Budget being altered at any stage without due process being followed. This step seeks to emphasise that the approved set of figures are always presented for various purposes throughout the financial year. Therefore, certificate indicating that the budget is correctly captured and 'locked' in the financial system must be submitted to National and Provincial Treasury together with the approved 2017/18 MTREF Budget documents as per MFMA Circular No.85 on the submission date indicated above.

F. Publication of the 2017/18 MTREF Municipal Budgets

In terms of Section 75(1) of the MFMA, municipalities are required to place amongst other documents, the annual budgets on their websites. Section 75(2) of the MFMA further requires that documents must be placed on the website not later than five working days after its tabling in Council, or on the date on which it must be made public, whichever comes first. Provincial Treasury has observed with a great deal of concern that certain municipalities are not timeously placing their budgets and all related documents on their website. All municipalities are required to place their 2017/18 Tabled MTREF Budgets and all related documents on their websites timeously according to the timeframes indicated above. This will not only promote transparency, accountability and good governance but will also facilitate the process of public comments.

G. 2017/18 MTRF Municipal Budget Verification Process

The Budget Verification process is an annual process conducted by National Treasury in conjunction with Provincial Treasury with the objective of ensuring that the MTREF Budgets submitted on the A1 Schedule perfectly align with all Annual Budget Returns uploaded to the LG Database by municipalities. The verification process also covers previous years' Audited Outcome figures which should also be correctly aligned with the latest audited annual Annual Financial Statements (AFS) of the municipality (also taking into account any restated figures). **The Budget Verification process affords municipalities' ample opportunity to rectify any errors reflected in the returns which were already uploaded to the LG Database, however, within the timeframes stipulated by National Treasury.**

National Treasury publishes each year, a consolidated set of budget information described above, for all municipalities in the country. The process of publication is no longer in November of each year but has been brought forward with a view of informing the Medium Term Budget Policy Statement (MTBPS) as budgets are normally adopted in May and June.

Many municipalities in the province have in the past, struggled to complete the Budget Verification process timeously. Therefore, in order to ensure a timeous completion of the Budget Verification process, Provincial Treasury is planning to follow a phase-in-approach according to the following dates:

- A verification of all Audited Returns as well as the Adjustments Budget Returns **by no later than 24 March 2017.**
- A verification of 2017/18 MTREF Budget Returns **before 18 August 2017.**

H. Budget Steering Committee (BSC)

Regulation 4(1) of the MBRR states that *the Mayor of a municipality must establish a budget steering committee to provide technical assistance to the Mayor in discharging the responsibilities set out in Section 53 of the Act (the MFMA).*

Furthermore, the MBRR requires that the Budget Steering Committee must consist of at least the following persons:

- (a) the Councilor responsible for financial matters;
- (b) the Municipal Manager;
- (c) the Chief Financial Officer;
- (d) the Senior Managers responsible for at least the three largest votes in the municipality;

- (e) the Manager responsible for budgeting;
- (f) the Manager responsible for planning; and
- (g) any technical experts on infrastructure.

It is therefore clear that municipalities cannot make use of another committee if its composition does not meet these minimum composition requirements as listed above. The current BSCs are urged to ensure that the 2017/18 MTREF Budget process is completed timeously (including the approval of the budget).

I. Service Delivery and Budget Implementation Plans (SDBIPs)

Legislative Requirements

Section 53(1)(c)(ii) of the MFMA requires the Mayor to ensure that the municipality's SDBIP is approved by the Mayor within 28 days after the approval of the annual budget.

MFMA Circular No.13 states that the Municipal Manager is responsible for the preparation of the SDBIP, which must be submitted to the Mayor for approval once the budget has been approved by the Council.

Furthermore, Regulation 15(3)(b) of the MBRR states that when submitting the annual budget to the Provincial and National Treasury in terms of Section 22(b)(i) of the MFMA, the Municipal Manager must also submit a draft SDBIP in both printed and electronic forms. Failure to submit such will result in non-compliance with the MBRR.

When to prepare and submit the SDBIP

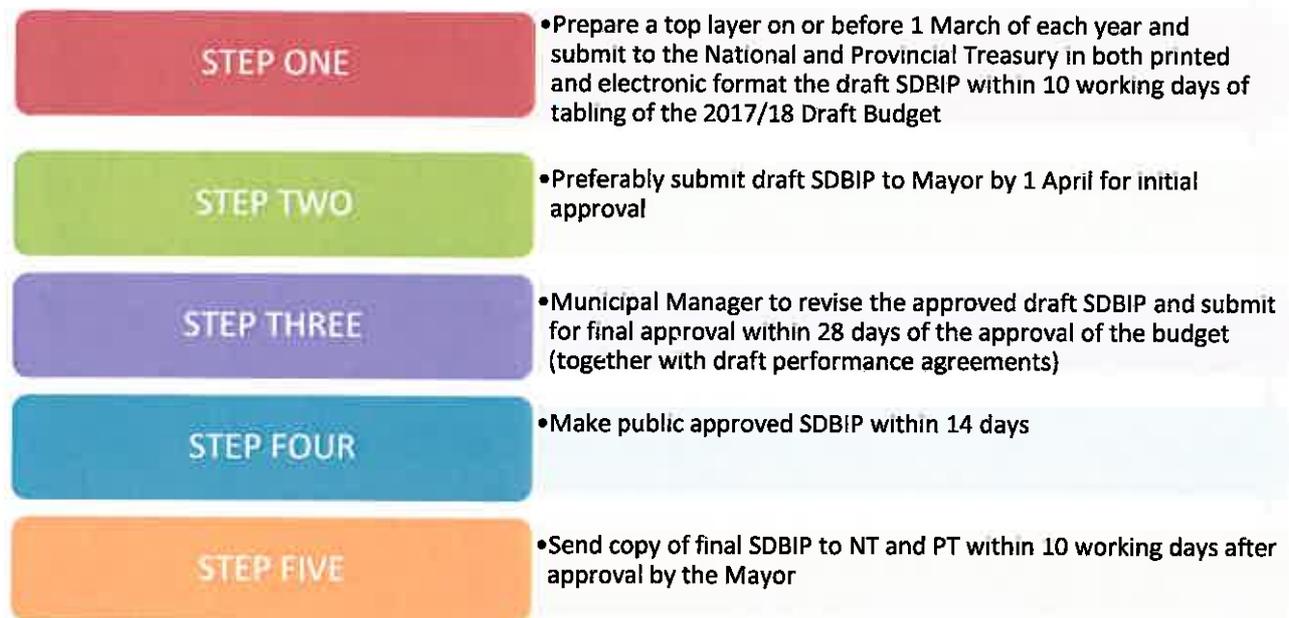
The Municipal Manager should start the process to prepare the top layer of the SDBIP in conjunction with the preparation of the Draft Budget and preferably submit the draft SDBIP to the Mayor for initial approval with the Draft Budget. It should include the following:

- 1) Projected revenue to be collected by source;
- 2) Projected operating and capital expenditure by vote; and
- 3) Service delivery targets and performance indicators for each quarter.

Once the budget has been approved by the Council, the Municipal Manager should revise the initially approved draft SDBIP and submit such to the Mayor for final approval within 28 days of the approval of the budget.

Regulation 20(2)(b) of the MBRR requires that the approved SDBIP be submitted within 10 working days after the Mayor has approved the plan to both the Provincial and National Treasury. A breakdown of the SDBIP preparation and approval process is provided in Figure 1.

Figure 1: SDBIP preparation and approval process



Components of an approved SDBIP

Please ensure that the SDBIP contains the following five required components and that the information reflected reconciles to the information in the budget:

- i. Monthly projections of revenue to be collected for each source;
- ii. Monthly projections of expenditure (operating and capital) and revenue for each vote;
- iii. Quarterly projections of service delivery targets and performance indicators for each vote;
- iv. Ward information for expenditure and service delivery; and
- v. Detailed capital work plan broken down by ward over three years.

J. Provincial and National Transfers to Municipalities

Municipalities are reminded to ensure that the allocations in their budgets for the Provincial and National transfers correspond to the allocations as reflected in the Provincial Gazette of Transfers and the 2017 Division of Revenue Bill (DoRB), respectively. Due to the early issuing of this Provincial Budget Circular, the Provincial Transfers were not available and will thus be circulated to municipalities as soon as the Gazette becomes available.

Provincial allocations as per signed Memorandum of Agreements (MoAs) should not be included in the budget if they have not been Gazetted. However, they can be treated in terms of Regulation 23(3) of the MBRR which states that *if a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the Mayor of the municipality must, at the next available Council meeting, but within 60 working days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in Section 28(2)(b) of the MFMA in the municipal Council to appropriate these additional revenues.* Any enquiries pertaining to the provincial transfers should be directed to the relevant transferring department.

K. Further matters for consideration in the 2017/18 MTREF Municipal Budget Process

The following were areas of weaknesses and common mistakes identified by both Provincial and National Treasury in prior years and should be considered and addressed (where applicable) when preparing the 2017/18 MTREF budgets:

- Compliance checks performed on prior year budgets reflected that many municipalities did not provide all budget information and did not submit all the required budget supporting documents such as Budget related policies, Draft Service Delivery and Budget Implementation Plan (SDBIP), Draft Integrated Development Plan (IDP) and Budget Assumptions, etc.
- The Budget Narrative reports for a number of municipalities were not comprehensive and in some instances contradicted the information provided in the A1 Schedule.
- Table A10: *Basic service delivery measurement* was incomplete or poorly completed by some municipalities. Table A10 is critical for reflecting amongst others, the information on the number of households within a municipal area, the cost of providing free basic services and the unit of measurement thereof such as kilolitres for water, kilowatt-hour for electricity and how frequent refuse is being removed, etc.
- Some of the critical supporting tables amongst others which were not completed or poorly completed were:
 - Table SA7: *Measurable performance objectives*,
 - Table SA34b: *Capital expenditure on the renewal of existing assets by asset class*, and
 - Table SA37: *Project delayed from previous financial year(s)*.
- The budget tables in the A Schedules for some municipalities were either not fully and/or accurately populated. Discrepancies were noted in the following areas:
 - Audited Outcome figures did not reconcile to the Audited AFS figures;
 - The full year forecasts figures for the “current year” were merely replicated as the Adjusted Budget figures and were not in line with the performance trends;
 - The Adjusted Budget figures were not reconciling to the adopted B Schedule figures; and
 - Discrepancies between the electronic budgets submitted and the hard copy budgets submitted of the A Schedules were noted.
- In Table A7, the most common error was the capturing of incorrect figures in the Adjusted Budget and Audited Outcomes columns. Consequently, incorrect opening balances were carried over to the MTREF period.
- The budgeted revenue projections in some cases were also based on collection rate assumptions which were not realistic.
- Table A8 was commonly characterised by incomplete information, whereby, estimates on items such as *Unspent conditional grants, Statutory requirements, Other working capital requirements, Other provisions, Reserves to be cash backed by cash/investments*, etc. were not fully populated thereby resulting in a unrealistic picture for the *Total Application of cash*

and investments or incorrect amount reflected for *Surpluses* or *Shortfalls* as the end result.

- Most municipalities did not disclose the rateable properties and market values of rateable properties in Tables SA11 and SA12b which limited the analysis of the reasonableness of the budget estimates on *Property rates* revenue. Due to the non-submission of *Property rates* policies by some municipalities, Provincial Treasury could not determine whether these municipalities have incorporated the amendments resulting from the Municipal Property Rates Amendment Act No. 29 of 2014.
- Tables SA22, SA23 and SA24 relating to Councilors and staff benefits, Salaries and allowances as well as personnel numbers for some municipalities were poorly populated or not populated thereby limiting the extent to which the reasonableness of the budgeted salary increases could be assessed.
- Despite the guidance of MFMA Circulars No.58 and 66 and subsequent MFMA Circulars to reduce non-priority spending, it was noted that some municipalities have budgeted for items considered to be non-priority.
- The item *Other expenditure* in particular was of concern as the increases in some cases were excessive. Furthermore, undefined projects and non-priority items were noted in *General expenses* resulting in significantly high budget amount for *Other expenditure*. Some municipalities also did not break down *Other expenditure* sufficiently in Table SA1.
- For most municipalities, *General expense*, as detailed in Supporting Table SA1 contributed more than 10 percent towards *Other expenditure*. In terms of the MFMA Budget Format Guide, *General expenses* should not exceed 10 percent of the *Other expenditure* budget. Municipalities were advised to review their allocation of expenditure to *General expenses* and reallocate the expenditure to appropriate expenditure items accordingly.
- Some municipalities continued to submit incomplete Budget Tables relating to their capital budget, including Table SA36: Consolidated detailed capital budget and Table SA37: Project delayed from previous financial years. Most municipalities still have a challenge of budgeting for at-least 40 percent of the Capital expenditure budget for Renewal of existing assets as per National Treasury's guidelines. Furthermore, the budgets for *Repairs and maintenance* were in some cases unrealistic or questionable and the Asset register summary – Property Plant and Equipment (PPE) values were also not linked to Asset Registers thereby distorting the information which forms the basis for the correct calculation of *Repairs and maintenance*.
- Notwithstanding the importance of supplementing the capital programme from Internally generated funds, the narration reports of some municipalities could not adequately demonstrate that they have cash backed accumulated funds from previous years which remain uncommitted for other purposes. With the poorly populated Tables A7 and A8, the ability to finance capital programmes from own funding in some cases could not be established.
- Understatement of *Debt Impairment* expense in Table A4.
- Understatement of *Depreciation & Asset Impairment* in Table A4.
- Overstatement of Consumer Debtors (reduces working capital requirement on Table A8).
- Overstatement of Gross debtors on Table SA3.

- Understating provision for *Debt Impairment* on Table SA3 by not adding the contribution for the current year or adding a lesser contribution to the provision thus increasing current debtors.
- Understatement of *Trade and Other Payables* (reduces working capital requirement on SA8).
- Understatement of Trade and Other Creditors in Table SA3.

Q. Budget Submission Process

The Budget related information listed in the MBRR Schedule A (**Annexure A**) must be forwarded to the Provincial and National Treasury by the deadline dates indicated under Section E of this Circular. The submission addresses are as follows:

Provincial Treasury (PT)

Printed copies of required documents can be couriered or hand delivered to:

The Provincial MFMA Coordinator
 Provincial Treasury, 7th Floor Treasury House
 145 Chief Albert Luthuli Street
 Pietermaritzburg, 3201

FOR ATTENTION: FARHAD CASSIMJEE

Electronic copies of the required documents must be e-mailed to mfma@kzntreasury.gov.za.

National Treasury (NT)

Printed copies of the required documents can be sent to:

Posted documents:

Couriered documents:

Ms Linda Kruger
 National Treasury
 Private Bag X115
 Pretoria, 0001

Ms Linda Kruger
 National Treasury
 40 Church Square
 Pretoria, 0002

Electronic copies of the required documents must be e-mailed to lgdocuments@treasury.gov.za. If the budget documents are too large to be sent via email, arrangements for them to be downloaded from the municipality's website must be made with Elsabe Rossouw (e-mail: Elsabe.Rossouw@treasury.gov.za).

Yours sincerely



MS BELINDA SCOTT
MEC FOR FINANCE – KZN

CC ADMINISTRATORS (if applicable)

JAN HATTINGH, NATIONAL TREASURY

T V PILLAY, NATIONAL TREASURY

PHAKAMISA STAMPER, ACTING BUSINESS EXECUTIVE – KZN Auditor General