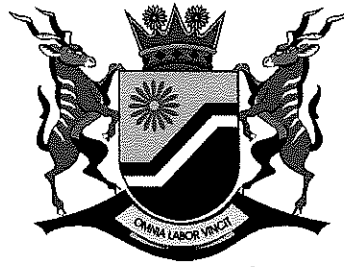


MPUMALANGA PROVINCIAL GOVERNMENT

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Department of Finance *Office of the HOD*

Litiko Letetimali

UmNyango weZeemali

Departement van Finansies

Kgoro ya Matlotlo

Ref no: DOF 13/6/1/3
Enquiries: Ms CD Makwela

PROVINCIAL TREASURY CIRCULAR 29 OF 2014

TO:-

THE MUNICIPAL MANAGER: NKANGALA DISTRICT MUNICIPALITY: MS. M SKOSANA
THE MUNICIPAL MANAGER: EHLANZENI DISTRICT MUNICIPALITY: ADV. H MBATHA
THE MUNICIPAL MANAGER: GERT SIBANDE DISTRICT MUNICIPALITY: MR. CA HABILE
THE MUNICIPAL MANAGER: GOVAN MBEKI LOCAL MUNICIPALITY: DR. MF MAHLANGU
THE MUNICIPAL MANAGER: STEVE TSHWETE LOCAL MUNICIPALITY: MR. WD FOUCHE
THE MUNICIPAL MANAGER: EMAKHAZENI LOCAL MUNICIPALITY: MS. PJ SHOBA
THE ADMINISTRATOR: BUSHBUCKRIDGE LOCAL MUNICIPALITY: MR. E NGOMANE
THE MUNICIPAL MANAGER: NKOMAZI LOCAL MUNICIPALITY: MR. MD NGWENYA
THE MUNICIPAL MANAGER: UMJINDI LOCAL MUNICIPALITY: MR DP MSIBI
THE ACTING MUNICIPAL MANAGER: THABA CHWEU LOCAL MUNICIPALITY: MR SD MAEBELA
THE ACTING MUNICIPAL MANAGER: MBOMBELA LOCAL MUNICIPALITY: MR. NM SEANEGO
THE MUNICIPAL MANAGER: DR.PIXLEY KA ISAKA SEME LOCAL MUNICIPALITY: MR PB MALEBYE
THE MUNICIPAL MANAGER: MSUKALIGWA LOCAL MUNICIPALITY: MR. ZI SHONGWE
THE MUNICIPAL MANAGER: MKHONDO LOCAL MUNICIPALITY: MR. AN MAHLANGU
THE MUNICIPAL MANAGER: THEMBISILE LOCAL MUNICIPALITY: MR. JI SINDANE
THE MUNICIPAL MANAGER: DIPALESENG LOCAL MUNICIPALITY: MR. V NGCOBO
THE MUNICIPAL MANAGER: CHIEF ALBERT LUTHULI LOCAL MUNICIPALITY: MR. VN MPILA
THE MUNICIPAL MANAGER: LEKWA LOCAL MUNICIPALITY: MR. LB TSHABALALA
THE ACTING MUNICIPAL MANAGER: VICTOR KHANYE LOCAL MUNICIPALITY: MS RSS RIBA
THE MUNICIPAL MANAGER: DR JS MOROKA LOCAL MUNICIPALITY: MR BS MAHLANGU
THE ADMINISTRATION: EMALAHLENI LOCAL MUNICIPALITY: MR. T VAN VUUREN

PREPARATION AND SUBMISSION OF INTERIM FINANCIAL STATEMENTS (IFS)

The Mpumalanga Provincial Treasury is requesting all Municipalities to prepare Interim Financial Statements for the period ending 31 December 2014. This is in line with the requirements of Operation clean audit 2015 and a Cabinet decision.





The purpose of Interim Financial Statements is to:

- Detect and address issues that are challenges to Municipalities with regard to Annual Financial Statements before year-end,
- to assist Municipalities to be able to prepare financial statements without appointing consultants.
- and improvement of audit outcomes

The Interim Financial statements are to be prepared for the sixth month period (1 July 2014 - 31 December 2014) and submitted to Provincial Treasury, Accounting Services section and Municipal internal Auditors by 28th February 2015.

The Internal Auditors will audit and review the Interim Financial Statements and forward reports on findings to the relevant Municipal manager, Chief Financial Officer and Provincial Treasury. All Municipalities will be expected to address the issues as raised by Internal Auditors and Provincial Treasury will prepare a summary of issues raised in order to provide support where required.

The following should be adhered to by Municipalities for the process to be effective:-

- Proper closure of the books to be done.
- All suspense accounts should be cleared to zero to enable Municipalities to provide complete financial information on expenditure and revenue.
- Stock counts and reconciliation of assets, VAT, creditors, debtors and bank accounts must be performed.
- The expenditure management report should be scrutinized to ensure that all expenditure is correctly allocated to the budget appropriated.
- Supporting documentation for all the transactions, and other important records, should be made available for audit purposes to Internal Auditors.

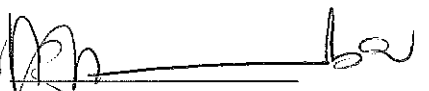
The following officials in Provincial Treasury could be contacted for clarification and assistance in completing the IFS:-

Ms Nicotia Mokgalaka
Tel: 013 766 4196
Email: nmokgalaka@mpg.gov.za

Ms Shokie Thaga
Tel (013) 766 4548
Email: Thagasm@mpg.gov.za

Your cooperation will be appreciated.

Regards,


MS NZ NKAMBA
HEAD OF DEPARTMENT
DATE: 5/12/2014