

# MPUMALANGA PROVINCIAL GOVERNMENT

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## Department of Finance Office of the HOD

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Departement van Finansies

Kgoro ya Matlotlo

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Ref No : DOF 14/2/R

### PROVINCIAL TREASURY CIRCULAR NO. 30 OF 2013

#### TO:

THE ACCOUNTING OFFICER: VOTE 1: OFFICE OF THE PREMIER (DR NONHLANHLA MKHIZE)  
THE ACCOUNTING OFFICER (ACTING): VOTE 2: PROVINCIAL LEGISLATURE (MR JB SILINDA)  
THE ACCOUNTING OFFICER: VOTE 3: FINANCE (MS NZ NKAMBA)  
THE ACCOUNTING OFFICER: VOTE 4: COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS (MR D MAHLOBO)  
THE ACCOUNTING OFFICER: VOTE 5: AGRICULTURE, RURAL DEVELOPMENT AND LAND ADMINISTRATION (MS NL SITHOLE)  
THE ACCOUNTING OFFICER: VOTE 6: ECONOMIC DEVELOPMENT, ENVIRONMENTAL AND TOURISM (DR DV DLAMINI)  
THE ACCOUNTING OFFICER: VOTE 7: EDUCATION (MS MOC MHLABANE)  
THE ACCOUNTING OFFICER: VOTE 8: PUBLIC WORKS, ROADS & TRANSPORT (MR KM MOHLASEDI)  
THE ACCOUNTING OFFICER (ACTING): VOTE 9: COMMUNITY SAFETY, SECURITY & LIAISON (MR W MTHOMBOTHU)  
THE ACCOUNTING OFFICER (ACTING): VOTE 10: HEALTH (DR JV DLAMINI)  
THE ACCOUNTING OFFICER: VOTE 11: CULTURE, SPORT AND RECREATION (MS SP MJWARA)  
THE ACCOUNTING OFFICER: VOTE 12: SOCIAL DEVELOPMENT (MS NL MLANGENI)  
THE ACCOUNTING OFFICER: VOTE 13: HUMAN SETTLEMENT (MR S MTSWENI)  
THE CHIEF EXECUTIVE OFFICER: MPUMALANGA GAMBLING BOARD (MR B MLAMBO)  
THE CHIEF EXECUTIVE OFFICER: MPUMALANGA ECONOMIC GROWTH AGENCY (ADV. B MKHIZE)  
THE CHIEF EXECUTIVE OFFICER: MPUMALANGA TOURISM AND PARKS AGENCY (MR J MODIPANE)  
THE CHIEF EXECUTIVE OFFICER: MPUMALANGA REGIONAL TRAINING TRUST (MR ND MOROPANE)

THE CHIEF FINANCIAL OFFICER (ACTING): VOTE 1: OFFICE OF THE PREMIER (MR K DLAMINI)  
THE CHIEF FINANCIAL OFFICER: VOTE 2: PROVINCIAL LEGISLATURE (MR S SANYANE)  
THE CHIEF FINANCIAL OFFICER (ACTING): VOTE 3: FINANCE (MS L MLAMBO)  
THE CHIEF FINANCIAL OFFICER: VOTE 4: COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS (MR DR SHIPALANA)  
THE CHIEF FINANCIAL OFFICER: VOTE 5: AGRICULTURE, RURAL DEVELOPMENT AND LAND ADMINISTRATION (MR C DLAMINI)  
THE CHIEF FINANCIAL OFFICER: VOTE 6: ECONOMIC DEVELOPMENT, ENVIRONMENTAL AND TOURISM (MS JP HLATSHWAYO)  
THE CHIEF FINANCIAL OFFICER: VOTE 7: EDUCATION (MR C MNISI)  
THE CHIEF FINANCIAL OFFICER (ACTING): VOTE 8: PUBLIC WORKS, ROADS & TRANSPORT (MR SS SHONGWE)  
THE CHIEF FINANCIAL OFFICER: VOTE 9: COMMUNITY SAFETY, SECURITY & LIAISON (MR BH NGOMA)  
THE CHIEF FINANCIAL OFFICER: VOTE 10: HEALTH (MR V MAKHUBEDU)  
THE CHIEF FINANCIAL OFFICER: VOTE 11: CULTURE, SPORT AND RECREATION (MR T NKOJOANA)  
THE CHIEF FINANCIAL OFFICER: VOTE 12: SOCIAL DEVELOPMENT (MS P MORGAN)  
THE CHIEF FINANCIAL OFFICER: VOTE 13: HUMAN SETTLEMENT (MR S MATSEBULA)  
THE CHIEF FINANCIAL OFFICER: MPUMALANGA GAMBLING BOARD (MR L MASEKO)  
THE CHIEF FINANCIAL OFFICER: MPUMALANGA ECONOMIC GROWTH AGENCY (MR V MQHUM)  
THE CHIEF FINANCIAL OFFICER: MPUMALANGA TOURISM AND PARKS AGENCY (MS L MATIBHE)  
THE CHIEF FINANCIAL OFFICER: MPUMALANGA REGIONAL TRAINING TRUST (MR M JAFTA)

## DEBTORS MANAGEMENT: RECOVERY OF DEBTS

The above matter bears reference.

This circular serves to remind Accounting Officers of their responsibility in terms of Treasury Regulation 11.2.1 which stipulates that "the accounting officer of an institution must take effective and appropriate steps to timeously collect all money due to the institution including, as necessary -

- (a) Maintenance of proper accounts and records for all debtors, including amounts received in part payment; and
- (b) Referral of a matter to the State Attorney, where economical, to consider a legal demand and possible legal proceedings in a court of law."

In the first quarter of the 2013/2014 financial year the Provincial Departmental debts decreased by only 2%, and increased by 1% in the second quarter this indicates minimal commitment in recovering state debts.

In light of the above Accounting Officers are urged to ensure compliance to this provision and Departments and Public Entities are directed to:

- 1) Recover all monies due to them in line with their respective Debtors Management Policies timeously
- 2) Improve processes of managing debtors through maintenance of a complete and accurate record of debtors including signing of acknowledgement of debt by the employees and suppliers,
- 3) Document debt management processes,
- 4) Write off debts owed to the Departments and Public Entities after all reasonable steps have been taken to recover
- 5) Plans or systems to prevent occurrence of debts

All Departments and Public Entities are requested to submit the Debt Management Plan by Friday, 15 November 2013 of which moving forward it is required that quarterly reports on the state of debts are submitted, the next submission will be on 20 January 2014.

Your cooperation is always appreciated



**MS NZ NKAMBA**  
**HEAD OF DEPARTMENT**  
DATE: 31/10/2013