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## PROVINCIAL TREASURY CIRCULAR 58 OF 2015

**TO:**

**THE MUNICIPAL MANAGER: BUSHBUCKRIDGE LOCAL MUNICIPALITY (MR C LISA)**  
**THE MUNICIPAL MANAGER: UMJINDI LOCAL MUNICIPALITY (MR DP MSIBI)**  
**THE MUNICIPAL MANAGER: NKOMAZI LOCAL MUNICIPALITY (MR MD NGWENYA)**  
**THE MUNICIPAL MANAGER: MBOMBELA LOCAL MUNICIPALITY (MR N SEANEGO)**  
**THE ACTING MUNICIPAL MANAGER: THABA CHWEU LOCAL MUNICIPALITY (MR L MOKWENA)**  
**THE MUNICIPAL MANAGER: EHLANZENI DISTRICT MUNICIPALITY (ADV H MBATHA)**  
**THE ACTING MUNICIPAL MANAGER: STEVE TSHWETE LOCAL MUNICIPALITY (MR M MNGUNI)**  
**THE MUNICIPAL MANAGER: THEMBISILE HANI LOCAL MUNICIPALITY (MR O NKOSI)**  
**THE MUNICIPAL MANAGER: VICTOR KHANYE LOCAL MUNICIPALITY (MR MJ MAHLANGU)**  
**THE ACTING MUNICIPAL MANAGER: EMAKHAZENI LOCAL MUNICIPALITY (MS EK TSHABALALA)**  
**THE ACTING MUNICIPAL MANAGER: EMALAHLENI LOCAL MUNICIPALITY (MR T VAN VUUREN)**  
**THE MUNICIPAL MANAGER: DR JS MOROKA LOCAL MUNICIPALITY (MR BS MAHLANGU)**  
**THE MUNICIPAL MANAGER: NKANGALA DISTRICT MUNICIPALITY (MS MM SKOSANA)**  
**THE MUNICIPAL MANAGER: CHIEF ALBERT LUTHULI LOCAL MUNICIPALITY (MR VN MPILA)**  
**THE MUNICIPAL MANAGER: DIPALESENG LOCAL MUNICIPALITY (MR VD NGCOBO)**  
**THE MUNICIPAL MANAGER: DR PIXLEY KA ISAKA SEME LOCAL MUNICIPALITY (MR PB MALEBYE)**  
**THE MUNICIPAL MANAGER: GOVAN MBEKI LOCAL MUNICIPALITY (MR MF MAHLANGU)**  
**THE MUNICIPAL MANAGER: LEKWA LOCAL MUNICIPALITY (MR L TSHABALALA)**  
**THE ACTING MUNICIPAL MANAGER: MKHONDO LOCAL MUNICIPALITY (MR MJS MABUZA)**  
**THE MUNICIPAL MANAGER: MSUKALIGWA LOCAL MUNICIPALITY (MR TS SHONGWE)**  
**THE MUNICIPAL MANAGER: GERT SIBANDE DISTRICT MUNICIPALITY (MR CA HABILE)**

**THE HEAD OF DEPARTMENT: DEPARTMENT OF COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS: (MR CM CHUNDA)**  
**THE ACTING DIRECTOR GENERAL OFFICE OF THE PREMIER: (MR AT MDAKANE)**

## 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 2015. This is in line with the requirements of the resolution by the Premier's Coordinating Forum (PCF).

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, improvement of audit outcomes and to assist Municipalities to be able to prepare financial statements without appointing consultants.

The Interim Financial Statements are to be prepared for the sixth month period (1 July 2015 – 31 December 2015) and submitted to Provincial Treasury, Accounting Services Section and Municipal Internal Auditors by 28 February 2016. 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 by 31 March 2016. All Municipalities will be expected to address issues raised by Internal Auditors and Provincial Treasury. 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:

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

The template is available at Provincial Treasury, Accounting Services section and will also be sent via electronic mail to Municipalities if requested. **Please note that Municipalities are not allowed to appoint consultants for compilation of Interim Financial Statements.**

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

Ms Nicotia Mokgalaka  
Tel: (013) 766-4196  
E-mail: [nmokgalaka@mpg.gov.za](mailto:nmokgalaka@mpg.gov.za)

Ms Shokie Thaga  
Tel: (013) 766-4548  
E-mail: [thagasm@mpg.gov.za](mailto:thagasm@mpg.gov.za)

Your cooperation in this regard is appreciated.

Regards,

  
**MS. NZ NKAMBA**  
**HEAD OFFICIAL: PROVINCIAL TREASURY**

DATE: 4/12/2015