

GRAP eLEARNING

30 MARCH 2017

MFMA Implementation

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Background and Purpose

- NT introduced GRAP e-Learning in conjunction with the National School of Government (NSG) and published MFMA Circular 84 in November 2016.
- In response to challenges experienced with:
 - quality and timely submission of the AFS
 - material misstatements
 - increased time and costs spent on audits.
- Targeted support to officials assigned with the responsibility to prepare AFS in municipalities and entities.

The benefits include the following, amongst others:

- increased ease of access to GRAP guidance and training for relevant officials;
- raise awareness and improved GRAP knowledge and skills for officials;
- reduced reliance on consultants to prepare AFS;
- assist to prepare GRAP compliant AFS;
- reduce costs related to the preparation of the AFS;
- promote timeous submission of AFS for audit;
- consistency in the application of GRAP standards;
- contribute towards the improvement in audit outcomes;
- enabling compliance with the MFMA financial accounting and reporting requirements;
- improved accountability through better record-keeping, control and more informed decision making and;
- contribute towards addressing shortcomings identified in the AFS module of the Financial Management Capability Maturity Model (FMCMM)

Who should participate in the training

- The primary audience for this training is permanent officials within municipalities and municipal entities responsible for contributing to and preparing GRAP AFS, financial accounting and reporting thereon.
- MMs or CFOs should identify and select suitable candidates assigned the responsibility of preparing the AFS and associated activities.
- The material has been designed to provide guidance on the standards of GRAP, associated GRAP and financial management tools as well as checklists.
- The e-learning training is available free of charge to the first 1000 participants based on needs and priorities, especially to those municipalities that had received qualified, adverse or disclaimed audit opinion or had utilised consultants to perform these activities.
- **To date 190 participants are registered.**

Municipalities Registered with NSG

Municipalities registered and commenced with the course

| | | |
|----------|----------------------|-----------|
| Mangaung | City of Johannesburg | Polokwane |
|----------|----------------------|-----------|

5 officials registered at each municipality

Municipalities registered for the course but did not commence

| | | | |
|------------|----------|------------|----------|
| Umhlathuze | Msunduzi | Rustenburg | Mafikeng |
|------------|----------|------------|----------|

Only one official registered at each municipality except Mafikeng (3)

Municipalities that did not register for the course

| | |
|--------------------|-----------------|
| Nelson Mandela Bay | Buffalo City |
| Ekurhuleni | City of Tshwane |
| City of Mbombela | Sol Plaatje |
| City of Cape Town | George |
| OR Tambo | eThekweni |

Resolutions

- All municipalities must register at least 3 officials by **30 April 2017**.
- Municipal officials that have already registered must commence and complete the course work urgently.
- Municipal officials to complete the full course before commencement of compiling the draft 2016/17 AFS.
- Note that the enrolment key is in the Annexure: **GRAP2016-17**
- Queries on technical difficulties must be addressed to elarning@thensg.gov.za , all other queries can be sent to mfma@treasury.gov.za

