

NATIONAL TREASURY (NT)

MONTHLY REPORT - FINANCE MANAGEMENT GRANT (FMG) - DIVISION OF REVENUE ACT (DoRA)

Note - Must be filed to: 012-315 5200/066 650 5417 & emailed to: fmgr@treasury.gov.za. The municipality is required to confirm receipt by calling 012 315 5201/5309

Note - Funds highlighted in yellow should be completed. Other fields are automated and reserved for comments. The Municipality is required to provide comments and supporting documentation where necessary.

Name of Municipality: **Lesotho Municipality**
 Financial Year: **2023/24**
 Month: **09/ January**

Section A: Previous Financial Year

Financial Management Grant Received and Expenditure Incurred	2022/23	Rand	Comment
Total FMG received		1 220 000.00	
Total FMG Expenditure		1 220 000.00	
FMG unspent		0.00	Note - If funds committed, follow process for rollover of funds. Please note that this should not be a negative amount.
FMG unspent and returned to the National Revenue Fund		0.00	Note - This should only be unspent FMG funds returned to the National Revenue Fund or taken off equitable share
Total FMG unspent as at end of financial year		0.00	Note - This should be funds that are approved by NT as rollover

Section B: Current Financial Year

Financial Management Grant Received and Expenditure Incurred	2023/24	Rand	Comment
Total FMG received for current financial year		1 720 000.00	
Total unspent FMG approved for rollover (Refer to Section A: A15)		0.00	
Total FMG received		1 720 000.00	
Total spent year-to-date (See last month's return - Section B: A31)		564 962.00	Please note for July's return, this amount would be 0.

Total spending this month	179 825.00	Aggregate spending from previous months	Total spending to date	Allocation as per support plan	Allocation Unspent	Comment
- Interns Steno/Salary and Training	11.00	407 920.00	497 920.00	600 000.00	2 373.32	
- Training in support of Minimum Competency Requirements	47 000.00	1 298 300.00	1 696 300.00	2 000 000.00	303 700.00	
- Training strengthening capacity in Budget and Treasury Office (BTO) internal audit and just operations	0.00	1 000 000.00	1 000 000.00	1 120 000.00	120 000.00	
- Assurance, Upgrading and Maintenance of Financial Systems and MISCs	132 825.00	3 081 500.00	3 214 325.00	3 800 000.00	585 675.00	
- Support the preparation of the asset register	0.00	0.00	0.00	0.00	0.00	
- Support implementation of corrective actions to address audit findings	0.00	0.00	0.00	0.00	0.00	
- Address shortcomings identified in the FMCCMM Assessment report	0.00	0.00	0.00	0.00	0.00	
- Support the implementation of the financial misconduct, resolution and promote responsible management	0.00	0.00	0.00	0.00	0.00	
- To strengthen financial governance and oversight as well as functioning of MPAC	0.00	0.00	0.00	0.00	0.00	
Total FMG spent	1 684 625.00	9 204 000.00	11 457 962.00	17 200 000.00	5 742 038.00	
Percentage spent	98.00					
Total FMG unspent for current financial year	65 375.00					Note - AD/MM must return any unspent FMG allocations not approved for rollover, to the National Revenue Fund

Section C: (Current Financial Year)

The municipality is required to compile and submit the FMG Support Plan to the National Treasury in April, prior to the commencement of the new financial year and any amendments thereafter, within 30 days

Performance Information: Institutional	Yes/No	Number	CFO Acting Yes/No	Name of CFO	MM Acting (Yes/No)	Name of MM
Appointment of appropriately skilled CEO consistent with the competency requirements	Yes	1	Yes	Mr. L. M. M. M.	Yes	Mr. M. M. M.
Appointment of appropriately skilled Senior Financial Managers in the BTO	Yes	8				
Appointment of appropriately skilled Internal Audit personnel	Yes	4				
Appointment of appropriately skilled SCM personnel	Yes	7				
Number of interns appointed		5				

Section D: (Current Financial Year)

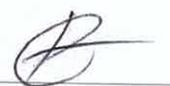
Performance Information: Audit Outcomes	2021/22	2022/23	Audit Action Plan in place (Yes/No)	Audit Action Plan Implemented (Yes/No)	Total number of items on Audit Action	Number of items completed on the Audit Action Plan	Number of items outstanding on the audit action plan	Planned completion date
Audit Outcome achieved	Unqualified with findings	Unqualified with findings						
Audit Action Plan			Yes	Yes	22	0	22	2024/01/31

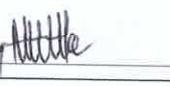
Performance Information: Financial Management Capability Maturity Module (FMCCMM)	Development of an action plan to address the shortcomings identified in FMCCMM and ratio assessment report	Modules and ratios that the municipality will be addressing	Total number of items on the FMCCMM and ratio Action plan	Number of items completed on the FMCCMM and ratio Action Plan	Number of items outstanding on the FMCCMM and ratio action plan	Planned completion date
Did the municipality develop an action plan to address the shortcomings identified in the FMCCMM and ratio assessment report	Yes	NONE				
The FMCCMM action plan must be submitted to NT in September and a progress report on implementation of the plan on a quarterly basis thereafter	No		NONE	NONE	NONE	NONE

Performance Information: Internal Audit Units (IA) and Audit Committees (AC)	Yes/No	Outsourced Co-Sourced Inhouse	No of Resolutions and recommendations	Number Implemented	Number Outstanding
Internal Audit Unit Established	Yes	Inhouse			
Audit Committee Established	Yes	Outsourced			
Resolutions and recommendations of IA			12	8	4
Resolutions and recommendations of AC			2	2	0

Performance Information: Disciplinary boards	Established Yes/No	Functional Yes/No	They meet this month	What were the resolutions taken (Send copies of the resolutions)
Is the disciplinary board established and functional	Yes	Yes	NONE	None

Confirmation & Authorization from the Accounting Officer & Chief Financial Officer or Delegate

Name of the Chief Financial Officer: **Mashao AM** Signature:  Date: **09/02/2024**

Name of the Accounting Officer: **Mashao AM** Signature:  Date: **09/02/2024**