

2019

IMPROVING FINANCIAL MANAGEMENT AT NORTH WEST MUNICIPALITIES

STUDENT NAME: NAIRICAH LELE MORABA

CLUSTER: ADMINISTRATIVE SERVICES

PROVINCE: NORTH WEST

Summary

The report reviewed expenditure performance of the Municipal Financial Management Programme (MFMP). Critical issues reviewed were the programme chain of delivery, expenditure observations and overall performance of the programme. The functions of the programme are aligned to the strategic objectives of the department and legislative frameworks. Challenges identified were on the processes of carrying out strategic activities.

The MFMP transgressed on implementation of Contract Management for North West Municipalities: Terms of Reference (TOR). One of the requirements of the TOR is the transfer of skills. The assessment revealed that the programme had no strategy in place to monitor and verify the process of the skills transfer by the consultant to the official.

The core functions of the programme are carried out by the consultants. This is in concurrence with the expenditure review of 2015/16 to 2017/18 financial years. The costs of the consultants remained higher than all the operating costs of the programme throughout the financial years, which is against the National Treasury (NT) Consultant Reduction Plan of 10% annually. Issues of concern are on costs for salaries and wages and training and development. Expenditure for these items declined in 2017/18 financial year of which they were expected to increase to reduce the costs of consultants.

The programme achieved all the targets set in the Annual Performance Plan (APP) but did not achieve its oversight responsibility function of managing and enhancing efficient, and effective financial management in the municipalities. All the resources deployed were inefficient to produce the required outcomes. Municipalities continue to perform poorly on service delivery, budget management, supply chain and asset management. Furthermore, municipalities are unable to provide the Auditor-General (AG) with quality Annual Financial Statements (AFS) timely.

The programme is knowledgeable about its mandate but have no technical abilities to carry out its functions. The issue of skills, commitment and new approaches of doing things were found to be lacking for both the MFM programme and the Budget and Treasury Office (BTO) in municipalities.

It is recommended that both the MFMP and BTO conduct skills assessment and increase the cost of training and development to capacitate officials who are willing to learn and work and to reduce the costs and reliance on consultants.

Contents

1. Introduction	page number 1
2. Policy and Institutional Information	page number 2
3. Programme Chain of Delivery	page number 3-4
4. Expenditure Observations	page number 5-6
5. Performance	page number 6-7
6. Options	page number 7-8
7. Recommendations	page number 9
8. Action	page number 9
Annexure 1: PFMP logframe	page number 10
Annexure 2: PFMP expenditure tables	page number 11
Annexure 3: PFMP structure	page number 12

1. Introduction

Financial governance at North West (NW) municipalities is a thorn issue that persistently continue to grow. Non submission of Annual Financial Statements, lack of financial and internal control systems to regulate municipal assets, revenue collection, contract management and protest are the core issues facing the NW municipalities.

The Municipal Financial Management Programme (MFMP) is mandated to provide support to municipalities and to ensure economical use of resources and accountability. Despite the support programmes provided to municipalities and support from the consultants, municipalities continue to perform unsatisfactorily.

The chunk of the MFMP budget is allocated to accountant consultants to provide technical support to the municipalities especially on contract management and development of annual financial statements. The programme relies entirely on consultants to perform the unit roles and responsibilities.

The report conducted In-depth assessment to identify the MFMP performance, expenditure as well as challenges that hinder desired performance of the programme. Legislative frameworks were reviewed to understand the mandate and the core functions of the programme.

The report identified and assessed the stakeholders involved and their roles in the delivery chain of the MFMP and also to the programme bigger picture (log frame) attached as annexure 1.

Comparative analysis on the programme expenditure was done to identify goods and services with higher and lesser cost and their performance on the programme delivery chain. Based on programme performance and expenditure observations, challenges of operational efficiency were revealed on the delivery chain.

Cost saving options, recommendations and actions were provided to cut fruitless and wasteful expenditure and to improve the overall efficacy of the programme and its stakeholders.

2. Policy and Institutional Information

Municipal Financial Management Programme is located at Sustainable Resource Management Chief directorate in the North West Provincial Treasury. The mandate of the programme is to ensure implementation and compliance of the Municipal Finance Management Act of 2003 (MFMA).

The key objective of the MFMA is to improve financial management in municipalities and to build a sound financial base for delivery of services. Municipal financial management involves managing planning and budgeting, revenue, cash and expenditure management, procurement, asset management, reporting and oversight.

Chapter 5 of the MFMA mandates Provincial Treasuries (PT) to oversee financial governance at municipalities. Section 4 (a) and (b) requires PT to monitor compliance with the MFMA by municipalities and municipal entities in the province and to provide support on preparation of municipal budget.

To achieve the objectives of the MFMA, the Municipal Financial Management Programme (MFMP) pursue the following key functions as tabled in the Departmental Annual Performance plan (APP):

- Provide support on compilation of Annual Financial Statements
- GRAP compliant asset registers
- Provide training sessions on MFMA reforms
- Compile quarterly compliance reports for 22 municipalities in respect of implementation of risk management and internal audit
- Consolidate evaluation reports compiled on final budgets of 22 municipalities
- Consolidate quarterly financial reports gazettes Sec.71 (7) for 22 municipalities

The functions are linked to Presidential Outcome 9 of responsive, accountable, effective and efficient developmental local government system. The MFMP responds to output 6 of administrative and financial capabilities of municipalities. The key role of the MFMP in the implementation of Output 6 is to develop specific municipal implementation support plan and to undertake critical support, monitoring and reporting roles.

3. Programme Chain of Delivery

Inability of municipal officials to run the municipalities efficiently is a concern for both government officials and communities. To have a responsive and accountable municipalities, inter-governmental relations need to be strengthened. Figure 3.1 below described the role players involved on improvement of municipal financial governance.

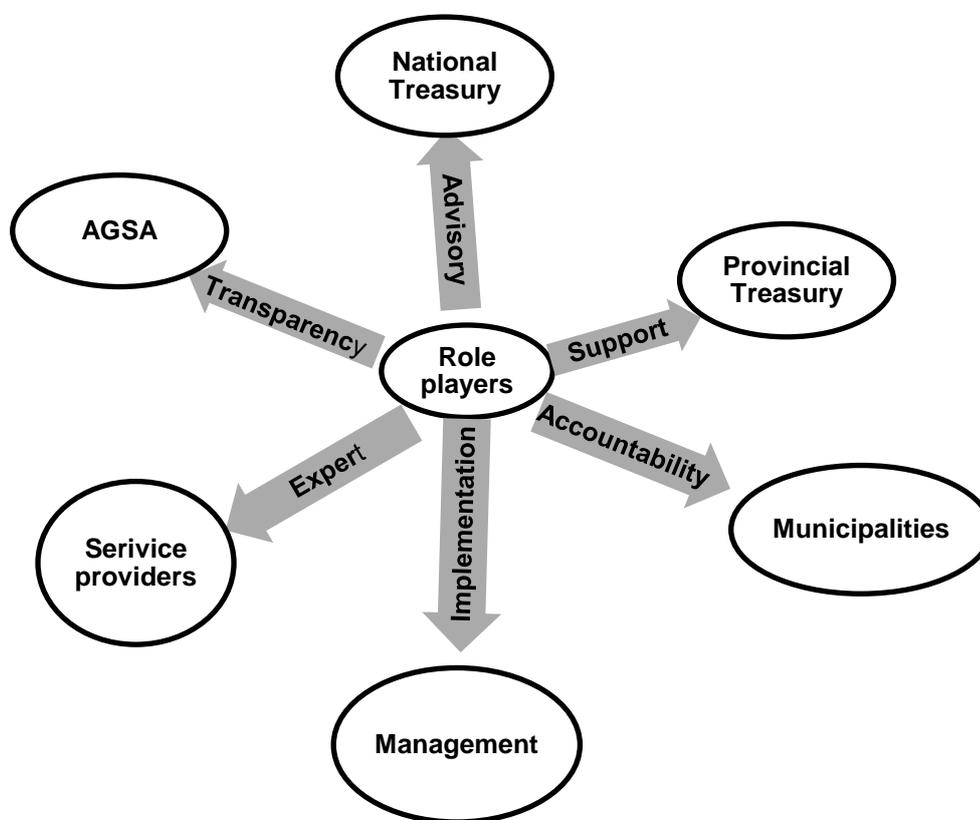


Figure 3.1

The municipal manager together with the Budget and Treasury Office officials are the key role players on implementation and compliance with the MFMA. All other stakeholders provide advisory and support services to the Budget and Treasury Office (BTO). The MFMP in particular, provides an oversight responsibility over municipalities to ensure compliance with the MFMA and to provide support were the act was contravened.

The programme does so by employing experts to provide technical support and damage control over the municipalities that qualified Auditor General (AG) opinions. Municipalities are required in terms of the MFMA and the Audit Act to provide the PT and AG with MFMA compliance reports for auditing and transparent use of the government resources.

Programme chain of delivery

This document is not for quoting or circulation. It was done as part of the NT training exercise on the spending review methodology and is intended for discussion purposes. Further, there were some data limitations and both the appropriate level of information, and its correctness could not be independently verified.

The MFMP identifies gaps with regard to implementation of the MFMA. Based on the challenges identified, the MFMP develops municipal finance management strategic support programme and cost the strategy. Figure 3.2 below show how the municipal support programme is implemented by the stakeholders involved:

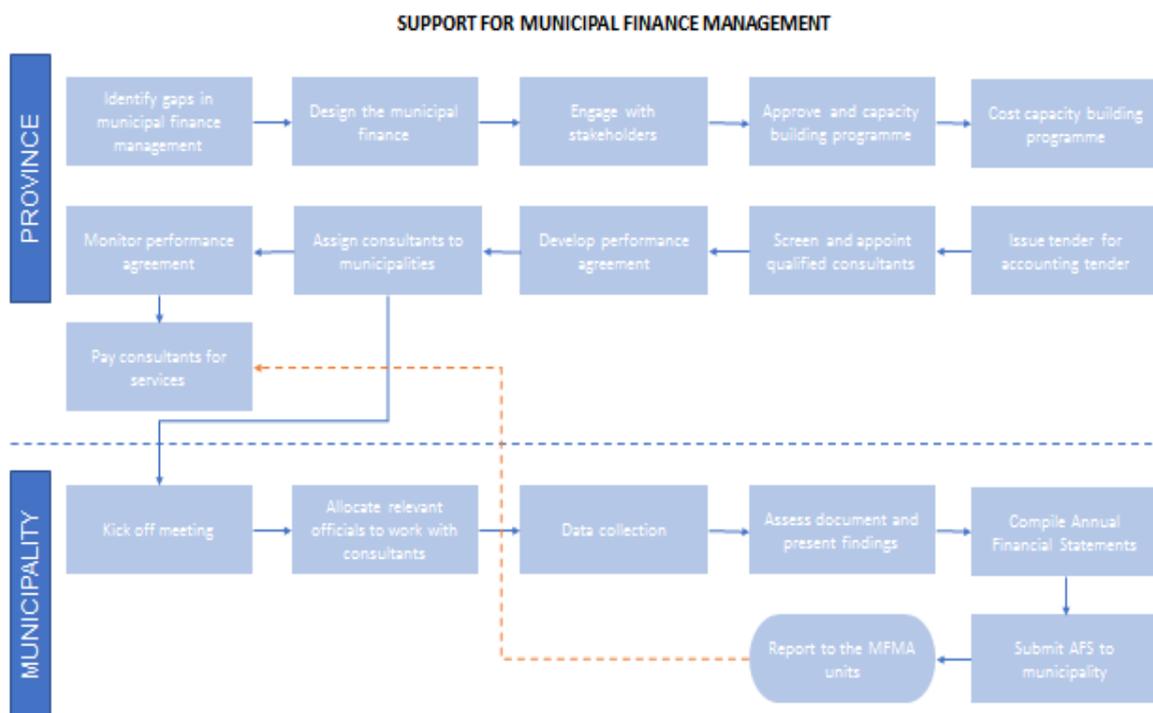


Figure 3.2

The municipal finance management strategic support programme is implemented by the accountant consultants appointed by the MFMP. The consultants provide variety of services including development of contract management systems and development of quality annual financial statements guided by the Contract Management for North West Municipalities: Terms of Reference (TOR).

The gap identified on the programme delivery chain is the transfer of skills by the experts to the Municipal BTO and to MFMP officials. Monitoring and evaluation framework with a clear skills transfer processes and outputs was found to be lacking at the programme delivery chain. The outcome of the gap is a continuous dependency of consultant's services and fruitless expenditure on permanent personnel.

4. Expenditure Observations

The table 4.1 below show expenditure trend of the municipal support programme from 2015/16 financial year to 2018/19 financial year.

Municipal Support Programme Row Labels	Actual Expenditure				Annual Growth Rate		
	2015/2016	2016/2017	2017/2018	2018/2019	2015/16-2017/18	2016/17-2017/18	2017/18-2018/19
Vote 07: Finance	87,156,322	96,891,698	74,600,198	50,309,028	11.2%	-23.0%	-32.6%
CATERING:DEPARTML ACTIVITIES	492,801	835,887	404,831	254,341	69.6%	-51.6%	-37.2%
COMMUNICATION	100,131	114,640	122,174	114,664	14.5%	6.6%	-6.1%
COMPUTER SERVICES	1,504,494	0	0	0	-100.0%	#DIV/0!	#DIV/0!
CONS SUPPLIES	33,539	19,823	53,227	24,897	-40.9%	168.5%	-53.2%
CONS:STA,PRINT&OFF SUP	346,497	295,328	1,198,786	1,349,371	-14.8%	305.9%	12.6%
CONSULT:BUSINESS&ADVISORY SERV	68,016,782	72,924,237	40,398,565	24,587,221	7.2%	-44.6%	-39.1%
CONTRACTORS	17,460				-100.0%	#DIV/0!	#DIV/0!
H/H:EMPLOYEE SOCIAL BENEFITS	67,763		311,076	42,748	-100.0%	#DIV/0!	-86.3%
MINOR ASSETS	24,930	76,125	119,467	0	205.4%	56.9%	-100.0%
OPERATING LEASES	41,122	141,535	473,086	108,657	244.2%	234.3%	-77.0%
OPERATING PAYMENTS	0	0	2,945	5,270	#DIV/0!	#DIV/0!	79.0%
OTHER MACHINERY & EQUIPMENT	141,651	435,322	478,146	224,722	207.3%	9.8%	-53.0%
SALARIES AND WAGES	12,329,657	16,524,375	20,849,972	18,072,122	34.0%	26.2%	-13.3%
SOCIAL CONTRIBUTIONS	1,505,255	2,133,145	2,853,927	2,553,032	41.7%	33.8%	-10.5%
TRAINING & DEVELOPMENT	62,674	545,374	2,859,843	93,347	770.2%	424.4%	-96.7%
TRAVEL AND SUBSISTENCE	2,254,684	2,725,906	3,883,436	2,479,461	20.9%	42.5%	-36.2%
VENUES AND FACILITIES	216,883	120,000	590,717	399,174	-44.7%	392.3%	-32.4%

Table 4.1

75% of the programme budget is allocated to consultant services to carry out the core functions of the programme, while 15% of the remaining budget is allocated to salaries and 10% to operational costs.

Expenditure on expert services increased from R68m to R72m in 2016/17 financial year which is against the NT guideline on consultant's reduction plan. The guideline requires the programme to decrease the cost of consultants by 10% annually.

Costs on salaries and wages increased by 4% in the same year which is a concern as it is expected that as the personnel structure increases, cost on consultants should decrease. However there was a decline of 30% on consultants and increase of 4% on salaries and wages in 2017/18 financial year. The expenditure is satisfying compared to spending on consultant's services and salaries and wages in 2016/17 financial year.

This document is not for quoting or circulation. It was done as part of the NT training exercise on the spending review methodology and is intended for discussion purposes. Further, there were some data limitations and both the appropriate level of information, and its correctness could not be independently verified.

2018/19 spending on consultants dropped from R40m to R20M and slight decrease of 2% on salaries and wages. The cause of the lower spending on salaries and wages is due to employee turnover. The assessment shows that the MFMP outsource its services. The finding is of a major concern for the programme to depend on consultants to perform the programme responsibilities. The expenditure trend on training and development is insufficient to up skill the MFMA officials to overtake the responsibilities from the experts.

The Municipal support programme should aim to enhance technical know-how of performing the key functions of the programme. Increase spending on training and development and cut costs on experts.

5. Performance

Experts are appointed yearly by the MFMP to offer different services such as, compilation of AFS, infrastructure assets, billing, contract management and revenue systems. The programme has no expertise to perform all these responsibilities and has a mandate to ensure that all municipalities in the province have sound financial management systems in place and operations run smoothly.

The expenditure review revealed that the core programme element of the MFMP is on consultants. From 2015/16 financial year to 2018/19 financial year, allocation on consultants' item remained higher than all the programme item costs as shown on Annexure B.

Performance of the programme is measured against the financial performance of municipalities revealed by the AG through AFS. The AG report of the 2018/19 financial year revealed that of the 26 municipalities across the country having a disclaimer, 13 municipalities are from the NW province. Despite continuous support from the consultants to assist to curtail the financial distresses at municipalities, performance is very poor.

The table 5.1 below show non-financial performance of the Municipal Financial Management Programme.

Programme / Sub-programme 2.7: Municipal Financial Management							
Performance Indicator	Actual Achievement 2015/2016	Actual Achievement 2016/2017	Actual Achievement 2017/2018	Planned Target 2018/2019	Actual Achievement 2018/2019	Deviation from planned target to Actual Achievement	Comment on deviations
		7	18		19		

This document is not for quoting or circulation. It was done as part of the NT training exercise on the spending review methodology and is intended for discussion purposes. Further, there were some data limitations and both the appropriate level of information, and its correctness could not be independently verified.

						nt 2018/2019	
1. Number of monitoring reports compiled on budget Performance by municipalities.	4	4	4	12	12	N/A	N/A
2. Number of capacity building sessions (e.g. MSCOA, GRAP, SCM etc.) conducted to support municipalities to implement MFMA Reforms.	New	New	4	4	4	N/A	N/A

Table 5.1

The PT annual report table above indicates that the MFMP performed well and achieved all the targets set in the Annual Performance Plan (APP). There is inconsistency of what the programme desired to achieve at municipalities and what has been achieved on the APP. The MFMP have not achieved its objectives. Challenges should be captured and presented to executive management meetings for remedial actions. It can be concluded that the performance information on table 5.1 is not useful for decision making to improve financial governance at municipalities.

The programme expenditure review and analysis of the non-financial performance information as well as the evidence observed from the current performance of the municipalities revealed by the AG report on the local government audit outcomes 2017/18, shows fruitless expenditure on human capital salaries, inconsistent performance information against the annual report and the AG report. The AG report revealed that no NW municipalities received a clean audit. Issue of concern is ineffective systems, non-commitment and lack of consequences management.

6. Options

The overall performance of the MFMP is unsatisfactorily and continues to deteriorate. The main challenges found when reviewing the programme expenditure performance were on operational efficiency. Issues observed are lack of appropriate skills, commitment and

leadership by the Budget and Treasury Office (BTO) in municipalities and Provincial Treasury’s MFMP. All the resources employed to address financial malpractice at municipalities proved to be ineffective observing the current financial and service delivery performance at municipalities.

The table 6.1 below shows cost saving scenarios that can be employed to improve performance for both the MFMP and municipal BTOs.

Cost saving model for Improving Financial Management and Accountability in NW Municipalities and MFM Unit			
Summary	Current Cash Flow	Cost saving Scenario 1	Scenario 2
Salaries and wages	18,072,122.00	18,072,122.00	24,072,122.00.
Operational cost	7,331,615.00	7,331,615.00	7,331,615.00
Training and development	93,347.00	7,923,140.00	380,000,00
Consultant: Business & Advisory	24,587,221.00	11,040,000.00	-
Assets	244,722.00	244,722.00	244,722.00
TOTAL COSTS	50,329,027.00	44,611,599.00	32,028,459.00
TOTAL COST SAVING	50,329,027.00	5,717,428.00	18,300,568.00

Table 6.1

First scenario on table 6.1 above, shows cost increase on training and development of R7M and cost reduction on consultant item. The cost saved is R5, 717,428.00. The rationale behind the scenario is to conduct skills audit and placement of staff. Vacant posts should not be filled and existing officials should be given an opportunity to place themselves were they can carry out responsibilities efficiently.

If deciding to implement this scenario, PT and municipalities will have officials willing to learn and work and the capacity building programmes offered to these officials will not be futile. The advantage of the scenario is that, In the near future, both the institutions will have competent officials and non-reliance on consultants. The disadvantage of the scenario is that the result will take long to emerge.

The second scenario on table 6.1 above, shows cost savings of R18, 300,586.00. The scenario suggests termination of consultants’ services and appointment of highly qualified officials on a five year renewable contract. If deciding to implement this scenario, the PT and

BTO will have qualified personnel and save cost on consultants. The advantage of the scenario is that performance will show immediately on commencement of responsibilities.

7. Recommendations

The MFMP performance review revealed poor performance for both the MFMP and BTO at municipalities. PT is advised to note the following recommendations to improve performance at municipalities and in the MFMP:

- To conduct skills audit and provide existing officials with an opportunity to place themselves where they can carry out responsibilities efficiently.
- Reduce the dependency of consultant on financial management and reporting.
- Review the training and development costs
- Consider and review further the table 6.1 cost saving model scenarios.
- Augment the Contract Management for North West Municipalities: TOR to include the skills transfer operational plan.
- Implement poor performance penalties

8. Action

MFMP expenditure review action list

Item	Resolution	Time-frame
- Conduct skills audit and placement of staff	- Produce placement and skills gap analysis reports	HRM and MFMA by end of 31/10/2019
- Review the training and development costs	- Analysed skill gap report to inform the training interventions and costs	HRM, MFMA, BTO by end of 31/01/2020
- Reduce the dependency of consultant	- Up skill the MFMP and the BTO officials and appoint qualified personnel	HRM, PSCM, BTO, MFMA by end of 31/02.2029
- Implement poor performance penalties	- Establish consequences management committee. - Develop consequence management strategy - Develop consequence operational plan	Legislature, Office of the Premier and Provincial Treasury 13 /12/2019
- Skills transfer monitoring and evaluation framework	- Develop skills transfer monitoring and evaluation framework	MFMP and BTOs 30/10/2019
- Revision of cost saving scenario 1 model	- Compose a team from budget management and HRM	MFMP, BTOs and Budget management 30/11/2019

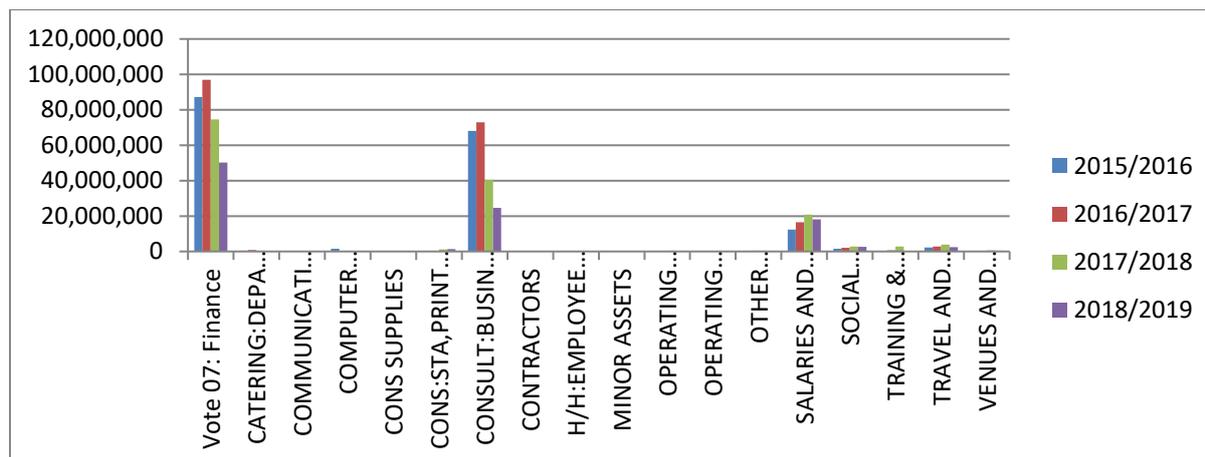
Annexure A: Improving Financial Governance at Municipalities Logframe

Impact	IMP1	Sound municipal financial management capabilities		
Indicator		Sustainable and self-reliance municipalities		
Frequency		Annually		
Source of data		AFS and SDBIP reports.		
Outcome	OUTC 1	Efficient municipal financial systems	OUTC 2	Transparent and accountable municipalities
Indicator		Number of municipalities with improved financial management systems		Number of municipalities submitted AFS timely to PT and AG
Frequency		Annual		Annual
Source of data		AG report		AFS reports
Final output	OUTP 1	Skilled Municipal Officials	OUTP 2	Improved audit outcome
Indicator		Number of municipalities with skilled financial management officials.		Number of municipalities with unqualified audit outcomes
Frequency		Annual		Annual
Source of data		Skills audit report		AG report
Intermediate outputs	IOUT P 1	Approved municipal capacity support programme	IOUT P 2	Appointed Accounting consultants
Indicator		Number of municipal capacity support programme approved.		Number of Municipal Accounting Consultants appointed
Frequency		As needed		As needed
Source of data		Approved Municipal Capacity support Programme		Appointment letters
Activities	ACT 1	Identify gaps at municipality's financial management.	ACT 2	Design municipal capacity support programme
Indicator		Number of municipal reports reviewed		Develop MFMA reform systems.
Frequency		Annually		Annually
Inputs		CD: Municipal Support and BO at municipalities		Accounting Consultants and BO at municipalities
Frequency		Annual		Monthly
Programme element		Conduct workshops on MFMA reform programmes		Implement approved municipal capacity support programme

This document is not for quoting or circulation. It was done as part of the NT training exercise on the spending review methodology and is intended for discussion purposes. Further, there were some data limitations and both the appropriate level of information, and its correctness could not be independently verified.

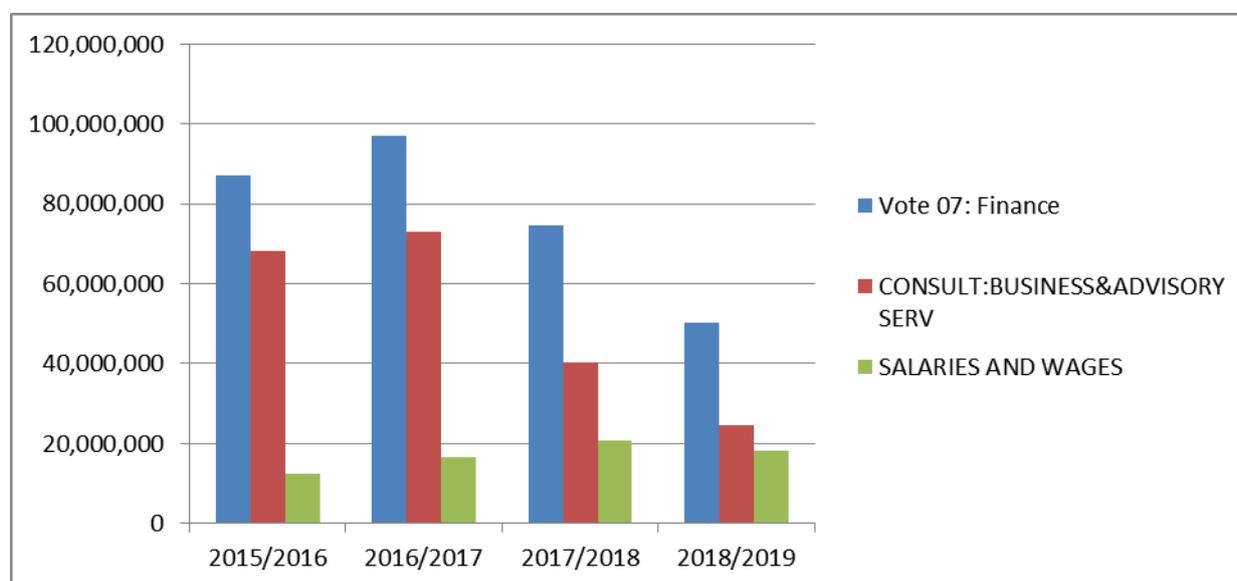
Responsibility	CD: MFMA Unit	MFMP, consultants and BTOs.
----------------	---------------	-----------------------------

Annexure 2: MFMP Expenditure Items



Total costs of the MFMP core Items

	2015/2016	2016/2017	2017/2018	2018/2019
Vote 07: Finance	87,156,322	96,891,698	74,600,198	50,309,028
Consult:Business&Advisory Serv	68,016,782	72,924,237	40,398,565	24,587,221
Salaries And Wages (S&W)	12,329,657	16,524,375	20,849,972	18,072,122
Total budget of consultants and S&W	80,346,439	89,448,612	61,248,537	42,659,343



This document is not for quoting or circulation. It was done as part of the NT training exercise on the spending review methodology and is intended for discussion purposes. Further, there were some data limitations and both the appropriate level of information, and its correctness could not be independently verified.

Annexure 3: MFMP Structure

FUNCTIONAL AND ESTABLISHMENT STRUCTURE	
<p>CHIEF DIRECTORATE: MUNICIPAL FINANCIAL MANAGEMENT TO MUNICIPALITIES</p> <p>PURPOSE: TO PROVIDE OVERSIGHT FUNCTION AND STRATEGIC FINANCIAL MANAGEMENT SUPPORT TO MUNICIPALITIES</p> <p>Functions:</p> <ol style="list-style-type: none"> 1. Oversee optimal and sustainable budget management 2. Oversee compliance with financial management and annual reporting framework 3. Oversee the effective and efficient compliance with Financial Assets and Liabilities Management 4. Oversee the effective implementation of Supply Chain and Asset Management 5. Oversee effective implementation of Risk and Internal Audit Management 6. Oversee coordination or provision of Capacity Building and District Services <p>1 X Chief Director: Municipal Financial Governance(SL14) 1 X Personal Assistant (SL7) 1 X Deputy Director: MFMP Coordinator (SL11) 1 X Assistant Director: Capacity Building (SL09)</p>	<p>DISTRICT: DR. RUTH SEGOMOTSI MOMPATI DISTRICT MUNICIPALITIES AND MUNICIPAL ENTITIES</p> <p>PURPOSE: TO MANAGE AND ENHANCE EFFICIENT AND EFFECTIVE FINANCIAL MANAGEMENT IN THE MUNICIPALITIES AND MUNICIPAL ENTITIES</p> <p>Functions:</p> <ol style="list-style-type: none"> 1. Manage the monitoring of optimal and sustainable budget management 2. Manage the monitoring of compliance with financial management and annual reporting framework 3. Manage the monitoring of effective and efficient compliance with financial assets and liabilities management 4. Manage the monitoring of effective implementation of Supply Chain and Asset Management 5. Manage the monitoring of effective implementation of Risk and Internal Audit Management <p>1 X Director (SL13) 1 X Secretary (SL5) 1 X Deputy Director: Budget Management (SL12) 1 X Assistant Directors - Budget Management (SL10) 1 X Deputy Directors: Accounting and Reporting (SL12) 1 X Assistant Director: Accounting and Reporting (SL10) 1 X Deputy Director: Financial Assets & Liabilities (SL12) 1 X Assistant Director: Financial Assets & Liabilities (SL10) 1 X Deputy Director: Supply Chain Management and Asset Management(SL12) 1 X Assistant Director: Supply Chain Management and Asset Management(SL10) 1 X Deputy Director: Risk & Internal Audit (SL12) 1 X Assistant Director: Risk & Internal Audit (SL10)</p>
<p>DISTRICT: NGAKA MODIRI MOLEMA DISTRICT MUNICIPALITIES AND MUNICIPAL ENTITIES</p> <p>PURPOSE: TO MANAGE AND ENHANCE EFFICIENT AND EFFECTIVE FINANCIAL MANAGEMENT IN THE MUNICIPALITIES AND MUNICIPAL ENTITIES</p> <p>Functions:</p> <ol style="list-style-type: none"> 1. Manage the monitoring of optimal and sustainable budget management 2. Manage the monitoring of compliance with financial management and annual reporting framework 3. Manage the monitoring of effective and efficient compliance with financial assets and liabilities management 4. Manage the monitoring of effective implementation of Supply Chain and Asset Management 5. Manage the monitoring of effective implementation of Risk and Internal Audit Management <p>1 X Director (SL13) 1 X Secretary (SL5) 1 X Deputy Director: Budget Management (SL12) 1 X Assistant Directors - Budget Management (SL10) 1 X Deputy Directors: Accounting and Reporting (SL12) 1 X Assistant Director: Accounting and Reporting (SL10) 1 X Deputy Director: Financial Assets & Liabilities (SL12) 1 X Assistant Director: Financial Assets & Liabilities (SL10) 1 X Deputy Director: Supply Chain Management and Asset Management(SL12) 1 X Assistant Director: Supply Chain Management and Asset Management(SL10) 1 X Deputy Director: Risk & Internal Audit (SL12) 1 X Assistant Director: Risk & Internal Audit (SL10)</p>	<p>DISTRICT: BOJAWALA PLATINUM DISTRICT MUNICIPALITIES AND MUNICIPAL ENTITIES</p> <p>PURPOSE: TO MANAGE AND ENHANCE EFFICIENT AND EFFECTIVE FINANCIAL MANAGEMENT IN THE MUNICIPALITIES AND MUNICIPAL ENTITIES</p> <p>Functions:</p> <ol style="list-style-type: none"> 1. Manage the monitoring of optimal and sustainable budget management 2. Manage the monitoring of compliance with financial management and annual reporting framework 3. Manage the monitoring of effective and efficient compliance with financial assets and liabilities management 4. Manage the monitoring of effective implementation of Supply Chain and Asset Management 5. Manage the monitoring of effective implementation of Risk and Internal Audit Management <p>1 X Director (SL13) 1 X Secretary (SL5) 1 X Deputy Director: Budget Management (SL12) 1 X Assistant Directors - Budget Management (SL10) 1 X Deputy Directors: Accounting and Reporting (SL12) 1 X Assistant Director: Accounting and Reporting (SL10) 1 X Deputy Director: Financial Assets & Liabilities (SL12) 1 X Assistant Director: Financial Assets & Liabilities (SL10) 1 X Deputy Director: Supply Chain Management and Asset Management(SL12) 1 X Assistant Director: Supply Chain Management and Asset Management(SL10) 1 X Deputy Director: Risk & Internal Audit (SL12) 1 X Assistant Director: Risk & Internal Audit (SL10)</p>

