

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



2020/21

DR KENNETH KAUNDA DISTRICT

OVERSIGHT REPORT

VISION

Exploring Prosperity Through
Sustainable Service Delivery For All

MISSION

To Provide An Integrated District
Management Framework In
Support of Quality Service Delivery

Patmore Road, Civic Centre , Orkney

Tel: 018 473 8000 / Email: admin@kaundadistrict.gov.za

EXPLORING PROSPERITY

1. MPAC MEMBERS PROFILE



MPAC chairperson

Cllr Mangesi

Served in Matlosana Local municipality from 2011 to date and served as a member of ward committee in 2006. He served as a chairperson of the Jouberton clinic committee from 2011 to date. He is a member of the ANC seconded from City of Matlosana, where is served as a ward councillor. Currently serves as MPAC chairperson in the DR KKDM.



Cllr Mosholi

Ward 11 councillor in Maquassi Hills Local Municipality, ANC member. Seconded to DR KKDM.



Cllr Jordaan

Councillor since 2019, served on several portfolios at DR KKDM and City of Matlosana. Directly elected for DR KKDM term 2021-2026.



Cllr Qitling

Member of the DA seconded from the JB Marks Local Municipality. Former member of the P.PAC (1999-2016). Member of MPAC in DR KKDM since 2019. Member of JB MPAC in JB Marks since 2019.



Cllr Mokone

Lady Bishop of ST Phillip Apostolic Church, former school governing body member and chairperson of Kgoitlosego intermediate school. Former chairperson of Ventersdorp hospital board. Former ward 29 in JB Marks Municipality. Former deputy chairperson of Ventersdorp Traditional Healers Committee from 2007 till 2008. Former chairperson at North West department of health from 2015 till 2018. Currently a MPAC member in DR KKDM.



Cllr Jonas

Member of the ANC from City of Matlosana, AN ward councillor in ward 5 in Jouberton. Seconded from City of Matlosana to the DR KKDM current serves as MPAC member in the district.



Cllr Motlhoiwa

Lawrence was born 57 years ago in Ventersdorp married with two daughters. Lawrence was a principal for 19 years at Poelano high school in Goedgevonden, holds a bachelor of arts in education majoring in education and history. He furthered his studies at university of the free state and obtained a Master's degree in governance and political transformation in 2002. In 2017/2018 completed a certificate in municipal finance and supply chain management, currently studying a master's degree in business administration. Lawrence academic interest is leadership, transformation and governance.



Cllr Sesana

A second term councillor, Sesana holds extensive knowledge on oversight, ethical leadership as well as cross examination of portfolios of evidence. He is an exceptional communicator, fluently speaking 16 languages and is a regular contributor to various media publications.



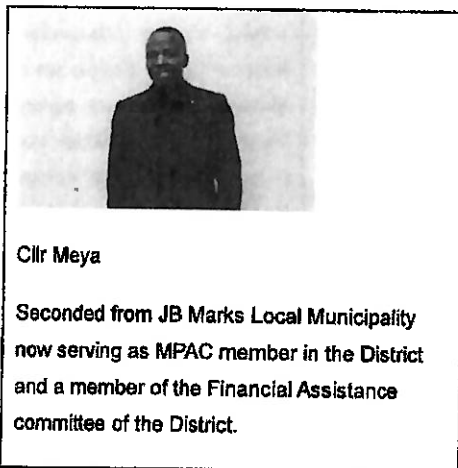
Cllr Rantekane

Seconded from JB Marks Local Municipality where she is an ANC PR Councillor, a Chairperson of the Finance Committee and Member of MPAC also.



Cllr Shuping

A member of District Municipality Council and was previous councillor at the city of Matlosana and the member of the 177 PAC Local Municipality. I am serving as member of MPAC In the District Municipality as an elected PR Councillor.



Cllr Meya

Seconded from JB Marks Local Municipality now serving as MPAC member in the District and a member of the Financial Assistance committee of the District.

2. MPAC SUPPORT STAFF

Ms B Roberts-Tebejane **MPAC Manager**

Ms R Gaaname **MPAC Administrator**

Ms R Legote **MPAC Intern**

<p>Council resolution number:</p>
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3. LIST OF ACRONYMS

AC	Accounting Officer
AFS	Annual Financial Statement
APR	Annual Performance Report
CBP	Community Based Planner
COGTA	Department of Cooperative Governance and Traditional Affairs
Cllr	Councillor
CMC	Core Managerial and Occupational Competencies
DLG&HS	Department of Local Government and Human Settlements
DRKKEA	DR Kenneth Kaunda District Economic agency
EPWP	Extended Public Works Program
IDP	Integrated Development Plan
IGR	Inter-Governmental Relations
KPA	Key Performance Area
KPI	Key Performance Indicator
LED	Local Economic Development
LG	Local Government
MFMA	Municipal Finance Management Act
MMC	Member of Mayoral Committee
mSCOA	Municipal standard Chart of Accounts
MSDF	Municipal Spatial Development Framework
MSIG	Municipal Systems Improvement Grant
MEC	Member of Executive Council

MM	Municipal Manager
MPAC	Municipal Public Accounts Committee
NDA	National Development Agency
PIMSS	Planning Implementation Management Support System
PMS	Performance Management System
SDBIP	Service Delivery Budget Implementation Plan
UIF&W	Unauthorized, Irregular, Fruitless and Wasteful Expenditure

4. FOREWORD OF THE CHAIRPERSON

The purpose of the Oversight Report of MPAC is to provide an analysis of the accuracy of the Annual Report as compiled by administration and to review the past recommendations and the extent to which progress have been achieved. The mission of MPAC is to exercise oversight over the executive structures of Council and Management of the Municipality and to ensure good governance throughout the Municipality. The MPAC undertakes to increase Council and public awareness of the financial and performance issues that arise within the Municipality and its entity.



The Municipal Public Accounts Committee (MPAC) was established by a Council resolution number A.02/012022 on 14 January 2022 after the new term of Council started in November 2022. Thereafter the committee had an internal training session where the close out report of the previous MPAC was explained to the new members. The new committee was inducted by Provincial COGTA in February 2022 in order to start the oversight process. The oversight process plan approved by Council was placed on the advert for the public to see. The advert invited all public members to participate in the oversight process. The first meeting was with the Auditor General where the audit outcomes were explained to the committee so that they can hold the executive and management accountable.

The municipality received an unqualified audit opinion with matters of emphasis in 2019/20 and again in 2020/21. The committee welcomed the opinion as the District is one of the only two municipalities in the Province to receive such outcomes for the year under review. However, there were areas which needed improvement so that the municipality can receive an unqualified audit opinion without any matters of emphasis. These areas are 1. Leadership, 2. Compliance monitoring 3. IT systems 3. Governance 4. Human resources and 5. Supply Chain Management. During the oversight process the MPAC concentrated its efforts on these issues so that improvements can be recorded in the following year.

I would like to thank all who participated in the Oversight process and hope that the fruits of the work done will be visible in the coming year.


Cllr M.I. Mangesi

MPAC Chairperson

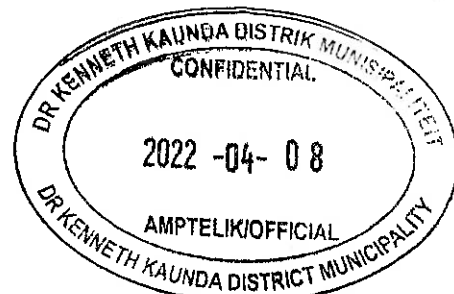
Date : 23/03/2022

5. ITEM A.31/03/2022DR KENNETH KAUNDA DISTRICT MUNICIPALITY AND DR KENNETH KAUNDA DISTRICT ECONOMIC AGENCY TABLING OF MPAC OVERSIGHT REPORTS ON THE ANNUAL REPORTS FOR 2020/2021 FINANCIAL YEARMANAGER: MPAC
11/1/9/2THEREFORE RESOLVED

1. That Council note the recommendations submitted by MPAC as follows:

DRKKDM FOR THE MM TO IMPLEMENT

- That Council adopts the Oversight Report for 2020/2021 as per 129 of the Municipal Finance Management Act 53 of 2003 with the following reservations:
- That Council approves the Annual Report with reservation in terms of section 129 (1) (a) of the Municipal Finance Management Act 53 of 2003.
- That Oversight Report 2020/2021 must be made public in accordance with Section 129 (3) of the Municipal Finance Management Act No 56 of 2003.
- That Oversight Report and the Annual Report 2020/2021 be submitted to the Provincial Legislature, AG and MEC for Local Government and Treasury in accordance with section 132(2) of the MFMA, it was not necessary to amend the draft Annual Report substantially and the input of the committee was conveyed to management.
- The risk in SCM of possible manipulation of the processes as legislated should be identified and controls be put in place to ensure that further UIF&W is avoided in line with section 112 of the Municipal Finance Management Act 53 of 2003.
- The SCM policy should be amended that the bid committees have rotational observers which are approved by Council to promote transparency. The observers should be selected by 30 June 2022. This will be in line with PPPFA were transparency of the SCM process is promoted.
- mSCOA implementation in the municipality should be done and no off the system or manual manipulation of data should be done in line with circular 80.
- The mSCOA Project steering committee which considers the progress and challenges with implementation in the District should sit monthly and report progress to Provincial Treasury until the reforms are fully implemented. A full report and proof of full compliance should be tabled in Council by 30 June 2022.
- The budget should be unbundled and each vote should be motivated by each department by 30 May 2022 according to section 17(3) 129 (1) (a) of the Municipal Finance Management Act 53 of 2003.

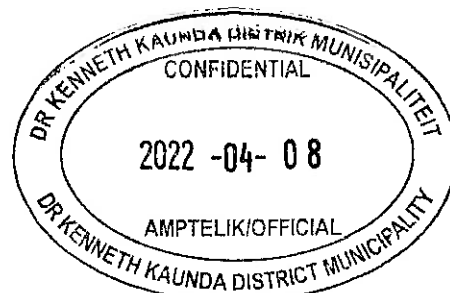


- When vacancies are authorised by the MM to be advertised. The print out of available funds for the said vacancies should be given to the MM for final verification of available funds. On an ongoing basis according to section 66 of Local Government: Municipal Systems Act 32 of 2000 (to avoid unauthorised expenditure of salaries)
- All unavoidable and unforeseen expenditures should be motivated and sent to Council for authorization within 60 days as prescribed and shouldn't take longer than before the end of the financial year in which the expenditure was incurred or during the adjustment budget of that year in line with section 29 of the Municipal Finance Management Act 53 of 2003 to avoid unauthorised expenditures. All the necessary accounting processes should be followed on the system when an unauthorised expenditure is incurred, they must be recorded as soon as the investigation reveals that the expenditure meets the definition of unauthorised expenditure.
- The register should be updated to reflect the outcome of the investigation and all steps taken should be reflected on the financial system and the AFS. How the amounts were recorded in the system should be given to Council especially the provision and receivables accounts proving intend for collection. Management to advise against which account will these amounts be written off to. All should be done by 30 June 2022. The improved budget controls to prevent unauthorised expenditure should be done immediately
- The HR policies should include a time frame for when an employee resigns for the payment of leave redemption to avoid over expenditures on the leave redemption vote by 30 June 2022 this is in line with section 67 of of Local Government: Municipal Systems Act 32 Of 2000 (employees should be encouraged to take their leave days as legislated the MPAC will conduct further investigations on management of leave)
- Management should disclose to Council how the unauthorised expenditure of the prior years affected service delivery, since the amounts were not used for the items which were budgeted for in line with the powers and functions of the District. The report should explain how the affected projects backlog was addressed according to section 32(3) of the Municipal Finance Management Act 53 of 2003. This report should be tabled by 30 June 2022 in council.
- Prior years irregular contracts of regulation 32 of the Municipal Supply Chain Management Regulations 2005 should be reported in terms of section 34 of the Prevention and Combating of Corrupt Activities Act, 2003 and in line with schedule 2 of the Local Government Municipal Systems Act, 32 of 2000 and section 112 of the Municipal Finance Management Act 53 of 2003 by 30 June 2022.
- All officials responsible for keeping financial records necessary to conclude the investigations on the UIF&W should undergo due process (investigations) on which files went missing in the institution by 30 June 2022 and the outcome of the investigation should be taken for the necessary disciplinary actions. A detailed report to be table in council by 31 August 2022.



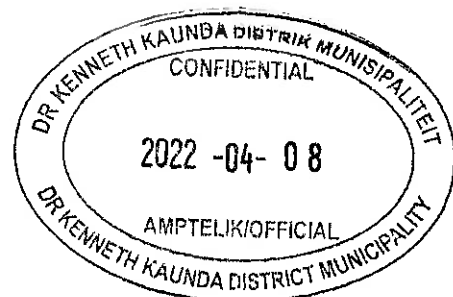
This is in line with section 59 and 117 of Local Government Municipal Systems Act, 32 of 2000, section 62(b), section 79 and 65(j) of the Municipal Finance Management Act 53 of 2003, and section 13(5) of the National Archives of South Africa Act, 43 of 1996.

- All records of the municipality must be kept in the records unit, in a safe traceable environment according to the National Archives of South Africa Act, 43 of 1996.
- All records which are missing duplicates to be requested from the service providers using the necessary channels through the PAIA, PAJA and POPIA by 30 June 2022
- A procedure should be developed to regulate contracts of less than three years and such should be incorporated in the SCM policy according to section 83 of the Local Government Municipal Systems Act 32 of 2000.
- All bids should be evaluated for functionality irrespective of the type of service and the DRKKDM SCM policy should incorporate that clause by 1 July 2022 according to section 78(3)(b)(ii) of the Local Government Municipal Systems Act 32 Of 2000
- The BTO and DED must draft and implement measures to ensure that the market is fair for all service providers to participate so that preferences are not given only to certain service providers repeatedly. Immediately develop an SMME policy on how to ensure participation of various service provider in the municipality according to the DRKKDM SCM Policy and section 78(1)(a)(iv) of the Local Government Municipal Systems Act 32 Of 2000 by 30 June 2022.
- The BTO and DED should educate the SMMEs within the District through workshops on how SCM functions and what the DED is offering.
- The entire procurement process should be done on the system to ensure that no company can be repeated within a 3 months period and to reduce the risk associated with manual manipulation of the system according to section 65, 78(1)(a) and 112 of the Municipal Finance Management Act 53 of 2003. E-procurement must be introduced and must be part of the SCM policy.
- That it be noted that the outlined according to its brief description are still being investigated by MPAC and further information is required. The unauthorised contracted services which are included in this section should be investigated further as they also have elements of irregular expenditure. The report outlining this expenditure should be given to Council by 11 April 2022.

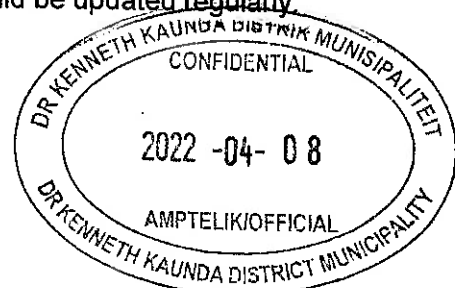


Description	Tender no	Contract amount	Expenditure for the year 2014/2015	Expenditure for the year 2015/2016	Transfer to local municipalities
Registration solid waste site	KKDM 01/13	11 563 167,00	4 896 564,00	6 015 672,00	10 912 236,00
Landfill site rehabilitation	KKDM 17/13	1 551 257,00	1 168 560,00	238 050,00	1 406 610,00
Pump station Kgakala	KKDM 34/14	4 604 799,00	2 596 680,00	2 008 118,00	4 604 798,00
Upgrading bulk sewer line -Kgakala	KKDM 33/14	6 057 564,00	3 000 964,00	3 031 705,00	6 032 669,00
Upgrading bulk sewer line -Lebaleng	KKDM 16/13	6 093 967,00	3 755 170,00	2 303 198,00	6 058 368,00
Matwang access road	KKDM30/14	4 908 808,00	3 030 795,00	1 096 187,00	4 126 982,00
Rural sanitation	KKDM17/14	760 340,00	558 740,00	-	558 740,00
Testing & equipping of boreholes	KKDM48/14	350 576,00	280 462,00	-	280 462,00
Refurbishment of Tigane Bakery	KKDM43/14	1 035 695,00	477 089,00	558 606,00	1 035 695,00
Fencing of ward committee office in Kanana	KKDM13/15	274 852,00	-	54 550,00	-
			19 765 024,00	15 306 086,00	35 016 560,00

- Aligned infrastructure project oversight should be conducted by the Audit and Risk Committee and the Municipal Public Accounts Committee on the projects found in the unauthorised expenditure report by 30 June 2022.
- The municipality through the legal unit should investigate a fair procedure where contracts can be terminated when they add to UIF&W. There should be a clause in the SLAs of the municipality which should state that should the contract cause the municipality to incur UIF&W therefore the municipality reserves the right to end the contract without prior warning. 1 July 2022
- The Provincial Government through the established provincial forensic investigation unit probes allegations of fraud, corruption and maladministration within government departments and municipalities. The previous MPAC recommendation on
- The Marifa project should be handed over for forensic investigation by the COGTA and Office of the Premier by 30 June 2022
- The Committee requests the copy of the audit report and management letter where there were findings on the panels and the systems of delegations of the municipality which explains who is responsible for which functions. The committee requests this by 30 June 2022.
- The audit report where the District received an unqualified audit opinion with matters of emphasis does not mean the AFS are free of fraud and error (as stated in the audit report paragraph 15) but it meant that improved financial reporting was realised. It also does not mean that services were delivered to the public as required as the AG does not audit to check service delivery. After the project visits and the public participation inputs, the committee recommends that the planned strategies of the District should be service delivery orientated where the public can attest to the services received according to section 29(1)(b)(i) of the local government municipal system act 32 of 2000.
- All municipal health, Air quality, noise pollution by laws, which are outdated or non-existent should be reviewed and tabled in council by 30 June 2022, the committee had recommended that to council in the last oversight report that these should have been done by September 2021. This was not done hence the challenges are still continuing. Council is cautioned that the MPAC recommendations should be implemented as resolved by Council this included the fine schedules and non-compliance notices.



- A proper investigation should be done of the renovations at disaster center as the committee found that there was no value for money and the contract was irregularly procured. The committee therefore recommends that the financial misconduct board investigates who is the person liable for the fruitless and wasteful expenditure a report should reach Council by 30 June 2022.
- According to the AGs report paragraph 3 and page 42 of the Annual Report there were assets sold and no income was recognized or declared therefore a case should be opened with the SAPS to investigate further, in the responses of the Agency the CEO said that there were no assets sold on question 7 of the MPAC.
- The Accounting Officer of the Agency is responsible according to section 94 and 95 of the Municipal Finance Management Act 53 of 2003 to manage the financial administration of the entity, and must for this purpose take all reasonable steps to ensure that according to section 95(d) of the Municipal Finance Management Act 53 of 2003 that irregular, and fruitless and wasteful expenditure and other losses are prevented.
 - The Accounting Officer of the entity failed in this regard as in the Annual Report he reported that he did not do any work for the Entity as employed in the year under review causing fruitless expenditures of salaries. On the letter dated 18 March 2021 the Acting Municipal Manager wrote to the Chairperson of the Board stating that all employees of the Agency should report at the District to avoid redundancy.
 - The committee therefore recommends that the Accounting Officer and all employees of the Agency be investigated for failure to be productive on their duties according to their employment contracts and not helping the winding up process. A report to be tabled in Council by 30 June 2022
- The Municipal Manager must ensure that the Agency employees are placed within the municipality according to their standing employment contracts immediately.
- The chairperson of the winding down committee should give the Executive Mayor the Agency disestablishment report which includes all the financial implications related to the closure within 7 working days of the Council Sitting adopting this report.
- The EPWP, CBP and temporary employee's recruitment policy should be drafted/ reviewed, workshopped and tabled in council by 30 March 2023 in line with all relevant legislations.
- A policy on how to utilize the CBPs and EPWPs workers effectively for service delivery must be established and how their performance will be monitored and evaluated should be outlined in the policy and adopted by council by 30 June 2022. There should be monthly reports to Council on the effectiveness of EPWPs and CBPs from the end of April 2022.
- The social media platforms of the municipality should be used regularly to ensure public awareness of municipal affairs and services and should be updated regularly.



- The interim AFS to be prepared and submitted to the AG for interim audit with the writing off of the UIF&W expenditure as recommended by MPAC previously before the main AFS are done. A report to be tabled in Council by 30 June 2022.

RECOMMENDATIONS BY AG AND MPAC

- Management should examine the entire population of expenditure incurred in which similar instances of non-compliances are prevalent, to understand the cause and impact on the extent of understatement of irregular expenditure in the Annual Financial Statements and to make the appropriate adjustments by 30 June 2022.
- Once the population has been examined, management should provide proof of adjustments, the supporting documentation and the process followed to correct the identified misstatements, including the controls that have been put in place to MPAC and the AG by 30 June 2022.

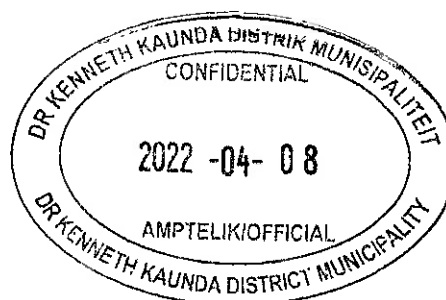
List of reservations on the DKKDM Annual Report

- The financial sustainability statement of the AMM in the introduction of the AR should reflect and be inclusive of the all types of revenue received by the municipality.
- The Departmental planned KPIs which required public gatherings should have been planned better considering the COVID 19 restrictions as the pandemic was known from the previous year and not allow the Municipality to have targets which are not achieved.
- That the management responses which were still outstanding emanating from the public participation and interviews be submitted to the committee so that the committee can finalize the investigations related to the Annual Report.

THEREFORE RECOMMENDED

DRKKEA Resolutions

- That Council adopt the Oversight Report for 2020/2021.
- That Council approves the Annual Report with reservations as stated on the list of reservations.
- That Oversight Reports 2020/2021 be made public in accordance with Section 129 (3) of the Municipal Finance Management Act No 56 of 2003.
- That Oversight Report and the Annual Report 2020/2021 be submitted to the Provincial Legislature, AG and MEC for Local Government and treasury in accordance with section 132(2) of the Act.
- That the fruitless expenditure spent on salaries should be stopped immediately.



- That the Accounting Officer of the Agency is responsible according to Section 94 and 95 of the Municipal Finance Management Act 53 of 2003 to manage the financial administration of the entity, and must for this purpose take all reasonable steps to ensure that according to section 95(d) of the Municipal Finance Management Act 53 of 2003 that irregular, and fruitless and wasteful expenditure and other losses are prevented.

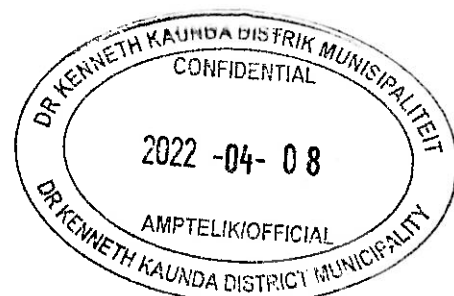
The Accounting Officer of the entity failed in this regard as in the Annual Report he reported that he did not do any work for the Entity as employed in the year under review causing fruitless expenditures of salaries. On the letter dated 18 March 2021 the Acting Municipal Manager wrote to the Chairperson of the Board stating that all employees of the Agency should report at the District to avoid redundancy.

The committee therefore recommends that the Accounting Officer and all employees of the Agency be investigated for failure to be productive on their duties according to their employment contracts and not helping the winding up process. A report to be tabled in Council by 30 June 2022

List of reservations-Agency

- The rest of the annual Report components to be table to Council within 7 days. The MEC for COGTA, AG and Treasury should be informed according to section 128 of the MFMA of the reasons which led to only certain components being tabled. Where the act states that the accounting officer of a parent municipality must-
 - monitor whether the accounting officer of any municipal entity under the sole or shared control of the municipality has complied with sections 121(l) and 126(2);
 - establish the reasons for any non-compliance: and
 - promptly report any non-compliance, together with the reasons for such non-compliance, to the council of the parent municipality. the relevant Provincial Treasury and the Auditor-General.
2. That Council adopt the Oversight Report for 2020/2021 as per Section 129 of the Municipal Finance Management Act 56 of 2003 with the following reservations:
- That the legislative references were wrongly quoted such as Municipal Finance Management Act 53 of 2003 whereas it should be Municipal Finance Management Act 56 of 2003
 - (Recommendation 6) Section 117 of the MFMA states that:

"No councillor of any municipality may be a member of a municipal bid committee or any other committee evaluating or approving tenders, quotations, contracts or other bids, nor attend any such meeting as an observer."



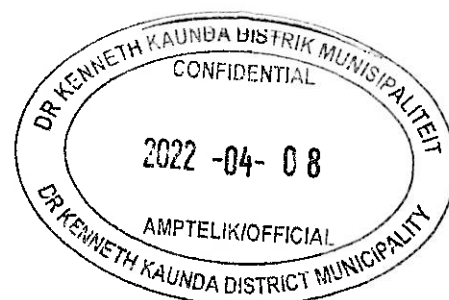
In exceptional circumstances where a particular expertise is needed, an expert may be invited as an observer and offer expert opinion.

In terms of clause 8.2(1)(d) of the SCM Policy, the discretion lies with the Municipal Manager to appoint the members of the bid committees after personally ensuring the competency and suitability of such members for the position.

- *(Recommendation 7)* The status quo now reflects those certain modules of the MSCOA have not been implemented. The functions of the modules that have not been implemented. For asset management, the BTO uses a subsystem that is integrated to MSCOA. In the absence of a module for the procurement module, the issue of rotation takes place. The implementation of the modules has been budgeted for in the next financial year. The budget is approximately R 2 million.
- *(Recommendation 8)* The committee was initially meant to ensure that the municipality is MSCOA compliant. The municipality is already transacting on MSCOA therefore there is no need for a committee. The municipality will not be able to provide proof of full compliance by 30 June 2022 as a budget has to be made available for such compliance.
- *(Recommendation 9)* The budget cannot be unbundled. It is not a physical project. Section 17(3) of the MFMA provides for the documents that must be attached to the annual budget and section 129(1)(a) provides for the adoption of the annual oversight report with or without reservations. Both sections do not provide the unbundling of the annual budget. MPAC is requested to clarify further what is required in terms of this particular recommendation.
- *(Recommendation 10)* Section 66 deals with the staff establishment by the Accounting Officer.

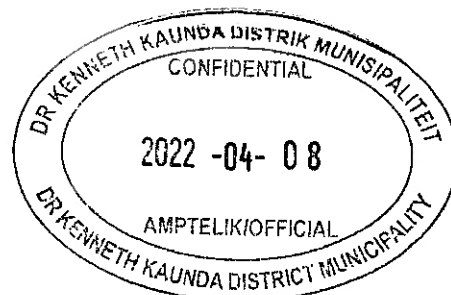
Subsection 1 (c) states that the Accounting Officer must attach to the staff establishment the remuneration and other conditions of service for those posts as may be determined in accordance with any applicable labour legislation. The recommendation that the Municipal Manager receive a print out of funds available for vacancies duly advertised in terms of section 66 of the Systems Act is misplaced.

- *(Recommendation 13)* The unauthorised expenditure has not had a negative impact on service delivery. The BTO has submitted a report to the chairperson of MPAC dated 11 March 2022 titled Additional Information Required on Unauthorised Expenditure wherein which the unauthorised expenditure is explained. The unauthorised expenditure was made up of areas that do not have impact on service delivery such as depreciation of assets and salaries. The nature of such areas should have been budgeted.
- *(Recommendation 19)* The recommendation by MPAC is noted, however the section that is quoted is irrelevant to the kind of recommendation provided. As far as management is aware for the annual report under review there was never a tender that was evaluated leaving the element of functionality.



3. That Council adopt the Oversight Report of 2020/21 of the Dr KKDM Economic Agency.
4. That Oversight Reports 2020/2021 be made public in accordance with Section 129 (3) of the Municipal Finance Management Act No 56 of 2003.
5. That Oversight Report and the Annual Report 2020/2021 be submitted to the Provincial Legislature, AG and MEC for Local Government and treasury in accordance with section 132(2) of the Act.

Mover: Cllr Lesie
Seconder: Cllr Tloome



6. INTRODUCTION

Council is vested with the responsibility to oversee the performance of their respective Municipality, as required by the Constitution of the Republic of South Africa Act 108 of 1996, the Municipal Finance Management Act 56 of 2003(MFMA) and Municipal Systems Act 32 of 2000 (MSA) and Local Government: Municipal Structures Act 117 of 1998. This oversight responsibility of Council is particularly important for the process of considering annual reports.

Both the acts recognises that Council has a critical role to play to ensure better performance by municipal departments and entities. There should be an explicit linkage between the strategic goals, set by Council through the IDP, which are budgeted for in the budget, and the delivery of those goals in the service delivery budget and implementation plan, which are all reported in the Annual Report. It is important for council to ensure that the budget gives effect or expression to priorities contained in the IDP. A good budget will lay a basis for better oversight and cement the contracts between the executive/council, the administration and the public.

The MFMA gives effect to financial management reforms that place greater service delivery responsibilities on managers and makes them more accountable for performance. Whilst, in the first instance it is left to the Executive Mayor or the Executive Committee to resolve any performance failures, ultimately the Council is vested with the power and responsibility to oversee both the executive and administration.

The Oversight Report is the final major step in the annual reporting process of a Municipality. Section 129 of the Municipal Finance Management Act, 56 of 2003 requires the Council to consider the Annual Report of its Municipality and to adopt an Oversight Report containing the Council's comments on the Annual Report. The purpose of the Annual Report is to:

- Provide a record of the activities of the Municipality;
- Provide a report on performance in service delivery and against the budget;
- Provide information that supports the revenue and expenditure decisions made;
- Promote accountability to the local community for decisions made

Municipal Public Accounts Committee appointed by council in accordance with the provisions the Local Government: Municipal Structures Amendment Act, 3 of 2021 Municipal Structures Act, to amongst other to oversee the content of the annual report on its behalf.

The 2020/2021 Annual Report was tabled in Council on 27 January 2022 thereafter the Annual Report were given to MPAC to conduct oversight on both the reports. In terms of the MFMA

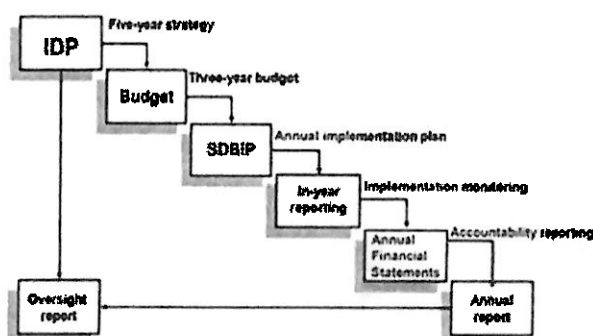
section 130 the public must be given an opportunity to make representations on the Annual Report by being given the opportunity to ask the Municipal Manager questions during all the MPAC meetings and Council sitting where the Annual Report is discussed. The Oversight Report must be compiled by MPAC inclusive of the community and other all interested stakeholders' comments. The final step of reporting is for the Municipality to consider and adopt the Annual Report in light of the findings contained in the Oversight report and approve the Oversight Report. The Municipal Manager is responsible to ensure that appropriate steps are taken against any official or other role-player who commits a breach of any provision of the MFMA and of ethical standards, and Council must ensure that the same measures are enforced where a breach has been committed by the Municipal Manager. MPAC to report to the MEC and Minister of COGTA if this breach existed and the necessary steps were not taken.

7. LEGISLATIVE MANDATE FOR THE OVERSIGHT REPORT

Section 129 of the MFMA (Act 56 of 2003) states that the Council of the Municipality must consider the Annual report of the Municipality and by no later than two months from the date on which the Annual report was tabled in Council, adopt an Oversight Report containing the Council comments on the annual report, which must include a statement whether the council has:

- Approved the Annual Report with or without reservations;
- Rejected the Annual Report; or
- Has referred the Annual report back for revision of those components that can be resolved.

The Municipal Cycle of service delivery is depicted by the below steps:



a) IDP PROCESS

The IDP reflects the strategic direction and goals set by Council, and the MPAC recommended previously that the IDP process should be conformed to statutory requirements with regards to consultation with the communities. The Committee further recommends that the IDP process of the District where public members are invited should be combined with those of the Local Municipalities. The District does consult with the local municipalities and the sector departments through IGR process during the term when amendments are done. However, the public comments received during those processes are the concern of the committee as they were not visibly reflective. Departments should always ensure that they participate in the compilation, reviews and amendments of the IDP so that all planned projects are included in this strategic document.

b) BUDGETARY PROCESS

The evidence that the budget was based on and informed by the IDP, public participation and consultation cannot be verified. Adverts placed on newspapers inviting all to make representations for the IDP was seen as evidence but there were no public comments seen. The budget should be fully compliant to mSCOA to ensure alignment of the in-year reporting and the AFS. The management must ensure that a fully funded budget is always tabled in Council and that the recommendations given by the MEC of Provincial Treasury and the public are considered before Council adopts the final budget. The full implementation of mSCOA has many benefits which will improve the municipality in terms of

- a) Accurate recording of transactions which will reduce material misstatements as seen in the AG audit report.
- b) Improved quality of information for budgeting and management decision making. When information was accurately captured and unbundled future budgets can be formulated using the correct base of information as the information will be reliable.
- c) Implementing mSCOA correctly will improve the oversight function of Council as the required information will be tabled for policy and decision making which will improve the persistent problem of implementing unfunded mandates and lack of monitoring
- d) The alignment and implementation of the IDP as well as expenditure, both capital and operating will be driven from a project perspective. An instance where expenditures are not in the SDBIP will be avoided as amounts will totally be reflective especially the operational expenditures.

- e) There will be a clear improvement of impact on service delivery in the community through the regional segment
- f) The full implementation of mSCOA by the District will not render the amounts spent on the implementation to date as a fruitless and wasteful expenditure item. From the system vendor to training and the purchases of the financial system.
- g) The reforms will also reduce the use of consultants as all the items will be done on the system by municipal officials

c) SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) PROCESS

The SDBIP of the Municipality still doesn't fully align the budget and the spending to each performance area as there are still items being classified as spent from OPEX. The mSCOA regulations are meant to provide a National standard for uniform recording and classification of municipal budget and financial information at a transactional level across all municipalities and financial systems. It is a multi-segment chart where local government information is classified according to project, fund, function, item, costing and region dimensions to enhance whole government reporting. Where there is no alignment in the system such information will be missing like seen in the SDBIP. Previously the committee have recommended that amounts spent either from the operational budget or capital budget should be outlined in monetary terms. It can be seen in the SDBIP that some KPIs could be quantified and some not. The municipality still needs to improve their performance in terms of mSCOA implementation.

The SDBIP is aligned to the performance contract of senior managers however; the performance of the lower-level employees cannot be measured and the AG has qualified this in the management report. This means that since more than 50% of the budget goes to salaries 50% of the budget cannot be aligned to performance directly. Previously during the interviews management have said that they had requested assistance from SALGA with the cascading of performance management to lower levels but that has not yielded results yet.

d) In year reporting

The institution has improved on submitting the monthly and quarterly budget statement for oversight to the committee. However, it could not be verified if the comments made by MEC Provincial and Minister of Treasury on the said reports were taken in to consideration as legislated. The Provincial Treasury said that no municipality in the Province is fully mSCOA compliant and that they will continue giving support to the municipalities on the implementation of mSCOA. During the interviews management told the committee that the financial system is not mSCOA compliant as it requires them to make manual capturing. The committee

concluded that they need to follow up this problem as it may as well mean that the procurement of the system was fruitless.

e) AFS and ANNUAL REPORT 2020/21

The Municipality has used services of outside consultants to compile the AFS, however the AG had to allow for adjustment when auditing and there were still misstatements on the AFS. The amount spent on the consultants did not yield value for money as instead AG's fees will have to be adjusted to include the amount to be paid for the adjustments allowed. Irrespective of the outcome of the audit, monies were spent to quality assure the statement so that adjustments and misstatement shouldn't be found during the audit. This was a concern of the Committee in the previous year and the problem is still evident in the current year.

8. 2020/21 OVERSIGHT ON THE ANNUAL REPORT PROCESS PLAN

Activities	DATE	VENUE	TIME
1. Audit Report MPAC briefing by AG 2. Adopting the process plan 3. approving the concept document	15/02/2022	Council Chamber	10H00
1. Reading the Annual Report and writing management questions 2. Compilation of the Oversight Report 3. MFMA financial compliance reports 4. Selection of sites to be inspected 5. Write letters of invitation to management for interviews and site inspections	10,17,22/02/2022	Committee Room	10h00
6. Projects visits	01&02/03/2022	Matlosana parking	09H00
7. Interviews with Political heads and Management (in-committee)	08 /03/2022	Council Chamber	10H00
8. Public Participation- all local	10/03/2022	Matlosana Civil Center	
9. MPAC meeting to finalize and adopt the report	15/03/2022	Committee Room	10h00
10. MPAC meeting investigatory Report: Irregular, Fruitless and wasteful expenditure finalization	16,17 and 18 /03/2022	Committee Room	10h00
11. MPAC tabling of oversight report to Council	31/03/2022	Council Chamber	10H00

9. ANNUAL REPORT CHECK LIST

9.1 CHECK LIST OF THE ANNUAL REPORT AS PER SECTION 121 (3) OF MFMA, 56 OF 2003 AND MFMA CIRCULAR 11

Contents of the Annual Report According to Circular	Yes/No
Part A: General Information	Yes
Part B: Performance Information	Yes
Part C: Governance	Yes
Part D: Human Resource Information	Yes
Part E: Financial Information	Yes

CONTENTS OF THE ANNUAL REPORT	YES/NO
a) Annual Financial Statement of the Municipality	Yes
b) AG's report on the financial statements	Yes
c) Annual Performance report of the Municipality prepared by the Municipality in terms of section 46 of the municipal systems act.	Yes
d) Auditor General's report in terms of section 45 (b) of the Municipal System Act	Yes
e) An assessment by the accounting officer of any arrears on municipal taxes and services	Yes
f) Assessment by the Municipality's accounting officer of the Municipality's performance against the measurable performance objectives referred to in section 17 (3) (b) for revenue collection from each revenue source and for each vote in the Municipality's approved budget for the relevant financial year.	Not all
g) Particulars of corrective action taken or to be taken in response to issues raised in the audit report referred to in paragraphs (b) and (d)	Yes
h) Any explanation that maybe necessary to clarify issues in connection with the financial statement	Yes
i) Any information as determined by the Municipality	Yes
j) Any recommendations of the municipal's audit committee	Yes
k) Any other information as may be prescribed as assessments of service providers	Yes

The above check list was further used to formulate the questions on the Annual Report by going through all the attached documents. A supply chain management policy must provide for an effective system of demand management in order to ensure that the resources required to support the strategic and operational commitments of the municipality or municipal entity

are delivered at the correct time, at the right price and at the right location, and that the quantity and quality satisfy the needs of the municipality or municipal entity. When management alone assesses the service providers and the third-party assessments are not done as further proof a gap is left where segregation of duties is not practised. When an implementor also becomes the assessor possible biasness should be expected which will defeat the process.

10. COMMENTS ON THE COPONENTS OF THE ANNUAL REPORT

10.1 Committee's comments on the Contents of the Annual Financial statements

Item	Requirements of the AFS	Committee Comments on the AFS
The annual financial statements of a municipality must disclose information on:	<ol style="list-style-type: none"> 1. Any allocations received by the municipality from (i) an organ of state in the national or provincial sphere of government; Or (ii) a municipal entity or another municipality; or (iii) any other organ of state; 2. How any allocations referred to in paragraph (a) were spent, per vote, IO excluding allocations received by the municipality as its portion of the equitable share or were prescribed otherwise because of the nature of the allocation; 3. (i) Any allocations made to the municipality in terms of section 24(1) of 15 (ii) 	<ol style="list-style-type: none"> 1. Yes note 18 of the AFS explains the different grants received by the Municipality. However, the committee is concerned by the R30 000 000 of equitable share and clarity was needed from management on measures implemented to comply with the requirements of the equitable shares so that the amount may increase. 2. The impact of the EPWP was a concern of the committee on if it is effective on service delivery. A report was requested from management. The EPWP grant received was R1 691 000 but the municipality budgeted R10 200 000 and spent R9 304 225 how was this funded as there were multiple votes used from page 66 for 215 jobs.

	<p>any allocations made to the municipality other than by national organs of (e) the reasons for any non-compliance with conditions referred to in paragraph (d); and (whether funds destined for the municipality in terms of the annual Division of Revenue Act were delayed or withheld, and the reasons advanced to the municipality for such delay or withholding).</p>	<p>However, in the Executive Mayor's speech she said that the amount spent was R8 132 000 on the same item for 342 jobs. What was the conditions attached to the R1,6 million and how much exactly was spent and how many jobs were exactly created?</p> <ol style="list-style-type: none"> 3. The AR is not clear on how the equitable share were spent on indigents 4. The municipality received public contributions and donations of R20 400 it is however not explained if there were conditions attached to the donation. On page 211 there was expected budgeted revenue from exchange transaction of R697 000. Who was supposed to pay it as it was budgeted for? What measures were put in place to collect the money? Why wasn't the money ultimately collected? 5. Was the SARS refund found on page 207 for VAT refund? Is this the whole amount owed to the municipality for the financial year? If not why the whole
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		<p>claim on vat returnable not claimed?</p> <p>6. What type of investment did the municipality make to have received dividends of R273 508 was the account in line with section 7 of the MFMA? Was the money received from the entity?</p>
<p>The annual financial statements of a municipal entity must disclose information on:</p>	<ol style="list-style-type: none"> 1. (i) Any allocations received by the entity from any municipality or other organ (ii) any allocations made by the entity to a municipality or other organ of state: (iii) any other information as may be prescribed. 2. Any allocations made by the municipality whether the municipality has complied with the conditions of the Constitution, state and disclosures concerning councillors, directors and officials. 3. The salaries, allowances and benefits of political office-bearers and councillors of the municipality, whether financial or in kind, 	<ol style="list-style-type: none"> 1. The Agency received grants from the District. However, the payment letter should be requested to determine exactly how much was given to the Agency as the amounts in both AFSs are different. The municipality made allocations to the Agency and did not monitor the allocation and did not have a clear agreement/business plan which guided exactly what was expected from the grant allocated. The Municipality did not comply with chapter 10 of the MFMA. The CEO did not sign the AFS in the Annual Report as required which authenticates the report. The MM said that he acknowledges that he is ultimately responsible for the system of internal financial control established in the economic entity and has placed considerable

	<p>including a statement by the accounting officer whether or not those salaries, allowances and benefits are within the upper limits of the framework envisaged in section 219 of the Constitution;</p> <p>4. Any arrears owed by individual councillors to the municipality, or a municipal entity under its sole or shared control, for rates or services and which at any time during the relevant financial year were outstanding for more than 90 days, including the names of those councillors; and</p> <p>5. The salaries, allowances and benefits of the municipal manager, the chief financial officer, every senior manager and such categories of other officials as may be prescribed.</p> <p>6. The notes to the annual financial statements of a</p>	<p>importance on maintaining a strong control environment. This however contradicts the performance reported under the Agency where there was nothing reported.</p> <p>2. The committee to use the template on treasury website also to interrogate the AFS and make recommendations.</p> <p>3. There is no disclosure statement which ascertain that the councillor salaries and allowances were within the upper limits framework the summary totals paid to the executive, speaker and Single whip is found on page 260 and page 266 which does not say if those amounts are according to the upper limits of Councillors.</p> <p>4. Input the committee comment on the questions asked regarding overpayments and collections</p> <p>5. There is no disclosure found which talks about senior managers and councillors who owe the municipality; however, the Audit report explains that there were overpayments for senior</p>
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	<p>municipal entity must include particulars of particulars of the salaries, allowances and benefits of the members of the board of directors of the entity; and</p> <p>(b) The chief executive officer of the entity, every senior manager and such categories of other officials as may be prescribed. Other compulsory disclosures 125.</p>	<p>managers. However, during the interviews and as seen in the management responses the management said that they were no overpayments done to senior managers which contradicts the AG qualification in the management report found in the two consecutive years.</p>
	<p>1. The total amounts paid in audit fees, taxes, levies, duties and pension and medical aid contributions, and whether any amounts were outstanding as at the end of the financial year.</p>	<p>Treasury paid the audit fees on behalf of the municipality and the municipality did not disclose that according to the AG report. Management said that the payment was done to support selected municipalities not because they couldn't pay. However late payments to the AG needs to be investigated to check if</p>

<p>The notes to the annual financial statements of a municipality or municipal entity must disclose the following information:</p>	<p>2. In respect of each bank account held by the municipality or entity during the relevant financial year:- (i) the name of the bank where the account is or was held, and the type of account (ii) year opening and yearend balance in each of these bank accounts.</p>	<p>2. The municipality disclosed the bank accounts with the name of the institution and the type of account with the opening and closing balances. 3. The investments for the District are outlined. 4. contingent liabilities are outlined however the Ag</p>
	<p>3. A summary of all investments of the municipality or entity as at the end of the financial year;</p>	<p>5. Yes, the UIF&W were disclosed, however the book is increasing and the reconciliation showing the work done by the committee where matters were recommended for recovery or those written off couldn't be seen in the AFS of current and prior years. The Council resolution in this regard was not implemented. During the interviews management was asked why was that and not clear response was given. Matters where cases were opened also were not clear.</p>
	<p>4. Particulars of any contingent liabilities of the municipality or entity as at the end of the financial year;</p>	
	<p>5. Particulars of- 15 (i) any material losses and any material irregular or fruitless and wasteful expenditures, including in the case of a municipality and any material unauthorised expenditure, that occurred during the financial year and whether these are recoverable; (ii) any criminal or disciplinary steps taken as a result of such losses</p>	

10.2. Municipal finance management act 56 of 2003

LEGISLATIVE REQUIREMENT	COMPLIANCES	RESPONSE
<p>Annual financial statements- Section 121(3) (4); of MFMA.</p>	<p>1. Have the AFS of the Municipality been included in the annual report?</p>	<p>1. Yes, found from page 200 to 274 and signed by the Acting Municipal Manager.</p>
	<p>2. Are both annual financial statement and annual report been audited</p>	<p>2. Yes, the audit report is attached form page 158 to 163. Signed by the AG. However, the Audit report has elements which states that the municipality has received a clean audit report on the Annual Performance Report which does not necessarily proofs that the whole draft annual report was taken to the AG for quality assurance before being taken to council. During the interviews it was however explained to the committee that the draft was submitted to the AG and the AG agreed to that during the audit briefings of the committee.</p> <p>The committee recommends that a statement explaining when the draft Annual Report was taken to the AG should be included in the Report for public to be aware that it was done according to section 46(4) of the</p>

		Local Government Municipal Systems Act, 32 Of 2000.
	3. Are the AFS compliant with GRAP?	3. The AG report did not have a finding on GRAP. The committee requested a copy of management letter so that root cause of misstatements mentioned in the AG briefing will be looked at. These misstatements are causing the AFS to be adjusted during the audit therefore increasing audit fees. The Acting Municipal Manager in his statement assured that the AFS were drafted according to the GRAP standards on page 204.
	4. Is the audit report included in the tabled annual report?	4. Yes, it is included it is found from page 158-163.
	5. Any explanations that may clarify issues in connection with the financial statement?	5. Yes, the AFS have notes explaining the items of the AFS, however the AG had on paragraph 10 said" as disclosed in note 40 to the AFS, a number of corresponding figures have been restated as a result of errors discovered during the year.
	6. Any assessment by the accounting officer on arrears on municipal taxes and service charges including that of Agency?	6. Yes, found on page 157. However, the table does not show services charges assessment e.g., license fees

	<p>7. Any comment by the audit committee in relation to the AFS?</p>	<p>7. The audit committee report is found from page 164 where the AFS review report is included. On page 166 the Audit Committee states that they have realised challenges with the AFS which included but not limited to arithmetical errors which were pointed out to management for rectification the committee however never received the final version of the AFS due to time constraint. The committee recommended that they should receive the AFS in time so that they together with the internal audit can do proper overview as required by the MFMA.</p> <p>The committee recommends that the internal audit and audit committee should be given the AFS in time so that they may perform a proper overview. This will stop the use of external quality assurer consultants which were appointed in the year under review. The management should be applauded for compiling the AFS internally which saved the institution money, but the appointment of an external service provider to quality assure took away that achievement.</p>
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<p>Supply Chain Management Regulations and Policy</p>	<p>1. Has certain disclosures of SCM matters been included in the annual report as required.</p>	<p>1. The service provider performance assessment is included on page 105 in the report, and there is a note 37 in AFS on the supply chain management regulations</p>
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		<p>2. Assessments of service providers: A supply chain management policy must provide for an effective system of demand management in order to ensure that the resources required to support the strategic and operational commitments of the municipality or municipal entity are delivered at the correct time, at the right price and at the right location, and that the quantity and quality satisfy the needs of the municipality or municipal entity. Why management alone assesses and SCM as the requester and implementor the assessment might be bias to the manager responsible. SCM should also assess if what was requested is what is received to ensure segregation of duties.</p>
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10.3. DIVISION OF REVENUE ACT

SECTION 123 OF MFMA AND CIRCILAR 11	1. Has the Municipality had any allocation per DORA delayed or withheld	1. No. The Municipality disclosed on note 18 all the grants received and note 16 disclosed the unspent conditional grants, however no grants were delayed according to the report.
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	2. Is there any disclosure on allocation made by the Municipality to an organ of state, municipal entity or other Municipality?	2. Yes, there was money transferred, however the committee needed clarity on the amounts transferred.
	3. Disclosures contained in the notes to the Annual Financial Statements?	3. The Municipality had unspent conditional grant in the financial position but the note 14 says they met the requirements. The grant which was not spent is listed as the Fire support grant. However, why were the grants not spent is not explained, the amount is explained to be ring fenced until being utilized. Looking at the cash and cash equivalent note the unspent conditional grant is cash backed.
	4. Has the Municipality complied with the conditions of the grants?	4. No, not all the grants. There Municipality had unspent conditional grant.
SECTION 124 (1)(2) Disclosure of councillors, Directors and Officials in the notes to the AFS	1. Have the salaries, allowances and benefits paid to councillors and the Municipal Manager, CFO and senior managers been disclosed according to the upper limits of councillors?	1. The amounts are disclosed however the requirement that this should be in line with the upper limits for councillors is not being said. The senior managers salaries are disclosed.
		2. No the statement is not there. 3. The committee recommends that management must conduct a staff verification bi-annually and implement the recommendations of the staff verification report. The Accounting Officer must review

		and evaluate all job descriptions in the organisational structure. within the upper limits of the framework envisage in section 219 of the constitution development of procedure manuals to give guidance to management when implementing approved policies?
	2. Have arrears for rates and services owed by councillors, in which the arrears were more than 90 days been disclosed including the name of the councillor?	3. N/A to the District however a plan to support locals with these elements should be formulated and implemented.

10.4. MUNICIPAL SYSTEMS ACT- PERFORMANCE MANAGEMENT

LEGISLATIVE REQUIREMENT	COMPLIANCES	RESPONSE
Section 46 of the MUNICIPAL SYSTEMS ACT	1. Has the performance report been included in the annual report?	1. Yes
Annual Performance reports of the Municipality	2. Have all the employee performance management system should be developed and linked to the SDBIP, and the IDP and budget for the year under review of the institution to ensure integrated performance from individual employees up to organisational	2. No, only the senior managers have performance agreements and are assessed annually. The performance agreements are aligned to the SDBIP. However, the budgets of each department for each performance area are not outlined as there are instances where the budget is not put but instead the type of expenditure is put e.g., OPEX. Performance management has not been cascaded to positions reporting to the senior managers and lower levels according to the AMM. During the interviews the AMM

	<p>performance. Target set in the budget, SDBIP, service agreements etc. been included in the report?</p>	<p>committed to developing job descriptions for all employees as a start.</p> <p>The performance agreements of senior managers and MM should be reviewed so that important elements which are not chosen in CMC can be included in order to avoid gaps in performance.</p> <p>For example, the performance agreement of the CFO on page 8 shows that the MM and the CFO did not choose 1. problem solving and 2. analysis, honesty and integrity and 3. Interpretation of and implementation within the legislative and national policy frameworks as CMC. The example shows that the major important elements of the performance of a person in a position of CFO are not chosen which then creates a gap.</p> <p>The KPI found on all senior managers, CFO and the MM where there should be a quarterly report on the UIF&W was not done. The municipality was stagnant on the audit outcomes as there was no improvement on the reduction and elimination of the UIF&W. The committee did not accept the respond by management and the executive that nothing was done to investigate the UIF&W register because it was given to the financial misconduct board.</p>
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<p>8. Does the performance evaluation in the annual report compare actual performance with target expressed in the budget and SDBIP approved for the financial year?</p>	<p>8. Yes. However, all the acting senior managers should sign the performance agreement for the period that they were acting so that they may be held accountable.</p>
<p>9. In terms of key functions or services, how has each performed?</p>	<p>4. There were KPI which were not achieved. The committee went through all of them and wrote a letter to management requesting additional information.</p>
<p>5. To what extent have targets been met?</p>	<p>5. The performance information did not explain the time bound entirely. Targets would say by March 2021 but not saying exactly in which quarter should the indicator be performed. Targets were left for the fourth quarter</p>
<p>6. Are council and community satisfied with the performance?</p>	<p>6. No, the community expressed dissatisfaction with the Municipality. See attached questionnaires</p>
<p>7. What actions have been taken and planned to improve performance?</p>	<p>7. In the Annual Report it is not stipulated how the overall performance will be improved, however there are remedial actions planned for each target.</p>
<p>8. Did the target set in the budgets, SDBIP agree with the targets set in the performance contracts of the</p>	<p>10. The committee requested a copy of all performance contracts. The budget was not completely aligned to performance in the SDBIP. This is a continuous problem in the Municipality as monies will be spent under</p>

	<p>municipal manager and other senior manager?</p> <p>9. Does the report evaluate the efficiency of mechanism applied to deliver the performance outcomes?</p>	<p>operational expenditure which is not in line to any performance target.</p> <p>11. No, the performance of senior managers was not evaluated. Only the performance of the MM was evaluated, however the acting Senior Managers for the period and those appointed were not assessed. The performance of senior should be evaluated and all should be held accountable for their performance including all staff performance</p>
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11. AG Comments

The AG always have a disclaimer statement saying the following *"My procedures address the usefulness and reliability of the reported performance information, which must be based on the approved performance planning documents of the constitutional institution. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the constitutional institution enabled service delivery.*

My procedures also do not extend to any disclosures or assertions relating to planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters. this however indicates that even when the MPAC uses the AGs report to conduct oversight on the annual report, their report does fully cover the field of work which is given to the MPAC which is to ensure that there is accountability to the public, there it is important to note that MPACs public participation element should be enhanced so that the level of service delivery should be measured accurately and recommendations which will aid the improvement of service delivery should be given to council."

However, the MPAC should check if indeed there was service delivery and that the community can verify the contents of the Annual Report by making representations to the AC. In order to achieve that the audit report and all the components of the AR are looked at and recommendations for improvements are tabled in Council.

OUTLINE THE AUDIT OUTCOMES FROM 5 YEARS AND EXPLAIN THEM

17/18	18/19	19/20	20/21
Qualified	Qualified	Unqualified with Matters	Unqualified with Matters

The audit outcome for 17/18 to 18/19 was stagnant. There was an improvement from 18/19 to 19/20 where the municipality received an unqualified audit report with matters of emphasis however, the Municipality has been stagnant again as there was no improvement on the audit outcomes were the municipality received an unqualified audit opinion with matters of emphasis again. The municipality may regress or remain stagnant again when the matters of emphasis are not addressed and if the internal controls are not improved to sustain the good financial reporting. The AG told the MPAC that their audits don't guarantee service delivery which can be attested by the fact that the community on the ground were not aware of municipal services and they complained about lack of information on services of the District.

Major root causes

1. SCM shortcomings and
2. Compliance matters

This below points together with the attached AG briefing notes, the committee was advised to pay careful attention on them during the Oversight process. During the Auditor General's briefing meeting with the committee the following matters were discussed:

Briefing by Auditor General of South Africa

AG mentioned that the purpose of the report was to provide the constitutional stakeholders with an overview of the audit outcomes and internal control deficiencies that may have been prevented municipality from attaining the desired audit outcome. AG further presented the summary of the 2020/21 audit outcomes and the status of material findings reported under the objectives and compliance with legislation.

Summary given as follows:

- ❖ Status of the audit outcomes
- ❖ Status of the level of assurance provided by key role players
- ❖ Status of the drivers of internal controls
- ❖ Status of risk areas
- ❖ Root causes to be addressed

AG further raised the following:

AG acknowledged the improvement that the municipality have obtained for the past 2 years but further indicated that leadership and management can use information to make informed decision.

- The AG urged MPAC to use performance report and investigate to check if there were any financial misconduct and make recommendations to council.
- The AG indicated to MPAC that conducting oversight is not just to correct mistakes and errors made in the previous financial year but to strengthen internal control to ensure no reoccurrence needed.
- Audit outcome – financial statement not done accordingly, lack of adequate time to review the financial statements before submission for audit.
- Preparation of financial statement need people who are doing them to be trained to avoid silly mistakes.
- He indicated that to prepare the financial statement need practice and skill for GRAP compliant.
- Proper record keeping has improved and management should ensure that this good practice is maintained as credible financial information should be kept and be available throughout the year.
- Level of assurance also needed – monitoring controls to be designed and implemented to prevent and early detect non-compliance with legislation
- Effectiveness of leadership on the implementation of policies needed
- Audit action plan need to be monitored on monthly basis
- IT system controls remain a challenge with no audit trail available to verify whether necessary controls and processes were put in place. IT system needs to improve.
- Leadership urged not to allow adjustment.
- Audit committee and internal audit to be utilised by the municipality.
- SCM processes to be followed all the time as AG identify various non-compliance with the areas of procurement
- Internal controls in the SCM should be re-evaluated to identify the root cause of non-compliance.
- Consequence management require attention; need to be applied or to be prevented by not doing wrong.
- Steps should be taken to hold individuals accountable and to demonstrate an environment of accountability

Questions, comments and clarities

Questions; comments and clarities we as follow:

Cllr Mphafudi

Welcomed the report by AG and raised questions as follows:

- Page 5 bullet no. 4 what consequence management requiring attention AG is referring to?
- Page 7 unauthorised expenditure of R70 748 928; irregular expenditure needs to be prevented
- Fruitless expenditure on page 7 is not investigated and they rely on MPAC for investigation.
- Lack of maintenance planning – not doing enough as rendering proper roads assessment performed by the District municipality to be fruitless. Proper planning is needed.

Speaker's comments

- Welcoming the presentation done by AG.
- Lack of records keeping not properly done it is a concern and it needs to be dealt with.
- Reconciliation process cannot be done when there are missing documents.
- Need to check on things that are hampering the accountability.

Manager MPAC

- Agency – recommendation done through MFMA section 103 not companies act.
- As money spent it means that the Agency is still operational.
- MPAC to have information on disestablishment of the Agency, some information that can assist is needed.
- Is it possible that there can be tender splitting which the AG did not pick up during the audit?
- MPAC have an ember – what was audited under the MPAC performance which led to having an ember? What can be done so that there can be improvements in the next year?
- HR also have an ember – what were the issues to have an ember as half of the budget is spent on HR, what are the problems?
- Doesn't the more than 50% spent on salaries count as a material irregularity as there were no performance assessments for lower levels?
- What can be given to the committee so that it can advise council to improve audit outcome?
- Fruitless expenditure – what was supposed to happen so that the books of expenditure on UIF&W register can be reduced?
- Who then calculates the amount to be recovered?

Consequence management

- Value for money, if training has been provided is there a need to further implement consequence management?
- Fruitless expenditure no current amount can that be regarded as an improvement?

- No unauthorised expenditure for the year can that also be regarded as an improvement?
- How does amended public Act affect the committee if the committee did not do their work?

Answers

- ✓ Consequence management was not implemented and improvements are needed in this regard.
- ✓ Fruitless and wasteful expenditure continue to be incurred and management is aware that this is in contravention of the law.
- ✓ The municipality have an approved budget and it must be used accordingly without deviating unreasonably outside of legislation.
- ✓ Unauthorised expenditure was recognised as a quick win and must be prioritised
- ✓ Value for money has to be checked first when investigating UIF&W this is done by checking what was the intention of the expenditure it also needed that the investigation recognised the person liable and recover the money.
- ✓ internal staff such as internal audit can be utilised to assist the MPAC with the investigations.

Unauthorised expenditure

- SCM regulation - 3 quotes needed – look for misstatement, some goods and services with a transaction value below R200 000 were procured without obtaining 3 quotes and it is contravention of SCM regulation.
- Recommendation on powers and function of AG – currently NW is the lowest on audit outcome and service delivery.
- Influence and impact – want to see impact on the ground.
- Monthly Financial statement were looked at how reliable the information was

Economic Agency

- Disestablishment of the Agency – assets: who will take over assets and liability of the Agency?
- 31 March date of financial statement
- Legal advice needed
- Analyse excel not obvious
- Whistle blow - if become aware of something make AG aware.

Assurance MPAC

- Evaluation – audit committee and internal audit come up with recommendations, it is not compilation impact coming from the reports and the minutes of the meeting.

Irregularities

- Audit from financial statement
- Manage performance report
- Monitor what you did and see good improvement
- SCM not properly balancing

Fruitless

- Proper investigation needs to be done
- Misrepresentation
- Tax certificate – valid tax certificate needed.
- What is supposed to be done in terms of law? Responsibility of accounting officer.
- Supporting documents needed when do investigations.

12. QUESTIONS AND REPOSSES ON THE ANNUAL REPORT (2020/21), MANAGEMENT COMMENTS AND COMMENTS FROM THE PORTFOLIO COMMITTEES

The MMCs assisted management with the responses to the questions posed during the interviews. The section 79 portfolio chairpersons were also invited but their participation was minimal as this was the first year of having them in the institution. The municipality is still exploring ways of implementing the section 79 chairpersons. The Executive Mayor delegated an acting executive Mayor to the MPAC interviews as she had other engagements. The Acting EM directed the executive and management on the questions posed to both the executive and MPAC. During the public participation the Executive Mayor responded with management on questions posed by the public.

13. COUNCILLORS AND WARD COMMITTEE INPUTS

Councillor of each ward was invited to take part in the public participant of the Oversight process. Each Councillor was requested to avail members of his/her ward for making comments on the Annual report. The Dr Kenneth Kaunda District Municipality geographical area consists of three (3) local municipalities as follow:

- Matlosana Local Municipality with 39 wards
- Maquassi Local Municipality with 11 wards
- J B Marks Local Municipality with 34 wards

The councillors assisted the MPAC with the mobilization of the public to attend the public participation event. The councillors also assisted by distributing the questionnaires to the

public. However, there were no specific inputs on the Annual report received from the councillors themselves as they participate in council when the report is tabled and adopted.

APPOINTMENT OF COMMUNITY BASED PLANNERS: 2020/21

MOSPK

PURPOSE

To inform Council about the appointment of Community Based Planners (CBP's) for the period of nine (09) months (October 2020 to June 2021).

BACKGROUND

The Municipality has appointed Community Based Planners (CBP's) since 2017 to date in the entire district as a means of collecting data and addressing service delivery challenges raised by household owners (rate-payers) through "Bua le Paso Engagement Form" in the three Local Municipalities (City of Matlosana Local Municipality, JB Marks Local Municipality and Maquassi-Hills Local Municipality) within the District and other sector departments.

DISCUSSION

CBP's are recruited through the consultation with Local Municipalities and will be allocated to all wards in the district. Letters were written to municipalities requesting Councillors to submit the names of their appointees not later than the 23rd September 2020. These CBP's are contracted for a period of twelve months fixed contract and will be receiving a stipend based on the submission of their monthly reports.

The induction program was blessed by the presence of the Troika (Hon. Speaker and Hon Single Whip) of Dr Kenneth Kaunda District Municipality. The Induction scheduled was made for local municipalities as indicated below:

DESCRIPTION	DATE	TIME	VENUE
JB MARKS LOCAL MUNICIPALITY	28 September 2020	09h00	Municipal Building, Council Chamber
CITY OF MATLOSANA LOCAL MUNICIPALITY	29 September 2020	09h00	Municipal Building Council Chamber

MAQUASSI-HILLS	30 September 2020	09h00	Tsweleng	Youth
LOCAL MUNICIPALITY			Centre	

Here underneath are pictures captured during the induction sessions which were held from the 28th – 30th September 2020 in the three local municipalities, respectively.



JB Marks (28/09/2020)
(30/09/2020)

Matlosana (29/09/2020)

Maquassi-Hills

The Office of the Speaker is proposing to give all CBP's a flat rate amount of R3 200 for Field Workers and R4 000 for Coordinators for a period of nine (09) months as a temporary measure. Therefore, we will have the total expenditure of **R2 743 200.00** for the period of nine (09) months. The remaining amount of R256 800 from **R3 000 000.00** will be used to cover other expenses such as: Stationery, Workshops and Protective Clothing. Catering for the Community Based Planners which is also budgeted for an amount of R50 000 (**Vote: 31102260600FLP13ZZWD**) and stipend has been budgeted an amount of R3 000 000 (**Vote: 31102264500FLP13ZZWD**).

SDBIP: KPI 16 (Job creation through CBP's)

DESCRIPTION / DETAILS	MATLOSANA	JB MARKS	MHLM
Coordinators Stipend	R 4 000 X 4	R 4 000 X 3	R 4 000 X 2
Months	R 16 000 X 09	R 12 000 x 09	R 8 000 x 09

TOTALS (R 324 000)	R144 000	R108 000	R72 000
Field Workers Stipend	R 3 200 X 39	R 3 200 X 34	R 3 200 X 11
Months	R 124 800 X 09	R 108 800 x 09	R 35 200 x 09
TOTALS (R 2 419 200)	R 1 123 200	R 979 200	R316 800

Challenges

Even though we acknowledge the response we receive from locals based on requests we made, we find it difficult to implement our programmes as per the timeframes set due to some challenges experienced from some Councillors:

- Delay to respond on time
- Lack of cooperation

THEREFORE RECOMMENDATIONS

- 1) That Council takes cognizance of the appointment of Community Based Planners for the 2020/21 financial year;
- 2) That Community Based Planners (CBP's) be encouraged to work closely with the Ward Committees and Community Development Workers.
- 3) That the Community Based Planners be appointed for a period of nine (09) months starting from October 2020 to June 2021.

SUBMITTED FOR COGNISANCE

End of ward committee related report

14. PUBLIC & INTERESTED PARTIE'S COMMENTS ON THE ANNUAL REPORT
PUBLIC PARTICIPATION

LEGISLATIVE REQUIREMENT	COMPLIANCES	RESPOND	RECOMMENDED CORRECTIVE ACTION
<p>Section 127 (2);130 (1)(2)(3) and section 21A of MSA Council meetings open to public and certain public official</p>	<ol style="list-style-type: none"> 1. Was the public invited to the council sitting where the annual report was considered? 2. Did the Accounting Officer make public the annual report? 3. Was the annual report submitted to the AG; PT and DLG&TA? 	<ol style="list-style-type: none"> 1. The Oversight Process schedule was advertised on the newspaper, the Chairperson went on local radio stations to advertise the MPAC schedule and to invite the public to participate. 2. Yes, the Annual Report copy was put in Libraries in the District and copies were made for the Public meetings of MPAC 	<ol style="list-style-type: none"> 1. The schedule of all council sittings where the public is invited should be publicised on the website in addition to the newspaper ads.
<p>WRITTEN COMMENTS</p>	<ol style="list-style-type: none"> 1. Did the Municipality receive any written submission on the Annual Report? 	<ol style="list-style-type: none"> 1. Yes, the public participation was done through the distribution of questionnaires and a public participation event. The questionnaires were answered by the public and analysed. 	<ol style="list-style-type: none"> 1. The social media platforms should be advertised

		<p>The questionnaire had a place for additional comments.</p> <p>2. The use of Facebook and other social media platforms should be encouraged as they were advertised but nothing came through these mediums.</p>	
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PUBLIC COMMENTS ON THE ANNUAL REPORT

1. Opening and Welcome

The Chairperson opened the meeting by asking Pastor Prince Boqo from the CRC (Christian Revival Church) to pray.

2. Introduction

The Chairperson introduced the members of the committee (MPAC), all councillors and officials and referred to the public as guests of honour as the meeting is meant to inform them of the Annual report and to receive their valued inputs in to the report. All members off different local municipality were asked to raise their hands to show their presence in the meeting and by so doing their presence were acknowledged. The chairperson emphasized that all have to sign the attendance register and observe the covid19 protocols.

3. Purpose of the meeting

The Chairperson explained that the purpose of the meeting is that all members of the public from the different local municipalities within the District may make representations and or make inputs on the Annual Reports of both the DR Kenneth Kaunda District Municipality and the DR Kenneth Kaunda Economic Agency. The Chairperson outlined that according to the MFMA within 7 months the Executive Mayor must table the Annual Report and if the executive mayor does not table the report, he or she must write to Council, the MEC for COGTA and the AG to

explain why the report not tabled on time. After the tabling of the Annual Report, it is therefore referred to MPAC for conducting oversight. The process of Oversight has to involve the public so that they may also make inputs on the contents of the Annual Report.

The Chairperson further indicated that all local municipalities under DRKKDM have their own Whips, Speakers, Mayors and MPACs hence the public should note that the meeting was for the DRKKDM matters and that the locals should hold their MPAC public participation to address the local Annual Reports. The Chairperson mentioned that one of MPAC's duty is to hold the executive and administration accountable to check how the public funds have been utilised for the financial year under review.

Welcome, attendance and apologies by Cllr Nqosana (the Speaker of Council)

The Speaker thanked the Pastor who gave a word from the Lord our God. He also indicated that politicians hardly pray or appreciate God for what He is doing for them as their Protector and Saviour. He thanked leadership and public for their attendance to the MPAC public participation. The Speaker indicated that he is going to do welcome address since the chairperson already acknowledged those in attendance. The Speaker said that nothing about the public can be done without the public meaning that the public must be part of the decision of Council. He mentioned one of the key principles of democracy as consultation and emphasised that the consultation is very important as anything that will start without involving community will be waste of time in the Council. All processes that must involve the community, the community will be called to participate by his office. He welcomed all and indicated that whatever happened in the District is not a secret and must be known by public hence the meeting was called. Everything is in the "pepenene" as he joked. He encouraged the members of the public to fully participate without any fear. He thanked everyone for their presence

The Executive Mayor

Thanked leaders (all Councillors) Acting Municipal Manager and her team, local Councillors and the public as people who gave them the mandate they have to implement. The Executive Mayor presented the 2020/2021 achievements according to the Annual Report with emphasis on how the municipality performed. Below are the highlights

- She indicated that the municipality is 100% depended on grants and there is no other source of income, they depend on the provincial and National Government to give them grants.

- DR Kenneth Kaunda District was amongst few Districts that adds to the GDP through the mining sector.
- District promised to fulfil 54 KPIs, and managed only 43 of the KPIs and 21 KPIs are still outstanding.
- She indicated that the district has six key performance areas which are: -
 - ✓ Basic and infrastructure development, were only 5 were achieved.
 - ✓ Municipal infrastructure has 9 KPI only 6 achieved and 3 not achieved.
 - ✓ Economic development 5 areas only achieved 2 and 3 not achieved.
 - ✓ Financial viability 7 key performance achieved 6 only and 1 is outstanding

Summary

3 critical causes for non-performance.

- ❖ Disruption brought by covid 19 people were not meeting,
- ❖ Readiness of community was not 100%
- ❖ Vaccinating ensure that people manage/accept to leave with the virus (covid 19).

Annual reports Presentations

The MPAC during the public meeting makes the public aware of the report and reports on the Oversight process already undertaken. During the one-on-one interviews with the executive and management the committee then asked more questions which also considers the public views. MPAC members were tabled/ presented the report as follows:

Name of a person	Department
Cllr Jordaan	Community services
Cllr Sesana	Corporate Services Asked why was there still OPEX written instead of the actual budget and actual expenditure. Why amounts not provided with figures and the

	source of funding as this was what was not required?
Cllr Motlhoiwa	Economic Development and Tourism He asked the question of if there is value for money for the employed CBPs and EPWPs and if there were projects implemented through them which are tangible?
Cllr Mosholi	Municipal Finance
Cllr Hatting	Office of the Executive Mayor; The Speaker and Internal Audit He asked why where the policy not workshopped as planned?
Cllr Rantekane	Promoting good governance
Cllr Jonas	Disaster Risk Management
Cllr Mangesi (MPAC Chairperson)	Economic Agency Has received the worst audit opinion which is a Disclaimer and there was no performance done as the Agency was not operational and Council has resolved to close the Agency.
<p>The Chairperson requested the public to ask relevant questions and encouraged them to feel free to ask questions according to the presentation. The Chairperson indicated that the office of Auditor General (AG) was not present even though they were invited. He welcomed COGTA for their presence and introduced Ms Masego Obotseng (assistant Director) and Ms Masego Tsubisi (Senior Admin) from COGTA.</p> <p>The Chairperson further mentioned that DRKKDM obtain unqualified audit opinion with matters of emphasis, and indicated that there are matters that need to be dealt with in the report so that the municipality can move to clean audit.</p> <p>The Chairperson further outline all the levels of AG outcome. e.g., clean audit as an unqualified; unqualified with matter of emphasis; qualified; disclaimer and adverse.</p>	

<p>Questions and clarity/ comments</p>	<p>EXCO and management were given a chance to answer the public questions. The Executive Mayor delegated management to respond and indicated that EXCO will come in at the end.</p> <p>The Acting Municipal Manager greeted the leadership; members of the community and observed all protocol and further indicated that she will try to respond to all questions and she will ask management to give clarity on some of the questions when needed.</p>
<p>Questions</p>	<p>Answers</p>
<p>1. Mr Jabu Mbele – Matlosana ward 16</p> <ul style="list-style-type: none"> • Appreciate process of making executive accountable, and indicated that the terminology used is not easy for people who are not educated. He said that it is difficult as number says a lot than percentages put in the report. • KPI – Socio economic development, 2019/20; 2020/21 did not achieve, he wanted to know what was the consequence imposed on none achieved performance. • Economic Agency got a disclaimer, it is bad as they cannot account what the money was used for as there was no report /receipts to proof expenditures. • Internal audit did well, got green, but it is not good for internal audit do well alone, and internal audit can do its job by assisting other departments to also improve on their performance. 	<p>Money that does not utilised properly the way they supposed to be utilised. Yearly the register is submitted and money that need to be retrieved are retrieved or if not spent money properly the register will go up.</p> <p>Post Audit Action Plan (PAAP) where all items which the District were qualified on are planed so that they may be addressed is done and implemented by management.</p> <p>Economic Agency: The Agency got disclaimer because council took a decision to disestablish the Agency, the process was under way as there is no budget for it.</p> <ul style="list-style-type: none"> ▪ Internal Audit: have shared service with Maquassie as they have no skills, the district assisted them through internal audit.

<ul style="list-style-type: none"> • The District is doing well but it is not good as there are potholes all over the District. 	<ul style="list-style-type: none"> ▪ Since the Agency is no longer in the existence, the focus will be on Maquassie hills local Municipality and there is a head of internal audit that came up with the changes.
<ul style="list-style-type: none"> • Mr Simon Tebogo Mosime – Matlosana ward 4 • Bursary applications closed very soon and there are youth who need to go to universities and colleges but they received the results late. When bursaries applications are looked at those who received results late must be considered. • Not sure about how the selection process of the bursary's beneficiaries are done but they depend on MPAC; Troika and Councillors to ensure that the youth are supported and the community at large get assistance from the District. 	<p>Bursaries:</p> <ul style="list-style-type: none"> ▪ Bursaries are done through the Executive Mayor by the political office in the office and the management only ensures that the administration side of the financial assistance are in place. The Executive Mayor will tell how much she wants and admin will process. ▪ Numbers of student assisted needed as the percentage does not give all figures. ▪ Next time figures will reflect. ▪ Many students have been assisted from OEM.
<p>2. JB Marks – Want to know why stadiums; Parks are so dirty and not well maintained whiles there are EPWP that are employed to do the job.</p>	<p>The EPWP are employed by the District while others are from the Locals and they will enhance monitoring on the EPWP work</p>
<p>3. Zande ward 36 – not assisted by the security, when assistance is needed every time, they beat her.</p>	<p>Will meet with MPAC Chair after the meeting.</p>
<p>4. Matlosana ward 08</p> <ul style="list-style-type: none"> • Observed that previously MPACs were toothless and hope the current MPACs will work harder for the public. 	

<ul style="list-style-type: none"> ▪ Want to know how far is management on achieving the targets that they did not achieve last year 	
<p>5. Budget</p> <ul style="list-style-type: none"> • Having understanding that the district is assisting youth with bursaries but want to plea with the district that they must focus on visiting the townships/ communities by trying to expose kids that are talented by developing them at young age not necessarily giving them money. • When tenders go out the local people should be considered. • Visits townships, farms and villages to check the capable youth who can be developed. • There must be monitoring on EPWP. • When job opportunities arise, the poor families must be considered. • Clusters need to be combined e.g., police and fire fighters. 	<p>Youth: youth desk is in the Executive Mayor's office to be started and the Executive Mayor will elaborate more on the matter.</p>
<p>6. Seipati – Matlosana ward 11</p> <ul style="list-style-type: none"> • The renovations at Disaster centre project not completed but monies spent, she needed to follow on how many cases has been opened for those wasted resources. • MPAC to check those companies who get businesses alone while others never receive any work in the municipality. • No explanation on the budget/ no amount reflecting on how much have been spent. 	<ul style="list-style-type: none"> • Disaster project: the whole project was to make or to create more offices to observe covid 19 protocol. • Engaged technical services as the place is under corporate services to create more space for employees' environmental practitioners. • Tender was appointed and renovation was done, only few things still need to be budgeted for.

<p>Next time need to see the amount reflecting not OPEX.</p>	
<p>7. Koketso Vincent ward –</p> <ul style="list-style-type: none"> • Why are people who have no capacity are employed on strategic positions. 	<p>Some questions that AMM did not answered she will submit to MPAC office. However, the MPAC never received those public responses to be included in the report as agreed at the meeting.</p>
<p>8. Katlego Moleko – JB Marks</p> <ul style="list-style-type: none"> • Want to know that are those who determine the budget of the District do they know the needs of public? • Municipality urged to invest on youth and recognise local people. 	
<p>9. Itumeleng JB Marks ward 29</p> <ul style="list-style-type: none"> • Money wasted on tenders which yielded nothing could have been used to patch the many potholes in the District these tenders are not assisting community. 	
<p>10. Kgosietsile JB Marks ward 16</p> <ul style="list-style-type: none"> ▪ Why not have local business forums that can identify local people to used by the District instead of buying the services of people coming from far. ▪ Monitoring by municipal health services for the products that they sell to consumers, are the good to be used by community needs to be improved. ▪ Place/ area where small consumers can utilise to sell fresh food needed as they are 	

<p>selling food at the areas that are not conducive and filthy.</p> <ul style="list-style-type: none"> ▪ Water reticulation swimming pools needed for recreation 	
<p>11. Thabang - Ward19 – JB Marks</p> <ul style="list-style-type: none"> ▪ RDP houses for the elderly needed since they applied 15 years ago but they did not get allocated a house yet. ▪ Encouraged by the Executive Mayor's speech, own observation is that district have vision as the Executive Mayor speaks. ▪ Suggestions: contract management system to be implemented, encouraged the Executive Mayor to formulate service level agreement (SLP) as lot of money is utilised there. 	
<p>12. Madondo – ward 12 – JB Marks</p> <ul style="list-style-type: none"> ▪ He said that he needs the leadership to help him by giving him a job as he has 8 kids and is unemployed. ▪ He said that they depend on current leadership to stop corruption. 	<ul style="list-style-type: none"> ▪ The Executive Mayor mandated Cllr Lesego Molapisi to ensure that a person who is having 8 family members and unemployed get assisted.
<p>13. Siphon –JB Marks ward 24</p> <ul style="list-style-type: none"> ▪ Concerned with potholes and elders are suffering as they need chairs on the queues at municipal rates offices. The youth need to be planned for to improve their livelihood. 	
<p>14. JB Marks ward 9</p>	

<ul style="list-style-type: none"> ▪ Project visits need to be verified to check whether the report provided is relevant. 	
<p>15. Mr Sehemo – Maquassie Hills ward 09</p> <ul style="list-style-type: none"> ▪ District is giving people tenders and they are doing incomplete jobs. The kids get hurt as they are playing in the uncovered excavations sites and fall in these open pits. ▪ There are lot of trees in locations that need to be cut as criminals are utilising them to be their area of crime, District to intervene on the matter. ▪ Roads are not in good condition but councillors are doing nothing. 	
<p>16. Pastor - Matlosana</p> <ul style="list-style-type: none"> ▪ Skills audit needed as there are people who occupied high positions in the Council but have no relevant skills. ▪ Trees are all over as people are cutting them and throwing them in the no dumping sites as the municipalities are not making provisions for garden waste. Waste management is needed and those who are taking waste must do that work efficiently without fail. 	<p>Skills audit: people with no skills – DRKKDM apply policies to ensure that they employ capable people and they are continuously skilling/training employees.</p> <p>National Treasury put clear standards and in DRKKDM everybody complied in the BTO. The Municipality take compliance very seriously and if anyone have any suspicion can come and report to management so that it can be investigated.</p> <ul style="list-style-type: none"> ▪ Issues related to landfill site compliance is the core function of the District, and the District is not doing much as their budget constraints currently.
<p>Responses from the Executive Mayor</p> <ul style="list-style-type: none"> ▪ The Executive Mayor indicated that those who attended public participation session next time when imbizo called must be part of the meeting because the Executive Mayor will be unable 	

to answer them properly because of there is no enough time and others want to leave as they stay far and it is late as time is going around 19h00.

- Role to be played by district as majority of questions raised are for locals.

Vote of thanks: by Cllr Lesie – Single Whip DRKK

- Cllr Lesie thanked the public for their well-behaved manner and the way they asked questions.
- He acknowledged that there is high rate of unemployment which is a serious problem facing the District.
- He applauded the MPAC for ensuring that EXCO and management account to public on how the public money have been used.
- He thanked the EXCO; MPAC; Cllrs; Management and; public for availing themselves to attend the meeting, he said that it showed that they really cared about how public money was spent and ensuring the acceleration of service delivery

Closure

The Chairperson thanked Pastor who opened the meeting with prayer and thanked all who were present to the meeting and officially closed the meeting.

Meeting adjourned at 18h53

The public were given the below questionnaire to fill out so that all may participate on the Oversight on the Annual Report. Since it was for the public, the performance was summarised according to their departments. The actual Annual Reports were put at all municipal offices in the District and public libraries. The chairperson of the committee went on air to invite public to go through the document and to also participate when the ward Councillors gave members the questionnaires to fill out at home when unable to attend the public participation event.

Purpose of this newsletter questionnaire to conduct Oversight on the Annual Report. In order for you as a member of the public to participate on holding the executive and administration accountable during the 2019/20 Oversight process on the Annual Report you can fill out the following questionnaire:

A total of 500 questionnaires were distributed and a total 230 written questionnaires were received back. However not all participants answered all the questions. Hence the total of the yes and nos on the same question doesn't add to the total.

No	Question	Yes	No
1.	Do you have access to both the Annual reports of the District municipality and Economic Agency at your nearest library	78	101
2.	Do you have information on the type of services which are provided by the District Municipality	87	93
3.	Do you know the difference of services provided between the District Municipality & Local Municipality	90	98
4.	In your area how many SMME's that you know of which were assisted by the DED of the District?	34	135
5.	Are you aware of Jobs created through DED initiatives by the District Municipality?	66	112
6.	Are you aware of health inspections conducted on business premises around your area?	80	99
7.	Are you aware of any environmental awareness campaigns conducted around your area by the District Municipality?	78	101
8.	Do you know of any services provided by the office of the Executive Mayor of the District municipality?	72	103
9.	Are you aware of the educational financial assistance offered by the District Municipality?	105	74
10.	Do you know of any assistance that is provided by the Speaker's office District Municipality?	72	102
11.	Are you aware of the services which are provided Dr Kenneth Kaunda Economic Agency	62	112

12. How do you become aware of the DRKKDM advertised Jobs, Tenders. Public Notices and other services?

(a) 87 News paper (b) 22 Website c) 64 Word of mouth h (d) None 18 if none why?_____

13. If you visit the District Municipality Offices how often do you find the relevant official to assist you?

(a) 59 Regularly (b) 73 Sometimes (c) 32 Never

14. Do you get feedback after the meeting with the relevant official as promised?

(a) Yes 79

(b) No 86

A15- comments	name and surname	Town	ward	Contact
I need a job from my municipality.it is working well but there is corruption by that we/I know in DRKKDM The main concern is lack of services. The difference of service between the District and locals is that District provides objectives	Melefi Boikanyo	JB Marks	20	07871219 90
	Tshegofatso	Matlosana	25	08187786 79
I think should put that cloth of batho pele first	Thunyiwe Matlhare	DRKK	26	06044358 91
DRKK need to improve				
DRKKDM must take programmes to the communities regularly so to ensure that communities are working together with local municipality	Kobane Bezuidenhout	Maquassie Hills	10	07391487 16
Leaks of service delivery and corruption	Freddy Macwela	Matlosana	11	06584400 06
	Katlheho Lesogo		36	
Must hire EPWP permanent create a job in the DRKKDM	Ouma Rachere	Matlosana	36	07698207 24
Executive leaders to be visible to our communities				
after receiving the report from MPAC, I conclude that the DRKKDM is making great strides in taking service to the people.	MD Shomang	Matlosana	36	07903393 64

Townships to be visited for environmental awareness and job creation. The annual reports are sometimes put on notice boards. I only get information during meetings but district services can't reach the people. They are experiencing shortage of clinics. during covid councillors didn't assist. the contracts were not given as they should. she said jobs were created through EPW and CBPs in the Agency.	Puseletso Tshabalala	Matlosana	24	07899225 98
I wish you could be visited in our township and build strong township with NPO	Lulu Chao	Matlosana	12	06799954 57
Lack of reports	Cezinan Jacobs	JB Marks	13	07126574 76
	Keabetswe	Maquassie Hills	6	08396168 38
	Mpho Mielies	Maquassie Hills	6	06497892 96
They must improve themselves more effort with service	Lerato Sekhule	JB Marks	26	06402204 21
They must improve themselves	Matilda	DRKK	21	07616035 07
They must improve themselves more effort with services	Seipati Phetoe	JB Marks	21	07620808 97
Corrupt municipality slow poor service delivery		Maquassie Hills	11	
A lot of corruption is happening in the municipality and very little if nothing is done about it hence very poor service delivery. Workshops and training to be provided to the community about the difference between the local and district. He can't think of any SMMEs being assisted.		Maquassie Hills	11	
some officials in the offices of our DRKKDM offices fails to assist	Dingane Michaels	JB Marks	26	07361184 62
My general view of the DRKKDM is the new public building development in our community	Lawrence Mpela	JB Marks	26	06160375 69
No SMME where assisted that he knows of which could change things. Please provide an internet hotpot to the community or the school premises	Sello Kgengwe	Maquassie Hills	11	07181540 21

visible to the community very slow in resolving issues affecting the community	M Kgarwe	Maquassie Hills	11	06039473 17
it is far from the people. Lot of corruption. Culprits never dealt with and always get away with it.		Maquassie Hills	11	
corruption and corruption and more corruption		Maquassie Hills	11	
	Kedibone	DRKK	5	08351759 08
	evodia mokoena	DRKK	26	06388146 65
some official in the offices our DRKKDM offices fails to assist members of the public equally some never get help	Gideo Kabelo Pono	JB Marks	26	07361184 62
the municipality must be the best to assist the community members who need the help from offices	Keletso Tladi	Maquassie Hills		06398281 45
promises that are not kept is only nepotism and corruption. He said that he is aware that the minister of health confiscated expired goods on the shelves. He is aware that the bursary forms were distributed in his ward.	Zanele J Ziyane	DRKK	35	07689896 13
if they can open place like Stilfontein golf club for giving people chance to occupy the place	Windy Oompie	DRKK	35	08231801 10
Too much corruption. She is not aware of any SMME being assisted. In their area they don't get information but have a councillor they believe that things will change. Recently they had an environmental awareness in ward 35 from disaster management.	Thato Banda	DRKK	35	06267494 35
	Thato Tau	DRKK	35	06808694 00
DRKKDM is not doing anything for my community so Khuma is being neglected for long hence development is low	Tsholofelo Mokobe	Matlosana	35	08158214 36
That they must give their volunteers of jobs because they are suffering. There must be jobs for the community so that they can have more members	Babotseng Bolomant	Matlosana	35	07195286 45
	kelebogile Ndlovu		33	

we want municipality to work together with the community types lesson the comments of the community because we struggle to get jobs and also the youth have no job, no money and we vote together	Elizabeth Vangkotv	Matlosana	32	07323190 86
we want municipality to work together with the community types lesson the comments of the community because we struggle to get jobs and also the youth have no job, no money and we vote together. At Khuma ext. 8, 9 and 6 children struggle about the transport to go to school. are only two buses taking children of 8 primaries and three high school. the children are late to school and teachers are complaining because of late coming. the children go to the bus stop at 5 am in the morning. winter is coming now and when it rains it is too bad. they need help with the service provider Mr ngubane who has 10 or all the buses. they need help because the primary which will be built in ext 9 has been in progress for more than 5 years now which is too long. she is asking for scholar transport to see what is happening in khuma and her problem has been there for a long time and they have been struggling.	Masaseka Manyela	Matlosana	32	07342459 72
promises that are never fulfilled by our municipality in any point of view I was requesting that when it comes to jobs let the municipality be fair and square this is not personal was just saying me and I Eva ramele I am not happy	Tseleng Ramele	Matlosana	33	07096012 2
Promises that are never met	Boniswa Siyade	Matlosana	33	07121473 06
DRKK is helping the people that they know is the way they run the municipality	Winnie	DRKK	15	06336424 09
My general vie is to give them chance to prepare them and give them time to thinking about to go forward	Dinah Baepi		15	07316680 62
	Dee Tshabalala	Matlosana	33	07463446 50

My general view is that the service provided by the municipality is that we don't get none district, local advertised about money assistance.	Potso Nkomo	Matlosana	35	06396603 20
I think you should put that cloth of batho pele first	NM Ndindiwa	DRKK	26	07819462 30
they only attend their own comrades and give them jobs. No budget number are given to the community and they use it. They don't call the community meetings. No clarity to them. They are not coming to them and are not calling them. They are not inspecting shops. no awareness done. they don't know of services provided. no communication.	Sipho Nomcoyiya	JB Marks	27	08109274 51
They are not visible in the village and community know nothing about their services. Where do you advert? How do we get access to the services how do we get info of the services	Moleko Montshosi	JB Marks	27	08183929 14
I don't know anything about this	Bontle			
I don't know anything about this	Kgomotso	DRKK	28	07896810 20
Very poor service delivery	Thabiso Rakhetsi	JB Marks	27	06380734 68
I find that they are lacking when it comes to community service and service delivery. They can do better.	Sandile Peach	JB Marks	10	07490319 61
	TF Mamato	Matlosana	26	07654650 7
	4	Maquassie Hills	4	07816061 06
EPWP must rotate to everyone not only one people to work as if they're the only one. Councillor malebetsane ndlela IT.				
The municipality is doing a good job I personally think we are moving to the right direction. The new councillors update them every time. The inspections are done only at the towns. The environmental awareness has never been done in the township.	Ben Letsoeny	DRKK	20	07454722 85

generally, it is of no use as there are no benefits. Not enough services and the educational assistance is not benefiting the youth.				
If information can be accessible to the public				
	Vuyo Gazi	Matlosana	11	0660853703
	Kateringa		15	0640163278
	Kelebogile	DRKK	15	0670704977
they advertise the post late to the newspaper	Zonisele Bagaqane	DRKK	15	0822983016
the municipality must go to the people to see how they live	Elizabeth Dukkop	Matlosana	15	0639126355
	J Mohui	Matlosana	15	0785026676
	Bethuel Ntsitsi	Maquassie Hills	5	083056710
	Goitsemodimo	Maquassie Hills	5	0603131067
I think our municipality must respond to community plea and delivered all sort of service delivery to community as it please.	obuseng Mereyotlhe	Maquassie Hills	5	0781648729
our leadership and municipality must report to the community	Orapeleng Phaken	Maquassie Hills	5	0603861445
our municipality must respond to service delivery	HT mereyotlhe	Maquassie Hills	5	0737350154
transparency	Moipone Rwendela	Maquassie Hills	10	0785458304
	portia Teto	Matlosana	5	0713217597
Us young people need jobs	Lerato Makgajane	DRKK	8	0787609607
	Thabang Steyn	JB Marks	11	0837837840
we are requesting a public meeting in the community as there is no information. He requests that the reports be given to the ward committees. The ward committee should explain why they don't call SMMEs to meetings. He never seen any environmental awareness campaigns and never heard about the financial assistance of the district	Wamgelo	JB Marks	6	0835071090

The DRKKDM needs to provide people who are qualified a chance to work for us at the offices.	Peter Koena	JB Marks	11	07258425 40
he requests that the municipality must hold the meetings at each and every ward to explain and inform the community about the services of the district. He requests that the reports be given to ward committees who then will distribute to each household in the ward. they must also call the public meeting to explain all the services and provide information on each	Michael Shuping	JB Marks	6	07867292 90
He requests that there should be more public meetings to ensure that the information reaches them on all the services provided by the municipality.	Naphtali	DRKK	6	06396458 99
she has the office of the mayor cleaning the township using the EPWP and the patching of potholes. She requests that DRKKDM must give woman and youth more opportunities and fund to uplift them and work on the issue of youth and drugs	MC Mokawana	Matlosana	11	06033976 11
	SG mokgotwane	Maquassie Hills	7	06391463 93
	ms matshane	Maquassie Hills	7	06391463 93
	Eva Sechele	Maquassie Hills	6	08357485 98
He has seen some of the services being provided once in 2020 and has a problem with the difference between locals and the district and requests that DRKKDM improves their services.	Simon Makgale	JB Marks	12	07804606 60
He doesn't know DRKKDM services he only knows of the locals and that some services have been explained by the ward councillor. He needs information on the services of the district. He requests that his ward be taught risk management. He said that they don't get any services. information is not available	George Morake	Matlosana	31	06067516 86
	G Molaolwa	Maquassie Hills	10	06037235 89

	B J Bengula	Maquassie Hills	10	06395692 75
	Mahonko Jabu	Maquassie Hills	10	07177315 09
	N Mokoena	Maquassie Hills	10	07846439 62
Promote good governance. The District should advertise their services on radio and newspapers	Ntsikeziso Koloï	Matlosana	8	07225761 80
Ek georgia weet net niks wat aan gaan in onse municipality as daar eenige its is wat ons as gemeenskap moet weet smear onse mennse dit altyd toe dit is all wats ek kan se. ek vra ook werk	Georgia Hills	JB Marks	13	06115574 2
No jobs created for us, lack of transport dust and water drip. Full of rubbish on our side. I think only one town. They must treat us like one district and get all services. The mode of communications is unused by the people.	Twaedi Ishmae	JB Marks	29	06552741 71
they don't know how SMMEs were given which were assisted as there was no information given.				
	MK Montsho	JB Marks	27	06031821 92
she doesn't know how many SMME were assisted	maserame	JB Marks	1	08296094 78
	Betty Motshwaedi	JB Marks	1	06344188 88
The municipality is not doing well particularly in Maquassie hills. She doesn't know of the services provided by the district however she knows about the financial assistance even though no one from their ward received the assistance.	K Leshomo	Maquassie Hills	8	07879679 20
	Thabiso Moremi	Maquassie Hills	8	07271417 79
DRKKDM must ensure that all service delivery issues are addressed job creation and skills development programs are in place by the speaker's office. The bursaries should be advertised on social media. He only has seen local municipality reports in community meetings not the district ones.	M Masire	Maquassie Hills	8	07897511 76

I have never seen the District working at our ward	Shimanyana Seiphetlo	Maquassie Hills	8	07847554 30
the District is operating inside we don't see any progress	Tumelo august Kupong	Maquassie Hills	8	07618090 50
they should work hand in hand with the locals so that the community may know things that are happening	Nthabisenf Molemo	JB Marks	19	07612078 76
It doesn't function the way it is supposed to function. No SMME has been assisted in my ward. He doesn't know of the services provide	Thabiso Mampe	JB Marks	19	06808268 34
They don't share information with the community. They are not informed of the services provided. There is lack of communication	Joyce Rabase	JB Marks	14	08388330 25
The youth must be prioritised, SMMEs must be boosted and the municipality must avail information especially about jobs, bursaries and must be fair. There is a lot of nepotism the information doesn't reach the people. The municipality doesn't do enough to inform the people especially the poor. there have been services delivered but very few. She hasn't reached the library must is sure that those who can have seen the information in the library	Katlego Moleko	JB Marks	14	06306098 36
The DRKKDM must always be working on time so that they can get their officials and house in order. He hasn't attended a municipal meeting before and the district has not visited JB marks for services. The SMMEs are only assisted by the local LED only. The district is supposed to assist the local and the local the people. he never heard of jobs created by the districts. many of the schools in our district were financed. the people lack responsibility he has heard of the Agency on the local radio station Aganang.	Amos Nkotsi	JB Marks	14	06079951 23
	Israel OJ	DRKK	29	06021710 7
	A Mvemve	JB Marks	29	08181213 59
We need help about our small business to grow	Thabiso Nakedi	JB Marks	16	07618380 80

	Xolani mgwazi	JB Marks	16	08129735 35
	Botshelo Moselane	Matlosana	11	07604351 83
	Bushy Khovozi	JB Marks	16	08394001 76
Health inspections were done especially in spaza shops. As per the audit report of the AG the district is on the right track				
for now, it still sucks maybe there will be some changes in the future. There is no information and doesn't know where to access it and is not aware of the services provided.	Mabatho Mpshe	DRKK	10	07352734 99
he thinks that DRKKDM is corrupt but there is a room for improvement if the people are held accountable. The information doesn't reach the people on time. Most of the SMMEs are struggling to get funding from DE and have never heard of the DED creating jobs. not many students get assisted with the financial assistance. he knows of a few families getting assistance from the speaker's office. he believes that the awareness campaigns should be made more visible. some of the employees forget them outside	Xaba Tshidiso	JB Marks	8	06031656 51
	Sello Madondo	JB Marks	12	06614773 17
they must take part in communities because the communities are the ones who voted for them to be where they are. They must take people seriously	Teboho Letsheleha	JB Marks	12	07321270 25
	Edward Tlale	JB Marks	8	07217839 44
	sehume Molebogeng	JB Marks	11	07195866 05
Data and libraries are far from home. Services not clearly known to societies. What are the core functions and support to small municipalities? When and how we visit is critical	Babaile Seleheso	Maquassie Hills	11	06184234 48

the District should work with ward committees so that the community should get information. If they can give the information to the ward committees, they will take it to the communities.	Mosidi Diba	DRKK	10	08356886 36
he thinks that most of the jobs are created with favours and the district does not often go to communities for information. Only 2 SMMEs have been assisted and he also need help.	Kenneth Mfelang	Matlosana	6	07892432 67
	Sizakele Nhlapo		30	
they should be more open to the public. There were no environmental campaigns in his area. he is aware of the financial assistance but said that the people that need it don't get it. He said that he didn't even know that there was an Agency in the District.	Madingaan	JB Marks	11	07345855 78
	Panyo Molebatsi	JB Marks	6	07831389 36
	Jacoline Modise	JB Marks	6	08396855 71
he is aware of the cleaning campaign. They offer bursaries	George Kelemba	JB Marks	9	07371777 49
my wish is that the information can follow easily from the municipality and the people and didn't know that they can access the documents at the nearest library.	Ntebogeng Selehelo	JB Marks	9	06356918 09
they must continue to the people and check with the municipality if the job is done	Kgotso Mafisa	JB Marks	9	08365821 47
they don't do better when it comes to service delivery and community service, they are lacking in those	Daniel Motlhoiwa	JB Marks	9	07471237 31
	Kgomotso	JB Marks	11	06737286 79
	Bonolo Makala	JB Marks	2	"0789577 832
	Goitsemanang	JB Marks	20	"0785102 216
	Mosiane	Matlosana	6	"0604711 640
	Maureen	JB Marks	13	"0739939 902

	Gazelle Maquda	JB Marks	21	"06855309 67
	Jacob	Matlosana	12	"0836801 962
No because she stated that she doesn't know everything that happens in the community	Refilwe	Matlosana	13	"0786334 485
The information is provided at our community.				
The District make sure that people are fully satisfied and local municipality is to make sure the community is saved				
She is not aware of the SMME's				
Stated that the youth is informed when they are jobs advertised.				
Stated that she is fully aware of the health inspections because most people that work under health make sure that our community is save				
Yes, am aware of any environment awareness campaign but most of our youth is not working.				
I don't know any service provided by the District municipality				
Yes, the District is providing bursaries to needy children				
mentioned that she doesn't know any services provided by the speaker's office.				
Not aware of the services that are being provided at the District				
Dr KK District is making sure that people are satisfied with their needs.				
The access the reports in their community	Nomvula Hlatshwayo Matlosana		13	"0721756 98
Doesn't know any SMMESs				
Most of the youth is informed				
Stated that he is not aware of the services provided				
Dr KK District is making sure that people are satisfied with their needs.				
Indicated that they no information.	Zachaira	Matlosana	37	"0833743 497

The District must make that information is available to the community through media				
The District should work hard to improve on service delivery. Seobi Matsiri		Matlosana	11	"0767586 226
The District is doing a great job.	Grace Mokoto	Matlosana	11	"0836799 736
Stated that she has less acknowledge regarding the SMMEs				
The District is out of control and it needs more young people on the offices.				
The financial assistance is reliable	Singxolo Mbekiwaya Matlosana		11	"0619859 955,
They are lack of communication				
The municipality is good but the issue is the people	Pogiso Motsholathebe Matlosana		2	"0624491 171
Services are provided but only a small portion Adam Machakela Matlosana			1	"0744968 523
They are so many procrastinations in the implementation regarding services and accountability.				
No campaign has been implemented.	Gontse	Matlosana	7	"0630950 390
	Xoliie	Matlosana	10	"0664246 414
The leaders of the community don't share information with the community.	Angel Botha	JB Maks		"0749009 022
Not aware of the job created				
	Kgomotso Makwakwa	Maquassie Hills	3	N/A
	Nompumelelo	Maquassie Hills	3	"07316102 72
	Mathekiso Rampai Maquassie Hills		3	"0711478 695
	Keneilwe Thibile	Maquassie Hills	3	2
	Rose Seleke	Maquassie Hills	3	"0839554 789
The municipality is not providing any information to the community	Seloane	Matlosana	11	"0825925 854
	Elias Gaolebe	Matlosana	8	"0647321 278
	Morapedi	Matlosana	6	N/A

	Percy Makoba	JB Marks	19	"0835328 770
	Ipeleng Dire	Matlosana	2	"0632175 866
	Seipati Radebe	Matlosana	11	"0722342 5406
	Jam Mokgothu	Matlosana	2	"0655631 419
They should be transparency in the municipality	Segoje	Maquassie Hills		"0780484 910
They are showing favouritism				
The focus should be on the youth	Nicolas	Matlosana		"0623623 54
The district is doing well in the projects that collapse after implementations.	Jabulani Bele Matlosana	Matlosana	16	"0817954 04
The issue of fire fighters must be on township	Tebogo	Matlosana	36	"0762373 183
The municipality must create permanent jobs				
The municipality must monitor the offices.				
The district does assist with experience				
Suggest that the district must assist qualified student with working experience				
Most people don't benefit from the district				
Th health inspection conducted is not enough				
Not all benefit from financial assistance				
The public is not informed well				
Community can't access all the information				
	Kgomotso	Matlosana	1	"0630830 867
	Tshepo Ntlihaeng	Matlosana	7	"0798603 189
	Rorisang	Matlosana	20	"0652607 341
	Malakela	Matlosana	36	"0728774 832
	Mosiwatlhaga	Matlosana	11	"0738088 810
District must create jobs for the youth	Matshepo Mokoena	Matlosana	11	"0738169 132

	Moloko	Matlosana	1	"0640221 404
Stated that he doesn't know the Economic Agency	Gaborone Mothibi	Maquassie hills	4	"0731224 876
The information is not visible				
Can't differentiate between local municipality and the district				
Hasn't seen any financial assistance				
No information regarding the youth				
No feedback is provided regarding services				
They are lack of service delivery and always the community is put last because of personal preference				
No access of the annual report lack of information	Tumelo Mamogwa	Maquassie hills	4	"0656822 09
No campaigns in this area				
Lack of accountability in the municipality				
No access to information				
No campaign has been implemented.	Malatsi Jonas	Maquassie hills	4	"0605842 194
No copies of the annual report				
No information regarding the youth				
Bursaries are provided				
The municipality should do more awareness and roadshows about its functions and duties	Kgosiemang	Matlosana	24	07196918 93
Lack of information in the library. No information provided				
	Margart	JB Marks	14	"0635042 381
The district should involve the ward councillors to provide information to the community because they are the ones who do ground work				
Lack of accountability in the municipality	Jack Moriti	Matlosana	10	"0670518 925
They are too much favouritism and sarcasm.	Palesa	Matlosana	10	"0767767 397
They are no batho pele principle	Qwemeshe	Matlosana	24	"0787101 710
They should improve on communication, advertisement of information				
Very happy about the services provided by the district municipality	Kedisaletse Malahle	Matlosana	36	"0729858 533

They give 100 percent when it comes to services and they should keep it up				
No access to information	Rampou	Matlosana	20	"0769593 389
No access to information	Comfort Seduku	Matlosana	20	"0847884 525

15. 2020/21 PROJECTS SITE INSPECTION REPORTS

MPAC SITE INSPECTION BY COMMITTEE

2020/21 PROJECTS SITE INSPECTION REPORT

MPAC SITE INSPECTION BY COMMITTEE

01 March 2022				
Projects visit	Area	Depart.	Project status	Comments of the committee
Economic Agency Offices	Matlosana (Disaster building)	DRKKD Economic Agency	<ol style="list-style-type: none"> 1. The MPAC conducted a site visit to inspect how the Agency was still operating and to see exactly what was being done in the Offices. 2. The offices of the DRKKDM Economic Agency were still operational on the 01st March 2022 even though council took resolutions on disestablishment of the Economic Agency in 2020. 3. The committee saw that the offices were not being used for a long time which contradicted what the CEO was saying. 	<ol style="list-style-type: none"> 1. The Economic Agency is not functional. Council took a resolution of disestablishing the Agency, and there is no rescinding resolution on the matter. 2. The internet and phones were not functional which contradicted the CEO's statement on the MPAC questions were said that they are paying them monthly. The amount spent on the contracts found in the Annual Report were fruitless since they were not functional and the CEO

The CEO mentioned that:

4. There were founding documents of the Agency and proper document that guided the Agency's establishment.
5. They had developed a turnaround strategy but struggled to present it to Council and they plan showed that they needed more funding from the Council to be functional.
6. Council resolved that the Agency should be closed by 30 October 2020.
7. Committee was established to disestablish the Agency and the CEO said was not part of the committee and board were not given chance to hold meetings or invited to the council committee meeting of disestablishment.
8. The Agency was having 5 employees and R2.4 million went to salaries.
9. The operational (day to day operations) could not be budgeted for adequately.

admitted that they were not working.

3. Any form of functionality, there is running water and lights.
4. The question is what the employees are doing daily as the attendance registers are full?
5. Even though the attendance register were signed not all employees were at work.
6. The committee requested a copy of the assets register, they wanted to check which assets were said to be sold as found by the AG.
7. A progress report on the case of financial officer was requested.
8. The Agency documents and furniture was not packed to show that the employees were working and doing something while waiting for the finalization of the disestablishment processes.
9. The Agency is still paying for employee cost even

			<p>10. The attendance registers for staff were signed but only two officials were at work (CEO and the administrator) and the CEO indicated that there is no use for the employees to come to work and do nothing as their morale are disturbed.</p> <p>11. CEO and the Administrator are using their data as there are no resources.</p> <p>12. The CEO indicated that the board was appointed and there was no winding down of the Agency on their contracts.</p> <p>13. The CEO mentioned that the board were terminated without informing the Agency.</p> <p>14. AG cost R700 000 to do auditing and the Agency requested parent municipality to assist them with funds.</p> <p>15. The CEO indicated that the case of financial officer is still pending as the people who were busy with the case had left because they were intimidated but the</p>	<p>when it was clear that no work was being done.</p>
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			CEO did not mention those who intimidated the people who were handling the case.	
Renovation Disaster offices	Matlosana (district offices)	CSC	Project status	Comments
			<p>In 2020/2021 financial year, corporate services department requested to be assisted with the renovation of the building (Disaster building in Klerksdorp).</p> <ul style="list-style-type: none"> • The purpose was to provide the office space, therefore they needed to partition part of the building. • The building was utilised by the CCV cameras and the Call Centre contractors previously. The office equipment and furniture used by both offices are still laying there as there was no place to keep them during renovation • There was a damage caused by rain and pipes are rusted. The birds were leaving on the roof. The gutters are always full and blocked and when it is raining it is a problem as 	<p>Presentation speaks to what the committee is there for.</p> <ul style="list-style-type: none"> ▪ The problem is there is too much rust on the pipes. ▪ There is no maintenance on the building ▪ Roof need to be sealed ▪ Not sure about the budget for maintenance. ▪ Asset register for disposable assets needed. ▪ CCTV cameras: committee want to know whether the cameras are still on the assets register of the municipality, and is the municipality still paying insurance for them. ▪ Proper evaluation of the assets register needed, whether functional or not.

			<p>water is not flowing due blocked gutters.</p> <ul style="list-style-type: none"> • The infrastructure department requested R3.5 million from the municipality so that they can demolish building for enough space of parking and more offices, unfortunately they were given only R2 million. • Tender went out the contractor was appointed. • Contractor couldn't start with the the job because the furniture of the call centre was laying there. • Not sure about the SLA. • Realign floor due to flooding was not part of the original. • Building not ready for occupation. • The outstanding items could not be covered by the variation amount of 20%. • Decision was taken to rather overspend to finish 	<p>Scope of work</p> <ul style="list-style-type: none"> ▪ Does include ceiling? ▪ Committee will rely on technical service report. ▪ Total amount spent today is R2.2 million including VAT. ▪ Committee regarded 70% of the project as wasted funds. ▪ Report on the renovation needed. ▪ The committee saw that there was no proper assessment of the building before going out on tender. And the specifications were not drafted correctly. ▪ Committee wanted to know that technical services/ engineers did not think of advising the municipality to repair the roof first before starting with the renovation. ▪ Manager technical indicated that they were under pressure and committee need to know
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the project – management had to decide.

- Management leadership will give go ahead whether to demolish the whole building.

who was pressurising them.

- The committee saw that there were variations already done as there were extra jobs done
- Committee mentioned that the blame will be on the technicians as they did not advise those who were pressurising them that there is a need to repair the roof first before they can do anything.
- Manager mentioned that the pressure was from former MM as she mentioned that all covid 19 protocols should be observed.
- Manager technical indicated that the report was written to council and the report was read in MAYCO and it was referred back to portfolio.
- Committee requested that that report be included as POE for the interviews.

				<ul style="list-style-type: none">▪ Committee mentioned that Mr Tshukudu was appointed as the acting senior manager on council meeting that took place on the 28th February and some of MPAC members were supported the motion, and now they are very disappointed in him as Mr Tshukudu cannot advice council properly.▪ Committee indicated that the work that they do (the technicians) have code of conduct and someone put them under pressure is to disobey code of conduct.▪ What recourse to take not to compromise/ expose quality work to be done. Let not pressure compromise your professional conduct.▪ Disappointed as Mr Tshukudu is having 16 years' experience in the municipality and entrusted to do the work.
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				<ul style="list-style-type: none"> ▪ Profession is having values, principles and, integrity
Records section	DR KKDM	CSC	Project status	Comments
			<p>Committee (MPAC) visited DRKKDM records units to find out how the records of the municipality are kept.</p> <p>The records Senior Officer outlined the steps on what they do when they receive the mails. (Process of receiving, recording; dispatching and filing).</p> <ul style="list-style-type: none"> ➤ Senior Officer indicated that they do the above process manually. ➤ The officer indicated that they are not keeping records for finance/ supply chain ➤ There is no enough space for filing everything. ➤ They are having shortage of staff for scanning for all the depts. ➤ Currently busy scanning records files. ➤ For the safety of records the senior officer indicated that there are fire extinguishers outside and they are serviced regularly. 	<p>Committee want to know the source that causes the delay when information needed.</p> <p>Digital record keeping.</p> <ul style="list-style-type: none"> ▪ Committee need to know how far on implementing digital filing as the purpose of it is for safe keeping of records against disaster such as fire risk. ▪ Further need to know the safety of the record. ▪ Records policy needed on how to keep records. ▪ Assets register for records keeping needed.

		<p>After records unit, committee visited finance department to check how they keep the records.</p> <p><u>SCM</u></p> <p>SCM official indicated that all tender documents including the old ones are kept by them at their store room.</p> <ul style="list-style-type: none"> ▪ Invoices; vouchers; requisitions and, payment of service providers are kept down stairs. ▪ It was indicated that they will start scanning quarterly as not yet started. ▪ Creditor's control indicated that SCM double check files before scanning, ▪ Further indicated that they do filing on the Fridays and they are going to scan on Friday's but they haven't started yet. 	<p>Technocrats</p> <ul style="list-style-type: none"> ▪ Committee need to know why documents were not scanned all along? Scanning documents is needed to avoid loss of documents. ▪ They are not doing a proper work with records keeping and this leads to not advising council correctly as the information will not be available when required. ▪ Impressed with security at records unit the committee was not happy with the security of were the SCM records are kept. ▪ Concern as there is no security and battlers at finance department and they are using ground floor and before fencing their offices were exposed to public. ▪ Documents are not safe and there are no cameras around the offices.
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				<ul style="list-style-type: none"> ▪ The committee needed to know who determined which records must be kept at records and the SCM records be kept at finance offices putting the most important records at risk.
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02 March 2022

Project visit	Area	Department	Project status	Comments
Welgevonden clinic		Environmental department	<ul style="list-style-type: none"> ▪ Clinic is in good condition. ▪ No covid 19 cases reported ▪ All covid 19 protocol observed all the time ▪ Clinic serves two villages ▪ Two professional nurses. ▪ There are challenges but they managed. ▪ How to do with the disposal of medical waste (final disposal)? ▪ There is contract in place to collect 	<ul style="list-style-type: none"> • Flooding during rain • Shortage of staff • What is the interference of the department of health regarding the EHP? • The two toilets outside are used to dispose medical waste the medical truck collects medical waste once a week. • In terms of the disposal of waste a supply is there the waste is collected once or twice a week depending on the disposal. • District does not have clinic/ building as when the project is completed,

			<p>medical waste disposal.</p> <ul style="list-style-type: none"> ▪ Does the clinic engage with the community/schools in terms of health education? 	<p>the district is handing over the project to the local municipality.</p> <ul style="list-style-type: none"> • The committee recommended the EHP to introduce educational health talk. • The EHP noted that they are in a process of going to the local clinics to introduce educational health talk and hand out sanitizers.
Project visited	Area	Department	Project status	Comments
Alec Supermarket	Ventersdorp town	EHP – JB Marks	<p>The inspection was conducted in the supermarket.</p> <ul style="list-style-type: none"> ▪ The supermarket is having valid certificate. ▪ Floor was clean ▪ Vector controls are in place. ▪ Pest control is conducted only if they are proof or signs of pest. ▪ Shop overstocking and it will lead to expiring items. ▪ There is a compliance with 	<ul style="list-style-type: none"> ▪ The committee recommended that they should be by laws regarding the issue of health in the shop. ▪ The committee recommended pest control to be done regularly. ▪ The business is not supporting/ working together with the local SMME. The concern of the committee was also the fact that local residents will find it difficult to compete with the shop as it was well stocked but didn't

			<p>covid 19 regulation</p> <ul style="list-style-type: none"> ▪ Two tins of infant milk, 11 bottle of mageu and 12 bottles of domestos were expired and destroyed immediately. ▪ Fine of R483.75 was paid. 	<p>comply with many regulations which will be required for a well licenced business.</p>
Project visited	Area	Department	Project status	Comments
Romi Tuckshop	Tshing township ext.3	EHP	<p>Tuck-shop on residential premises was visited and findings are:</p> <ul style="list-style-type: none"> ▪ Poor house keeping ▪ Building regulations not met ▪ Business not licenced ▪ Dirty shelves ▪ Fruits and veggies were filled with pests. ▪ They are no pest control. ▪ All perishable goods were collected and 	<ul style="list-style-type: none"> ▪ The municipal by-laws will assist with explaining and detailing what an EHP should do when they find Poor housekeeping, Dirty shelves, Fruits and veggies place directly on the floor. ▪ The bylaws should detail how disposal should be undertaken e.g. All perishable goods were collected and burnt.

			burnt immediately.	
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Committee briefing after the visits with EHP officials

- ❖ The Chairperson thanked all (committee members and the officials) who attended the visits for their contributions to the inspections.
- ❖ He further indicated that the committee noted the challenges the EHP raised related to their work and mentioned that committee will get clear briefing on what the challenges are during the management interviews that will be held on 08th March 2022.

The EHPs were given a platform to explain to the committee their challenges and the following were raised:

- There is no waste disposal in Ventersdorp.
- The municipality have only one truck for waste in Klerksdorp. Compactor truck is only in Matlosana
- Makwassie and Kgakala have no landfill sites.
- It is not the core function of the district to remove waste.
- For the Municipality to use the waste truck must have permission in terms of the powers and functions to do waste management. The monitoring of the process of waste collection is not adequately done as it is the function of local municipalities to collect waste. There should be trucks for all the local municipalities not only one truck for Matlosana as it creates more problems.
- One truck is not enough for the whole district; each municipality must have its own truck.
- The EHP's thanked committee (MPAC) for checking value for money of the work they do.
- Further mentioned that the challenges are not only on the tuckshops but there are problems all over that are facing them. Hope that MPAC have seen their challenges and will assist them by taking them further to council by approving the by-laws which will make their work easier.
- Raised that they don't have uniform (protective clothing) and resources and they need support from the committee (MPAC) since they don't have support from the management.
- Promised to give MPAC report on the funeral parlour as they are the one who are working with them.
- They don't have by-laws which assists them on how they must do their daily work, they mostly use their provocative when they do inspections. They done have an approved fine schedule and they don't have a system which can be used for the payment of fines.

Closure

The Chairperson close the site inspections by reminding the committee that the interviews will take place at 10h00 and requested committee members to meet at 08h00 so that they can go through the responses from management before the meeting on the 8th of March 2022.

The gathering adjourned at 13h38.

16. MFMA SECTION 32 REPORT

MPAC investigatory report on the Unauthorized expenditure incurred from 2015- 2020

1. Purpose

The purpose of the report is to recommend to Council after an MPAC investigation conducted regarding the unauthorised expenditure register.

2. Background

On 30 June 2021 the Council referred the unauthorised expenditure to MPAC for further investigation and to make recommendations on the report as referred. In terms of the Powers and functions ceded to MPAC in the **Standing Rules and procedures of Council** point number 7.4:

- a. The Municipal Manager must report to the MPAC on all steps taken to either authorise or certify the payment or to recover or to write off and she/He must also report to the committee whether any criminal action was instituted in this regard.
- b. MPAC must report to the Council on the appropriateness of any criminal or civil steps taken and report where no further action was taken and why.

The register was sent to MPAC without the inclusion of the Accounting Officers' report and the disciplinary board report. The supporting documents which the committee requested have not been submitted. The report which was tabled in Council and the one the CFO presented to the committee are different in that there were additional items in his presentation. Management have mastered the art of delaying information reaching MPAC for investigations which has led very little being done with regards to the register.

The committee workplan dates were approved by Council were the UIF&W was planned for and the following were the steps which was planned to undertake the investigations on the register

- a) Outline processes, procedures, timeframes which was done through the annual workplan approval
- b) Relevant legislation dealing with UIF&W, the previous committee collected information on the relevant legislations which affect the items in the register, however, with the review and introduction of new regulations this is an ongoing process.
- c) Step-by-Step flowchart was done by outlining the methodology of undertaking the investigations.

Definitions

Unauthorised expenditure in relation to a municipality, means the expenditure incurred by a municipality by:

- a) Overspending of the total amount appropriated in the municipality's approved budget;
- b) Overspending of the total amount appropriated for a vote in the approved budget;
- c) Expenditure from a vote unrelated to the department or functional area covered by the vote;
- d) Expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
- e) Spending of an allocation referred to in paragraph (b), (c), or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or
A grant by the municipality otherwise than in accordance with the Act.
- f) Overspending on budget where earmarked funds were used for other purposes;
- g) Funds used outside the mandate of the department.
- h) With reference to MFMA section 1(b) -a municipality's operational and capital budgets are divided into 'votes' which represent those components of the budget that have amounts appropriated for the financial year, for different departments or functional areas.
- i) With reference to MFMA section 1(c) -funds appropriated in a vote for a department may not be used for purposes unrelated to the functions of that department. The Accounting Officer or other official may not use funds allocated to one department for purposes of

another department or for purposes that are not provided for in the budget. Where a Council has approved a virement policy, shifts made in accordance with that policy may be allowed, and must be taken into account when reviewing such expenditure.

- j) With reference to MFMA section 1(d) –in addition to appropriating funds for a department's vote, the Council may also appropriate funds for a specific purpose within a department's vote. Funds that have been designated for a specific purpose or project may not be used for any other purpose.
- k) With reference to MFMA section 1(e) –the items referred to in the definition of 'allocation' are national and provincial conditional grants to a municipality and other 'conditional' allocations to the municipality from another municipality or another organ of the state. Any use of conditional grant funds for a purpose other than that specified in the relevant conditional grant framework is classified as unauthorised expenditure.
- l) With reference to MFMA section 1(f) section 67 of MFMA regulates the transfer of municipal funds to organizations and bodies outside government. In terms of this section, a municipality may provide grants to organizations and NOT individuals. Therefore, any grant to an individual is unauthorised expenditure, unless it is in terms of municipality's indigent policy or bursary scheme.
- m) Valid expenditure decisions can only be made by Council in terms of a budget or an adjustment budget. Only Council may authorise instances of unauthorised expenditure and Council must do so through an adjustment budget.
- n) Any expenditure incurred in contravention of transactions mentioned in section 11(1)(a) to (j) of the MFMA; the re-allocation of funds and the use of such funds in accordance with a Council approved virement policy is unauthorized expenditure.
- o) An overspending of an amount allocated by standard classification on the main budget Table A2 (Budget Financial Performance: revenue and expenditure by standard classification) as long as it results in overspending of a 'vote' on the main budget Table A3 (Budget Financial Performance: revenue and expenditure by municipal vote) and Table A4 (Budget Financial Performance: revenue and expenditure (read in conjunction with supporting Table SA1) of the MBRR;
- p) Overspending of an amount allocated by standard classification on the main budget Table A5 (Budget Capital Expenditure by vote, standard classification and funding) of the MBRR along as it in overspending of a 'vote' on the main budget Table A5.

- q) A 'vote' Means one of the main segments into which the budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality and which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

3. Discussions

The Oversight Report of 2018/19 recommendations 5-10 from MPAC to Council with the following resolution which are relevant to this report as:

1. Each investigation report conducted before the register was compiled should be given to the committee per item. All items in the register should always be backed with a marked POE per transaction when submitted to the committee.
2. A report from the Financial Misconduct Board and investigations done by the MM should accompany the register when referred to the committee for consideration.
3. All items in the Deviation register as at 28 March 2019 are recommended for writing off and measures to ensure that no repetition should be drafted and sent to the next Council sitting.
4. The register has summaries of companies paid in the UIF&W but is not according to MFMA as important information is not included. The register should be in line with circular 68
5. The unauthorized expenditure register is lacking critical information therefore the committee could not recommend on it.
6. The fruitless expenditure register is lacking critical information therefore the committee could not recommend on it.

The Oversight Report of 2019/20 had made recommendations and Council resolved with resolution number A.57/06/2021. Point 11 of the Council resolution is relevant to this report and it said that the committee couldn't do Oversight on the 19/20 UIF&W register as it was not submitted. The Fruitless and Wasteful expenditure submitted was incomplete. A MFMA compliant UIF&W register to be submitted to MPAC by the next Oversight Process.

In the same report with regards to the DR Kenneth Kaunda Development Agency, the committee had said that the entire UIF&W register of the Agency should be investigated and not be written off without a proper investigation.

The above information is critical for the committee to conduct its investigations.

Abbreviations:

- UI: Irregular expenditure Under Investigation
- DP: Disciplinary process initiated against responsible person
- CC: Criminal charges laid with SAPS
- TR: Transferred to receivables for recovery
- P: Paid or in process of paying in instalments
- WO: Written-off by Council as irrecoverable

No	Discovery Date	Date reported MM	Supplier/ reason for pmt	Total Amount inclusive of Vat	Person Liabile	Reason for deviation	Progress to date						
							UI	DP	CC	TR	Paid	WO	
1	30/06/2016	30/06/2019	Amount not broken down to understand exactly what and how was it paid	R37 848 620 adjusted to R13 070 244 Reasons for the adjustment not said	The person liable is mentioned	Not specified	The items were not investigated before it was referred to MPAC to check recoverability						
2	31/07/2017	31/07/2017	Amount not broken down to understand exactly what and how was paid	R12 620 301 adjusted to R3 792 152 2 reason for the adjustment not given	The person liable is mentioned	Not specified							
3	31/08/2018	31/08/2019	Amount not broken down to understand exactly what and how was paid	R17 497 853 adjusted to R8 765 389 not specified why	The person liable is mentioned	Not specified							
4	No date specified 2015/16		Employee related costs	R 8 038 422	The person liable is	Inadequate budget provision							

					mentioned															
5	Dates not specified 2016/16, 2016/17 and 2017/2018	Date reported to the MM to specified Proof that this was reported is needed	Remuneration of Councillors	R1 085 636	The person liable is mentioned	Inadequate budget provision														
6	Dates not specified 2017/18		Contracted services	R3 040 322	The person liable is mentioned	Inadequate budget provision														
	Dates not specified 2015/16		Grants and subsidies	R5 989 767	The person liable is mentioned	Inadequate budget adjustment provision														
	Dates not specified 2016/16, 2016/17 and 2017/2018		Depreciation and impairment	R8 870 517	The person liable is mentioned	Inadequate budget provision														
	Dates not specified 2016/17 and 2017/2018		Debt Impairment	R1 562 844	The person liable is mentioned	Was not budgeted for														
	Dates not specified 2015/2016 and 2016/2017		Leave provision	R2 907 140	The person liable is mentioned	Was not budgeted for														

During the oversight process the management prepared the following report for the unauthorised expenditure which the committee considered:

2015/ 2016 Unauthorised Expenditure

The above matter has reference.

The municipality

1. The municipality incurred overspending on Employee Related Cost and Post-Employment Benefits by **R4 324 445**, which comprises of **R2 044 041,08** for Employee related cost and **R2 280 403,92** for post-employment benefits. Table A1 & A2 provide more details.

- SALGA – The Salary budget was increased by 7% on the 2015/2016 Approved Budget.
- During the 2015/2016 Adjustment Budget the salary budget was reduced by **R22 995 724** from the original approved budget of **R93 582 508** to **R70 586 784**. The actual spending on salary budget of **R72 642 542** was more than the adjustment budget of **R70 598 502**. The overspending on the salary budget was due to the downwards adjustment.
- The provision for post-employment benefits was not budgeted for and this is non-cash item. The accrued

liability over the current period, and projects the municipality’s unfunded accrued Liability and periodic costs over the two years. This is an estimate of Contributions (benefits paid) towards continuation members, based on the data at the previous valuation date. Contributions or benefits paid refer to medical scheme contributions made by the Municipality with respect to its subsidy of current continuation members.

2. Overspending on Remuneration of Councillors amount to **R482 133**. Table A5 provide more details on the overspending. The remuneration of councillors was paid in line with the National Gazette No. 39548, 21 December 2015. During the 2015/2016 Adjustment Budget the remuneration of councillors was reduced by **R1 064 545** from the original Approved Budget of **R9 548 680.00** to **R8 484 135.00**. Please refer Table A5A. It was an oversight from the management to reduce the budget taking in to consideration that the councillors' sittings allowance increased drastically from **R513 065.00** in 2014/15 to **R765 582.00** in 2015/16. which spiked to an increase
3. The Dr KKDM overspent on grants and subsidies by **R5 989 767** during the 2015/2016 financial year. The total budget was **R145 458 494** and the spending was recorded at **R151 448 261**. Tables below provides more details on the line items with overspending. Table A6 and Table A6A provide more details.
- The total amount of **R19 765 024** was spent during the 2014/2015 financial year on capital projects.
 - The Dr KKDM further spent an amount of **R15 306 086** during the 2015/16 financial year. The projects were then transferred to local municipalities as completed projects during the 2015/2016 financial year and the expenditure was recorded under operating expenditure. This was meant to clear or remove these projects from the Dr KKDM assets register and transfer them to the respective local municipality.
 - The total spending of **R35 016 560** includes both the 2014/2015 and 2015/2016 projects. The transfer to the local municipalities was affected in the form of completed projects asset handover and no funds were directly transferred. Please refer Table A6A. Annexure A provides details of projects with supporting documentation.

The tables below provide a breakdown of items under Employee Related Costs:

TABLE A1 EMPLOYEES RELATED COST-SALARIES

Item number	Description	Approved Budget	Actual Amounts	Difference

1	ALLOWANCE CELL PHONE	867 888,00	891 018,40	-23 130,40
2	ALLOWANCE HOUSING SUBSIDY	477 600,00	433 530,00	44 070,00
3	ALLOWANCE UNIFORMS & OVERALLS	26 100,00	11 040,00	15 060,00
4	ALLOWANCE VEHICLE	4 938 040,00	5 595 859,45	-657 819,45
5	ALLOWANCE ACTING	17 000,00	-	17 000,00
6	INDUSTRIAL COUNCIL	11 853,00	9 670,36	2 182,64
7	LEAVE BONUS	3 634 702,00	3 553 014,96	81 687,04
8	OVERTIME	192 930,00	210 430,15	-17 500,15
9	PERFORMANCE BONUS	464 240,00	-	464 240,00
10	REDEMPTION OF LEAVE	1 907 108,00	2 080 549,88	-173 441,88
11	SALARIES	46 671 368,00	49 395 841,63	-2 724 473,63
12	SALARIES TEMPORARY PERSONNEL	827 996,00	586 464,82	241 531,18
13	STANDBY	76 680,00	37 569,92	39 110,08
14	SALARIES INTERNS	96 000,00	58 000,00	38 000,00
	SUB-TOTAL EMP COST	60 209	62 862	-2 653
	WAGES/SALARIES	505,00	989,57	484,57

TABLE A2 EMPLOYEE RELATED COSTS - SOCIAL CONTR

Description	Approved Budget	Actual Amounts	Difference
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CONTRIBUTION U.I. F	288 244,00	279 701,71	8 542,29
GROUP LIFE INSURANCE	426 240,00	342 471,06	83 768,94
MEDICAL FUND	2 690 448,00	2 641 186,00	49 262,00
PENSION FUND	6 984 065,00	6 516 194,74	467 870,26
SUB-TOTAL EMP COST SOCIAL CONTR	10 388 997,00	9 779 553,51	609 443,49

TABLE A3 POST EMPLOYMENT BENEFITS

Description	Approved Budget	Actual Amounts	Difference
LESS EMPLOYEE COSTS CAPITALISED	-	729 708,00	-729 708,00
INTEREST COSTS	-	1 050 283,00	-1 050 283,00
LESS EMPLOYEE COSTS ALL TO OPER ITEMS	-	296 765,00	-296 765,00
INTEREST COSTS	-	203 647,92	-203 647,92
SUB-TOTAL LESS EMP COSTS CAP		2 280 403.92	- 2 280 403.92

TABLE A4

SUB-TOTAL EMP COST WAGES/SALARIES:	(R2 653 484.57)
SUB-TOTAL EMP COST SOCIAL CONTR:	R 609 443.49
SUB-TOTAL POST REITEMENT BENEFITS:	<u>(R2 280 403.92)</u>
	<u>(R4 324 445.00)</u>

TABLE A5 REMUNERATION OF COUNCILLORS

Description	Approved Budget	Actual Amounts	Difference
ALLOWANCE CELL PHONE	383 595,00	385 916,40	-2 321,40
ALLOWANCE VEHICLE COUNCILLORS	1 782 620,00	1 645 033,16	137 586,84
ALLOWANCE SITTING	595 500,00	765 582,00	-170 082,00
MEDICAL FUND COUNCILLORS	125 560,00	317 046,11	-191 486,11
PENSION FUND COUNCILLORS	337 810,00	556 356,96	-218 546,96
SALARIES COUNCILLORS	4 066 000,00	4 201 810,18	-135 810,18
SALARY EXECUTIVE MAYOR	715 830,00	725 687,01	-9 857,01
SALARY SPEAKER	477 220,00	368 836,10	108 383,90
SUB-TOTAL REMUNERATION COUCILLORS	8 484 135,00	8 966 267,92	-482 132,92

TABLE A5A

ADJUSTMENT BUDGET 2015-2016

	CURRENT YEAR 2015/2016		
	APPROVED BUDGET	ADJUSTMENT BUDGET	ADJUSTED BUDGET
Councillors' Remuneration	9 548 680,00	- 1 064 545,00	8 484 135,00
Employees Related Costs	93 582 508,60	- 22 995 723,60	70 586 784,80
Councillors' Remuneration overspent votes reduced at adjustment budget			
Medical Fund Councillors	341 865,00	- 216 305,00	125 560,00
Pension Fund Councillors	837 810,00	- 500 000,00	337 810,00
Vehicle Allowance Councillors	2 030 860,00	- 248 240,00	1 782 620,00
Allowance Sitting	695 500,00	- 100 000,00	595 500,00
Employee related costs overspent votes reduced at adjustment budget			
Salaries	53 293 800,00	- 6 622 432,00	46 671 368,00
Redemption of leave	1 940 108,00	- 33 000,00	1 907 108,00
Overtime	675 424,00	- 482 494,00	192 930,00
Allowance vehicle	6 284 460,00	- 1 346 420,00	4 938 040,00
Allowance cell phone	1 176 128,00	- 308 240,00	867 888,00

TABLE A6

Votenummer	Description	Budget	Curr Mth Exp	YTD Movement	Unspend Bud	Perc
0000/00/1/13/0000	GRANTS & SUBSIDIES PAID - OPERATING					
0000/00/1/13/3601	MAQUASSI HILLS	1 000 000,00	-	1 000 000,00	-	100
0000/00/1/13/4501	POTCHEFSTROOM	1 000 000,00	-	1 000 000,00	-	100
0000/00/1/13/5401	S D M	96 133 975,00	6 615 569,18	82 507 157,07	13 626 817,93	85,82
0000/00/1/13/6301	VENTERSDORP	1 455 800,00	67 250,00	1 406 600,00	49 200,00	96,62
0000/00/1/13/6302	COMPLETED PROJECTS TRANSFER TO MUNICIPAL	-	35 016 560,16	35 016 560,16	- 35 016 560,16	0
0000/00/1/13/9995	SUB-TOTAL GRANTS & SUBS PAID	99 589 775,00	41 699 379,34	120 930 317,23	- 21 340 542,23	121,42
0000/00/1/14/0000	GRANTS & SUBSIDIES PAID - CAPITAL					
0000/00/1/14/0601	CITY OF MATLOSANA	6 579 155,00	491 206,18	4 630 669,58	1 948 485,42	70,38
0000/00/1/14/3601	MAQUASSI HILLS	8 679 500,00	- 5 239 479,38	3 430 756,38	5 248 743,62	39,52
0000/00/1/14/4501	POTCHEFSTROOM	3 395 725,00	- 1 096 187,18	592 686,10	2 803 038,90	17,45
0000/00/1/14/5401	S D M	15 993 291,00	- 1 286 387,80	13 594 319,28	2 398 971,72	85
0000/00/1/14/6301	VENTERSDORP	12 071 500,00	- 3 306 762,85	8 440 665,45	3 630 834,55	69,92
0000/00/1/14/9995	SUB-TOTAL GRANTS & SUBS PAID	46 719 171,00	- 10 437 611,03	30 689 096,79	16 030 074,21	65,68
TOTAL GRANTS AND SUBSIDIES						
		Budget		Ytd		
	CITY OF MATLOSANA	6 579 155,00		4 630 669,58		
	MAQUASSI HILLS	9 679 500,00		4 430 756,38		
	POTCHEFSTROOM	4 395 725,00		1 592 686,10		
	S D M	112 127 266,00		96 101 476,35		
	VENTERSDORP	13 527 300,00		9 847 265,45		
	COMPLETED PROJECTS TRANSFER TO MUNICIPAL	-		35 016 560,16		
	General Ledger	146 308 946,00		151 619 414,02	- 5 310 468,02	
	Annual Financial Statements	145 458 494,00		151 448 261,00	- 5 989 767,00	
	Difference	850 452,00				

TABLE A6A

Description	Tender no	Contract amount	Expenditure for the year 2014/2015	Expenditure for the year 2015/2016	Transfer to local municipalities
Registration solid waste site	KKDM 01/13	11 563 167,00	4 896 564,00	6 015 672,00	10 912 236,00
Landfill site rehabilitation	KKDM 17/13	1 551 257,00	1 168 560,00	238 050,00	1 406 610,00
Pump station Kgakala	KKDM 34/14	4 604 799,00	2 596 680,00	2 008 118,00	4 604 798,00
Upgrading bulk sewer line -Kgakala	KKDM 33/14	6 057 564,00	3 000 964,00	3 031 705,00	6 032 669,00
Upgrading bulk sewer line -Lebaleng	KKDM 16/13	6 093 967,00	3 755 170,00	2 303 198,00	6 058 368,00
Matiwang access road	KKDM30/14	4 908 808,00	3 030 795,00	1 096 187,00	4 126 982,00
Rural sanitation	KKDM17/14	760 340,00	558 740,00	-	558 740,00
Testing & equping of boreholes	KKDM48/14	350 576,00	280 462,00	-	280 462,00
Refurbishment of T'igane Bakery	KKDM43/14	1 035 695,00	477 089,00	558 606,00	1 035 695,00
Fencing of ward committee office in Kanana	KKDM13/15	274 852,00	-	54 550,00	-
			19 765 024,00	15 306 086,00	35 016 560,00

2016/2017 Unauthorised Expenditure

The above matter has reference

1. During the 2016 /2017 financial year the municipality incurred overspending on employee related cost by **R489 973**. The management has budgeted for 6% salary increase for the 2016 / 2017 financial year.
2. The overspending emanate from post-employment benefits, which was not budgeted during the 2016/2017 financial year. This is non-cash item and the details are provided on table A3 and A4. The accrued liability over the current period, and projects the municipality's unfunded accrued Liability and periodic costs over the two years' period following the valuation date. This is an estimate of contributions (benefits paid) towards continuation members, based on the data at the previous valuation date. contributions or benefits paid refer to medical scheme contributions made by the municipality with respect to its subsidy of current continuation members.
3. The municipality incurred overspending on remuneration of councillors by **R460 038**.

The overspending is an indicative of inadequate budget provision considering the

following:

- The 2016/2017 budget provision on remuneration of councillors was less when comparing with the 2015/2016 budget. The budget was even less than the actual spending of the 2015/2016 by **R828 768**. Management should have used the 2015/2016 actual spending as a baseline. Management should have also considered the increase on allowances and benefits of the members of the municipal council as determined in terms of the 2016 Remuneration of Office Bearers Act as published by the Minister of Local Government. The error should have been corrected during the 2016/2017 Adjustment Budget.
- The line items with overspending are highlighted in Table A5. The remuneration of councillors was not budgeted adequately for. The tables below provide a breakdown of items under employee related costs and remuneration of councillors.

TABLE A1 EMPLOYEES RELATED COST-SALARIES

Description	Approved Budget	Actual Amounts	Difference
ALLOWANCE CELL PHONE	938 399,00	893 291,83	45 107,17
ALLOWANCE HOUSING SUBSIDY	558 592,00	442 862,00	115 730,00
ALLOWANCE UNIFORMS & OVERALLS	91 254,00	26 315,72	64 938,28
ALLOWANCE VEHICLE	5 689 779,00	7 473 379,47	-1 783 600,47
ALLOWANCE ACTING	400 000,00	1 226 191,53	-826 191,53
ALLOWANCE SHIFT	150 000,00	-	150 000,00
INDUSTRIAL COUNCIL	12 801,00	10 099,20	2 701,80
LEAVE BONUS	3 925 478,00	3 729 307,29	196 170,71
OVERTIME	385 000,00	149 768,64	235 231,36
PERFORMANCE BONUS	501 379,00	-	501 379,00

REDEMPTION OF LEAVE	2 147 930,00	2 867 965,17	-720 035,17
SALARIES	53 347 343,00	51 396 664,48	1 950 678,52
SALARIES TEMPORARY PERSONNEL	1 210 800,00	498 572,64	712 227,36
STANDBY	220 000,00	103 518,87	116 481,13
SALARIES INTERNS	103 680,00	-	103 680,00
SUB-TOTAL EMP COST WAGES/SALARIES	69 682 435,00	68 817 936,84	864 498,16

TABLE A2 EMPLOYEES RELATED COSTS - SOCIAL CONTR

Description	Approved Budget	Actual Amounts	Difference
CONTRIBUTION U.I. F	311 302,00	233 515,07	77 786,93
GROUP LIFE INSURANCE	460 338,00	375 590,04	84 747,96
MEDICAL FUND	2 905 685,00	2 981 761,40	-76 076,40
PENSION FUND	7 542 790,00	7 002 761,96	540 028,04
SUB-TOTAL EMP COST SOCIAL CONTR	11 220 115,00	10 593 628,47	626 486,53

TABLE A3 POST EMPLOYMENT BENEFITS

Description	Approved Budget	Actual Amounts	Difference
LESS EMPLOYEE COSTS CAPITALISED		854 753,00	-854 753,00

INTEREST COSTS		1 126 204,69	-
			1 126 204,69
SUB-TOTAL LESS EMP COSTS CAP		1 980 957,69	-
			1 980 957,69

TABLE A4 SUMMARY (DIFFERENCES)

SUB-TOTAL EMP COST WAGES/SALARIES:	R 864 498.16
SUB-TOTAL EMP COST SOCIAL CONTR:	R 626 486.53
SUB-TOTAL LESS EMP COSTS CAP:	<u>(R1 980 957.69)</u>
	<u>R 489 973.00</u>

TABLE A5 REMUNERATION OF COUNCILLORS

Description	Approved Budget	Actual Amounts	Difference
ALLOWANCE CELL PHONE	414 282,00	519 389,27	-105 107,27
ALLOWANCE VEHICLE COUNCILLORS	1 925 230,00	1 478 727,43	446 502,57
ALLOWANCE SITTING	643 140,00	836 940,00	-193 800,00
MEDICAL FUND COUNCILLORS	135 604,00	225 231,68	-89 627,68
PENSION FUND COUNCILLORS	364 835,00	481 317,47	-116 482,47
SALARIES COUNCILLORS	3 365 914,00	3 821 700,22	-455 786,22
SALARY EXECUTIVE MAYOR	773 096,00	763 839,75	9 256,25

SALARY SPEAKER	515 398,00	470 391,18	45 006,82
SUB-TOTAL REMUNERATION COUCILLORS	8 137 499,00	8 597 537,00	-460 038,00

2017 / 2018 Unauthorised Expenditure

The above matter has reference

1. The municipality incurred overspending on employee related costs and post-employment benefits by **R3 224 004**. The overspending on actual employee related cost comprises of **R2 408 054** and **R815 980** on post-employment benefits. The overspending is an indicative of inadequate budget provision considering the following:

- The Salary increase for the 2017/2018 financial year was **7.36%** as per the Collective Bargain Salaries & Wages Agreement, yet the increase on salaries is **3.6%** when comparing the 2016/2017 actual spending with the 2017/2018 approved salaries budget.
- The post-employment-benefits were not adequately budgeted for. Refer to table A1, A2, A3 and A4 for more details.

2. The municipality incurred overspending on remuneration of councillors by **R143 465**. The budget provision on remuneration of councillors seems to have been adequately budgeted for. The overspending emanates from schedule of meetings of council committees, for example the bursary committee and unplanned special council meetings. The increase on the total remuneration of councillors was **10.22%** when comparing the actual spending of the 2016/2017 and the 2017/2018 approved budget. The Upper Limit Remuneration, allowances and benefits of the members of the municipal council for 2017 / 2018 budget was provided as per Remuneration of Office Bearers Act as published by the Minister of Local Government.

The tables below provide a breakdown of items under Employee Related Costs

TABLE A1 EMPLOYEES RELATED COST-SALARIES

Description	Approved Budget	Actual Amounts	Difference
SENIOR MANAGEMENT	10 179 589,00	4 970 640,24	5 208 948,76
MS: SAL & ALL: BASIC SALARY & WAGES	41 879 904,00	51 868 870,48	-9 988 966,48
MS: SAL & ALL: PERFORMANCE BASED BONUSES	4 477 570,00	3 952 079,48	525 490,52
MS: ALL - CELLULAR & TELEPHONE	855 383,00	874 407,64	-19 024,64
MS: HB & INC: HOUSING BENEFITS	632 053,00	394 912,79	237 140,21
MS: ALL - LEAVE PAY	1 894 456,00	3 362 233,31	-1 467 777,31
MS: ALL - TRAVEL OR MOTOR VEHICLE	7 865 373,00	7 977 788,61	-112 415,61
MS: OVERTIME - STRUCTURED	-	160 410,27	-160 410,27
MS: PAYMENTS - SHIFT ADD REMUNERATION	235 000,00	-	235 000,00
MS: SRB - ACTING ALLOWANCE	320 000,00	1 506 723,57	-1 186 723,57
MS: SRB - ANNUAL BONUS	400 000,00	-	400 000,00
MS: SRB - STANDBY ALLOWANCE	120 000,00	92 041,68	27 958,32

MS: SRB - UNIFORM/SPEC/PROTEC CLOTHING	22 947,00	7 915,40	15 031,60
SUB TOTAL: MS - SAL ALLOW & SERV BENEF	68 882 275,00	75 168 023.47	-6 285 748.47

TABLE A2 EMPLOYEE RELATED COSTS - SOCIAL CONTRIBUTION

Description	Approved Budget	Actual Amounts	Difference
MS: SOC CONTR - BARGAINING COUNCIL	18 863,00	11 223,69	7 639,31
MS: SOC CONTR - GROUP LIFE INSURANCE	511 623,00	404 810,72	106 812,28
MS: SOC CONTR - MEDICAL	5 195 148,00	2 991 167,10	2 203 980,90
MS: SOC CONTR - PENSION	8 964 304,00	7 499 636,84	1 464 667,16
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	335 523,00	240 928,18	94 594,82
SUB TOTAL: MS - SOCIAL CONTRIBUTIONS	15 025 461,00	11 147 766,53	3 877 694,47

TABLE A3 POST EMPLOYMENT BENEFITS

Description	Approved Budget	Actual Amounts	Difference
MS: PRB - MED: CURRENT SERVICE COST	630 000,00	669 000,00	-39 000,00
MS: PRB - MED: INTEREST COST	-	1 061 461,00	-1 061 461,00

MS: PRB - MED: ACTUARIAL GAINS & LOSSES	-	-769 420,00	769 420,00
MS: PRB - MED: DEF CONTRIBUTION FUND EXP	-	-45 338,00	45 338,00
MS: PRB - OTHER: LONG TERM SERVICE AWARD	-	530 277,00	-530 277,00
SUB TOTAL: MS - POST RETIREMENT BENEFIT	630 000,00	1 445 980,00	-815 980,00

SUB TOTAL: MS - SAL ALLOW & SERV BENEF:	(R6 285 748,47)
	R3 877 694,47
SUB TOTAL: MS - SOCIAL CONTRIBUTIONS:	<u>(R 815 980,00)</u>
SUB TOTAL: MS - POST RETIREMENT BENEFIT:	<u>(R3 224 034,00)</u>

The table below provides a breakdown of items under total Remuneration of Councillors.

TABLE A4 REMUNERATION OF COUNCILLORS

Description	Approved Budget	Actual Amounts	Difference
SPEAKER: BASIC SALARY	500 600,00	427 157,28	73 442,72
SPEAKER: CELL PHONE ALLOWANCE	34 500,00	32 400,00	2 100,00
SPEAKER: MOTOR VEHICLE ALLOWANCE	167 000,00	161 340,00	5 660,00

WHIP: BASIC SALARY	305 848,00	378 161,15	-72 313,15
WHIP: CELL PHONE ALLOWANCE	32 400,00	32 400,00	-
WHIP: MOTOR VEHICLE ALLOWANCE	147 576,00	151 254,00	-3 678,00
EXEC MAYOR: BASIC SALARY	809 000,00	801 359,20	7 640,80
EXEC MAYOR: CELL PHONE ALLOWANCE	60 500,00	33 537,24	26 962,76
EXCO: BASIC SALARY	2 597 152,00	2 079 274,23	517 877,77
EXCO: CELL PHONE ALLOWANCE	242 600,00	178 200,00	64 400,00
EXCO: MOTOR VEHICLE ALLOWANCE	1 038 124,00	845 958,00	192 166,00
OTH COUNCIL: TRAVELLING ALLOWANCE	392 500,00	614 051,19	-221 551,19
OTH COUNCIL: BASIC SALARY	2 112 800,00	2 776 517,28	-663 717,28
OTH COUNCIL: CELL PHONE ALLOWANCE	241 000,00	259 200,00	-18 200,00
SPEAKER: PENSION FUND CONTRI	-	72 606,72	-72 606,72
WHIP: PENSION FUND CONTRIBUTIONS	66 408,00	50 636,37	15 771,63
WHIP: MEDICAL AID BENEFITS	38 064,00	39 757,98	-1 693,98
EXEC MAYOR: MEDICAL AID BENEFITS	-	25 053,30	-25 053,30
EXCO: PENSION FUND CONTRIBUTIONS	353 892,00	272 274,24	81 617,76
EXCO: MEDICAL AID BENEFITS	179 936,00	138 120,34	41 815,66

OTH COUNCIL: PENSION FUND CONTRIB	157 000,00	251 106,48	-94 106,48
SUB TOTAL: REMUNERATION OF COUNCILLORS	9 476 900,00	9 620 365,19	-143 465,00

3. The overspending on Contracted Services amount to **R3 040 322**. The overspending results from amongst other expenditure line items:

(i) **Outsource Services:**

- B&A Communication (WIFI-Services) was not adequately budgeted for.
- Call Centre was not adequately budgeted for.
- Security services was not adequately budgeted for.

(ii) **Consultants and Professional Services:**

- B&A Research & Advisory payment for Inclusive Business Group (Pty) Ltd - Transactional advisor – for upgrading and implementation of sewer and water system in Ventersdorp.
- Legal cost was not adequately budgeted for.

(iii) **Contractors**

- Maintenance of Equipment Buildings, Furniture & Fittings, Office Equipment and Vehicles-Fire Unit was not adequately budgeted for.

Refer to table A5 below for more details.

TABLE A5 OUTSOURCE SERVICES-CONSULTANTS & PROFESSIONAL SERVICE-CONTRACTORS

OUTSOURCE SERVICES	Approved Budget	Actual Amounts	Difference
OS: BURIAL SERVICES	322 000,00	312 826,27	9 173,73
OS: B&A BUSINESS & FINANCIAL MANAGEMENT	-	313 480,00	313 480,00
OS: B&A COMMUNICATIONS	2 600 000,00	5 277 453,60	- 2 677 453,60
OS: CATERING SERVICES	295 000,00	264 977,00	30 023,00
OS: CALL CENTRE	8 315 000,00	9 049 471,66	- 734 471,66
OS: CLEANING SERVICES	9 000,00	1 750,00	7 250,00
OS: CLEARING & GRASS CUTTING SERVICES	150 000,00	149 945,18	54,82
OS: DRIVERS LICENSE CARDS	86 000,00	85 344,00	656,00
OS: HYGIENE SERVICES	39 300,00	38 359,33	940,67
OS: MEDICAL SERVICES (HEALTH SERV & SUP)	20 000,00	16 179,25	3 820,25
OS: PERSONNEL & LABOUR	4 200,00	4 200,00	-
OS: SECURITY SERVICES	10 750 000,00	10 788 521,59	- 38 521,59
OS: TRANSPORT SERVICES	35 000,00	-	35 000,00
SUB TOTAL : OUTSOURCE SERVICES	22 625 500,00	25 675 547,36	- 3 050 047,36
CONSULTANTS AND PROFESSIONAL SERVICES	Approved Budget	Actual Amounts	Difference
C&PS: B&A ACCOUNTANTS & AUDITORS	306 573,00	285 197,26	21 375,74
C&PS: B&A AIR POLLUTION	30 000,00	27 878,10	2 121,90
C&PS: B&A AUDIT COMMITTEE	455 000,00	182 475,39	272 524,61
C&PS: B&A BUSINESS & FIN MANAGEMENT	950 000,00	906 922,39	43 077,61
C&PS: B&A COMMISSIONS & COMMITTEES	100 000,00	96 885,50	3 114,50
C&PS: B&A HUMAN RESOURCES	28 573,00	21 622,00	6 859,00
C&PS: B&A ORGANISATIONAL	51 944,00	51 000,00	944,00
C&PS: B&A RESEARCH & ADVISORY	50 000,00	475 359,45	- 425 359,45
C&PS: B&A ACTUARIES	16 629,00	14 500,00	2 129,00
C&PS: I&P ECOLOGICAL	19 950,00	19 950,00	-
C&PS: I&P ENGINEERING CIVIL	45 714,00	35 199,28	10 514,72
C&PS: I&P GEOINFORMATIC SERVICES	110 000,00	269 740,00	- 159 740,00
C&PS: I&P LAND & QUANTITY SURVEYORS	2 455 000,00	2 335 200,00	119 800,00
C&PS: I&P TOWN PLANNER	1 500 000,00	664 860,26	835 139,24
C&PS: LAB SERV WATER	378 000,00	321 700,00	56 300,00
C&PS: LEGAL COST ADVICE & LITIGATION	5 355 000,00	6 489 851,70	- 1 134 851,70
C&PS: LEGAL COST COLLECTION	1 000 000,00	888 562,69	111 437,31
SUB TOTAL : CONSULTANT AND PROF SERVICES	13 052 379,00	13 086 957,32	- 34 578,32
CONTRACTORS	Approved Budget	Actual Amounts	Difference
CONTR: ARTISTS & PERFORMERS	3 227 200,00	2 675 862,01	551 337,99
CONTR: AUDIO-VISUAL SERVICES	92 050,00	22 150,00	69 900,00
CONTR: CATERING SERVICES	295 000,00	287 799,26	7 200,74
CONTR: EMPLOYEE WELNESS	20 000,00	19 479,56	520,44
CONTR: EVENT PROMOTERS	25 000,00	12 500,00	12 500,00
CONTR: FIRE PROTECTION	6 000,00	-	6 000,00
CONTR: FIRE SERVICES	50 000,00	-	50 000,00
CONTR: MAINTENANCE OF EQUIPMENT	1 298 282,00	1 951 437,49	- 653 155,49
SUB TOTAL : CONTRACTORS	5 013 532,00	4 969 228,32	44 303,68
SUB TOTAL : CONTRACTED SERVICES	40 691 411,00	43 731 733,00	- 3 040 322,00

Inadequate budget provision on the depreciation, debt impairment, and post-employment-benefits have also attributed to unauthorised expenditure.

PURPOSE

The purpose of this report is to comply with section 32 of the MFMA and circular 68 of the MFMA by providing and submitting unauthorised expenditure report for the period 2015/16, 2016/17, 2017/18 and 2019/2020 financial years. The report is submitted to ensure that the recognition and measurement of unauthorised expenditure shall be treated in terms of the MFMA and intent to assist council to be able to exercise its oversight responsibility over the financial management of the municipality and also to allow the Council to verify the reasons provided for overspending.

BACKGROUND

Section 32(4) of the MFMA requires the accounting officer to promptly inform the Mayor, the MEC for local government in the Province and the Auditor-General, in writing of

- (a) Any unauthorised expenditure incurred by the municipality;
- (b) Whether any person is responsible or under investigation for such expenditure; and

- (c) if whether any steps have been taken to recover or rectify such expenditure and to prevent recurrence of such expenditure.

In terms of section 32(2)(b), unauthorised expenditure may only be written-off by Council if, after an investigation by a council committee, the irregular expenditure is certified as irrecoverable. Municipal Councils therefore have no power in terms of the MFMA to condone any act of non-compliance in terms of the MFMA or any of its Regulations, the MFMA provides the council only with the power to consider and resolve on the expenditure. It is the responsibility of the council committee with the assistance of the Accounting officer to assess whether or not the action or failure to act by any official constitute financial misconduct as defined in sections 171 and 172 of the MFMA and make an appropriate recommendation to council for further action in terms of chapter 15 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

DISCUSSIONS

The unauthorised expenditure for the past three financial years were disclosed in line with the Municipality's accounting policy 2.10.1, which states that: the unauthorised expenditure is the overspending of a vote and or a main division within a vote. The overspending on a main division within a vote referred to, contradicts with section 1 of the MFMA, which states that:

Any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3), and includes:

- (a) Overspending of the total amount appropriated in the municipality's approved budget;
- (b) Overspending of the total amount appropriated for a vote in the approved budget;
- (c) Expenditure from a vote unrelated to the department or functional area covered by the vote;
- (d) Expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
- (e) Spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or

(f) A grant by the municipality otherwise than in accordance with this Act.

The total unauthorised expenditure for the three financial years were disclosed as per the approved council policy and not in line with the definition of unauthorised expenditure as per the overspending on a main division within a vote.

- The 2015/2016 annual financial statements disclose an amount of **R37.8 Million (R37 848 620)** as an authorised expenditure yet the actual overspending on the municipality's budget was **R13 Million (R13 070 244)**. Refer to the 2015/2016 audited annual financial statements attached.
- The 2016/2017 annual financial statements disclose an amount of **R12.6 Million (R12 620 301)** as an unauthorised expenditure yet the actual overspending on the municipality's budget was **R3.7 Million (R3 792 152)**. Refer to the 2016/2017 audited annual financial statements attached.
- The 2017/18 annual financial statements disclose an amount of **R17.4 Million (R17 499 853)** as an unauthorised expenditure yet the actual overspending on the municipality's budget was **R7.3 Million (7 331 511)**.
- The total unauthorised expenditure disclosed in the past three financial years amount to **R67.9 Million (R67 968 774)** and the correct amount as the per the audited annual financial statements of the past three financial years' amount to **R24.1 Million (R24 193 907)**.

The policy has since been corrected during the 2020/2021 budget preparation process to be in line with the Municipal Finance Management Act.

During the 2019/2020 financial year the municipality incurred the unauthorised expenditure of **R2.7 Million (R2 782 151)** resulting from the overspending on depreciation and leave provision.

- i. The municipality budgeted **R5.4 Million (R5 440 000)** under Budget and Treasury Office and recorded an expenditure of **R6.9 Million (R6 930 570)** on the depreciation. The overspending amount to **R1 490 570** on the depreciation.
- ii. The municipality recorded **R2.6 Million (R2 670 755)** for leave provision arising from social benefits provided by the municipality in terms of leave policy. The amount was calculated and allocated only in the Budget and Treasury Office and the transaction should have been appropriated across all the department in line with the personnel or cost center of each employee's concerned.

Inadequate budget provision attributed to unauthorised expenditure over the past four financial years. Below are expenditure categories which led to unauthorised expenditure:

- Employees related costs
- Remuneration of councillors
- Grants and Subsidies
- Depreciation
- Debt impairment
- Post-Employment-Benefits

The management recommended the following in terms of the unauthorised report.

RECOMMENDED

1. That cognisance be taken:
 - 1.1 Of the unauthorised expenditure reported on the annual financial statements of the past three financial years totalling to **R67.9 Million**.
 - 1.2 Of the correct unauthorised expenditure amount of **R24.1 Million** as a result of overspending on the main vote.
 - 1.3 That the municipality didn't incur any unauthorised expenditure for the 2018/19 financial year.

- 1.4 Of the R2.7 Million unauthorised expenditure incurred during the 2019/20 financial year resulting from the overspending on depreciation and leave provision budgeted under Budget and Treasury Office.
- 2 That the overspending was as results of inadequate budget provision.
- 3 That the resources were utilised in the best interest of the municipality.
- 4 That the expenditure to be regarded as irrecoverable on the basis that there is no material loss as results of overspending.

Council resolution **Council Resolution No (A.263/08/2018)** which states that the UIF&W register should be kept and investigated monthly and submitted to MPAC for Oversight was not implemented. The resolution further made provision for a longer investigation where it said that should the UIF&W investigations require more time than 1 month then the Accounting Officer should inform the Executive Mayor, MEC for DLG&HS and AG according to section 32(4) of the MFMA and the investigation should not exceed 12 months period without reaching a conclusion. All investigations of a particular financial year should be concluded in that financial year.

According to the MFMA section 29 Unforeseen and Unavoidable Expenditure Was authorised by the Executive Mayor in terms of section 29 of the MFMA. This expenditure must be tabled in Council at the first available opportunity or within 60 days after the expenditure was incurred. Should either of these timeframes be missed, the unforeseen and unavoidable expenditure must be treated in the same manner as any other type of unauthorised expenditure.

3.1. Unauthorised Expenditure section 32 of MFMA

Section 32 (1)(a) of the MFMA states that a *political office-bearer of a municipality is liable for unauthorised expenditure if that office-bearer knowingly or after having been advised by the Accounting Officer of the municipality that the expenditure is likely to result in unauthorised expenditure, instructed an official of the municipality to incur the expenditure;*

Part of the unauthorised expenditure is due to the upper limits of Councillors. The expenditure before it is incurred a provision is budgeted for using previous amounts and inflation predictions. Thereafter a gazette is issued for consultation by the Minister of COGTA and SALGA. All institutions are given an opportunity to make representations before the gazette is promulgated. Only then Council then has to sit with the calculations done by administration

considering the gazette. During the gazette draft stage all would be aware of the proposals of amounts in the gazette. This gives all an opportunity beforehand to correct their amount where there are mis calculations.

After Council has resolved, the proposal is taken to the MEC for concurrence where the amounts will be looked at again for accuracy. No municipality is supposed to make pay-outs without the concurrence as that assist to ensure that accurate amounts are paid. This process must have been ignored somewhere for the unauthorised expenditure to occur. The documents for the approval of the upper limits are prepared by the Accounting Officer and are tabled in Council for approval before the MEC concurrence however after the report from the MEC a different report inclusive of that information should have been tabled in Council again and payments should be done considering what the MEC said. Proof that the Accounting Officer advised Council on the Upper limits that the said amounts will cause unauthorised expenditure is needed. This will clear the Accounting Officer in terms of the above section of the MFMA. The money should be recovered from the beneficiaries and the person who gave bad advice should be taken to the financial misconduct board.

Section 15 of the MFMA deals with appropriation of funds for expenditure and provides that a municipality may, except where otherwise provided in the MFMA, incur expenditure only in terms of an approved budget and within the limits of the amounts appropriated for the different votes in an approved budget. With reference to MFMA section 1 (a) in the definition above, a municipality's budget is divided into an operational budget and a capital budget.

Overspending must be determined in relation to both the operational budget and the capital budget. With reference to MFMA section 1(b) a municipality's operational and capital budgets are divided into 'votes' which represent those components of the budget that have amounts appropriated for the financial year, for different departments or functional areas. The Municipal Budget and Reporting Regulations (MBRR) prescribe the structure and formats of municipal budgets, including votes, in Tables A1 to A10. Votes are informed by Table A3 (Budgeted Financial Performance: revenues and expenditure by municipal vote) and Table A5 (Budgeted Capital Expenditure by vote, standard classification and funding). Budget Table A4 (Budgeted Financial Performance: revenue and expenditure) by implication is approved by the Council and as such must also be taken into consideration when determining unauthorised expenditure.

In other words, when considering unauthorised expenditure from an operating budget both Table A3 and A4 (read in conjunction with the supporting table SA1) of the MBRR would have to be considered. Overspending must also be determined in relation to each of the votes on both the operational budget and the capital budget. Where Council has approved a virement

policy that allows the Accounting Officer to make limited shifts of funds between votes, must also be taken into account.

(a) Section 32(1)(b) The Accounting Officer is liable for unauthorised expenditure deliberately or negligently incurred by the Accounting Officer, subject to subsection 32(3) which states that if the Accounting Officer becomes aware that the Council, the Executive Mayor or the executive committee of the municipality, as the case may be, has taken a decision which, if implemented, is likely to result in unauthorised, irregular or fruitless and wasteful expenditure, the Accounting Officer is not liable for any ensuing unauthorised, irregular or fruitless and wasteful expenditure provided that the Accounting Officer has informed the Council, the Executive Mayor or the executive committee, in writing, that the expenditure is likely to be unauthorised, irregular or fruitless and wasteful expenditure.

(b) Section 32(1)(c) Any political office-bearer or official of a municipality who deliberately or negligently committed, made or authorised an irregular expenditure, is liable for that expenditure; or (d) any political office-bearer or official of a municipality who deliberately or negligently made or authorised a fruitless and wasteful expenditure is liable for that expenditure.

(c) According to section 117 of the MFMA and the Public Procurement Act no Councillor is allowed to part of the municipal bid committees or other committee evaluating or approving tenders, quotations, contracts or other bids, nor attend any such meeting as an observer. However, Councillors have direct influence on people responsible for those processes. The above section has become redundant because no Senior manager or manager has reported such influence it could be because of fear of intimidation and threats or because something like has not happened. This section is major flaw when it comes to implementation as it is relying on members of bid committees reporting such pressures. The act has been augmented with the fraud and corruption strategy where such can be reported. This part does not consider that Council will be the one passing the report and the majority party if implicated will never pass a report incriminate themselves.

(d) Section 32(2) of the MFMA states that a municipality must recover unauthorised, irregular or fruitless and wasteful expenditure from the person liable for that expenditure unless the expenditure— (a) in the case of unauthorised expenditure, is (i) authorised in an adjustments budget; or (ii) certified by the municipal Council, after investigation by a Council committee, as irrecoverable and written off by the Council. According to the above no measures were done to authorise the expenditure when it was relevant through an adjustment budget. When a Council committee which is MPAC in this case wanted to conduct an investigation before making recommendations, the information which explains

each line item never reaches the committee. Therefore, it cannot be certified as irrecoverable when what actually happened is in the documents. The amended Public Audit Act states that the Council committees will be held liable when they also did not do their part. Council also will be held accountable for not enforcing Oversight. The MPAC has also not been able to make a decision even when information was missing. The committee could have decided on recommending on the none performance which will ensure that compliance is done.

- (e) Section 32 (4) of the MFMA, The Accounting Officer must PROMPTLY inform the Executive Mayor, the MEC for local government in the province and the Auditor-General, in writing, of any unauthorised, irregular or fruitless and wasteful expenditure incurred by the municipality; (b) whether any person is responsible or under investigation for such unauthorised, irregular or fruitless and wasteful expenditure; and (c) the steps that have been taken— (i) to recover or rectify such expenditure; and (ii) to prevent a recurrence of such expenditure. (5) The writing off in terms of subsection (2) of any unauthorised, irregular or fruitless and wasteful expenditure as irrecoverable, is no excuse in criminal or disciplinary proceedings against a person charged with the commission of an offence or a breach of this Act relating to such unauthorised, irregular or fruitless and wasteful expenditure. (6) The Accounting Officer must report to the South African Police Service all cases of alleged— (a) irregular expenditure that constitute a criminal offence; and (b) theft and fraud that occurred in the municipality. Subsection (7) of section 32 The Council of a municipality must take all reasonable steps to ensure that all cases referred to in subsection. The Council has taken a resolution that the reporting of the UIF&W to the AG, MEC for local government and Treasury should be done monthly and should be done together with the section 71 of the MFMA report. This was done since the MFMA said it should be done promptly and did not put a time frame.

The Accounting Officer has been concentrating on correcting the prior year unauthorised expenditure leaving out the current year's expenditures. This section of the act was not fully complied with because the UIF&W of the institution is updated during the compilation of the AFS. In the PAAP of the previous years the institution even plans it like that despite several advice of the committee not to do it like that but must be compiled promptly according to the law. Therefore, in the coming years when the new AO comes the municipality will be facing the same challenges. The issue is that when the person writing the report is implicated on none compliance, they hoard the information for fear of consequence management. This has led to the piling up of the register for many years. This shouldn't be the case matters should

be dealt with as and when they occur. It has become a norm in government for employees to resign before the investigations are done because they know that when they are no longer employees of the institution matters have to be dealt with through the justice system which is very costly. The Unauthorised will keep on piling up because of this. This the reason why MPAC has recommended a UIF&W policy which will aid the municipality and employees would know exactly what to expect.

The UIF&W report in the institution is normally left for during the compilation for the AFS which bombards the finance department with a lot of work. Usually, they compile the reconciliation for the AG which is their part according to the SCM policy, leaving out the critical part of investigations which the MM is supposed to do. The MM needs to work with the Senior Managers responsible to investigate and submit a report to Council. This according to the performance agreement of all senior managers. If this was done regularly it would have assisted with the AO report which the missing element all the time on the UIF&W register. The AO can't do the investigations alone the senior managers have to give assistance.

Section 32(6) of MFMA states that transgressions are reported to the South African Police Service if (a) the charge is against the Accounting Officer; or (b) the Accounting Officer fails to comply with that subsection. It is not easy to open cases on matters which were not dealt with internally. It is best to finish the investigations internally before reporting to MEC and SAPS as they also will need reports and supporting documents from the institution. If internal processes were effective it wouldn't even reach to the level of SAPS if the internal controls were to be reviewed on a continuous basis. The sections threaten service delivery of the municipality because when officials are supposed to do work, they fear being labelled as corrupt and plan to do less. However, municipal officials tend to be negligent when it comes doing their work knowing that they will not be held accountable. The UIFW policy would clearly outline such matters and ensure that all are aware of how to deal with these expenditures.

Section 32(8) The Minister, acting with the concurrence of the Cabinet member responsible for local government, may regulate the application of this section by regulation in terms of section 168. The Accounting Officer is not liable for any ensuing unauthorised, irregular or fruitless and wasteful expenditure provided that the Accounting Officer has informed the Council, the Executive Mayor or the executive committee, in writing, that the expenditure is likely to be unauthorised, irregular or fruitless and wasteful expenditure. Evidence of such advices where not given to the committee.

MFMA Section 32(5) states that the writing off in terms of subsection (2) of any unauthorised, irregular or fruitless and wasteful expenditure as irrecoverable, is no excuse in criminal or

disciplinary proceedings against a person charged with the commission of an offence or a breach of this Act relating to such unauthorised, irregular or fruitless and wasteful expenditure.

All matters which were written off didn't go for Disciplinary hearings hence they keep on re-occurring. It is best that all party's give their side of the story so that the written off items are not subject to be rescinded. The Committee has noticed with concern that each year they would write off an item and next year the same item will be done again. It was noticed that it was either the same item not taken out of the register or the employees would do the same things again.

According to the Dr Kenneth Kaunda District Municipality SCM Policy the CFO is responsible for the reconciliation and compilation of all the UIF&W incurred and the MM is responsible for the investigation of what transpired and compilation of the report which details the person liable and detailed investigations of the item. Therefore, the MM is responsible for sending the matter to the SAPS if the investigation showed elements of fraud. The item should also be referred to the financial misconduct board to check if the person liable is guilty of transgressing the law or not. According to section 8.4(14) of the DRKKDM SCM Policy after all the MMs investigations the report goes to MPAC to check if the monies are recoverable or not. MFMA sec 32 says only after investigation by Council committee will the items be written off as not recoverable, MPACs does so by looking at value for money and whether the transgression happened because of neglect. The information to be used by MPAC to reach such conclusions are with the municipal administration. This is a major weakness of the UIF&W investigation as administration will take their time and come up with all delaying techniques not to give MPAC the information.

According to the MFMA section 33(1) Contracts having future budgetary implications can be entered in to but if the contract will impose financial obligations on the municipality beyond the three years covered in the annual budget for that financial year, it may do so only if (a) the municipal manager, at least 60 days before the meeting of the municipal Council at which the contract is to be approved (i) has, in accordance with section 21A of the Municipal Systems Act (aa) made public the draft contract and an information statement summarising the municipality's obligations in terms of the proposed contract; and (bb) invited the local community and other interested persons to submit to the municipality comments or representations in respect of the proposed contract; and (ii) has solicited the views and recommendations of (aa) the National Treasury and the relevant provincial treasury; (bb) the national department responsible for local government; and (cc) if the contract involves the provision of water, sanitation, electricity, or any other service as may be prescribed, the responsible national department; (b) the municipal Council has taken into account— (i) the

municipality's projected financial obligations in terms of the proposed contract for each financial year covered by the contract; (ii) the impact of those financial obligations on the municipality's future municipal tariffs and revenue; (iii) any comments or representations on the proposed contract received from the local community and other interested persons; and (iv) any written views and recommendations on the proposed contract by the National Treasury, the relevant provincial treasury, the national department responsible for local government and any national department referred to in paragraph (a)(ii)(cc); and (c) the municipal Council has adopted a resolution in which— (i) it determines that the municipality will secure a significant capital investment or will derive a significant financial economic or financial benefit from the contract; (ii) it approves the entire contract exactly as it is to be executed; and (iii) it authorises the municipal manager to sign the contract on behalf of the municipality.

The process set out in subsection does not apply to (a) contracts for long-term debt regulated in terms of section 46(3); (b) employment contracts; or (c) contracts (i) for categories of goods as may be prescribed; or (ii) in terms of which the financial obligation on the municipality is below (aa) a prescribed value; or (bb) a prescribed percentage of the municipality's approved budget for the year in which the contract is concluded. (3) (a) All contracts referred to in subsection (1) and all other contracts that impose a financial obligation on a municipality (i) must be made available in their entirety to the municipal Council; and (ii) may not be withheld from public scrutiny except as provided for in terms of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000). (b) Paragraph (a)(i) does not apply to contracts in respect of which the financial obligation on the municipality is below a prescribed value. (4) This section may not be read as exempting the municipality from the provisions of Chapter 11 to the extent that those provisions are applicable in a particular case

The act and the DRKKDM policy are missing a part which talks about the procedure to deal with short term contracts. The MFMA above is referring to above three years and it refers to these contracts as long term but is silent of less than three-year contract procedures. Most of the contracts which are entered in to are maximum three-year contracts, monitoring and evaluation of them will be outlined in the SLA but the SCM policy is silent on the development of these less than three years contract management. When the procurement of them was irregular then it is dealt with like other irregular expenditures even when their amounts would be high and these contracts will be in the register from the first year until the last year. The Municipality never recommends the ending of such contracts when they were procured irregularly causing UIF&W. There should be a clause in the SLAs of the municipality that

should the contract cause the municipality to incur UIF&W therefore the municipality reserves the right to end the contract without prior warning. Bidders know what they are supposed to comply with when bidding and any transgression yields to UIF&W.

The entire document was changed refer to latter

Section 31 of the MFMA states that when funds for a capital programme are appropriated in terms of section 16(3) of MFMA for more than one financial year, expenditure for that programme during a financial year may exceed the amount of that year's appropriation for that programme, provided that— (a) the increase does not exceed 20 per cent of that year's appropriation for the programme; (b) the increase is funded within the following year's appropriation for that programme; (c) the municipal manager certifies that— (i) actual revenue for the financial year is expected to exceed budgeted revenue; and (ii) sufficient funds are available for the increase without incurring further borrowing beyond the annual budget limit; (d) prior written approval is obtained from the Executive Mayor for the increase; and (e) the documents referred to in paragraphs (c) and (d) are submitted to the relevant provincial treasury and the Auditor-General.

The above section was not adhered to because some contracts ended having an unauthorised portion because of not complying to this section. What is worse is that the said contracts were procured irregularly as well. The SCM policy should have a clause which talks to the treatment of contracts which are more than one year.

The local government: municipal finance management act, 2003 municipal supply chain management regulations 4(1)(c) to enforce reasonable cost-effective measures for the prevention of fraud, corruption, favouritism and unfair and irregular practices in the implementation of the supply chain management policy; and the Council of a municipality and the board of directors of a municipal entity must maintain oversight over the implementation of its supply chain management policy. For the purposes of such oversight the Accounting Officer must - (a) (i) (1) (2) in the case of a municipality, within 30 days of the end of each financial year, submit a report on the implementation of the supply chain management policy of the municipality and of any municipal entity under its sole or shared control, to the Council of the municipality. The supply chain management policy of a municipality or municipal entity must allow persons aggrieved by decisions or actions taken by the municipality or municipal entity in the implementation of its supply chain management system, to lodge within 14 days of the decision or action a written objection or complaint to the municipality or municipal entity against the decision or action.

Include all lodged complaints

3.3 Unauthorised Expenditure According to circular 68

Process to be followed when dealing with unauthorised, irregular, fruitless and wasteful expenditure Unauthorised expenditure In considering authorisation of unauthorised expenditure, Council must consider the following factors:

i) Has the matter been referred to Council for a determination and decision?	Yes
(ii) Has the nature, extent, grounds and value of the unauthorised expenditure been submitted to Council?	No
(iii) Has the incident been referred to a Council committee for investigation and recommendations?	Yes
(iv) Has it been established whether the Accounting Officer or official or public office bearer that made, permitted or authorised the unauthorised expenditure acted deliberately or in a negligent or grossly negligent manner?	No
(v) Has the Accounting Officer informed Council, the Executive Mayor or the executive committee that a particular decision would result in an unauthorised expenditure as per section 32(3) of the MFMA?	No
(vi) Are there good grounds shown as to why an unauthorised expenditure should be authorised?	No

1. The municipality has not suffered any material loss as a result of the action
2. Sections 28(c) and 28(g) of the MFMA, read together with regulations 23(1), 23(2), 23(4) and 23(6) of the MBRR, discusses when Council may authorise unauthorised expenditure in an adjustments budget. This can be addressed in three different adjustments budgets as follows: (a) Adjustment's budget for unforeseen and unavoidable expenditure: An adjustments budget to allow Council to provide ex post authorisation for unforeseen and unavoidable expenditure that was authorised by the Executive Mayor in terms of section 29 of the MFMA must be tabled in Council at the first available opportunity or within the 60 days after the expenditure was incurred (see section 29(3) of the MFMA).
3. Should either of these timeframes be missed, the unforeseen and unavoidable expenditure must be treated in the same manner as any other type of unauthorised

expenditure, and may still be authorised in one of the other adjustments budgets processes described below.

4. **Main adjustments budget:** In terms of regulation 23(6)(a) of the MBRR, Council may authorise unauthorised expenditure in the adjustments budget which may be tabled in Council "at any time after the mid-year budget and performance assessment has been tabled in the Council, but not later than 28 February of the current year". Therefore, unauthorised expenditure that occurred in the first half of the current financial year may be authorised by Council in this adjustments budget.
5. **Special adjustments budget to authorise unauthorised expenditure:** In terms of regulation 23(6)(b) of the MBRR, Council may authorise unauthorised expenditure in a special adjustments budget tabled in Council when the Executive Mayor tables the annual report in terms of section 127(2) of the MFMA. Where unauthorised expenditure from main adjustment is not identified or investigated in time to include in this adjustments budget, it must be held over to the following adjustments budget process. These special adjustments budget "may only deal with unauthorised expenditure from the previous financial year which the Council is being requested to authorise in terms of section 32(2)(a)(i) of the Act. These special adjustments budget therefore deals with: a) unauthorised expenditure that occurred in the first half of the previous financial year that was not included in the main adjustments budget or that was included but referred back for further investigation or further information; b) unauthorised expenditure that occurred in the second half of the previous financial year, and C) any unauthorised expenditure identified by the Auditor-General during the annual audit process. The timing of this special adjustments budget requires: d) the municipality to report all the unauthorised expenditure in its annual financial statements (thus ensuring transparency regarding its performance with implementing the budget); e) the Auditor-General to audit the municipality's disclosure of its unauthorised expenditure and to add any further unauthorised expenditure identified in the audit process; and f) sufficient time (but also places a time limit) for instances of unauthorised expenditure to be properly investigated before being presented to Council for a decision on whether or not to authorise it; the investigation is normally done by a Council committee.
6. **Recovery of unauthorised expenditure** in all instances of unauthorised expenditure must be recovered from the liable official or political office-bearer, unless the unauthorised expenditure has been authorised by Council in an adjustments budget. Once it has been established who is liable for the unauthorised expenditure, the Accounting Officer must, in writing, request that the liable official or political office-bearer pay the amount within 30

days or in reasonable instalments. If the person fails to comply with the request, the matter must be handed to the municipality's legal division for the recovery of the debt through the normal debt collection process.

7. Municipalities have recently raised concern over non-cash items being classified as unauthorised expenditure owing to the total amount of the budget being exceeded. Such expenditure relates to debt impairment, depreciation, asset impairment, transfers and grants as appropriated in Table A4 (Budgeted Statement of Financial Performance: revenue and expenditure) of the MBRR. Although these expenditures are considered non-cash items as there is no transaction with any service provider or supplier, an under provision during the budget compilation process is a material misstatement of the surplus or deficit position of the municipality. This could be the result of poor budgeting or financial management, or unknown events that gave rise to the asset and debt impairment after the adoption of the budget.

The municipality also have unauthorised expenditure because of this non-cash items and year on year it was raised as a concern by the AG. Writing this off has not assisted the municipality with dealing with the root cause. The none cash items should be adequately budgeted for as the reason for its existence is valid. Had the actual item be cash backed in bank when a building or vehicle reaches its useful life, they could be renewed without leaving things to decay. Generally Recognised Accounting Practices (GRAP) and the former Generally Accepted Municipal Accounting Practice (GAMAP) require municipalities to depreciate assets. Generally, however, municipalities do not apply a depreciation model that will determine the funding to be put aside each financial year to meet future liabilities for the renewal of infrastructure. According to G Van Der Walt in the Journal of Construction Project Management and Innovation, Municipalities generally lack the capacity to plan infrastructure projects in a coordinated way and to plot milestone dependencies on Gantt-charts. In the same journal Mr Van Der Walt published the results of his study he did on the state of infrastructure in the DRKKDM and the most significant challenge highlighted by the respondents (83%) is the limited interaction between the district and local municipalities. Limited interaction causes problems especially for IDP planning and priority-setting of infrastructure projects. The respective Directors: Infrastructure do not adequately plan jointly and there is a general lack of coordination and cooperation. This challenge could be the outcome of politics, but could ironically also be cured by political intervention. A division of responsibilities should be clarified between district and local municipalities in this regard. Respondents (63%) also indicated a lack of coordination between the district and local municipalities and the provincial and national departments. This results in provincial and national departments implementing infrastructure projects unilaterally and without proper consultation with municipalities. Ultimately the

municipalities could be held responsible for the maintenance of these assets within their area of jurisdiction. Sphere-driven infrastructure development should consider the operational capacity and financial implications such forms of development hold for municipalities. The principles of co-operative governance as well as the various mechanisms that are in place to facilitate intergovernmental relations should be utilised to its fullest potential to address this challenge. These mechanisms include Minister-Members of the Executive Committees (MINMECs) and the Mayoral Forums. Ultimately these challenges hinder on the productivity of the unit thus adding to UIF&W. the study was done in 2013 but there haven't been many changes. A further challenge that was identified (54%) is that risk assessment for the entire project life-cycle is not done adequately. Especially financial and legal liability risks should be factored into project planning for new infrastructure. Coupled with keeping poor records, the practice of risk management deserves special attention. Sensitive documents are not properly safeguarded and often simply get lost. In accordance with the National Archives and Records Services Act 43 of 1996 (as amended by Act 36 of 2001), all municipalities should design and maintain a registry of official documentations. The roll-over of funding (budgets) of projects from one financial year to another is not uncommon, which frustrates auditing and complicates accounting practices. This challenge is further complicated by inadequate screening of potential suppliers in the tender evaluation process. Often the tender is awarded based on the lowest cost, without due consideration of the supplier's track record, capacity, and relevant work experience. The article further states that in project governance the most significant challenge that was identified is the lack of alignment between the IDPs of Dr KKDM and its Local Municipalities. This includes the lack of interface between IDPs, Service Delivery and Budget Implementation Plans (SDBIPs) and the Performance Management Systems of the municipality. Such challenges seriously hamper the monitoring of the council and oversight over capital projects. It is clear that municipal infrastructure services play an important role in social and economic development. Such services help to create employment opportunities and provide basic services to the urban poor. However, infrastructure projects should be designed properly and executed efficiently if the benefits are to be maximised.

The CSIR has developed a visual surveying platform (VSP) to assist road engineers and municipalities with the maintenance of road infrastructure by collecting and analysing road data in order to detect and highlight defects. An efficient road network is vital to any economy. In order to ensure the high availability of the road network, it is important to regularly maintain the road infrastructure. The committee mentions this report from the CSIR in response to the RRAMS program which the municipality continues to spent on irregularly which can be fruitless as the AG mentioned in the management report as the fruits of the system cannot be

measured as the locals don't have road infrastructure plans and maintenance plans which will implement RRAMs recommendations.

The VSP consists of a vehicle-mounted sensor system, a desktop client application, and a server backend. The sensor system consists of a high-resolution camera, a global positioning system (GPS) receiver and a computer with peripherals for wireless connectivity. It is used to collect synchronised GPS and video data from the environment. The sensor is mounted onto a vehicle and collects data while it is driven through the area that is to be inspected.

The synchronised data is uploaded to the client application where the video is analysed. The output of the analysis is a list of detections, for example a list of defects such as potholes or faded road markings. Each detection is stored in a local database along with its properties such as type of defect, estimated size and the location. The local desktop client application allows the user to filter and visualise the detections found in videos that the user has collected. At the local level, the analysed data is used by a client to support operational decision-making, for example, maintenance schedules.

The user of a local client system can upload the collected detections to a server hosted at the CSIR. The server uses a technology that was developed at the CSIR, called CMORE. This web-based backend system can accumulate data from multiple client applications in different regions. The accumulated data can then be analysed to identify trends over time and across larger regions. At this level the data analysis can support decision-making at municipal level. The backend system supports a feature that would allow community members to submit reports of road defects directly into the backend system via a mobile application.

Current imported state-of-the-art systems that are used for road measurements are very accurate but can cost more than R15-million each, which limits the number of deployments of such systems. This limitation translates into a lower update frequency and lower coverage. The VSP can be produced at an estimated R500 000. The lower cost allows more units to be deployed which would result in more area coverage and a higher frequency of updates. The VSP provides decision-makers with timeous first-level estimates of the state of the road infrastructure to enable effective planning of further maintenance operations. In this way, the VSP is not seen as a replacement of existing systems, but it is used to better plan the deployment of limited and expensive resources.

The CSIR issued technology evaluation licences to two local repair companies to trial the platform and to investigate the integration of the system into their current workflows.

The analysis module is a key component of the system and it uses a combination of image processing and machine learning algorithms to detect, classify and quantify road defects.

Three modes of operation were investigated during the development of the platform and these are a manual mode, an autonomous mode and a hybrid mode. In the manual mode an operator can watch the video stream and manually detect and tag defects. The size estimation and the geo-tagging of the defect are performed automatically and the detection is added to the database.

In the autonomous mode, the system automatically analyses the video stream using the machine-learning algorithms to detect specific defects before calculating the size and location of the defect.

During the pre-processing stages of the automated algorithm, the frames are extracted from the video stream and the full colour red, green and blue input frames are then converted into the hue, saturation and value (HSV) colour space and the independent channels are extracted. The saturation channel is used by the road detection and feature extraction stages.

During the detection stage, a Gaussian kernel filter is used to create a mask for the road which is then used to extract the road texture from the frame. The detection stage serves to reduce the search area for identifying defects and increases the accuracy by introducing prior information.

A Local Binary Pattern (LBP) feature extractor was applied to the saturation channel of the HSV image of the road. The LBP feature extractor makes use of textural relationships within the image. These features were chosen to make use of the fact that potholes are irregularly defined objects of interest that occur in a uniform background.

The LBP features are then used to train a cascade of classifiers. The method involves training a group of statistical models such that they are each able to weakly classify the data. The group of classifiers is then combined using the method of boosting to produce a single stronger classifier.

During testing, the video data was first processed manually and then automatically by the algorithm. The manual and automatic detections were then compared. The results indicate that the automated detection alone had an accuracy of approximately 89%. The hybrid mode validation would increase the overall accuracy of the system further.

In the hybrid mode the system automatically analyses the video stream and suggests possible defects to an operator who then validates the detection.

Based on feedback from potential clients, the development team decided that the manual mode and hybrid mode would be suitable for early integration into the existing workflows of companies and municipalities that are involved in the maintenance of road infrastructure. The collection of manually detected defects as well as those detections that are positively validated in the hybrid mode would be used as a training dataset to improve the autonomous detector which would be used in future versions of the hybrid mode detector thus allowing it to improve the quality of the suggestions made.

Although defects of different types can be extracted from the video stream, the current version of the visual surveying platform focuses on detecting and estimating the size of potholes. During one investigation the team developed an algorithm to detect road signs. The team has received requests from a road defect repair company for further developing the road sign detector, as they have a need to geo-locate road signs to determine if they are placed correctly or if they are missing.

Future development plans involve continuing to refine the system by incorporating feedback received from companies that the team is currently collaborating with and to meet with potential clients and investors. The team will also investigate the extraction of additional useful information from the video stream that could support decision-making

Expenditures that are NOT classified as unauthorised expenditure given the definition of unauthorised expenditure, overspending of an amount allocated by standard classification on the main budget Table A2 (Budgeted Financial Performance: revenue and expenditure by standard classification), as long as it does not result in overspending of a 'vote' on the main budget Table A3 (Budgeted Financial Performance: revenue and expenditure by municipal vote) and Table A4 (Budgeted Financial Performance: revenue and expenditure (read in conjunction with supporting Table SA1) of the MBRR; and overspending of an amount allocated by standard classification on the main budget Table A5 (Budgeted Capital Expenditure by vote, standard classification and funding) of the MBRR so long as it does not result in overspending of a 'vote' on the main budget Table A5. This was the case in prior years because of the loophole in the SCM policy of the district and it has since been corrected.

Investigations Methodology

The methodology which the committee used to carry out investigations that should make MPAC to be able to make those serious, ethical, principle-based decisions which will be implemented were:

- a) Is the determination of value for money to the institution, this was done by checking all the documentations and site inspections where the goods were delivered. In an instant where services were provided, picture of the event, third party proof and signed registered were tallied to the expenditures. All these will be measures against the specifications and requests. Achieving value for money means that the District must define its requirements clearly and explain these in the tender in order to create certainty of what is exactly wanted.
- b) The second methodology was to determine if there was negligence and malicious intend by the liable person. For this part the committee relied on the report from the Financial Misconduct Board and/or Disciplinary Committee. The process to identify and assess whether the UIF&W was due to fraud or error; design and check if the risk register was responsive to those risks. In order to check this, the committee will conduct one on one interview sessions with all employees who were involved per line item. The committee will further to follow up with those individuals who were mentioned by witnesses during the interviews. The focus will also be on the risk of not detecting a material misstatement resulting from fraud which is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control as stated by the AG.
- c) The third methodology was to check the amounts if they were realistic and market related. The committee had to verify the bids documents and price quotations and request a sample of the test of the market. This enabled the committee to know if there were unrealistic price variations. That portion where an over pricing could be proven would have been the recoverable amount should point a) and b) be met.

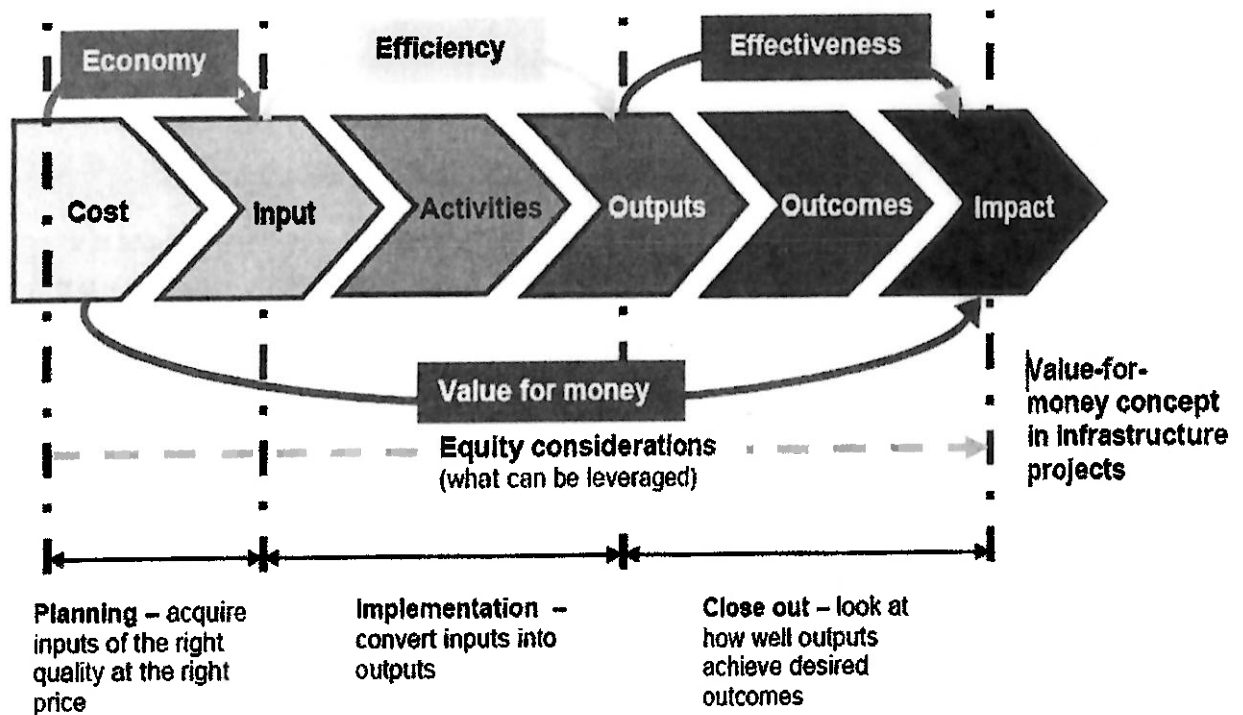
The investigation must provide the MPAC with at least the following (a) root causes that led to the transgression; (b) impact of the transgression; (c) fraudulent, corrupt or other criminal conduct; (d) employee(s) responsible for the irregular expenditure; (e) whether the department, constitutional institution or public entity suffered a loss; (f) whether the matter must be referred to the South Africa Police Service; and (g) any breakdowns in the designed internal controls and the impact thereof.

1. Minimum requirements in determining losses

- i) Determination
- ii) Investigation

- iii) Calculation of debt
 - iv) Raising of debtor
 - v) Recovery
 - vi) Write-off of debt
 - vii) Reporting
2. Identification of fraudulent transactions
 3. Recovery processes
 4. Reporting of alleged and confirmed criminal acts

Below the table shows how value for money is determined:



Value for money determination

Any person determining whether a price is an excessive price must determine if that price is higher than a competitive price and whether such difference is unreasonable, determined by taking into account all relevant factors, which may include:

- (a) The respondent's price-cost margin, internal rate of return, return on capital invested or profit history;

(b) The respondent's prices for the goods or services—(i) in markets in which there are competing products;(ii) to customers in other geographic markets;(iii) for similar products in other markets; and(iv) historically.

c) bids should always be valued for functionality and price in order to ensure value for money is received. The PPPFA requires that first the functionality should be determined thereafter the price is evaluated

3.4 Unauthorised Expenditure According to Preferential Procurement Policy Framework Act no 5 of 2000: preferential procurement regulations of 2017

- a) According to the PPPFA long term contract" means a contract with a duration period exceeding one year; however, in the municipality a long-term contract is defined by a contract which is less than three years. This is in contradiction with the PPFA definition of long-term contract. Appointment of consultants in terms of the supply chain management policy the Accounting Officer may be allowed to procure consulting services provided that any Treasury guidelines in respect of consulting services are taken into account when such procurements are made.
- b) A contract for the provision of consultancy services to a municipality or municipal entity must be procured through competitive bids if - (a) the value of the contract exceeds R200 000 VAT included); or (b) the duration period of the contract exceeds one year. In addition to any requirements prescribed by these Regulations for competitive bids, bidders must furnish the municipality or municipal entity with particulars of (a) all consultancy services provided to an organ of state in the last five years; and (b) any similar consultancy services provided to an organ of state in the last five years. The municipality or municipal entity must ensure that copyright in any document produced, and the patent rights or ownership in any plant, machinery, thing, system or process designed or devised, by a consultant in the course of the consultancy service is vested in the municipality or entity. The municipality did not comply with the above section of the PPPFA because the copyright of documents produced and ownership of machinery could not be obtained when needed for work purposes. The prior year AFS and supporting documents couldn't be obtained from PWC when the Agency CEO needed copies as he couldn't find the documents in the offices. The system used for Asset management can't be utilised by the municipality without them assisting.

3.5 Unauthorised Expenditure According to Municipal Systems Act

Responsibilities of municipalities when providing services through service delivery agreements with external mechanisms section 81 (1) of Municipal Systems Act states that if a municipal service is provided through a service delivery agreement in terms of section 76(h) of Municipal Systems Act, the municipality remains responsible for ensuring that that service is provided to the local community, and accordingly must regulate the provision of the service, in accordance with section 41; **(b) states that the municipality should monitor and assess the implementation of the agreement**, including the performance of the service provider in accordance with section 41: (c) perform its functions and exercise its powers in terms of Chapters 5 and 6 if the municipal service in question falls within a development priority or objective in terms of the municipality's integrated development plan;

The municipality is responsible to ensure that the services of external providers are monitored and assessed and that the SLA is implemented. This is the reason that in the Annual Report there is that part of assessment. However, the providers assessed are for the delivered service. The short-term contracts which are less than 3 years are not assessed. The assessment is done at the end of the term of contract. Leaving out the monitoring and assessment part during the validity of the contract. Most services procured by SLA are for consulting work were at the end of the term the product is a report.

The act further states that within a tariff policy determined by the municipal Council in terms of section 74, the municipality controls the setting and adjustment of tariffs by the service provider for the municipal service in question; and generally, exercise its service authority so as to ensure uninterrupted delivery of the service in the best interest of the local community.

This not done in the municipality where the tariffs are set according to a policy for service providers of consultation work. There are not min and max amounts to be charged for a particular service in the SCM policy. The municipality relies on what is available in the budget and the specifications of the service in the market. Even for catering services there is no amounts to say breakfast is maximum R95, lunch R130 and dinner R150 like in the S&T policy.

A municipality, through a service delivery agreement may assign to a service provider responsibility for (i) developing and implementing detailed service delivery plans within the

framework of the municipality's integrated development plan: (ii) the operational planning, management and provision of the municipal service; (iii) undelaying social and economic development that is directly related to the provision of the service; (iv) customer management; (v) managing its own accounting, financial management, budgeting, investment and borrowing activities within a framework of transparency, accountability, reporting and financial control determined by the municipality, subject to applicable municipal finance management legislation; (vi) the collection of service fees for its own account from users of services in accordance with the municipal Council's tariff policy in accordance with the credit control measures established in terms of Chapter 9; (h) may pass onto the service provider, through a transparent system that must be subject to performance monitoring and audit. MPAC has raised concern with regard to the municipality soliciting the services of a service provider where there are employees hired to do the work. The salary bill of the municipality has been over 51% for the past five years but even so the municipality still use consultants in some areas. It is like paying double for one service but getting only one item back. The AG has also raised a concern since the work done by consultants is not perfect some adjustments have to always be done to the AFS. What is of great concern is that there will be no transfer of skill to the employees from the service provider. This happens even with the existence of the clause in SLA which talks to transfer of skills.

Internal staff must ensure continuity to the service if the service provider is placed under judicial management, becomes insolvent, is liquidated or is for any reason unable to continue performing its functions in terms of the service delivery agreement; and (e) must, where applicable, take over the municipal service, including all assets, when the service delivery agreement expires or is terminated. This is said with the assumption

The **MSA** states that a Municipal Council has the right to set, review or adjust the tariffs within its tariff policy. Such will assist the municipality with pricing and budgeting thus limiting unauthorised expenditures on signed contracts. The service delivery agreement may provide for the adjustment of tariffs by the service provider within the limitations set by the municipal Council. A service delivery agreement may be wended by agreement between the parties, except where an agreement has been concluded following a competitive bidding process, in which case an amendment can only be made after the local community has been given

(a) reasonable notice of the intention to amend the agreement and the reasons for the proposed amendment: and

(b) sufficient opportunity makes representations to the municipality,

(c) No Councillor or staff member of a municipality may share in tiny profits or improperly receive any benefits from a service provider providing a municipal service in terms of a service delivery.

This then means that the amounts which the public are aware of per service level agreement will not be true as the unauthorised expenditure amounts per service providers are not then put for public scrutiny.

In most instances in the District after the service provider has left for any of the above reasons, the municipality is unable to provide the service on its own. When the need arises again another tender will be advertised.

3.6 Panels and regulations 36 Unauthorised expenditure

In 20...the municipality went on tender for various panels of service providers. The MPAC has requested the information with regards to the original tender documents and all member panel. The information never reached MPAC. However, the irregular expenditure register is mainly from the use of panels from prior years. It is of interest to verify that some expenditures within the panels were not unauthorised in nature. Point 3.2 (ii) in the National Treasury Establishment of MPACs guideline states that one of the core functions of MPACs is to assist with the conclusion of matters that may not be finalized, point (v) further elaborates that the MPACs will do Oversight in order to recommend or undertake any investigation in its area of responsibility, after reviewing any investigation report already undertaken by the municipality or the Audit Committee.

Regulation 16 of the SCM regulations states how written or verbal quotations should be obtained and it says the supply chain management policy must stipulate the conditions for the procurement of goods or services through written or verbal quotations, which must include conditions stating that quotations must be obtained from at least three different providers preferably from, but not limited to, providers whose names appear on the list of accredited prospective providers of the municipality or municipal entity, provided that if quotations are obtained from providers who are not listed, such providers must meet the listing criteria in the supply chain management policy required by regulation 14(l)(b) and that, to the extent feasible, providers must be requested to submit such quotations in writing; that if it is not possible to obtain at least three quotations, the reasons must be recorded and reported quarterly to the accounting officer or another official designated by the accounting officer; that the accounting

officer must record the names of the potential providers requested to provide such quotations with their quoted prices; and that if a quotation was submitted verbally, the order may be placed only against written confirmation by the selected provider.

The committee to further check the audit report and management letter where there were findings on the panels, a letter written to the AG requesting such information to finalise the report on panels, contracted services which are in the report.

Regulation 18(c) states that the accounting officer must take all reasonable steps to ensure that the procurement of goods and services through written or verbal quotations or formal written price quotations is not abused;

The matters of panels have been outstanding for the whole past term and only the panel of accommodation was concluded even when there were expenditures which occurred after the Council resolution of wring off, the committee should request POE of those transactions and investigate on why procurement happened after Council resolved that this should be stopped as contracts were ending and there were irregular, but management continued purchasing on expired contract with an existence of a Council resolution which prohibited such extensions. This added to the unauthorised expenditure.

National Treasury Circular 53 states that "Functionality" means the measurement according to redetermined norms of a service or commodity designed to be practical and useful, working or operating, taking into account quality, reliability, viability and durability of a service or commodity. The need to invite and evaluate bids on the basis of functionality depends on the nature of the required commodity or service. When functionality is utilised as an evaluation criterion, paragraphs below must be adhered to. When inviting bids an

- institution must indicate: -
- (i) whether the bids will be evaluated on functionality;
 - (ii) the evaluation criteria for measuring functionality;
 - (iii) the weight of each criterion; and
 - (iv) the applicable values as well as the minimum threshold for functionality

The evaluation of the bids must be conducted in the following two stages: Firstly, the assessment of functionality must be done in terms of the evaluation criteria and the minimum threshold referred to above. A bid must be disqualified if it fails to meet the minimum threshold for functionality as per the bid invitation.

The municipality failed to fully comply with the section hence the Audit findings on the irregular tenders. It is imperative to know if the bidder will be able to function given the minimum threshold to avoid having such unfair extra payments to a service provider. Even when the contract allows for variation amount which considers price changes one should take note that such amounts are not meant to be used unless the existence of the said terms. Those amounts are pre-existing and should be known by all bidders however for the amount to end in the unauthorized expenditure it shows that the necessary approvals were not done.

Point 15 (3) of the Municipal Regulations On Financial Misconduct Procedures and Criminal Proceedings states that if the Executive Mayor, the Accounting Officer or the chairperson of the board of directors, as the case may be, is of the view that the alleged financial misconduct or financial offence may have a significant impact on the finances of the municipality, and that the funds need to be recovered from the alleged transgressor concerned, the Executive Mayor must request the Speaker of the municipal Council to convene a special meeting of the Council to discuss the recoverability of the funds in accordance with section 32 of the MFMA.

Regulation 17 A encourages municipalities that they must establish reporting procedures for persons to report allegations of financial misconduct and financial offences on a confidential basis; and make public the reporting procedures in accordance with section 21(1)(a) and (b) of the Municipal Systems Act. Municipal Supply Chain Regulation 38 (1) prescribes that a supply chain management policy must provide measures for the combating of abuse of the supply chain management system, and must enable the Accounting Officer, among others, to take all reasonable steps to prevent such abuse; reject the bid of any bidder if that bidder or any of its directors has abused the supply chain management system of the municipality or municipal entity or has committed any improper conduct in relation to such system; and cancel a contract awarded to a person if the person committed any corrupt or fraudulent act during the bidding process or the execution of the contract.

Section 4 (1) (b) (iii) of the Competition Act No. 89 of 1998, as amended, prohibits an agreement between, or concerted practice by, firms, or a decision by an association of firms. The Competition Act No. 89 of 1998 (2) prohibits an agreement to engage in a restrictive horizontal practice referred to in subsection (1)(b) is presumed to exist between two or more firms if-(a) anyone of those firms owns a significant interest in the other, or they have at least one director or substantial shareholder in common; and (Section 4(2)(a) substituted by section 3(c) of Act 39 of 2000) (b) any combination of those firms engages in that restrictive horizontal practice.

A presumption contemplated in subsection (2) may be rebutted if a firm, director or shareholder concerned establishes that a reasonable basis exists to conclude that the practice referred to in subsection (1)(b) was a normal commercial response to conditions prevailing in that market. An application should be done to the commission in terms of section. Competition Act No. 89 of 1998 5(1) states that an agreement between parties in a vertical relationship is prohibited if it has the effect of substantially preventing or lessening competition in a market, unless a party to the agreement can prove that any technological, efficiency or other pro-competitive, gain resulting from that agreement outweighs that effect

A vertical relationship according to the Competition Act means the relationship between a firm and its suppliers, its customers or both. The practice of minimum resale price maintenance is prohibited. Despite that a supplier or producer may recommend a minimum resale price to the reseller of a good or service provided. The supplier or producer makes it clear to the reseller that the recommendation is not binding; and if the product has its price stated on it, the words "recommended price" appear next to the stated price.

Therefore, when requesting quotations and when bids are received the District should also ensure that all those quotes are really from different companies and not only by names. But they should also check that one director is not the one submitted more than one bid or quotation.

A firm is dominant in a market if-(a) it has at least 45% of that market;(b) it has at least 35%, but less than 45%, of that market, unless it can show that it does not have market power; or(c) it has less than 35% of that market, but has market power. It is abuse of dominance when a monopoly firm according to section 8(1)(d)(ii) of the competition act refuse to supply scarce goods or services to a competitor or customer when supplying those goods or services is economically feasible. Complex monopoly conduct subsists within the market for any particular goods or services if-(a) at least 75% of the goods or services in that market are supplied to, or by, five or fewer firms;

Proof that the market was tested before a service provider is chosen should also be attached at all times. The reason for not following processes which is always given of "sole service Provider" should clearly be according to the definition above. What is surprising a service provider will be taken who is not within the District but quotes of those whom are also not within the District will not be there proving that quotations were requested. Meaning that a decision was taken to procure irregularly in the first instance.

3.8. COMPETITION ACT 89 of 1998

The Competition Commission, acting within its functions set out in section 21(1), may conduct a market inquiry at any time, subject to subsections (2) to (6)(i) if it has reason to believe that any feature or combination of features of a market for any goods or services impedes, distorts or restricts competition within that market. An adverse effect on competition is established if any feature, or combination of features, of a market for goods or services impedes, restricts or distorts competition in that market. The District has had several protest marches from the service providers with the District claiming that they are not given an opportunity to provide services and that there are a number of barriers to entry within the District. The matter must be resolved properly and MPAC has to look at this matter to ensure proper accountability by the administration.

The Competition Commission must, at least 20 business days before the commencement of a market inquiry, publish a notice in the Gazette announcing the establishment of the market inquiry, setting out the terms of reference for the market inquiry and inviting members of the public to provide written representations to the market inquiry. The barriers to entry in the market, the regulation of the market, including the instruments in place to foster transformation in the market and past or current advantage that is not due to the respondent's own commercial efforts or investment, such as direct or indirect state support for a firm or firms in the market should be explored by the commission in attempt to assist the District to rectify this irregularity.

Any action aimed at addressing this matter must be reasonable and practicable, taking into account relevant factors, including:

- a) The nature and extent of the adverse effect on competition;
- b) the nature and extent of the remedial action;
- c) The relation between the adverse effect on competition and the remedial action;
- d) The likely effect of the remedial action on competition in the market that is the subject of the market inquiry and any related markets;
- e) The availability of less restrictive means to remedy, mitigate or prevent the adverse effect on competition; and
- f) Any other relevant factor arising from any information obtained by the Competition Commission during the market inquiry. Before the completion of the market inquiry, the Competition Commission must take appropriate steps to communicate, and where

necessary on a confidential basis, to any person who is materially affected by any provisional finding, decision, remedial action or recommendation of the market inquiry in terms of this section and call for comments from them.

COMPETITION ACT 89 of 1998 states that the Competition Commission must take reasonable steps to promote the participation of small and medium businesses, who have a material interest in the inquiry and are, in the opinion of the Competition Commission, not adequately represented. The competition commission investigators have powers according to the act to take extracts from, or make copies of, any book or document that is on or in the premises that has a bearing on the investigation. The commission has the right to use any computer system on the premises, or require assistance of any person on the premises to use that computer system, with the aim to

- i. Search any data contained in or available to that computer system;
- ii. Reproduce any record from that data; and
- iii. Seize any output from that computer for examination and copying; and(h) attach and, if necessary, remove from the premises for examination and safekeeping, anything that has a bearing on the investigations

4. Findings

- a) According to section 8.3(1)(d) of the DRKKDM SCM Policy the responsibility is with the Director/manager responsible for the service to ensure proper contract and project management of every contract and/or project undertaken by his/her directorate. In this regard even when the administration of the contracts is with BTO according to section 8(1)(i) of the same policy It doesn't remove the Director/ Manager from the responsibility. Section 13.14 of the policy further says a guideline, which provides a description of the roles and responsibilities of a contract manager during the contract administration stage, must be documented. Section 13(15) of the policy the contract manager will however remain ultimately responsible and accountable for the performance of the contract. The Municipal Manager must take all reasonable steps to ensure that the procurement of goods and services through written or verbal quotations is not abused and that full and complete records of all such procurements are kept including the date of the procurement, the goods or services procured, the selected provider, the details and prices of the other providers and any other relevant information. Proper records regarding all aspects of the contract must accordingly be maintained. The contract manager shall be responsible for ensuring that the Municipality has, on the appropriate control sheet, copies of all

procurement documents, bids, awards, notices and other written communications. Section 4.2.1.4 of the SCM policy states that the approvals or acceptances at each gate shall be retained for record and audit purposes for a period of not less than five years of such acceptance or approval in a secured environment, unless otherwise determined in terms of the National Archives and Record Services of South Africa Act.

- b) According to section 8.4(3) of the DRKKDM SCM Policy The CFO is responsible for the conducting of procurement audits of the entire Supply Chain Management System to identify successes and/or failures and/or unauthorised, irregular, fruitless and wasteful expenditure and to report on any findings which are not in accordance with the provisions of this policy to the Municipal Manager. This section does not have timelines in the policy which has led to UIF&W only being dealt with during the external audit and the evidence that the MM was made aware of each item in the register during the year couldn't be obtained by MPAC.
- c) The DRKKDM SCM Policy section 11(3)(a) states that in order to achieve effective demand management, the manager of the SCMU must continuously ensure that efficient and effective provisioning and procurement systems and practices are implemented to enable the Municipality to deliver the required quantity and quality of services to the communities. This is very crucial especially in those contracts which are for 3 to 5 years. The register has panels and regulation 32/36 contracts where this element was not ensured from the onset.
- d) Contracts of less than three years procedure not included in the MFMA and the municipality does not have a clause dealing with short term contracts.
- e) The municipal website were all the regulated items should be posted were not there. This was in transgression with Municipal Systems Act chapter 4 and MFMA section 75.
- f) The DRKKDM SCM Policy section 12.1 (3) says that goods and/or services may not be deliberately divided into parts or items of a lesser value merely to avoid complying with the requirements of SMS policy and when transaction values are determined for procurements consisting of different parts or items it must, in as far as possible, be treated, dealt with and be calculated as a single transaction. However, the policy does not say how then can this be avoided. It does not say how can the employees implement this section. This is a loophole in the policy.

- g) The full POE which includes a record of the names of the potential providers requested to provide quotations, together with their quoted prices the Municipal Manager must always keep it. This information couldn't however be obtained when requested.
- h) The Municipality must attempt to promote ongoing competition amongst providers of goods and services by inviting such providers to submit formal written price quotations on a rotational basis as stated by section 12.6(1) of the DRKKDM SCM Policy, this was not done according to the CFO with the panels in prior years hence the register increased drastically. The municipality should investigate exactly how panels are supposed to be utilized to avoid future occurrence of irregular expenditure caused by the use of panels.
- i) Fraud and Corruption in the municipality is left to the individual to report, this is a serious loophole because if those who are aware of the details of fraud and corruption chooses not to report them, then it appears as if nothing has happened in that regard.
- j) The SCM policy says that for all contract periods equal to or exceeding 1 (one) year, an appropriate contract price adjustment formula must be specified in the bid documents. In general, if contract periods do not exceed 1 (one) year, the bid shall be a fixed price bid and not subject to contract price adjustment. CHECK WHY THERE WERE PRICE INCREASES WHICH LED TO THEM BEING INCLUDED IN THE UNAUTHORISED EXPEDITURE
- k) Proper records regarding all aspects of the contract must accordingly be maintained. The contract manager shall be responsible for ensuring that the Municipality has, on the appropriate control sheet, copies of all procurement documents, bids, awards, notices and other written communications however when records are needed in the District they can't be found.
- l) The SCM policy was not fully implemented and some elements not done was not reported to Council.
- m) The reason given for wrong classifications should be elaborated as treasury issues training and circulars to avoid such and the system vendors knows all this information. The classifications are either caused by e.g., negligence
- n) Records are missing and nothing is being done to recover them or measures to increase protection of records are not taken.
- o) Government Gazette number 32703 the SIU did investigations relating to employee related in 2009 where allegations were:

1. The appointment, extension of appointment, and promotion of municipal staff contrary to the prescripts of applicable laws, municipal policies and procedures.
2. The external manipulation of and undue preference in the appointment and promotion of municipal staff. District
3. The disproportionate appointment and excessive remuneration of municipal staff.
4. The appointment and disproportionate remuneration of under qualified and unsuitable candidates in municipal staff establishments.
5. The remuneration of non-performing and underperforming municipal staff without taking appropriate disciplinary steps against such staff.
6. Losses of municipal funds due to theft, fraud and misallocation.
7. Disproportionate, wasteful and irregular expenditure of municipal funds.
8. Mismanagement of expenditure of municipal funds and resources, and the accumulation of municipal debt.
9. Losses to municipalities caused by inadequate management of, and control over municipal contracts and resources.
10. The procurement and alienation of goods and services contrary to the provisions of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003), and other applicable laws, as well as municipal policy and procedures, including - (a) the failure to procure and alienate according to a system that is fair, competitive, equitable, transparent and cost-effective; (b) the external influence over, and manipulation of procurement and alienation processes; (c) undue preference to and favouring of certain parties in the awarding of contracts; (d) the impairment of the independence and integrity of bid structures and processes; and (e) the unnecessary procurement of services of external service providers to perform municipal services.
11. The alienation of municipal land contrary to the provisions of section 14 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003), and not by way of a fair, competitive, equitable, transparent and cost-effective process.
12. Interference by Councillors in the administration of municipal affairs in contravention of the applicable provisions of the Local Government: Municipal

Systems Act, 2000 (Act No. 32 of 2000), and the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

13. The misuse and misappropriation of funds deriving from the Municipal Infrastructure Grant.

14. The misuse of municipal resources for private benefit.

The Following Should Be Noted With Great Concern:

1. Items which were irregularly procured are included in the unauthorized expenditure. According to the DORA 202122 SECTION 32 Expenditure of an allocation in Part B of Schedule 4 or Part B of Schedule 5 contrary to the DORA is irregular expenditure in terms of the Municipal Finance Management Act, except if it is unauthorised expenditure in terms of the Municipal Finance Management Act. Recognising the same item twice exaggerates the UIF&W amount and will lead to confusion in terms of recommending to Council. So, the item should be looked at one time both the irregular and the unauthorised.
2. Why were budget increases not considered during the budget processes?
3. The MM to check if the municipal bank account was not overdrawn because of the unauthorised. If this was the case the bank interest charged or the over withdrawal interest amount should be included when calculating the amount to be paid. That way two items in the register will be investigated.
4. According to the DR Kenneth Kaunda District Municipality SCM Policy whenever there are serious and material non-compliance, problems or deviations in the implementation of this policy, immediately the MM must submit a report on such matters to the Council. However only reconciliations of deviation amounts have been submitted to Council the imperative items which led to UIF&W are not reported. It will only be noticed after the AGs report that the UIF&W for the year has increased.
5. Each official must take appropriate steps to prevent any unauthorised, irregular, fruitless and wasteful expenditure in his/her area of responsibility. Meaning that each line item in the register one person cannot be held accountable alone, those who were charged with the responsibility should also be held accountable according to the

municipality's systems of delegations. Those who are accountable and those who are responsible should be put in the register as persons liable.

6. A person who has at any time been removed from any office of trust on account of misconduct or dishonesty according to the Municipal Regulations On Financial Misconduct Procedures And Criminal Proceedings that person is prohibited to be part of the Financial Misconduct Board, however against this prohibition the MM appointed a municipal legal manager who had been suspended before by the municipality.
7. The national treasury stated in the budget circular that it has been observed over the previous years that salary increases were above inflation. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC. The District to give clarity if the cause of unauthorized expenditure on salaries wasn't caused by this observation or by irregular appointments which were not authorized through a budget

End of the UIF&W report

Pictures of the Site inspection, MPAC meetings during the Oversight process, Public Participation and Management interviews

MPAC PUBLIC PARTICIPATION 10 MARCH 2022, BANQUETTE HALL – CITY OF MATLOSANA, 15H00



Entrance to the venue



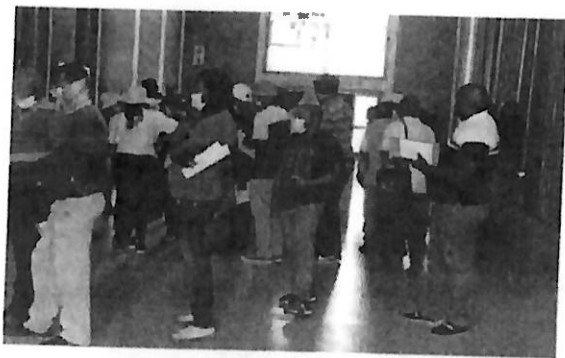
covid 19 protocols observed



Security checking



registration on public participants



registrations



Participants



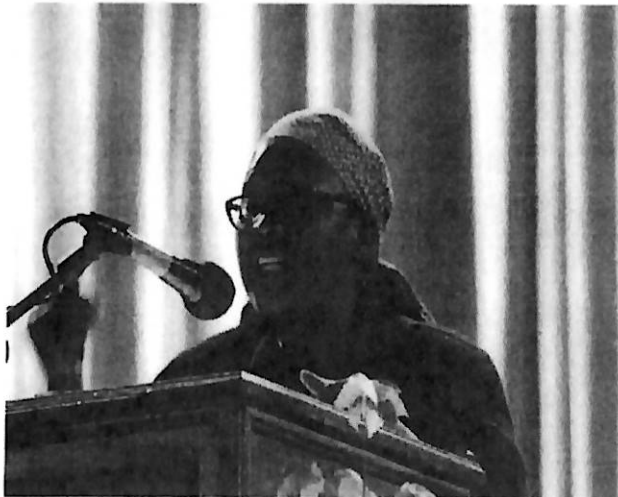
participants inside the hall



MPAC Chairperson Cllr Mangesi and Mr. ... translator opening the Speaker of Council Cllr Nxozana welcoming

Meeting

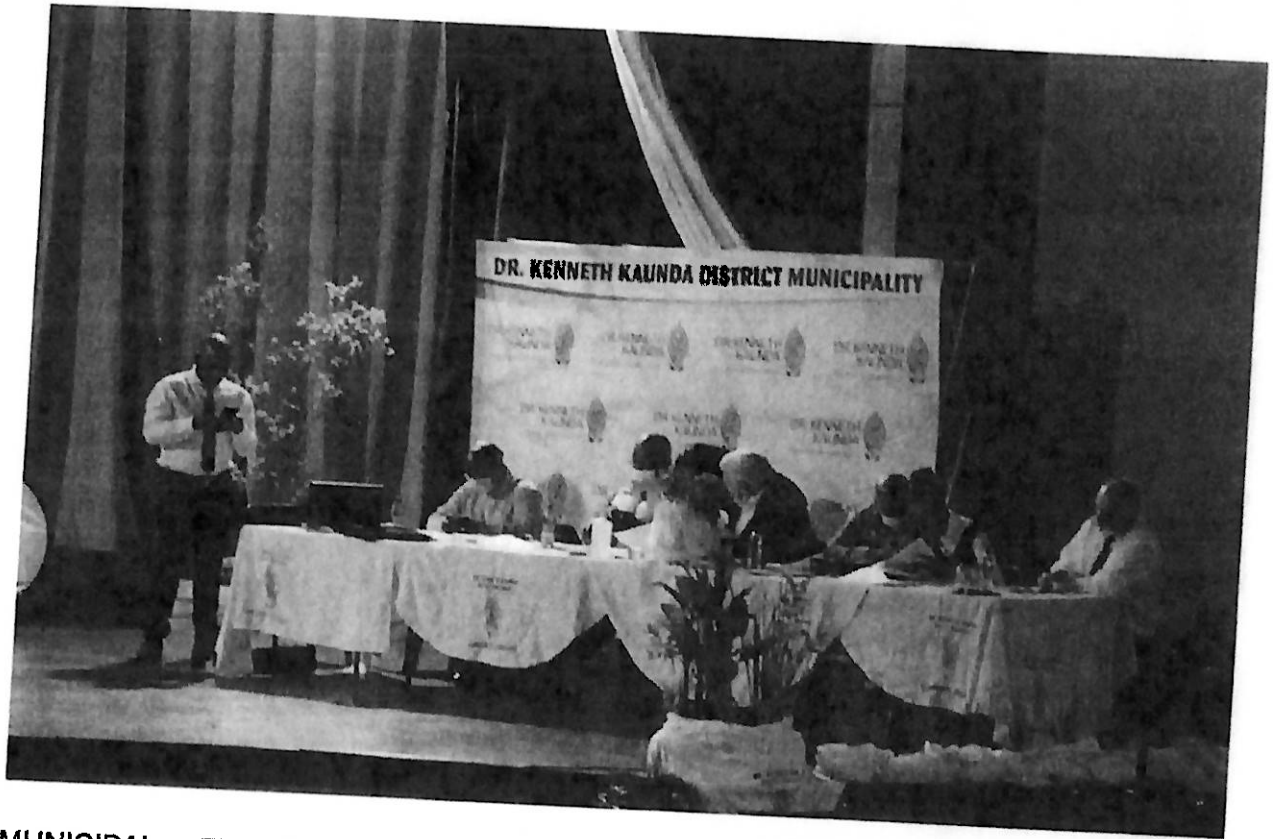
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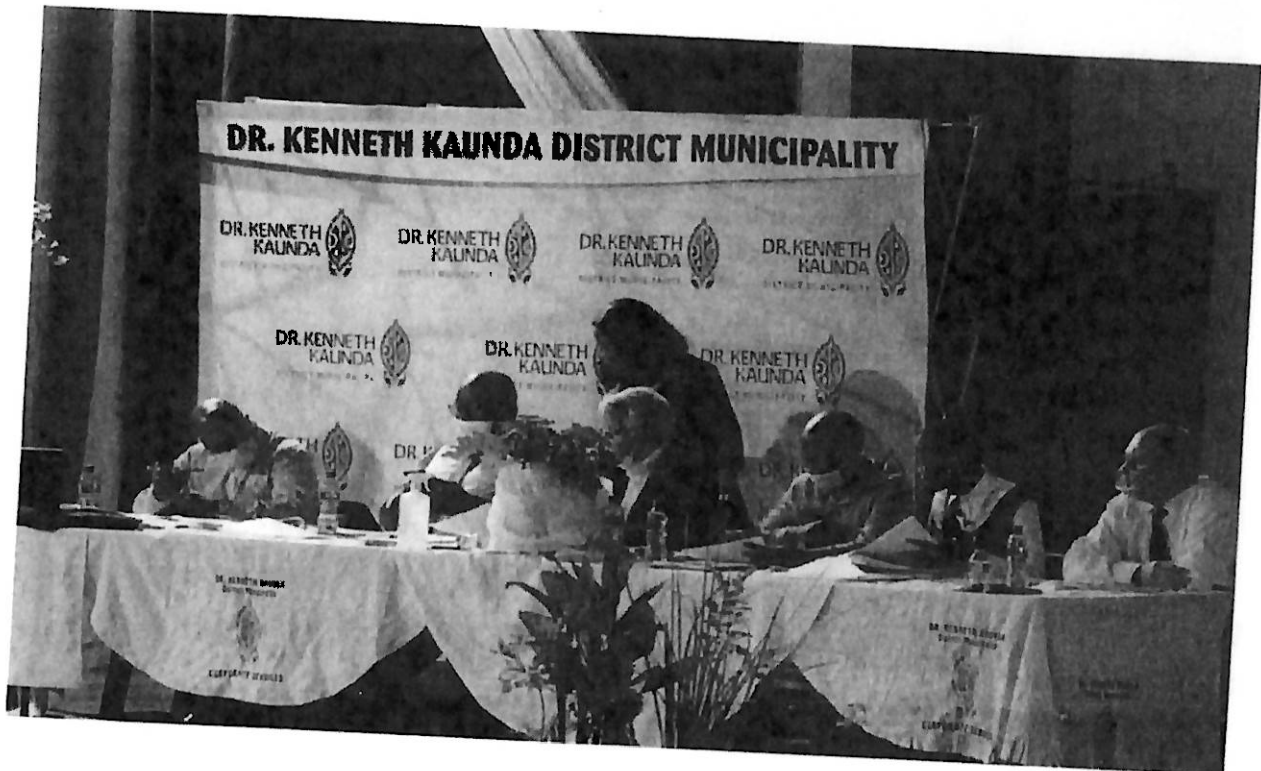
Opening prayer by Rev: replace picture of the Municipality

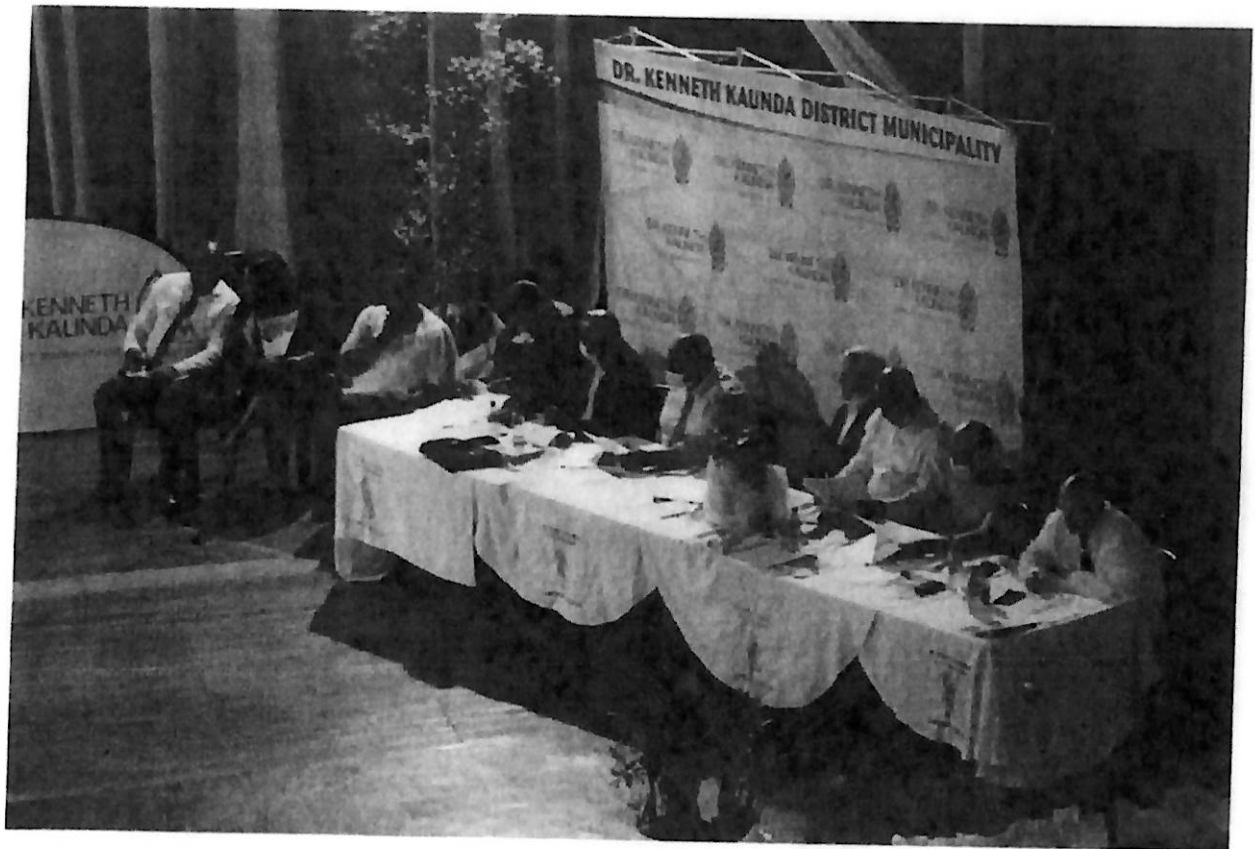
The Executive Mayor – Cllr Num giving the state

MPAC MEMBERS TABLING THE ANNUAL REPORT

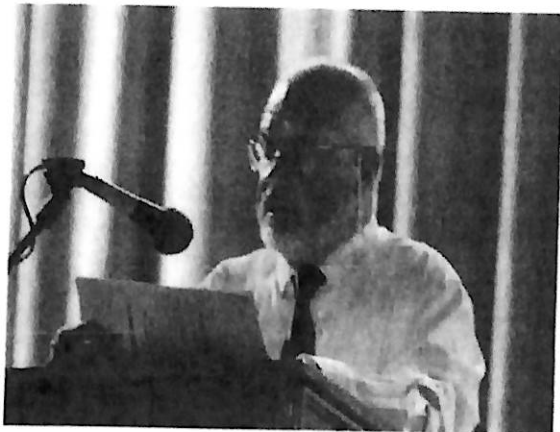


MUNICIPAL PUBLIC ACCOUNT COMMITTEE MEMBERS DURING PUBLIC PARTICIPATION

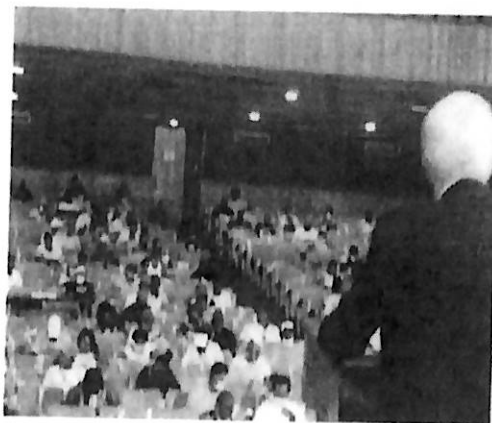




MPAC MEMBERS TABLING ANNUAL REPORT TO PUBLIC FOR 2020/21 FINANCIAL YEAR



Cllr Jordaan – MPAC Member



Cllr Hattingh – MPAC member

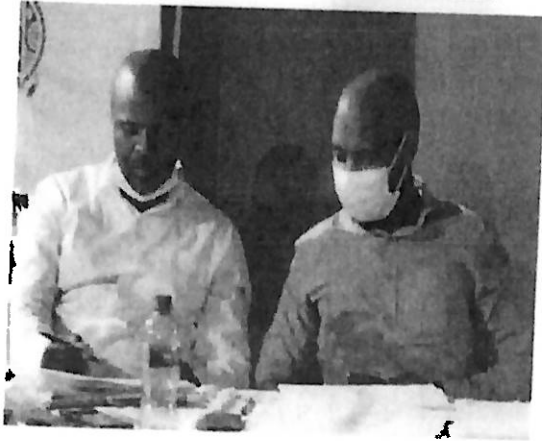


Cllr Rantekane- MPAC member

MPAC members



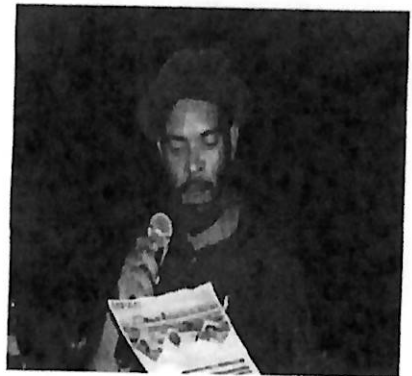
Cllr Motlhoiwa * Cllr Sesana – MPAC members



Cllr Jonas & Cllr Shuping – MPAC

MEMBERS OF PUBLIC ASKING QUESTIONS DURING PUBLIC PARTICIPATION
10/03/2022





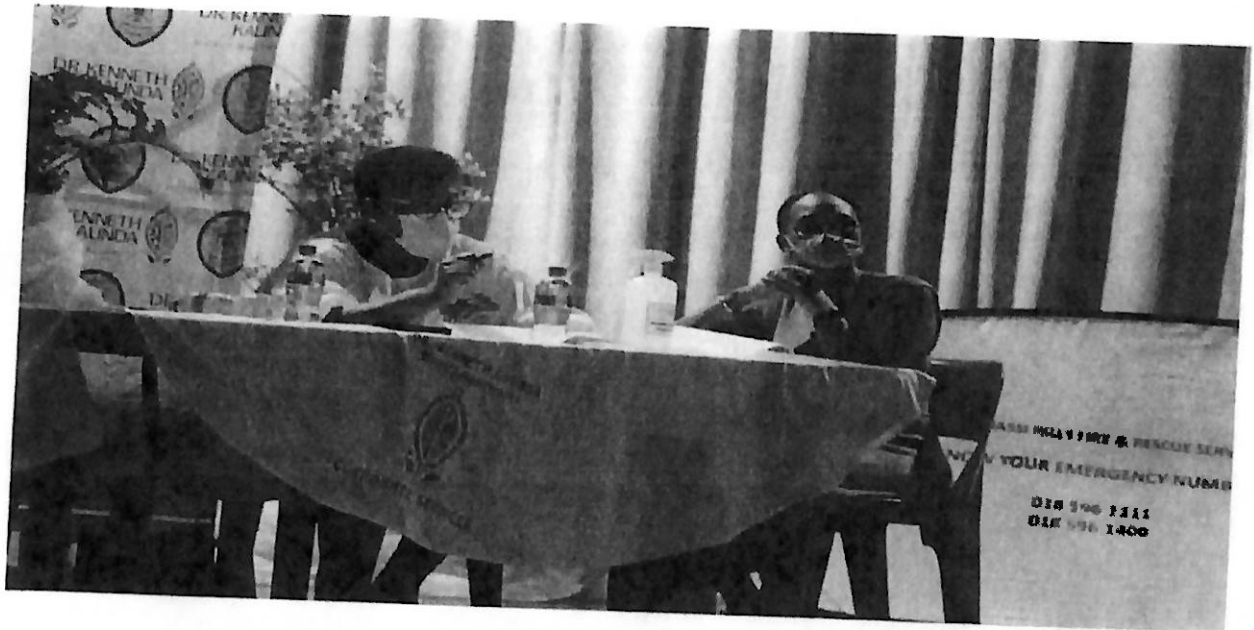


THE EXECUTIVE AND MANAGEMENT READY FOR ANSWERING AND GIVE CLARITIES



CLLR NUM – THE EXECUTIVE MAYOR AND CLLR MOLAPISI – MMC FOR CORPORATE SERVICES

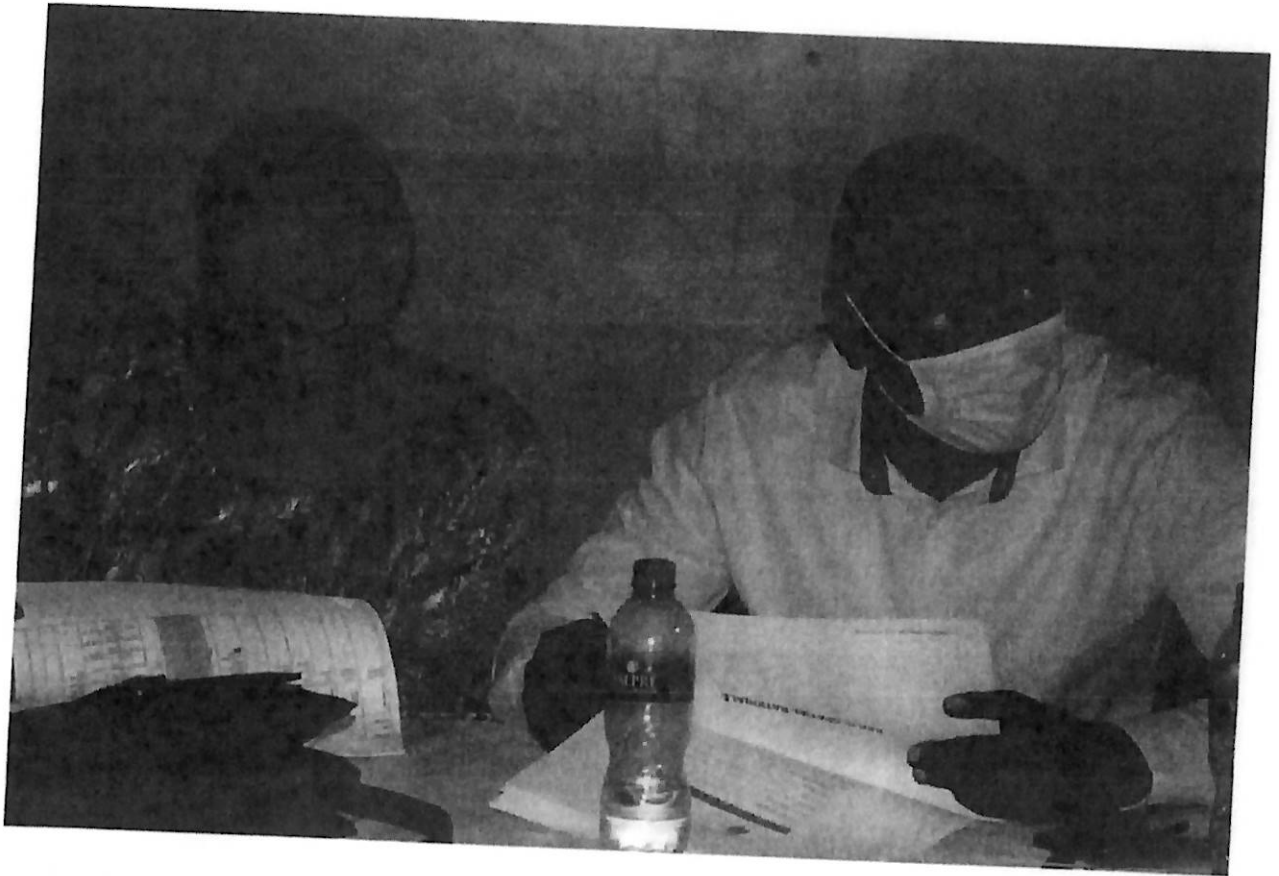




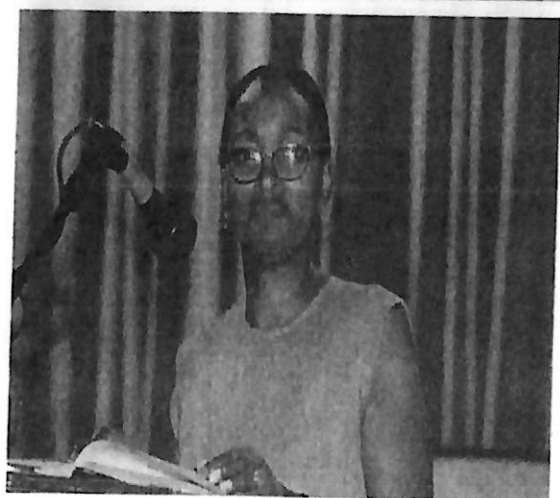
CLLR MAKGATE MMEC FOR ENVIRONMENTAL HEALTH AND ACTING MM – MS ABRAMA



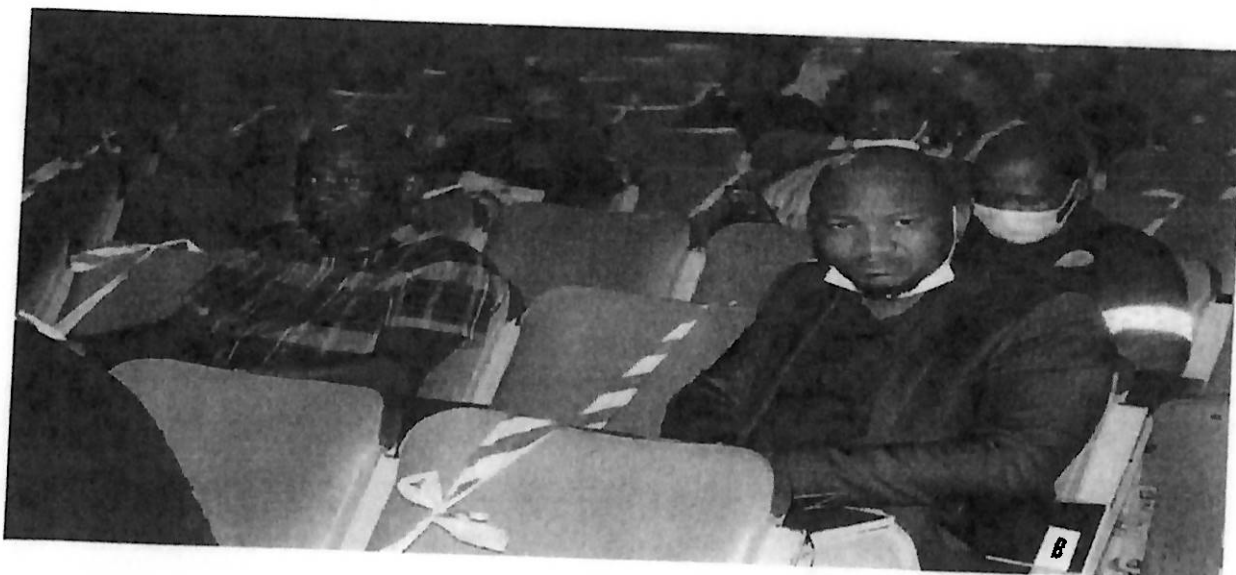
CLLR MATSAPULA – MMC FOR; CLLR LESIE SINGLE WHIP; CLLR NXOZANA – SPEAKER OF COUNCIL



CLLR THABANCHU MMC FOR FINANCE CCLR MMC



MANAGEMENT LED BY THE ACTING MUNICIPAL MANAGER – MS ABRAMS



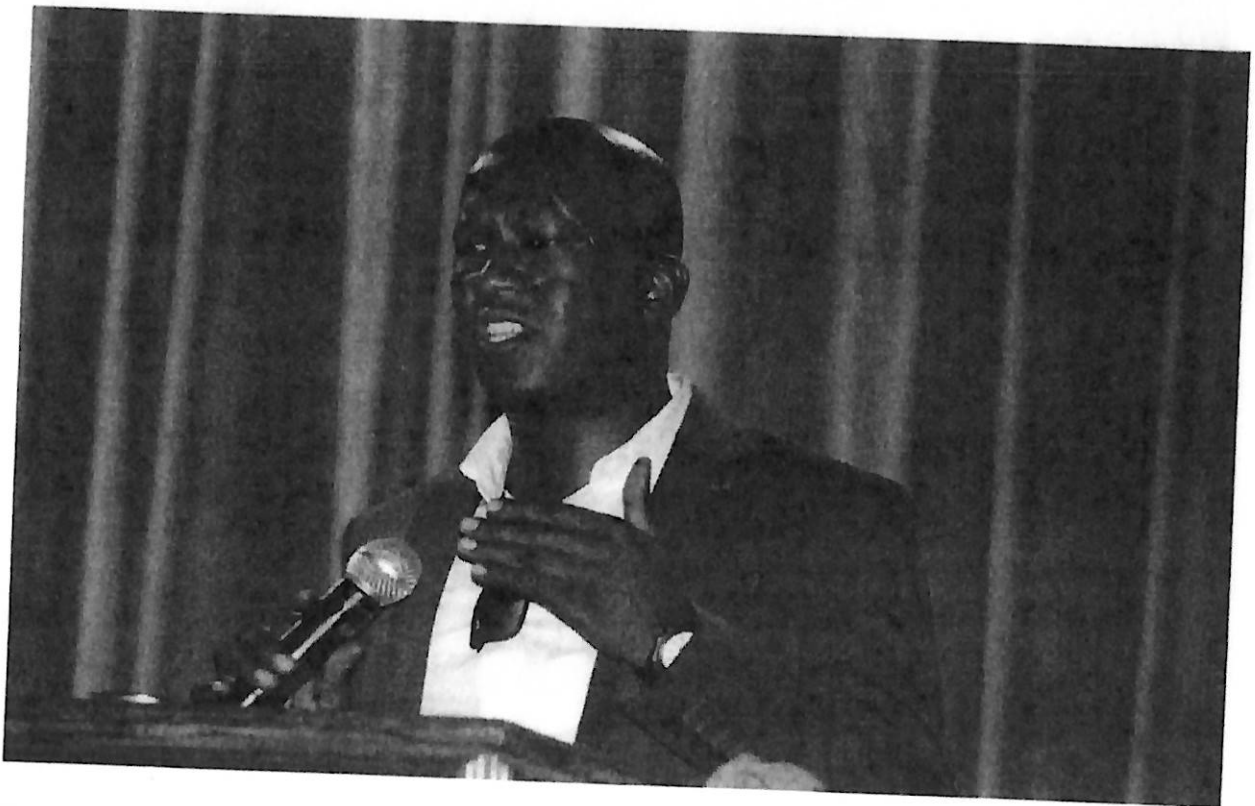
Mr. Tshukudu – acting Infrastructure Senior Manager and Mr. Steenkamp - CFO



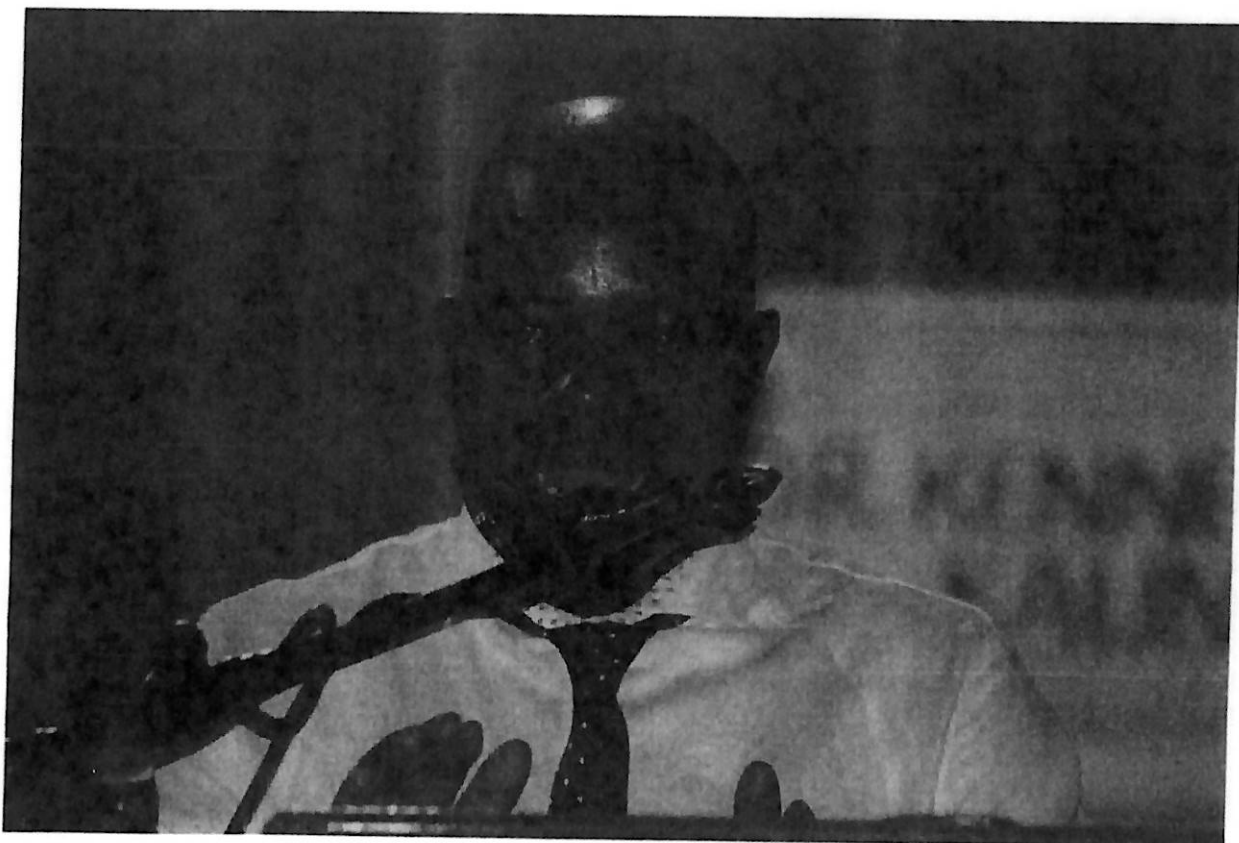
**Matlosana MPAC Chair – CllrMr. Metamere – Senior Manager Environmental Health and
Mr. Baloi– PMS Manager**



The Executive Mayor – Cllr Num rep up – summarizing everything

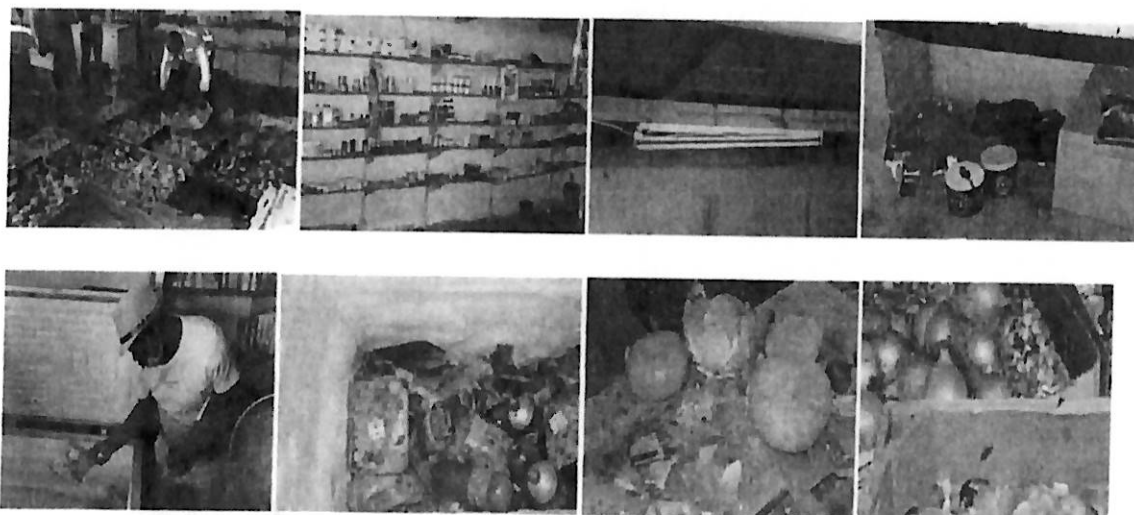


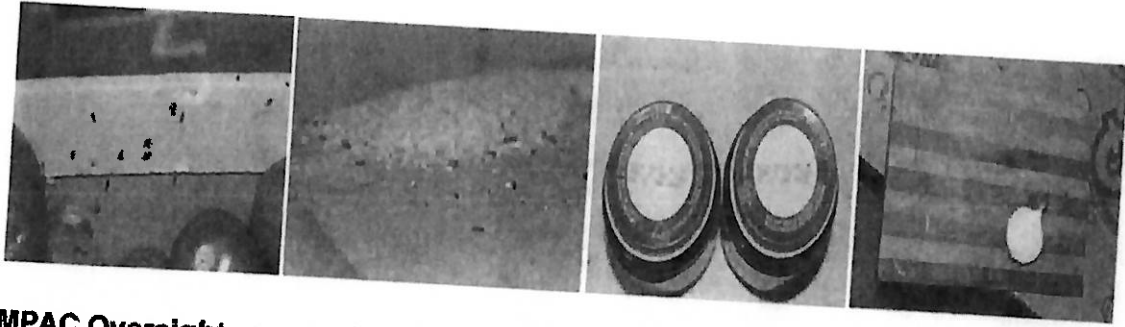
Cllr Lesie – Single Whip of Council giving a closing remarks (vote of thanks)



MPAC Chairperson, Cllr Mangesi thanks all who attended the meeting and declared the meeting officially closed at 18h51

Romi Tuck shop



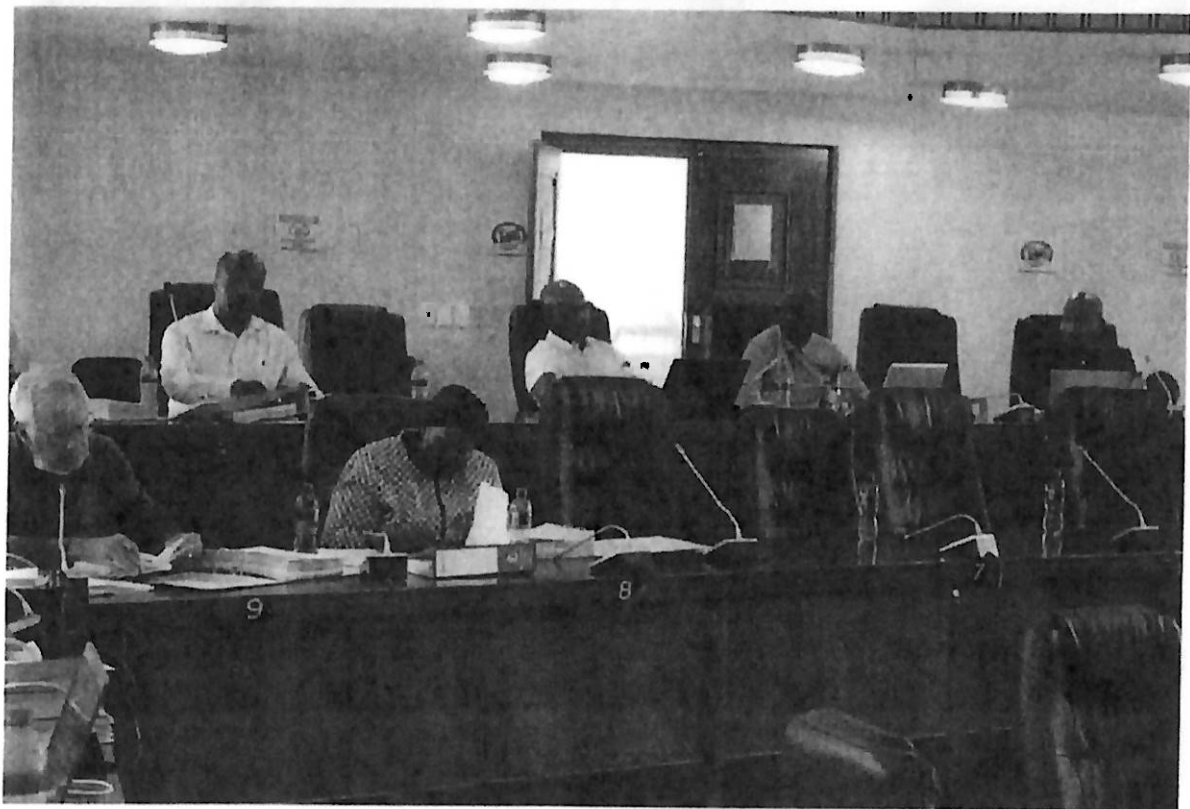


MPAC Oversight report adoption meeting

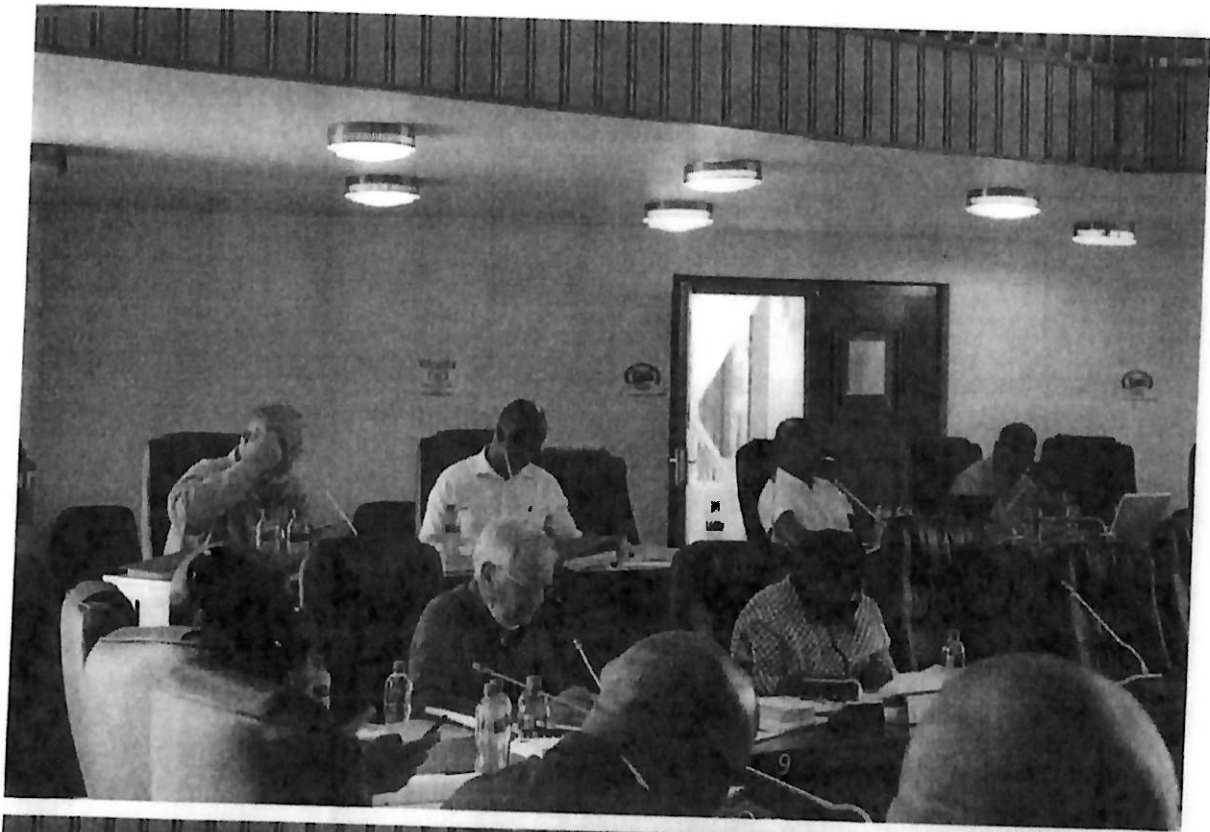


Executive and Management interviews









Site inspections 01 March 2022

Economic Agency



Agency offices

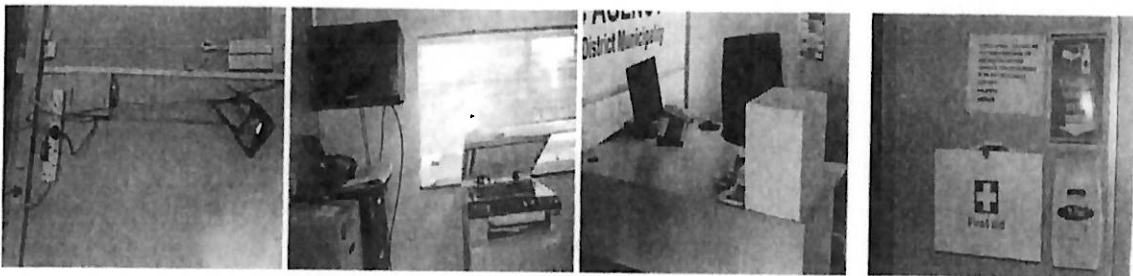
**MPAC Manager and
MPAC Chairperson**

CFO Agency

Employee

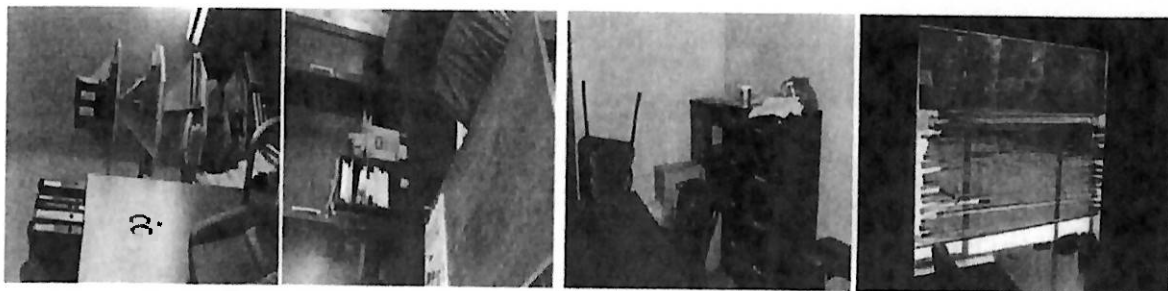


Records keeping



Resources/tools of trade

Covid 19

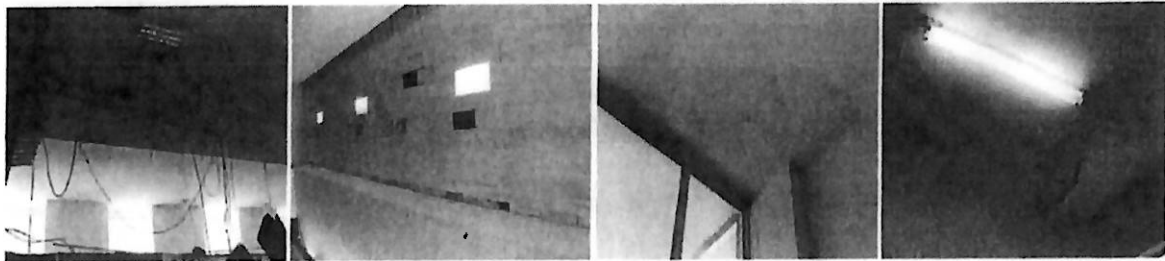


Economic Agency offices

Site inspection on the renovations at the Disaster Centre



Manager Mr Tshukudu and MPAC members



Roofing



MPAC members doing the inspection



Office equipment



The outside of the renovated disaster centre

DR KKDM Records Offices



Records Administrator and the Intern of records MPAC members



Records keeping

Records register





02 March 2022

Welgevonden Clinic

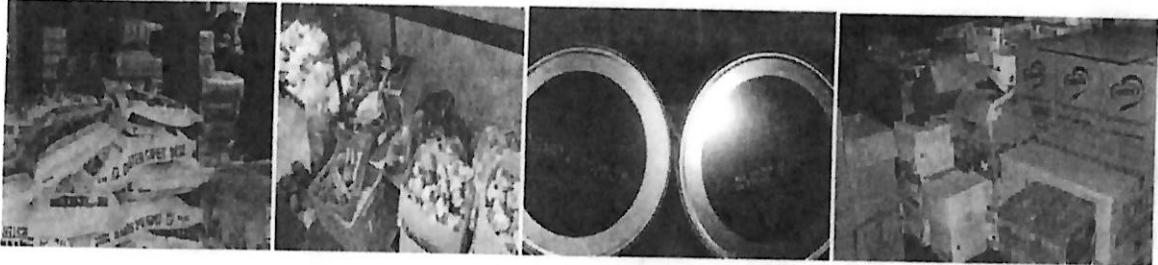
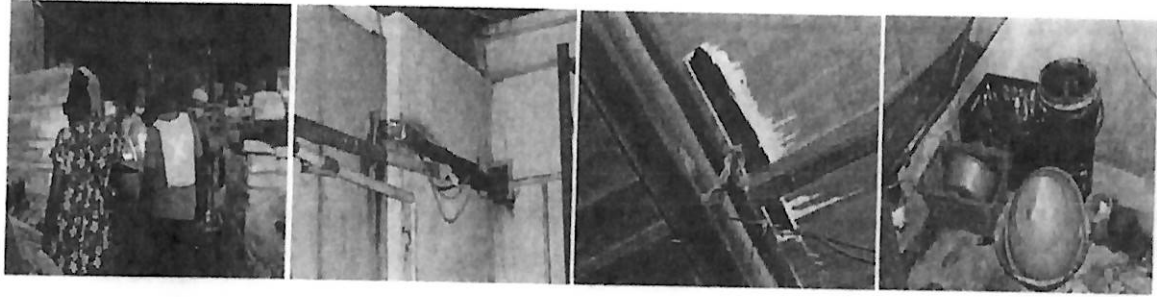


MPAC members with the EHP staff

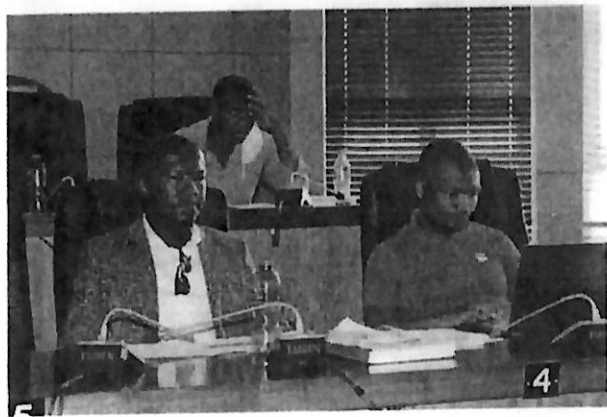


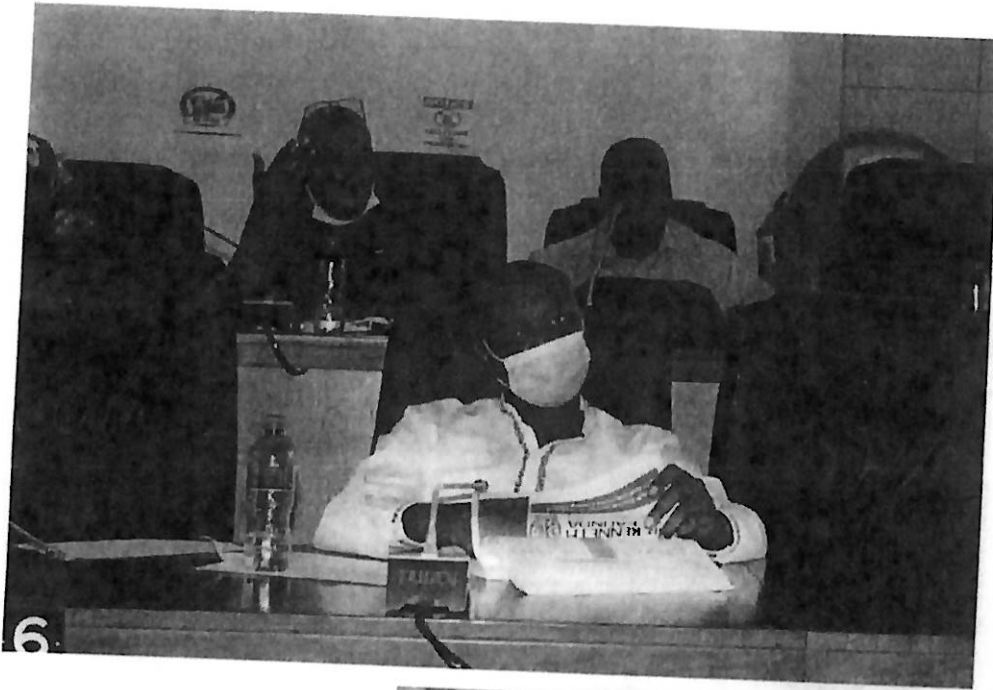
Alecs Hypermarket





AG Briefing MPAC





CONCLUSION

The Oversight process started on the 1st of February 2022 after the noting of the Annual Report and the adopted Oversight Process was implemented. There were no challenges experienced during the Oversight Process. The report was compiled and adopted by MPAC ON 23 March 2022 and it was sent to council for adoption as legislated.

17. ATTACHMENTS

Annexure A- All agendas related to Oversight process

Annexure B- All minutes related to Oversight process.

Annexure C- All attendance registers related to Oversight process

Annexure D- Publicity statement on the Annual Report

Annexure E- All invitations and adverts related to Oversight report

Annexure F- Management responses to MPAC questions

ANNEXURE A: ALL AGENDAS RELATED TO OVERSIGHT PROCESS

O·T·S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, CivicCenter, Patmore Road, Orkney

Ref: Notice and agenda Oversight 2022

Enq: MMPAC

NOTICE IS HEREBY GIVEN FOR THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE MEETING TO BE HELD AS FOLLOWS:

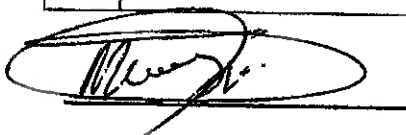
DATE: 23 March 2022

TIME: 08H30

VENUE: COMMITTEE ROOM

AGENDA

No	Item	Responsible Person
1	Opening, welcome and Purpose of the meeting	District Chairperson
2	Attendance and apologies	All
3	Adoption of The Agenda	All
4	Minutes of the previous meetings and matters arising	All
5	Items to be discussed > To finalize and adopt the report	All
6	Announcement	All
7	Way Forward	All
8	Closure	District Chairperson


Name : Cllr M.I. Mangesi
Designation : MPAC Chairperson
Date : 18/03/2022

O.T.S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, CivicCenter, Patmore Road, Orkney

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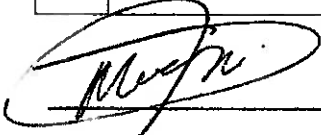
DATE: 18 March 2022

TIME: 08H30

VENUE: COUNCIL CHAMBER

AGENDA

No	Item	Responsible Person
1	Opening, welcome and Purpose of the meeting	District Chairperson
2	Attendance and apologies	All
3	Adoption of the Agenda	All
4	Items to be discussed > Unauthorised expenditure	All
6	Announcement	All
7	Way Forward	All
8	Closure	District Chairperson


Name : Cllr M.I Mangesi
Designation : MPAC Chairperson
Date : 17/03/2022



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, CivicCenter, Patmore Road, Orkney

Ref: Notice and agenda Oversight 2022

Eng: MMPAC

NOTICE IS HEREBY GIVEN FOR THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE MEETING TO BE HELD AS FOLLOWS:

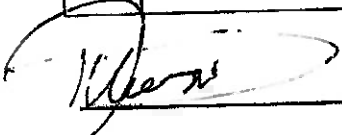
DATE: 17 March 2022

TIME: 08H30

VENUE: SINGLE WHIP BOARDROOM

AGENDA

No	Item	Responsible Person
1	Opening, welcome and Purpose of the meeting	District Chairperson
2	Attendance and apologies	All
3	Adoption of the Agenda	All
4	Items to be discussed > Unauthorised expenditure	All
6	Announcement	All
7	Way Forward	All
8	Closure	District Chairperson


Name : Cllr M.I Mangesi
Designation : MPAC Chairperson
Date : 17/03/2022

O·T·S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, CivicCenter, Patmore Road, Orkney

Ref: Notice and agenda MPAC management interviews

Enq: Dr Brenda Roberts -Tebejane

NOTICE IS HEREBY GIVEN FOR THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE INTERVIEWS WITH THE EXECUTIVE; SPEAKER; SINGLE WHIP AND MANAGEMENT, OF THE DR KENNETH KAUNDA DISTRICT MUNICIPALITY TO HELD AS FOLLOWS:

DATE : 11th March 2022

TIME : 08H30

VENUE: COUNCIL CHAMBER

AGENDA

No	Item	Responsible Person
1	Opening and Welcome	District MPAC Chairperson
2	Circulation of the attendance register and apologies	All
3	Purpose of the interviews	District chairperson
4	Reading of the questions and answers	AMM and the Executive
5	Reading of the questions and answers	CEO
6	Follow up questions	Committee members
7	Discussion	All
8	Way Forward	District Chairperson
9	Closure	District Chairperson

Name : Cllr M.I Mangesi
Designation : MPAC Chairperson
Date : 11/03/2022

O·T·S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

Ref: Notice and agenda MPAC management interviews

Eng: Dr Brenda Roberts-Tebejane

NOTICE IS HEREBY GIVEN FOR THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE INTERVIEWS WITH THE EXECUTIVE; SPEAKER, SINGLE WHIP AND MANAGEMENT, OF THE DR KENNETH KAUNDA DISTRICT MUNICIPALITY TO BE HELD AS FOLLOWS:

DATE : 08TH MARCH 2022

TIME : 10H00

VENUE: COUNCIL CHAMBER

AGENDA

No	Item	Responsible Person
1	Opening and welcome	District MPAC Chairperson
2	Circulation of the attendance register and apologies	All
3	Purpose of the interviews	District Chairperson
4	Reading of the questions and answers	AMM and the Executive
5	Reading of the questions and answers	CEO
6	Follow up questions	Committee members
7	Discussions	All
8	Way Forward	District Chairperson
9	Closure	District Chairperson

Name : Cllr M. I. Mangesi

Designation : MPAC Chairperson

Date : 04/03/2022

O·T·S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, CivicCenter, Patmore Road, Orkney

Ref: Notice and agenda Oversight 2022

Enq: MMPAC

NOTICE IS HEREBY GIVEN FOR THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE MEETING TO BE HELD AS FOLLOWS:

DATE: 25 February 2022

TIME: 08H30

VENUE: COMMITTEE ROOM

AGENDA

No	Item	Responsible Person
1	Opening, welcome and Purpose of the meeting	District Chairperson
2	Attendance and apologies	All
3	Adoption of The Agenda	All
4	Site Inspection	All
6	Announcement	All
7	Way Forward	All
8	Closure	District Chairperson

Cllr M.I Mangesi
MPAC Chairperson

DATE: 22/02/2022

O·T·S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

Ref: mpac plenary meeting 23/02/ 2022

PLINARY MEETING ON THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) PUBLIC PARTICIPATION EVENT TO BE HELD ON THE 23RD FEBRUARY 2022 AT 09H00.

No	Item	Responsible Person	Date
1.	Opening and Welcome	The Manager MPAC	23/02/2022
2.	Purpose of the meeting	The Manager MPAC	23/02/2022
3.	Attendance and apologies		
4.	Items for discussion		
4.	a. Public participation event		
	b. Venue		
	c. Transport		
	d. Source of quotations		
	e. Council Vehicle		
	f. Questionnaires		
	g. Speech by EM		
	h. Closing remarks		
	i. Coverage of the event		



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, CivicCenter, Patmore Road, Orkney

Ref: Notice and agenda Oversight 2022

Enq: MMPAC

NOTICE IS HEREBY GIVEN FOR THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE MEETING TO BE HELD AS FOLLOWS:

DATE: 22 February 2022

TIME: 10H00

VENUE: COMMITTEE ROOM

AGENDA

No	Item	Responsible Person
1	Opening, welcome and Purpose of the meeting	District Chairperson
2	Attendance and apologies	All
3	Adoption of The Agenda	All
4	Minutes of the Previous meeting and matters arising	All
5	<ol style="list-style-type: none"> 1. Reading the Annual Report and writing management questions 2. Compilation of the Oversight Report 3. MFMA financial compliance report 4. Selection of the sites to be inspected 5. Write letters of invitation to management for interviews and site inspections 	All
6	Announcement	
7	Way Forward	All
8	Closure	All
		District Chairperson


Clr M Mangesi
MPAC Chairperson

DATE:
17/02/2022

O·T·S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 6017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

Ref: invite and agenda Oversight 2022

Enq: MMPAC

NOTICE IS HERBY GIVEN FOR THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE MEETING TO BE HELD AS FOLLOWS:

DATE : 17 February 2022

TIME : 8H30

VENUE: Committee Room

AGENDA

No	Item	Responsible Person
1	Opening, Welcome and Purpose of the meeting	District Chairperson
2	Attendance and apologies	All
3	Adoption of The Agenda	All
4	Minutes of the Previous meeting and matters arising	
5	<ol style="list-style-type: none">1. Reading the Annual Report and writing management questions2. Compilation of the Oversight Report3. MFMA financial compliance reports (next meeting)4. Selection of sites to be inspected5. Write letters of invitation to management for interviews and site inspections	All
6	Announcement	All
7	Way Forward	All
8	Closure	District Chairperson


Cliff M Mangesi
MPAC Chairperson

O·T·S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

Ref: Invite and agenda AG Brief 2022

Enq: MMPAC

NOTICE IS HERBY GIVEN FOR THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE MEETING TO BE HELD AS FOLLOWS:

DATE : 15 February 2022

TIME : 10H00

VENUE: Single Whips Boardroom

AGENDA

No	Item	Responsible Person
1	Opening, Welcome and Purpose of the meeting	District Chairperson
2	Attendance and apologies	All
3	Adoption of The Agenda	All
4	2020/21 Audit Outcome briefing (DRKKDM & Agency)	AG
5	Discussions on the Audit Outcomes	All
6	Announcement	All
7	Way Forward	All
8	Closure	District Chairperson

Cllr M Mangesi
MPAC Chairperson

O·T·S
OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel+27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

Ref: Notice and agenda MPAC 2022

Enquiries: Dr Brenda Roberts-Tebejane

NOTICE IS HEREBY GIVEN FOR THE DISTRICT MUNICIPAL PUBLIC ACCOUNTS COMMITTEE MEETING TO BE HELD AS FOLLOWS:

DATE : 03 February 2022

TIME : 10H00

VENUE: Committee Room

AGENDA

No	Item	Responsible Person
1	Opening and welcome	District Chairperson
2	Attendance and apologies	All
3	Adoption of the Agenda	All
4	Minutes of the previous meeting	All
5	Matters arising from the previous meeting	All
6	Oversight Process Plan and Oversight Concept Document	All
7	Announcements	All
8	Closure	District Chairperson


MPAC Chairperson: Cllr M Mangesi

Date: 01 FEBRUARY 2022

ANNEXURE "B"

ALL EXPIRE !!

SUPPLIER	FIN YEAR	DATE REPORTED TO MM	DATE OF PAYMENT	Cheque	AMOUNT EXC VAT	AMOUNT INCL VAT	DESCRIPTION OF INCIDENT	TYPE OF PROHIBITED EXPENDITURE
0X TELECOM	2020/2021	2020/2021	01-07-2020		1.626.51	R 1.870.49	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
0X TELECOM	2020/2021	2020/2021	01-08-2020		1.626.51	R 1.870.49	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
2X TELECOM	2020/2021	2020/2021	01-09-2020		1.626.51	R 1.870.49	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
3X TELECOM	2020/2021	2020/2021	01-10-2020		1.626.51	R 1.870.49	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.

2020/2021	2020/2021	02-11-2020	1,626.51	R1,870.49	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
2020/2021	2020/2021	01-12-2020	1,626.51	R1,870.49	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
2020/2021	2020/2021	02-01-2021	1,884.49	R2,167.16	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
2020/2021	2020/2021	01-02-2021	1,773.17	R2,039.26	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
2020/2021	2020/2021	01-03-2021	1,773.17	R2,039.26	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.

2X TELECOM	2020/2021	2020/2021	01-04-2021			1,773.27	R 2,039.26	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.	
2X TELECOM	2020/2021	2020/2021	03-05-2021			1,773.27	R 2,039.26	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.	
2X TELECOM	2020/2021	2020/2021	01-06-2021			1,773.27	R 2,039.26	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.	
							R 20,509.91	R 23,596.40		

FIN YEAR	DATE REPORTED TO MM	DATE OF PAYMENT	Cheque	AMOUNT EXC VAT	AMOUNT INCL VAT	DESCRIPTION OF INCIDENT	TYPE OF PROHIBITED EXPENDITURE
2020/2021	2020/2021	02-07-2020		3,858.44	R 4,437.21	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.

INTUM INSURANCE

PPUER

YTUM INSURANCE

ANTUM INSURANCE	2019/2020	2019/2020	03-08-2020	3,858.44	R 4,437.21	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
ANTUM INSURANCE	2020/2021	2020/2021	01-09-2020	3,858.44	R 4,437.21	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
NTUM INSURANCE	2020/2021	2020/2021	01-10-2020	3,858.44	R 4,437.21	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
NTUM INSURANCE	2020/2021	2020/2021	02-11-2020	3,858.44	R 4,437.21	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
NTUM INSURANCE	2020/2021	2020/2021	01-12-2020	3,858.44	R 4,437.21	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.

NTUM INSURANCE	2020/2021	2020/2021	02-01-2021	3,858.44	R4,437.21	Procurement made on the expired contract.	MFMA Chapter 11, Section 115 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
NTUM INSURANCE	2020/2021	2020/2021	01-02-2021	3,858.44	R4,437.21	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
NTUM INSURANCE	2020/2021	2020/2021	01-03-2021	3,858.44	R4,437.21	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
NTUM INSURANCE	2020/2021	2020/2021	01-04-2021	3,858.44	R4,437.21	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
NTUM INSURANCE	2020/2021	2020/2021	03-05-2021	3,858.44	R4,437.21	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.

		MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.							
SANTUM INSURANCE	2020/2021	01-06-2021	3,858.44						
PANASONIC BUSINESS SYSTEMS	2020/2021		R 46,301.32						
SUPPLIER	FIN YEAR	DATE REPORTED TO MM	DATE OF PAYMENT						
			Cheque						
			AMOUNT EXC VAT						
			AMOUNT INCL VAT						
			DESCRIPTION OF INCIDENT						
			TYPE OF PROHIBITED EXPENDITURE						
			R 4,437.21	Procurement made on the expired contract.				MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.	
			R 59,246.52						
PANASONIC BUSINESS SYSTEMS	2020/2021	03/07/2020	499.37				R 574.28	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
PANASONIC BUSINESS SYSTEMS	2020/2021								
PANASONIC BUSINESS SYSTEMS	2020/2021	04-09-2020	598.67				R 688.47	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
PANASONIC BUSINESS SYSTEMS	2020/2021	01-10-2020	402.90				R 463.33	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.

ANASONIC BUSINESS SYSTEMS	2020/2021	2020/2021	20-01-2021	504.64	R 580.34	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
ANASONIC BUSINESS SYSTEMS	2020/2021	2020/2021	09-02-2021	1,033.27	R 1,188.26	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
ANASONIC BUSINESS SYSTEMS	2020/2021	2020/2021	09-02-2021	458.96	R 527.80	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
ANASONIC BUSINESS SYSTEMS	2020/2021	2020/2021	09-02-2021	617.95	R 710.53	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
ANASONIC BUSINESS SYSTEMS	2020/2021	2020/2021	05-03-2021	458.96	R 527.80	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.

UNASONIC BUSINESS STEMS	2020/2021	2020/2021	18-05-2021	458.96	R527.80	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
UNASONIC BUSINESS STEMS	2020/2021	2020/2021	04-06-2021	458.96	R527.80	Procurement made on the expired contract.	MFMA Chapter 11, Section 116 (1) A contract or agreement procured through the supply chain management system of a municipality or municipal entity must - (b) stipulate the terms and conditions of the contract or agreement, which must include provisions providing for - (iii) a periodic review of the contract or agreement once every three years in the case of a contract or agreement for longer than three years and (iv) any other matters that may be prescribed.
				R 5,492.53	R 6,316.41		
				R 72,303.77	R 83,149.33		

ANNEXURE B: ALL MINUTES RELATED TO OVERSIGHT PROCESS

O.T.S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

Ref: Minutes 23 March 2022

Enq. Dr Brenda Roberts-Tebejane

MINUTES OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC HELD ON THE 23RD MARCH 2022 AT 09:30 COMMITTEE BOARDROOM-DR KKDM OFFICES

No	Item	Responsible Person	Date
1	Opening, welcome and purpose of the meeting	Chairperson	23/03/2022
	The Chairperson welcomed all members present and indicated that the purpose of the meeting is to finalise and adopt the oversight report.		
2	Attendance and apologies	All	23/03/2022
	The attendance register circulated and signed by all who attended the meeting. PRESENT Cllr M.I Mangesi –Chairperson Cllr H.F.C Jordaan Cllr S.L Jonas Cllr Mokone Cllr Motlhoiwa Cllr Mosholi Cllr Shuping SUPPORT STAFF: Ms. Roberts-Tebejane Ms. Gaaname		

	<p>Ms Legote</p> <p>Apologies: Cllr L Rantekane Cllr C Hattingh Cllr S. Sesana Cllr I.T Meya</p>		
3.	Adoption of the agenda	All	23/03/2022
	<p>The agenda was adopted as is</p> <p>Cllr Jonas – moved Cllr Jordan – seconded</p>		
4.	AG briefing		
	<p>Question</p> <p>Recommendations of 43 issues – why so many recommendations, is management going to fulfil all the recommendations, what is AG intake on that?</p> <p>AG responses</p> <ul style="list-style-type: none"> ➤ Solution needed ➤ Management need to start somewhere and move slowly to the positive direction. ➤ Priorities should be given to crucial ones as be the first to be implemented. <p>Question</p> <p>From training of mSCOA is the municipality compliant, what is the AG opinion on that?</p> <p>AG response</p> <ul style="list-style-type: none"> ➤ mSCOA - municipalities still struggling ➤ AG is doing outmost best to ensure that the municipalities are compliant. 		
5.	<p>Items to be discussed</p> <ul style="list-style-type: none"> • Finalisation and adoption of the report 	All	23/03/2022

The draft oversight report flagged on the white board and the committee worked on it to beef it up and the highlights were as follows:

- The graphic designer asked to do the cover of the report as uniformity of the municipality.
- Reason the report is big is because of the unauthorised expenditure.
- Member's profiles will be given to graphic designer to modify them.
- Item to council done it from strategic document
- Committee recommendations will be aligned
- Recommendations to Council to adopt the oversight report; approves annual report.
- Register will keep on increasing on UIF&W.
- SCM policy need to be reviewed as soon as possible and the observer status form part of the policy as it will assist avoid manipulation.
- **SCM policy should have rotational observer status appointed by council. (Point to be tabled in council by committee).**
- Force policy to be implemented through monitoring
- mSCOA work stream
- What MPAC doing to monitor the implementation of council resolutions.
- Letters were written regarding the implementation of MPAC recommendations to MM but since Ms Leshupi left no responses received apart from seeing piece by piece being implemented.
- Those letters written to management copies will be given to the committee so that the follow up can be made.
- Letters will be given to incoming MM but copies still will be given to the committee.
- Committee raised that instability in the municipality created by acting/ acting for the position of MM.
- All MPAC recommendations must be line item in AFS in the system.
- Control mechanism for leave redemption should be done through policy.

- Letters are written that remind officials to take leave otherwise people will forfeit their days.
- Officials should be encouraged to take leave days.
- Employees are allowed to sell 8 days only.
- MPAC will be conducting the leave management
- In line with the function of municipality
- In future items will be categorised accordingly
- If contract is irregular, it must be taken to court.
- If AG indicated that the contract is irregular, MPAC must recommend that those contracts should be stopped immediately.
- Contracts should be named and shamed
- Call Centre; CCTV cameras & WIFI are all registration of section 32 & 36 and they should be reported.
- State of records in the municipality should be investigated, all people who are handling the financial records should undergo through due process/ investigation on missing files.
- **Management must be written letter of reminding with the information / responses they indicated will be delivered in 7 days.**
- All recommendations are in line with law.
- All service providers must rotate so that everyone can have fare chance.
- BTO & DED should train SMMEs through policy workshop.
- E-procurement must be introduced and must be part of SCM policy.
- Committee to write off only R24 million and the depreciation only. Overspending of R5 million, when committee like to write off should do project visits first. For employee related committee must wait for general ledger first.
- Committee is investigating recoverability (value for money) and financial misconduct board investigate who did it (deals with person), they discipline people.
- Service providers should read their contracts to check what is included in the contract (they must check SLA)
- When extend the scope, the SCM processes should be followed.

- Previous year and current year resolutions should be linked so that committee can put them according to order of priorities.
- Marifa should be referred to forensic before 30 June 2022.
- If MPAC can want information from panel, the committee will receive clean audit (request the system of delegation by 30 June 2022).
- When do plans should be service delivery orientation
- Our planning is not service delivery orientated – directors must come up with tangible plans.
- What informing health practioners to burn good?
- All audited policies and bi-laws must be reviewed by 30 June 2022 and signed off so that they can be implemented.
- Municipal health services fine schedule and none compliance notice
- MPAC to do proper investigation on disaster centre
- MPAC to recommend to referred Disaster renovation to misconduct disciplinary board as there is no value for money and misconduct board investigate liable person as the contract was irregular appointed.

Economic Agency

- The Agency to assets register to be given to MPAC
- Agency staff were given a letter to report to parent municipality day but they failed.
- The Agency staff are no productive.
- They were not assisting on the winding down of the agency.
- Committee was established but not finished the work to date council did not receive the report.
- MM was fired and settlement was paid to her due to winding down of the agency but there is no report.
- The Chairperson of winding down committee should give the Executive Mayor report within 7 days and the report must include financial implications.

EPWP

- Plan must be made to make EPWP effective

	<ul style="list-style-type: none"> ▪ Policy on how to utilise CBP & EPWP must be established and there must be proper monitoring and evaluation. ▪ There should be monthly report to council on CBPs and EPWPs. ▪ Policy/ plan and monitoring needed. <p>WI-FE and Call Centre assets are still there at Disaster building</p> <p>Power and functions of the municipality</p> <ul style="list-style-type: none"> ✓ Indigent register needed ✓ No increment on equitable share due to not concentrating on the core functions of the municipality. ✓ Mandate to MPAC to make objective decision not mandate from political parties. ✓ There are many things to be done that can assist the poor. ✓ The writing off of the R24 million must be done before 30 June 2022. 		
	<p>Adoption of the report</p> <p>Report was adopted Clr Mokone - moved Clr Motlhoiwa - seconded</p>		
6	<p>Announcement</p> <p>Clr Ofentse Moses Mogale passed on 22/03/2022, Memorial service – 24/03/2022; 14h00, Auditorium Hall, City of Matlosana Burial – 26/03/2022, 07h30; Auditorium Hall</p>		
7.	<p>Way forward</p>		
8.	<p>Closure</p> <p>The Chairperson thanked who attended the meeting and declared the meeting officially closed at 14h05.</p>		

O·T·S

OFFICE OF THE SPEAKER

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE



Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

Ref: Minutes March 2022

Eng: Dr Brenda Roberts-Tebejane

MINUTES OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) HELD ON THE 18th MARCH 2022 AT COUNCIL CHAMBER- 08H30

No	Item	Responsible Person	Date
1	<p>Opening, Welcome and Purpose of the meeting</p> <p>The Chairperson opened the meeting and requested the members to introduce themselves followed by the admin office and lastly the AG. The chairperson welcomed all members present and officially declared the meeting opened and stated that the purpose of the meeting is Unauthorised expenditure a continuation of the previous meeting were the CFO, Acting MM, MMC of finance and the</p>	Chairperson	18/03/2022
2	<p>Attendance register and apologies</p> <p>PRESENT:</p> <p>Cllr. Mangesi –Chairperson Cllr. Jordaan Cllr. Jonas Cllr. Rantekane arrived late Cllr. Mosholi arrived late Mr Bongumusa Mdletshe- AG</p> <p>SUPPORT STAFF:</p> <p>Ms. Roberts-Tebejane</p>	All	18/03/2022

	<p>Ms. Gaaname Ms Legote</p> <p>Apologies: Cllr. Motlhoiwa- Attending wards councillors meeting. Cllr Mangesi- To be excused at 09:30 to attend Council meeting in matlosana Cllr Jonas- To be excused at 09:30 to attend Council meeting in matlosana Cllr Jordaan- To be excused around 10:00 having other commitments.</p> <p>Absent Cllr Shuping Cllr Meya Cllr Sesana Cllr Hattingh Cllr Mokone</p>		
3	Working Session	All	18/03/2022
	<p>The members were not forming a quorum therefore the meeting continued as a working session.</p> <p>The chairperson also indicated that he will leave early with Cllr Jonas to attend Council meeting in Matlosana.</p>		
4	Unauthorised Expenditure	All	18/03/2022
	<p>The chairperson handed over to the manager to take the members though the documents.</p> <ul style="list-style-type: none"> ➤ The manager indicated that the vote is identified as a department not as a line item. ➤ AG wanted clarity regarding why it was noted like that. ➤ AG suggested that the item and their vote should be shown regarding their department and their POEs should be provided. ➤ The AG also noted/stated that condone or write off should be in line with compliance. ➤ Controls were put in place to avoid unauthorised expenditure and the office requested the report that shows that consequence management was applied. 		

	<p>AFS 2017/18</p> <ul style="list-style-type: none"> ➤ There was overspending on salaries ➤ Where are other line items of spending? ➤ The CFO should go and correct the overspending and do proper auditing rather than writing off. <p>Table A10</p> <ul style="list-style-type: none"> ➤ They are no POEs regarding the employee related cost. ➤ More clarity on what is meant by employee benefits. ➤ How did the municipality acquire such interest? ➤ Was the list of employees provided regarding the benefits? 		
5	Way forward		
	To write a letter to management requesting the financial report of the previous financial years and their general ledgers.	All	18/03/2022
6	Closure		
	The working session argued at 11:00	MPAC Manager	18/03/2022

O·T·S

OFFICE OF THE SPEAKER



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Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) INTERVIEWS WITH THE EXECUTIVE AND MANAGEMENT HELD ON THE 11th MARCH 2022 AT 08H30 IN THE COUNCIL CHAMBER - DRKKDM OFFICES

No.	Item	Responsible person	Date
1.	Opening and welcome		
	The Chairperson opened the meeting by welcoming all who attended the meeting; the chairperson announced /requested the officials to use the agenda of the previous meeting. Thereafter the chairperson declared the meeting officially opened.	The District Chairperson	11/03/2022
2.	Apologies and attendance register	All	11/03/2022
	The attendance register circulated and signed by all who attended the meeting. PRESENT Cllr M.I Mangesi- MPAC Chairperson Cllr L. Motlhoiwa Cllr S. Sesana Cllr L. Rantekane Cllr. Jonas Cllr C. Hattigh		

	<p> Cllr Jordaan Cllr Mokone Cllr Mosholi </p> <p> EXECUTIVE Acting EM Cllr T.R Mampe MMC Cllr M.W Makgate MMC Cllr L.G Molapisi MMC Cllr O.R Thabanchu MMC Cllr D.M Matsapola </p> <p> MANAGEMENT Acting MM S. Abrams Mr L Steenkamp Mr Metswamere Mr Tshukudu Mr Motepe Mr Baloyi Mr V Boqu </p> <p> SUPPORT STAFF: Ms. Roberts-Tebejane Ms. Gaaname Ms Legote </p> <p> APOLOGIES EM Cllr N.J Num had a meeting to attend to in Maquassie Hills Speaker X.C Nxozana attending a meeting in Mafikeng together with the single whip Single whip S.J Leslie MMC Z.I Mphafudi- had a meeting to attend to in Maquassie Hills Cllr Jonas – noted that he would like to be excused by 13h00 </p> <p> ABSENT Cllr Meya Cllr Shuping </p>		
3.	Purpose of the interview	MPAC Chairperson	11/03/2022

	The Chairperson outlined the purpose of the interviews by indicating that MPAC as a committee of Council is doing the interviews on the 2020/21 oversight on the Annual Report. The chairperson indicated that it is a continuation from the 08 March 2022.		
4.	Reading of questions and answers	AMM and the Executive	11/03/2022
	Questions and answers were read and clarities made were as follows:		
Questions/Statement		Answers	
Q. How does the municipality measure the impact of mSCOA procurement model		In terms of section 71a cash flow model system is used in order to comply with mSCOA	
Q. Cllr Hattigh- The management must prove that the municipality is mSCOA compliant as the management did provide the committee with sufficient information.		Management to provide the committee with proof within 7 working days.	
Q. Cllr Sesana- What is the system employed in order to check the mSCOA compliance.		AMM- The system on its own it's an ongoing process. Sections 71 are also used as a system even though they are not complained. The AMM also indicated that the municipality has improved since they introduced the mSCOA system in terms of section 71.	
		mSCOA on its own it's a big issue and the training regarding mSCOA is not provided by the municipality the training is provided by the National Treasury.	
Q. Cllr Sesana- Clarity on who takes full responsibility in terms of checking whether the municipality is mSCOA compliant regarding that the document provided / presented towards the MPAC committee was signed.		AMM/ AEM- The EM takes full responsibility in terms of the documents provided/presented towards the committee.	
Q. MMC T.R Mampe noted that some questions asked by the committee are in a way that the committee is over exercising its powers/ are derived from the main purpose of the interviews.		Cllr Sesana- noted that section 79 regarding the MPAC terms of reference state clearly that the MPAC is entitled to ask or request any information regarding the municipality.	

Q. Please provide the committee with the performance agreement of MM, AMM, Senior Managers for the year under review and please attach the assessment report for each.	The performance assessment were attached on Annexure b and c.
Q. Please provide the declaration of interest of the staff in the SCM Unit.	AMM the declaration of interest don't form part of finance.
Q. Documents are attached but only one is not provided why is that the case	AMM declarations are done on yearly basis.
Q. Cllr Motlhoiwa regards that declaration of interest on its own is not enough and rating should be considered.	AMM it's a process, screening is done then interviews are conducted after
Q. The existing security contracts does not include riots. Follow up in terms of how do they check if they are charged correctly or not.	AMM- the provision is not included in the tender costs. And is not included because the municipality is trying to reduce costs. AMM- They charges the municipality according to the terms they indicated in the tender documents.
Q. page 54 Cllr Motlhiwa question 16 is not fully answered kindly confirm the disciplinary criminals process against those members of the bit evaluation committee in terms of municipal regulation on financial misconduct procedures and criminal proceedings to failure to direct and verify the injuries made if not why so to the progress to date.	The answer state that the money spend could only be able to respond once all the processes are concluded. Regulation 32 indicates that is not the municipality that appoints the service provider. The report is from the misconduct board.
Q. Has the municipality discharge all its MFMA and MSA obligation in relation to risk management?	Yes the municipality did discharge the MFMA and MSA. Annexure E
Q. Cllr Motlhoiwa Provide evidence of the risk management.	AMM to be provided at the later stage.
Q. Cllr Mangesi why is the UIF&W increasing when they is risk management?	AMM the UIF&W is increasing due to some challenges which some of them can't be controlled.
Q. Cllr Hattignh what is misconduct board really investigating? A report should be provided indicating their case number.	AMM the investigations are done by the accounting officer.

Q. Is there a risk register in place?	AMM Yes the updated with new risk and is attached, a portion of how the risk are managed is also included.
Q. Are risk mitigation plans in place to deal with the key risks within the municipality?	Yes.
Q. Do the performance agreement of managers incorporate risk management and performance indicators as criteria for performance assessment?	Yes. Check page 2
Q. Who maintains and update the systems of risk management within the municipality?	AMM Is the responsibility of the chief risk officer.
Q. Are the internal controls regularly monitored and updated?	Yes, Annexure I and G.
Q. Cllr Hattignh Is they a term of contract? And provide the timeline.	AMM –Yes there is. MMC –The timeline is two months.
Q. What Is the status of the financial management capacity maturity model assessment and how has the area of gaps been addressed?	AMM Annual report was used as a guideline.
Q. MMC Thabancho requested question 11 to be clarified /explained.	Cllr Sesana explained that it is the everyday management of the municipality.
Q. What was the status of progress made in addressing all audit findings and was the AG management report used to compile the PAAP? If not why?	Yes AG was used to compile the PAAP, Annexure a.
Q. Cllr Sesana requested a presentation regarding annexure A.	AMM requested the CFO to clarify further.
Q. 13 Cllr Sesana how many were responded to regarding the performance agreement?	AMM- No number is attached in terms of performance agreement.
Q. Are these monitored by internal audit and audit committee and what is their assessment of progress?	AMM- PAAP and AG report Yes they are.
Q. Material misstatements found in the AFS renders the consultancy fees paid fruitless.	The total fees are determined by the AG. The municipality to engage with the AG.

What plans are put in place to ensure that value for money is obtained from the AFS consultants? Please provide proof of reviews done before the submission of the AFS. What was the amount charged by the AG for allowing adjustments to correct misstatements in the AFSs?	
Q. Cllr Motlhoiwa What is the difference between external consultants and service provider?	AMM –They is no difference between the two the only difference is the term used, the AMM stated that it will be corrected in order to maintain consistency.
Q. Cllr Hattigh –Provide report of the process taken regarding the service provider.	Additional information of the panel will be provided to the committee within 7 working days.
Cllr Sesana suggested a 10 minutes break Cllr Hattigh – Mover Cllr Jonas- Seconder	
Q. 33 Cllr Jordaan – Why are the cases taking so long?	
Q. Why wasn't a charge laid against the MM for the fraud and corruption alleged in the forensic report?	<ul style="list-style-type: none"> ➤ The report was in council last year as a C Item. And if a charge was laid it basically mean that it was also reported. ➤ AMM to gather information and to provide a report after 7 working days. ➤ AMM the municipality does have the report. Filing systems is a challenge as the AMM went to look for those reports in records but could not find those forensic reports.
Q. page 7 Cllr Rantekane – What are the criteria followed in terms of the EPWP/ CWP?	<p>AMM</p> <ul style="list-style-type: none"> ➤ The office of the Executive Mayor is the one who deal with the appointing of the EPWP/CWP. ➤ They are no advertisement regarding the community mobilization program. ➤ They are identified by the ward committees.
Q. Supervision and monitoring of the EPWP.	<p>AMM</p> <ul style="list-style-type: none"> ➤ They are different types of EPWP the supervisors are the ones who monitor their performance.

	<p>➤ They is no budget to maintain the program and they is only one supervisor employed and he/she monitors the whole program of the EPWP/CWP.</p>
Q. Cllr Mosholi- Are people with disability part of the EPWP and what is their total number?	AMM handed over to Mr Tshukudu to answer that question. Yes they are and only 2% is dedicated to people leaving with disabilities.
Q. page 7 Cllr Motlhoiwa has all staff signed performance agreements?	Check page 32.
Q. Renovations	AMM suggested that the matter should be dealt with in a manner that will be credible.
Q. Cllr Sesana indicated that the suggestion that was proposed is going to be a challenge to the committee as they have to compile a report.	MMC suggested that the procedure that that recommended of responding within 7 working days should be adhered to.

Acknowledgement

Cllr Motlhoiwa acknowledges the work of the work the Management, Executive and the MPAC committee as their work is not to police the municipality but to monitor/improve the performance of the municipality in all aspects and ensure that they is value for money and also to recommend to council.

Cllr Mosholi applaud the AMM, EM and the MMCs and Management and stated that the committee must ensure accountability in the municipality.

MMC applause the MPAC for working together with Executive, Management

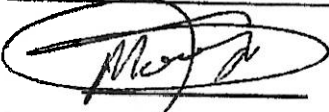
MMC Cllr matsapola acknowledges the work of MPAC and stated that the training provided by the municipality and the Executive, Management and the MPAC should work together.

MMC Cllr Molapisi stated that the management as part of the administration will ensure that any information requested by the committee will be provided.

Acting MM acknowledged the work of the Management, Executive and the MPAC committee and stated that regardless of the challenges she did encounter as the AMM she is great full for the support she received from management.

Acting EM Cllr Mampe thanked the chairperson as the leader of the MPAC and thanked the committee of MPAC for their due dilligence and the love for their municipality by working together. And stated that the goal is to ensure a better municipality to the best of its ability. He also acknowledged the work of the Management, Executive and the EM.

<p>Cllr Mangesi MPAC Chairperson thanked all members of the Executive, Management and the members of the MPAC members and the administration office.</p>		
6	Announcement	11/03/2022
	<p>Announced that the MPAC committee to will be having a meeting on the 17/18 march 2022 to discuss the UIF&W and also extended the invitation to the CFO and Management. Also indicated that the CFO should provide the committee with information regarding the unauthorized expenditure.</p>	
7	Way Forward	11/03/2022
	<p>Committee raised the following</p> <ul style="list-style-type: none"> ➤ Management to provide the committee with outstanding/ requested information within 7 working days in order for them to go thought the information. 	
8	Closure	11/03/2022
	<p>The Chairperson thanked members of the committee for availing themselves and for the fruitful engagements that they held.</p> <p>He further thanked the executives, management, the MMCs and the administration for their presence in the Interviews.</p> <p>He then declared the meeting officially closed at 13:00</p>	The MPAC Chairperson



Cllr. M.I Mangesi

MPAC Chairperson

DATE: 11/03/2022

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MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

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Ref: Minutes 08 March 2022

Eng: Dr Brenda Roberts-Tebejane

MINUTES OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) INTERVIEWS WITH THE EXECUTIVE AND MANAGEMENT HELD ON THE 08 MARCH 2022 AT 10H00, COUNCIL CHAMBER

No	Item	Responsible Person	Date
1	Opening, Welcome	Chairperson	08/03/2022
	The Chairperson opened the meeting with a prayer by Cllr Jordaan. After a short prayer the Chairperson welcomed all who attended the meeting, the Chairperson further recognised The committee members; Executive team; Speaker and his team; Office of the Single Whip; management team and the support staff from his office. Afterwards the Chairperson then declared the meeting officially opened.		
2	Attendance register and apologies	All	17/02/2022
	The attendance register circulated and signed by all who attended the meeting and they introduced themselves according the protocol. PRESENT Cllr M.I Mangesi –Chairperson Cllr H.F.C Jordaan Cllr I.T Mokone		

	<p> Cllr C Hattingh Cllr L Motlhoiwa Cllr S.L Jonas Cllr M.R Mosholi Cllr L.K Shuping Cllr S. Sesana Cllr Rantekane </p> <p>SUPPORT STAFF:</p> <p> Ms. Roberts-Tebejane Ms. Gaaname Ms Legote </p> <p>Apologies:</p> <p> Cllr I.T Meya- sick Cllr Jonas - will be late Single Whip – will be late </p> <p> Executive - no apologies Speaker’s office – no apologies Single Whip – no apologies tendered Section 79 committee – no apologies and the Speaker indicated that they did not receive any written apologies from them. Management – no apologies </p> <p> The committee mentioned that since while the office of AMPC did not received any apology from section 79 committee, leave of absence of whoever must appear in the present of committee to show the importance of the meeting. Committee referred to the rules of order as it cannot just left out. </p>		
	<p>The purpose of the interviews</p>		
	<p>The Chairperson outlined the purpose of the interviews as the MPAC invited the Executive together with management to come and</p>		

	<p>account according for the public funds on the annual reports.</p> <p>The Chairperson further indicated that questions and answers will be let by the Acting Municipal Manager.</p>		
	<p>Concerns:</p> <ul style="list-style-type: none"> ➤ Committee raised the concern that they have received information very late, at 21h00 in the evening while they are sleeping, and there was a load shading and did not go through the files. ➤ Files are not sequential and there is missing information and there is no references. ➤ Committee further mentioned the importance of the meeting. ➤ Need to know what let the delays and want to find out when did the Executive Mayor received her package ➤ Acting MM to give answers. 		
	<p>Explanation from executive and management</p> <ul style="list-style-type: none"> ❖ The Executive Mayor explained that it is the executive that have to account to the committee. ❖ Recognition is that, the executive account to MPAC and management account to the executive and if there is anyone to be charged is the executive. ❖ The Executive Mayor indicated that she take the blame and she is not going to lie to the committee, she indicated that the questions were many and they underestimate the time. ❖ Only the Executive Mayor who received answers on time. 		

<ul style="list-style-type: none">❖ There is no summary on the questions and they are signed by the Executive Mayor.❖ The Executive Mayor indicated that committee is correct the answers came late and they took blame for that.❖ She further mentioned that they are having obligation, requested the interviews to be postponed and rearrange the files, put summary and signed.❖ The Executive Mayor requested to be given few days to rearrange or repackaging and referencing properly and do summary report signed by the Executive Mayor according to law on the files. <p>The Speaker:</p> <ul style="list-style-type: none">• The Speaker indicated that accountability needed, things must not be done for the sake of compliance.• Committee members did not do justice for the documents and there are human errors that need to be corrected and as a learning curve house should be given to order, need more few days so that everything can be prepared correctly and be orderly.• Need to do justice for every process so that they can do better for the whole process. <p>The Chairperson allowed members of the committee to say something about the request of the postponement of the interviews.</p>		
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- Cllr Sesana – indicated that once consider the plea from the Executive Mayor the time line given and cognisance was taken like the way the Executive Mayor admit/accept the blame.
- AG does not limit leadership, by extension it could be taken.
- Further indicated that people who appear before committee should dress properly as they dress when they attend council, committee should also respected.
- Committee need caucus (to be excused for 10 minutes).
- Information needed should accompany by new package
- New administration should lead by example.
- Time given should by expenditure and it should be noted as such.

Committee excused by the executive and management for 10 minutes and raised the following:

- ✓ When the executive and management come back, must explain why the delay and who is responsible for work not done.
- ✓ Committee went straight to the point to save time of 10 minutes that they agreed upon.
- ✓ The executive and management were given enough time to organise themselves and they must be presentable when they appear before the committee.

	<ul style="list-style-type: none"> ✓ Questions went out on the 22nd February 2022 and management given 7 days to respond, and 4 days was given to committee to go through the responses. ✓ Request should be in writing even though the Executive Mayor took a blame of the failure from the administration. ✓ Time is money committee cannot just come and go, regarded this as a wasteful expenditure as it involve cost. ✓ Overtime of the driver who drove during night and put his life in risk. ✓ The driver is not even permanently appointed full time for a period of 10 years. ✓ Committee agreed to continue with the interviews on the 10th March 2022 at 08h00 since the following week there will be a lot of meetings. ✓ One week needed to compile a document and 7 days for delivery of council agendas together with oversight report. ✓ Cllr Sesana will be having constituency meeting that is compulsory and need to consult with his principals and if not approve he will not be available. ✓ Dress code should be dressed in totality. 		
	<p>Re-joining of the meeting</p> <p>The Chairperson welcomed the executive and management again after a break of 10 minutes. The Chairperson further welcomed Cllr Jonas who indicated that he will be late, he further emphasis the issue of the dress code as discussed early on by mentioning that</p>		

when attending MPAC meeting people must address properly/ formal.

The Chairperson raised the following during the reconvening of the meeting:-

- Files for the members who reside in Potchefstroom were delivered at 21h00 and there was a load shading and members did not go through the file due to that and they were sleeping.
- The next meeting will take place on the 11th March 2022, 08h30.
- Booking of chamber from the Speaker done in the meeting.
- Request the apology and the postponement of the meeting be in writing.
- The driver who delivered files at night was not even employed fulltime and management are not afraid of litigation and labour not appointing driver full time.
- The Chairperson emphasis to management that MPAC office is open and if management need clarity can visited the office.

The Executive Mayor explained the delay by raising the following:

- The information were requested on time and there were the delay from the departments.
- Agreed to stick to the compliance and as MPAC Chair see that there are no documents, Chairperson supposed to postpone the meeting and the Executive Mayor did not lobby the Chairperson by not saying anything to the Chairperson. The Executive Mayor

further mentioned that the Chairperson supposed to use his discretion.

- The Executive Mayor mentioned the questions that cause the delay as follows:-

- Question 11; 15; 23 (2008 – 2015); 31-33 including page 5 on anti-corruption.

The Executive Mayor indicated that on the written letter what causes the delay based on the questions that are in the archives.

The Acting Municipal manager mentioned:-

- ❖ Thanks everyone and take responsibility of the delay and assured the Committee that they will receive quality information to show them how serious and sorry they are.

The Acting MM further raised the challenges that they have experienced as follows:-

- Management underestimated information needed as some need to look at archives and by so doing it causes the delay and struggling to access the information.
- The delay were from other department and issue of compliance was very important as they took committee very serious.
- Capacity – resources such as machines that need capacity to produce copies.
- Some questions gave the executive and management a tough time to answer.
- Acting MM requested the Committee to accept the sincerely apology from the executive and management.

	<p>The Executive Mayor raised the following:</p> <ul style="list-style-type: none"> ○ All members of the committee will receive their files the following day (09th March 2022) at 17h00 with summary signed by the Executive Mayor. ○ Some of the questions caused the delay. <p>Committee raised the following:</p> <ul style="list-style-type: none"> ▪ The questions were sent on the 22/02/2022 but nobody write a letter to the committee to request the extension. ▪ Request for extension has been accepted/ granted and the lengthy explanation will provoke the members to ask more questions. ▪ Committee requested management to stick on time as the Executive Mayor indicated that they will be having enough time to go through the files. ▪ Enough information on the project in disaster department needed. 		
	<p>Announcement</p> <ul style="list-style-type: none"> ▪ Public participation will take place on the 10th March 2022, Banquet Hall, City of Matlosana at 15h00 to 18h00. <p>The Chairperson outline the responsibilities of the different offices during public participation as follows:</p> <ul style="list-style-type: none"> ➤ The Executive Mayor – will outline the current state of the municipality ➤ The Speaker – will do welcome address ➤ Single Whip – will be doing closing remarks ➤ MMCs – will be answering questions 		

	<ul style="list-style-type: none">➤ Committee will be there as the organisers and present the outcome on the Annual Reports 2020/21 financial year.➤ Clarity seeking questions➤ The entire management will also be there to assist with answering the questions <p>The meeting adjourned at 11h40</p>		
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Clr M.K. Mangwsi
MPAC Chairperson

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Ref: Minutes 23 February 2022

Eng: Dr Brenda Roberts-Tebcjane

MINUTES OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE PLENARY MEETING ON PUBLIC PARTICIPATION EVENT HELD ON THE 23 FEBRUARY 2022 AT 10:00 COMMITTEE ROOM-DR KKDM OFFICES

No	Item	Responsible Person	Date
1	Opening and Welcome	Manager MPAC	23/02/2022
	The MPAC manager welcomed all officials from different offices who form part of plenary for the preparations of public participation to be held on the 10 th March 2022.		
2	Purpose of the meeting	Manager MPAC	23/02/2022
	The manager stated the purpose of meeting as to discuss the concept document regarding Public Participation on the Annual Report. The manager went through the concept document with the officials.		
3	Attendance register and apologies	Manager MPAC	23/02/2022
	The attendance register circulated and signed by all who attended the meeting. PRESENT Mr Motepe - MMO Mr Thami Mpeta – Office of the Speaker Ms Tsholofelo Lekgetho – Office the Single Whip Tshepang		

	<p>Mr Nthoane Mosiane - EMO Ms Bushy Kolobi – Communication Unit Mr Patrick Mohalalelwa – Communication Unit Mr Tsepang Nqobo – BTO Mr Herman Globelar – Occupational Health Mr Mosebi – Environmental Health</p> <p>MPAC SUPPORT STAFF:</p> <p>Ms. Roberts-Tebejane Ms. Gaaname Ms Legote</p> <p>Apologies: Manager Speaker’s Office - Mr Fezile Canga - sent representative from the office as he was unable to attend due to other commitments.</p>		
4	Items for discussion	All	23/02/2022
	<p>a. Public Participation event</p> <ul style="list-style-type: none"> ➤ The manger explained the purpose of public participation which states that municipalities may invite the public to interrogate and make representations on council documents according to Municipal Systems Act 32 of 2000. ➤ The purpose of the concepts document is to give ways on how the public participation on the Annual Report for the financial year 2020/2021 will be taken for Oversight Process. ➤ The manager further explained the background and responsibilities of MPAC and the target/audience the committee wants to reach out. <p>The role players and their responsibilities where explained in details as follows:</p> <ul style="list-style-type: none"> ➤ Speakers Office - to welcome all who attended the event. ➤ To avail wards councillors to assist with mobilizations. 		

- The CBPs were replaced by the ward councillors as they are not yet appointed.
- **The Executive Mayor** - To give a speech outlining highlights on service delivery of 2020/2021 financial year and promote the status core of municipality on the Annual Report.
- The office of EM urged to advise EM if she mention the current service delivery she must highlight that service delivery is for the current financial year.
- **EMO** to arrange for candle lighting.
- **Single Whip of Council**- will be doing closing remark by thanking all who attended and participated in the event.
- **MMCs**- Should be able to answer the questions posted to them by the public.
- **MPAC**- Role is to conduct public participation on the Annual Report and write the Oversight Report.
- **MPAC Office** – to go to police station to request a gathering form and fill it / apply for gathering.
- **Communication**- To advertise the final notice of public participation.
- To do the coverage of the event
- To arrange the radio interviews for the MPAC Chairperson before the 10th MARCH 2022.
- To assist MPAC to have its branding with the specifications.
- To assist MPAC to formulate newsletter questionnaire.
- To do media release on the event.
- To design meal tickets (going forward to have MPAC branding).
- Radio station to prepare the questions that will be asking the Chairperson.

- **MISS-** Request gatherings Act from SAPS.
- Letter requesting security services to ensure that the meeting will not be disrupted.
- Vetting of the venue
- Packing of the cars – to check the availability of parking for the Executive.
- **OHS-** To sanitize the venue before and after the main event.
- Avail hand sanitizer.
- Arrange for cleaning of the venue with Matlosana.

b. Venue

- The manager stated that the Civic Centre Auditorium will be used for public participation and the office of MPAC to go to confirm and inspect the venue.
- The manager of Matlosana to be contacted in terms of the capacity of the venue.
- Official who is dealing with the booking of the hall, to ensure that the hall will be clean on the day of the event.
- MPAC office to ensure that the flowers are arranged on the stage.
- To write a letter to Parks for requesting of the flowers.
- Table clothes to be arranged for the event.
- Overhead projector to be borrowed from Infrastructure department.
- Sound system – PA with the roving makes to be arranged.

c. Transport for public

- The office of the speaker to arrange transport for the public, a request was submitted to SCM already.
- The ward committees to indicate the pick-up points for those who will be attending the event.
- The ward councillors to accompany the community since they are the ones who will be doing the moralizations.

d. BTO - Source of quotations

- The budget was divided (splited) into two: transportation will be organized by the office of the Speaker and catering will be done by MPAC office together with BTO.
- A seven day tender for catering was advertised and will be closing on the 01 March 2022.
- The office to engage with the suppliers in order to update him/her on what is required.
- To look at the nature of transport to be used to deliver food.
- Catering from Klerksdorp to avoid environmental issues.

e. Council vehicle

- Fleet Officer to avail Quantum to be used by committee members / councillors to claim for transport, to check the cost with supply chain on traveling from different areas to the venue can be much.
- Fleet office to assist with the bakkie for the day of the event for office use.

f. Questionnaires

- MPAC committee members to compile questionnaires.
- Questionnaires papers to be distributed amongst officials.
- The ward councillors will be assisting the community to fill out the 5 minutes questionnaire.


g. Speech by EM

- The Executive Mayor to give a speech outlining the highlights of 2021/2022 and promote what the municipality is going currently in the Annual Report.

h. Closing remarks by Single Whip

- Closing and thanks giving to all who attended and participated in the event.

	<p>i. Coverage of the event will be done by communication unit.</p> <p>j. Catering – EHP</p> <ul style="list-style-type: none"> ➤ Food Inspector to be part of the meeting, Manager Matlosana to avail someone. ➤ EHS to make sure that food are in good standard. ➤ Distribution of fruits will be done in the transports since the event will be starting at 15h00. ➤ Water will be distributed inside during the event ➤ Food to be delivered at 17h30. ➤ Food will be on the former packs and will be distributed after the meeting at 18h00. (warm food will be required) ➤ Meal tickets will be provided during the registration. 		
8	Closure	Manager MPAC	23/02/2022
	<p>The Manager requested the official to wear black and white on the day of the event so that they can look the same.</p> <p>The prep committee are also requested to be assisting during the event.</p> <p>The manager thanked officials for attending the meeting and declared the meeting officially closed at 11h30</p>		



 Mrs Roberts-Tebejane
 Manager MPAC

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Ref: Minutes 22nd February 2022

Eng: Dr Brenda Roberts-Tobejane

MINUTES OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) HELD ON THE 22 FEBRUARY 2022 AT 08:30 COMMITTEE ROOM-DR KKDM OFFICES - ORKNEY

No	Item	Responsible Person	Date
1	Opening and Welcome	Chairperson	22/02/2022
	The Chairperson opened the meeting at 8:50 by welcoming all members present. He requested Cllr Jordaan to open with a prayer. Cllr Sesana requested that going forward rather a moment of silent is observed to accommodate all religions. The Chairperson acknowledged the input and requested that it be implemented so going forward.		
2.	Attendance register and apologies	All	22/02/2022
	The attendance register circulated and signed by all who attended the meeting. PRESENT Cllr M.I Mangesi – The Chairperson Cllr H.F. Jordaan Cllr C Hattingh Cllr L Motlhoiwa Cllr S.L Jonas Cllr M.R Mosholi	All	22/02/2022

	<p>Cllr S. Sesana Cllr I.T Meya</p> <p>SUPPORT STAFF:</p> <p>Ms. Roberts-Tebejane - Manager Ms. Gaaname – Committee Support Ms Legote - Intern</p> <p>Apologies: Cllr L Rantekane Cllr Mokone Cllr Shuping</p>		
3	Adoption of the agenda	All	22/02/2022
	<p>The was agenda adopted as follows:</p> <p>Cllr Jordaan - moved Cllr Hattingh - seconded</p>		
4	Minutes of the previous meeting (15/02/22)	All	22/02/2022
4.1.	<p>Corrections</p> <ul style="list-style-type: none"> ✓ Page 4 bullet 4 the date was corrected 08 March not 08 February 2022. ✓ On MMs foreword, other sources of income to be added on the sentence. 		
4.2	Matters arising from the minutes	All	22/02/2022
4.3	Adoption of the minutes	All	22/02/2022
	<p>Minutes were adopted as a true reflection of the meeting with corrections</p> <p>Cllr Sesana – moved Cllr Jordaan – seconded</p>		
4.4	Minutes of the previous meeting (17/02/2022)	All	22/02/2022
4.5	Corrections	All	22/02/2022

4.6	Matters arising from minutes	All	22/02/2022
	<ol style="list-style-type: none"> 1. The Committee needs to elaborate more on the point of visiting the boreholes at Maquassie so that what is needed is known and that anyone who was not part of the meeting can understand what was discussed from reading the minutes. 2. Tender documents containing full information must be submitted to the committee. e.g. (all specifications, advert, evaluation, adjudication, invoices from first payment). 3. The committee should have a meeting on Friday the 25th of February 2022 in order to allow time to look at the submitted documents of the site inspections can be visited. 4. It was resolved that the committee will share the tasks amongst themselves on the site inspections and they each will have ownership of the specific task and brief the rest of the members all will however all members will pose follow-up questions. 		
4.7	Adoption of the minutes	All	22/02/2022
	<p>Minutes were adopted as the true reflection of the meeting with corrections</p> <p>Clir Meye - moved Clir Jonas – seconded</p>		
5.	New items to be considered	All	22/02/2022
5.1	1. Reading the Annual Report and writing management questions		

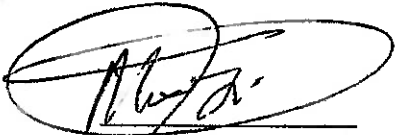
	The Committee went through the draft Oversight Report recommendations and the formulated the final questions to be asked management during the interviews		
5.2	2. Compilation of the oversight report	All	22/02/2022
	<ol style="list-style-type: none"> 1. The Manager presented the 84 paged draft Oversight report document. She went through the recommendations first and mentioned that those recommendations are informed mostly by the management report of the AG and the unauthorised expenditure draft report. The report still has to consider the outstanding POE which management will submit. 2. The legislative framework from the strategic plan document was taken as is and copied to the Oversight Report. 3. The Council resolution number and the Committee recommendations must form part of the Oversight Report. Where the first 4 recommendations are the compliance recommendations as per the MFMA however should the committee see fit, the second recommendation can be changed from "approve the Annual Report with reservations" to either be "approve the Annual Report" or to "reject the Annual report" 4. The unauthorised expenditure report explains how the expenditure was incurred and one of the main reasons resulted from the overspending of the vote. The Dummy oversight report from COGTA requires that sec 32 of the 		

	<p>MFMA report be part of the Oversight Report and the committee resolved that only the unauthorised expenditure report will be done during the oversight process as the irregular expenditure requires more work because it is the main contributor to the UIF&W. the work done by the previous committee will be considered when completing the sec 32 of MFMA report in march 2022. An example of the main contributors to the register is the accumulated leave days which are sold and/or paid to those employees who have resigning. The committee will look at the POE to be submitted and the draft recommendations before finalising the report.</p>		
5.3	<p>3. MFMA financial compliance report</p> <ol style="list-style-type: none"> 1. The recording of an expenditure in the irregular expenditure and the unauthorised expenditure must be looked at as it becomes double counting. The AG will be consulted on how the entry should be done in the books so that the UIF&W is not exaggerated. 2. The committee need to be provided with the final report from Misconduct Disciplinary Board so that the information can be used to assist with the investigations. 3. UIF&W investigations was not done in the institution because of the missing documents. The Committee recommended that the officials who are responsible to provide/ avail files must be 	All	22/02/2022

	<p>disciplined and the employees who are keeping the financial records must also be charged for failure to avail the records when needed.</p> <p>4. Procedure should be developed to regulate contracts of less than 3 years and such should be incorporated with SCM policy proper consultations with legal unit should be done before the recommendation is made.</p> <p>5. Board to be given 3 months timeline to provide preliminary report to council/MPAC when matters are referred.</p> <p>6. The Municipality must refer to the National Treasury all service providers who have to be blacklisted or barred from participating in the tender processed after intense investigations are done. this is because the municipality doesn't have its own to blacklisting policy and some service providers don't follow the correct processes deliberately.</p>		
	<p>The Agency</p> <p>1. The first recommendation which the committee is considering is how to stop the fruitless expenditure on salaries at the agency</p> <p>2. The Committee will sought clarity on what the Agency doing daily currently</p>	All	22/02/2022
5.4	4. selection of the sites to be inspected	All	22/02/2022

	The committee chose to visit none compliant tuckshops in Ventersdorp, boreholes in Maquassie Hills, the clinics, The Agency Offices, the disaster renovated offices.		
5.5	5. letters to management for interviews	All	22/02/2022
	Questions for management interviews were formulated by the committee. The letter containing the questions was finalized and adopted so that it can be sent to Management. The answers are expected to reach the committee within 7 working days.		
6.	Announcement The committee will be having MPAC meeting on the 25 th February 2022, 08h30, in the committee room. The meeting will depend on the availability of information that the committee requested from the AMM.	All	22/02/2022
7	Way Forward Committee Members' Responsibilities 7. Councillors who want to leave while the meeting is still on should be reported to the Speaker or in respective caucuses. The Committee will use their prerogative to approve those who want to be excused from the meeting while the meeting is still on without prior notice. 8. All apologies should be in writing and must be submitted prior to the meeting. These should be reflected in the Committee' terms of reference. When a behaviour of a member is consistently undermining MPAC meetings that member should be reported to the rules committee. This behaviour		

	make the committee not to reach the quorum requirements.		
8.	<p>Closure</p> <p>The Chairperson thanked committee members for availing themselves to the meeting and for the contributions that they made to ensure that they develop the oversight report.</p> <p>The meeting adjourn at 12h10</p>	The Chairperson	22/02/2022



Clr M.I Mangesi

MPAC Chairperson

Date: 08/03/2022

O·T·S

OFFICE OF THE SPEAKER

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE



Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

Ref: Minutes 17 February 2022

Eng: Dr Brenda Roberts-Tebejane

MINUTES OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) HELD ON THE 17 FEBRUARY 2022 AT 08:30 COMMITTEE ROOM-DR KKDM OFFICES

No	Item	Responsible Person	Date
1	Opening, Welcome and Purpose of the meeting	Chairperson	17/02/2022
	The Chairperson requested Cllr Jonas to open the meeting with a prayer and welcomed all members present. The chairperson stated that the purpose of the meeting is the Oversight process and declared the meeting officially opened.		
2	Attendance register and apologies	All	17/02/2022
	The attendance register circulated and signed by all who attended the meeting. PRESENT Cllr M.J Mangesi –Chairperson Cllr H.F.C Jordaan Cllr I.T Mokone Cllr C Hattingh Cllr L Motlhoiwa Cllr S.L Jonas Cllr M.R Mosholi Cllr L.K Shuping Cllr S. Sesana		

	<p>SUPPORT STAFF:</p> <p>Ms. Roberts-Tebejane Ms. Gaaname Ms Legote</p> <p>Apologies: Cllr I.T Meya- have another engagement at JB Marks Municipality Cllr S Sesana- will be late Cllr L Rantekane- absent</p>		
3	Adoption of the agenda	All	17/02/2022
	<p>The agenda adopted by combining item 1 and 2 to be one item.</p> <p>Cllr C Hattingh- Moved Hattingh Cllr S.L Jonas- Seconded</p>		
4.	Minutes of the previous meeting and matters arising	All	17/02/2022
	<ul style="list-style-type: none"> ➤ Page 10- to correct the spelling of cause ➤ Page 2- to correct the surname of Cllr Jordaan ➤ the Chairperson initials should be both be written ➤ Both initials of all members should be written. 		
4.1	Adoption of the minutes	All	17/02/2022
	<p>The minutes were adopted with the corrections</p> <p>Cllr L.K Shuping- Moved Cllr M.P Mokone- Seconded</p>		

5	<p>1. Reading the Annual Report and writing management questions</p> <ul style="list-style-type: none"> ➤ Point 5.1 was combined with 5.2 ➤ The chairperson handed over to the manger to take committee members through the draft of the Oversight Report. ➤ The manager indicated to members that their personal profile should be put on the Oversight Report and the web site of the municipality according to the MPAC guide and tool kit. ➤ To include the recommendations that are discussed in the strategic plan. ➤ To formulate the recommendation as be correlated with the questions that are formulated for the interviews of management. ➤ The foreword of the chairperson to be reviewed. ➤ The background that committee approved in the strategic document to be used as is including the entire legislative framework and the new amended Structures Act. ➤ The manager to went through the Annual Report check list with the committee. ➤ The first three recommendations will be standard. ➤ To consider/review the AG report when making reservations. ➤ When adopting the annual report with reservations, list of reservations must be put in writing. ➤ Two reports will be put as one item to council (parent municipality and Economic Agency). 	All	17/02/2022
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- SCM policy to be emailed to committee members
- Other questions will be taken from the MPAC tool kit and guide
- Take all questions from the tool kit guide but exclude the ones that are not relevant to the district.
- The 08 of February 2022 its management interviews and the 11th it's public participation whiles from the 08 to the 10th the local municipalities will be having it's Strategic Plan (mixed/clash of schedule).
- The Chairperson to meet with TROIKA to inform them about the clash of the meetings.
- To check the program of locals.
- Misalignment regarding fraud and corruption.
- Send draft questions via email to the committee members in order for them to input.
- Oversight process plan should be the same as the one on the advert (adopted by the committee).
- Link the Management letter to the APR and AFS.

2. Compilation of the Oversight Report

The manager mentioned the following as the starting work/point of the committee:

- ✓ Checklist on the annual report
- ✓ To look into matters raised by the AG in the AG's report.
- ✓ Annual Financial Statement
- ✓ Annual Performance Report
- ✓ Assessment of the Accounting Officer forward, what is s/he talking about.
- ✓ It is important to assess what MM is saying about the debtors of the

	<p>municipality. E.g. Big Break Legacy</p> <p>✓ Charge on the license fee and certificates on the tuck-shops as this is the revenue of the municipality.</p> <p>3. MFMA financial compilation report</p> <ul style="list-style-type: none"> ❖ Acting MM forward on page 4-6 ❖ District pays the bill of the shared service. Internal Audit is having shared service with Maquassie Hills Local Municipality. ❖ MM mentioned that municipality is wholly grant depended whereas the municipality is having source of income. ❖ Question to be asked to MM – statement should be corrected. ❖ The financial sustainability of the statement of the municipality should reflect all types of revenue received by the municipality. ❖ MM to tell committee how he spends the revenue. ❖ What is municipality overall compliance with mSCOA – the status of the municipality. <p>Tick whether it is correct or not (have summary of the detail of PAAP.</p> <ul style="list-style-type: none"> ▪ Action plan should be in line with the report so that it can reflect all compliance. ▪ Clarity given on how the AFS is complied (every AFS must have note on how it has compiled). ▪ When assessing performance you assess everyone e.g. employees, council, service provider, SDBIP. 		
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	<ul style="list-style-type: none"> ▪ Big projects are not included ▪ Ask SLA for all service providers ▪ Check whether the contents of AFS are compliance. ▪ Comments of the annual report. ▪ Management interviews are on the 8th March 2022, and must be given 7 days to respond before the interview. ▪ There are questions in the tool kit that committee can choose from to be asked in the interviews of management. ▪ Request performance agreement of Acting MM; CFO and Senior Managers for the year under review. ▪ SCM – declaration of interest of staff in the SCM office, what will be the best record on. ▪ How will risk associated with SCM staff (cooling of period) ▪ All risk questions to be asked. ▪ All questions will assist in the strat plan of the municipality. ▪ Questions to be asked on how to deal with fraud. Paragraph 28-30 ▪ Look at management letter and request information. ▪ Committee will go through the questions on the What's App group; discuss them; scrutinise the annual reports and send questions back for signing and send to management. ▪ All questions on the tool kit that are relevant will be put on the report and the additions will be made during the interviews. ▪ Cost containment policy (capacity building) needed ▪ Concentration should be on the management letter. ▪ Focus on the issues raised by AG and that are on AG's report. ▪ AG's report that link to management letter will lead to conclusion. 		
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- Look at past two AG's report and look the recurring issues that can lead to questions.
- Take management report and AG's report and come up with critical questions.

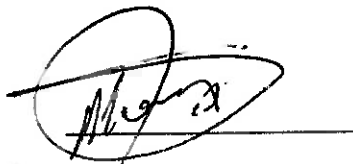
Report on the Economic Agency

Questions to be asked by committee about the Agency.

- ✚ Board were sitting and there were no minutes and reports and they have spent money (operational cost).
- ✚ Proof needed on to engage management.
- ✚ What did management do when the Agency was disestablished
- ✚ CEO is the one who suppose to inform the board.
- ✚ Who undermined the board and treat them as criminals – question to be asked by committee.
- ✚ Unbundling – the determine of assets.
- ✚ Who sold the assets?
- ✚ Who was threatening the people of the Agency?
- ✚ Who was undermined?
- ✚ A comprehensive report on wind up of the Agency needed.
- ✚ Detailed plan on when wind up needed
- ✚ Resolution is a lawful instruction and failure to implement resolution is a serious offense.
- ✚ Who are supposed to carry out lawful instruction?
- ✚ Fraudulent expenditure and failure to implement council resolution, why did s/he failed, why not held responsible?
- ✚ Why council resolution not implemented.

<ul style="list-style-type: none"> ✦ Previous MPAC recommendations can be checked ✦ Detailed plan of the Agency should include current assets and liability be disposal on work (were dealt with). ✦ Agency need to be wined down immediately. ✦ Who took responsibility/ ✦ Take model study ✦ Enforce council resolution. <p>4. Selection of sites to be inspected (site inspection) 01 & 02 March 2020</p> <ul style="list-style-type: none"> ➤ Agency offices ➤ The borehole in Maquassie hills ➤ Records section (SCM records) – how the records are kept. ➤ Township shops - Ventersdorp ➤ Environmental health department - water, air quality ➤ Visit to environmental department, listen to the presentation and check value for money. ➤ How to collect water sample? ➤ How best to do oversight on air quality report –to go to the landfill site. ➤ Visit clinics ➤ Municipal building renovation – Disaster dept. <p>5. Write letter of invitation to management for interviews and site inspection</p> <ul style="list-style-type: none"> ➤ The manager to write a letter to Management. ➤ The letter must be supported by financial statements. ➤ Link the AG report and supporting documents in the management letter and ask questions from that looking into the recurring issues in the AG report. 		
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6	Announcement	All	17/02/2022
	<ul style="list-style-type: none"> ➤ The next MPAC meeting will be on the 22/02/2022, committee room, ➤ Letter for interview with the management. ➤ Report back on clash of the meeting/schedule. 		
7	Way Forward	All	17/02/2022
	Carry on resolution as agreed.		
8	Closure	Chairperson	17/02/2022
	<p>The Chairperson thanked members for their contributions that they made in the meeting and declared the meeting officially closed at 11h30.</p> <p>Cllr S Sesana- Mover Cllr L.K Shuping- Seconded</p>		



Cllr MI Mangesi

MPAC Chairperson

DATE:

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OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

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Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

Ref: Minutes 15th February 2022

Eng: Dr Brenda Roberts-Tebejana

**MINUTES OF A JOINT AG BRIEFING WITH MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC);
TROIKA; MMCs; THE SPEAKER OF COUNCIL; CHAIRPERSONS OF THE PORTFOLIOS HELD ON
THE 15TH FEBRUARY 2022 AT COUNCIL CHAMBER - 10H00**

No	Item	Responsible Person	Date
1	Opening and Welcome	Chairperson	15/02/2022
	<p>The Chairperson welcomed all members who attended the meeting (the Speaker of council, the MMCs, AG and Officials), announced that the members present must introduce themselves and apologised for the meeting not starting on the schedule time. He then declared the meeting officially opened.</p> <p>Purpose of the meeting</p> <p>The Chairperson outlined the purpose of the meeting as follows:</p> <ul style="list-style-type: none">➤ 2020-2021 audit outcomes of the municipality.➤ What municipality do and what municipality must not do. <p>The Chairperson outlined the do's and don'ts as mentioned by AG as follows:</p>		

	<p>Do's</p> <ul style="list-style-type: none"> ✓ Provide assurance that financial statements are free from misstatements ✓ Report on material non-compliance with relevant legislation ✓ Report on usefulness and reliability of the information in the annual performance report. ✓ Identify key internal control deficiencies to be addressed. <p>DONT'S</p> <ul style="list-style-type: none"> ➤ Provide assurance that all applicable legislation has been complied with. ➤ Identify fraud ➤ Provide assurance that service delivery has been achieved <p>The Chairperson further indicated that AG will elaborate more when makes the presentation.</p>		
2.	Attendance register and apologies	All	15/02/2022
	The attendance register circulated and was signed by all members who attended the meeting.		
	<p>Present – people who attended the meeting introduced themselves as follows:</p> <p>Cllr Mangesi – MPAC Chairperson Cllr Hattingh – MPAC Member Cllr Jonas – MPAC Member Cllr Jordaan – MPAC Member Cllr Mosholi – MPAC Member Cllr Meya – MPAC Member Cllr Mokone – MPAC Member Cllr Motlhoiwa – MPAC Member Cllr Rantekane – MPAC Member Cllr Sesana – MPAC Member Cllr Shuping – MPAC Member Cllr Lesie – Single Whip Cllr Nxozana - Speaker Cllr Makgathe - MMC</p>		

	<p>Cllr Molapisi - MMC Cllr Mphafudi - MMC Cllr Matsapola - MMC</p> <p>Bongamusa Mdletshe – AG Bianca Nowell – AG B. Roberts Tebejane – MPAC Manager X. Mndaweni – Manager OEM DM Matsose – Manager OSW V. Boqo – MMC Support TN Lekgari – P/O NR Gaaname – MPAC support MR Legote – MPAC Intern</p>		
	<p>Apologies</p> <p>The apologies tendered were as follows:</p> <ul style="list-style-type: none"> ▪ Cllr Motlhoiwa (MPAC) will be late ▪ Cllr Mokone (MPAC) will be late ▪ Cllr Num (EM) attended SALGA meeting ▪ Cllr Molapisi (MMC) will be late ▪ Cllr Thabanchu (MMC) having another engagement ▪ Cllr Lesie (Single Whip) to be released at 12h00. 		
3.	Adoption of the Agenda	The Chairperson	15/02/2022
	<p>The agenda was adopted as is</p> <p>Cllr Jordaan – moved Cllr Makgathe – seconded</p>		
4.	2020/21 Audit outcome briefing of the DRKKDM & Economic Agency	Auditor General of South Africa	15/02/2022
	<p>Briefing by Auditor General of South Africa</p> <p>AG mentioned the purpose of the report as to provide the constitutional stakeholders with an overview of the audit outcomes and internal control deficiencies that may have been prevented municipality from attaining</p>		

the desired audit outcome.

AG further presented the summary of the 2020-21 audit outcomes and the status of material findings reported under the objectives and compliance with legislation.

Summary given as follows:

- ❖ Status of the audit outcomes
- ❖ Status of the level of assurance provided by key role players
- ❖ Status of the drivers of internal controls
- ❖ Status of risk areas
- ❖ Root causes to be addressed

AG further raised the following:

AG acknowledged the improvement that the municipality have for the past 3 years but further indicated that leadership and management can use information to make informed decision.

- Even the outcome of auditing is unqualified urged MPAC to use performance report and look at financial misconduct.
- AG indicated that to do oversight is not just to correct mistake but internal control needed.
- Audit outcome – financial statement not done accordingly, lack of adequate time to review the financial statements before submission for audit.
- Preparation of financial statement need people who are doing them to be trained to avoid silly mistakes.
- He indicated that to prepare the financial statement need practice and

	<p>skill for GRAP compliant.</p> <ul style="list-style-type: none"> • Proper record keeping has improved and management should ensure that this good practice is maintained as credible financial information should be kept and be available throughout the year. • Level of assurance also needed – monitoring controls to be designed and implemented to prevent and early detect non-compliance with legislation • Effectiveness of leadership on the implementation of policies needed • Audit action plan need to be monitored on monthly basis • IT system controls remain a challenge with no audit trail available to verify whether necessary controls and processes were put in place. IT system needs to improve. • Leadership urged not to allow adjustment. • Audit committee and internal audit to be utilised by the municipality. • SCM processes to be followed all the time as AG identify various non compliance with the areas of procurement • Internal controls in the SCM should be re-evaluated to identify the root cause of non-compliance. • Consequence management require attention; need to be applied or to be prevented by not doing wrong. • Steps should be taken to hold 		
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	individuals accountable and to demonstrate an environment of accountability		
	Economic Agency	AG	15 February 2022
1.	<p>On Economic Agency AG mentioned the following:</p> <ul style="list-style-type: none"> ➤ Agency got disclaimer on the audit outcome. ➤ Not much happening at the Agency ➤ Irregularities – non compliance with the contravention of legislative ➤ Limitation of the scope ➤ Errors on the statement ➤ Fruitless and wasteful ➤ Non compliance – annual performance objectives and indicators were not established and included in multi-year business plan. ➤ No control at all and no day to day of operations – performance was not monitored and reviewed as required. 		
	Questions, comments and clarities	All	15 February 2022
	<p>Questions; comments and clarities we as follows: Cllr Mphafudi Welcomed the report by AG and raised questions as follows:</p> <ul style="list-style-type: none"> • Page 5 bullet no. 4 what consequence management requiring attention AG is referring to? • Page 7 unauthorised expenditure incurred to R70 748 928, irregular expenditure need to prevented. • Fruitless – non compliance on page 7 is this fruitless not investigated rely on MPAC for investigation? • Lack of maintenance planning – not doing enough as rendering proper roads assessment performed by the 		

district municipality to be fruitless.
Proper planning needed.

Speaker's comments

- Welcoming the presentation done by AG.
- Question of leader
- Lack of records keeping not properly done it is a concern and it need to be dealt with.
- Reconciliation process cannot be done when there is missing documents.
- Need to check on things that hampering the accountability.

Manager MPAC

- Agency –recommendation done through MFMA section 103 talking of voting.
- As money spent it means that the Agency is still operational.
- MPAC to have information on disestablishment of the Agency, some information that can assist needed.
- Small amount that are broken down for one thing that the AG won't notice but the amount will be significant if not detected by Internal Audit and AG it will not be seen on low level of oversight, it can be seen at higher level.
- MPAC have ember – what was audited to MPAC that leads to have ember that can need to improve on the next year? AG to give 5 things that he audited MPAC on so that they can improve in the next financial year.
- HR also have ember – what were the issues to have ember as half of the

	<p>budget is spent on HR, what are the problem? Half of the budget having problem will be put on material.</p> <ul style="list-style-type: none"> • Material irregularity – 50% not account for a R100 000 000 is material that. Statutory duty of MM to ensure that HR issues are in. • What can be given to committee so that it can advice council to improve audit outcome? • Fruitless expenditure – what was supposed to happen so that the books of expenditure on UIF&W register can be reduced? • Who then calculate the amount to be recovered? • Calculate recoverability in accountability • How to calculate the recoverability money and from whom – what actual look at. <p>Consequence management</p> <ul style="list-style-type: none"> ▪ Value for money, if training has been provided it is still need to recover the money? ▪ Tax matters fraud ▪ Fruitless expenditure no current amount as there is an improvement ▪ No unauthorised and irregular increase ▪ How does amended public Act affect the committee if committee did not do their work how does it affect its work according the new Act? 		
	Answers		
	✓ Consequence management not implemented and – something is		

	<p>wrong and improvement needed</p> <ul style="list-style-type: none"> ✓ Fruitless and wasteful expenditure it is happening and it suppose not to happen. ✓ Qualify – detect and prevent – have budget and use it accordingly without adjusting it. ✓ Send summary to check 3 balances ✓ Unauthorised – easy to recover. ✓ Value for money – what is the intention, need to follow the investigation and not pay lot of money. ✓ Internal audit to assist on the investigations – internal staff can be utilised. ✓ Consider disciplinary consequence as it is example to others. <p>Unauthorised expenditure</p> <ul style="list-style-type: none"> ➤ SCM regulation - 3 quotes needed – look for misstatement, some goods and services with a transaction value below R200 000 were procured without obtaining 3 quotes and it is contravention of SCM regulation. ➤ Recommendation on powers and function of AG – currently NW is the lowest on audit outcome and service delivery. ➤ Influence and impact – want to see impact on the ground. ➤ Monthly Financial statement how reliable 		
	<p>Economic Agency</p>		
	<ul style="list-style-type: none"> ▪ Disestablishment of the Agency – assets: who will take over assets and 		

	<p>liability of the Agency?</p> <ul style="list-style-type: none"> ▪ 31 March date of financial statement ▪ Legal advice needed ▪ Analyse excel not obvious ▪ Whistle blow - if become aware of something make AG aware. <p>Assurance MPAC</p> <ul style="list-style-type: none"> ▪ Evaluation – audit committee and internal audit come up with recommendations, it is not compilation impact coming from the reports and the minutes of the meeting. <p>Irregularities</p> <ul style="list-style-type: none"> ▪ Audit from financial statement ▪ Manage performance report ▪ Monitor what you did and see good improvement ▪ SCM not properly balancing <p>Fruitless</p> <ul style="list-style-type: none"> ▪ Proper investigation need to be done ▪ Misrepresentation ▪ Tax certificate – valid tax certificate needed. ▪ What suppose to be done in terms of law? Responsibility of accounting officer. ▪ Supporting documents needed when do investigations. 		
6	Announcements	All	15/02/2022
	<ul style="list-style-type: none"> ▪ Public hearing on the Annual report will be on the 10th March 2022 and AG is invited. ▪ Adoption of oversight will be on 31st March and AG is invited. ▪ 		

7	Way forward	All	15/02/2022
	Information that AG promised the committee will be send to the committee as soon as received.		
8	Closure	District Chairperson	15/02/2022
	The Chairperson thanked all who attended the meeting and the contributions that they made in the meeting. The meeting adjourned at 12h30.		



Chr M.I Mangesi
MPAC Chairperson:

DATE: 17/03/2022

O·T·S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

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Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

Ref: Minutes 03rd February 2022

Enq: Dr Brenda Roberts-Tebejane

**MINUTES OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) HELD ON THE 03RD
FEBRUARY 2022 AT SINGLE WHIP BOADROOM - 09H00**

No	Item	Responsible Person	Date
1	Opening and Welcome	Chairperson	03/02/2022
	The Chairperson opened the meeting by requesting Cllr Motlhoiwa to pray, thereafter the Chairperson welcomed all members present and encouraged them to participate freely, he acknowledged that he had received the agenda and supporting documents on time to and asked all members if they have theirs, only one member said he did not receive his documents and copies were given to him. All members were encouraged to ensure that the administration have the correct contact details for all types of correspondences.		
2	Attendance register and apologies		
	The attendance register circulated and signed by all who attended the meeting. PRESENT	All	03/02/2022

	<p>Adoption of the minutes</p> <p>Cllr Mosholi - moved Cllr Mokone - seconded</p>		
4.2	<p>Matters arising from the previous minutes</p> <p>Minutes of the 24th January 2022 None</p> <p>Minutes of the 25th January 2022</p> <p>The MPAC strategic document and the public participation concept documents were adopted after the committee received them and made inputs.</p> <p>Final document to be signed by the chairperson so that it be submitted for the strategic document.</p>		
	<p>Matters arising from the training on the strategic document and the public participation concept document</p> <p>a. Legal framework</p> <ul style="list-style-type: none"> • The council will review the MPAC terms of reference during the strategic plan session in order for council to adopt the reviewed terms of reference for the new term. • The oversight process plan has to be included yearly in the strategic document as it is MFMA compliance yearly. • Know your MPAC campaign will assist the committee on how to be visible to the community. It will also teach the community of the importance of the oversight process and public participation • Road shows will have its process plan and will be planned in the 		

	<p>vehicles and claim after the advice from the AMM on how implement the upper limit gazette.</p> <p>d. Mobilization</p> <ul style="list-style-type: none"> • Loud hailing – will be done by ward committees and ward councillors through offices of the speaker. <p>e. Additional Items</p> <ul style="list-style-type: none"> • Periodic review - there will be a yearly review after strategic planning. • Vote numbers allocated to MPAC, to be included in the budget. • Budget for MPAC training to be verified • Strategic plan to be aligned with the MFMA calendar. • The following surnames were corrected <ol style="list-style-type: none"> 1. Hendrick Jordan to Hendrik Jordaan 2. Issac to Isaac 3. Mangezi to Mangesi <p>Part 1: Public participation</p> <p>Suggestions by the committee regarding public participation.</p> <ul style="list-style-type: none"> ▪ Combine Maquassie Hills and Matlosana, Tlokwe and Ventersdorp and hold 1 meeting to minimise costs, decrease pressure on administrative work, timelines for the finalization of the oversight Report is close by and possible low participation. ▪ The committee discussed the way public participation was done in prior years and made some additions. ▪ The relevant audience must be part of the public participation farmers, 		
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	<p>CBPs are not yet employed and public participation is the competency of the Speaker</p> <ul style="list-style-type: none"> • Ward Councillors to be used for mobilization • Adverts to be placed at tuckshops • The Office of the speaker to prepare a transport plan which is inclusive of all the wards where 5 people per ward will be transported. Other local people will come at own expense as the budget is limited. • A document to be prepared which will be used to educate the public on the annual report. <p>Members urged not to be afraid of changes made in the way Oversight is conducted. The committee concluded to use old system then check the results /target whether it is impactful and results/outcome will lead the committee.</p> <p>Part 2 – 5. Upper limits</p> <ul style="list-style-type: none"> • All Councillors should be receiving 50% of cell phone allowance • District Policy does not cater for it just like the travel allowance. • Therefore clarity was sought from the AMM on how to implement the upper limits of councillors. • Committee indicated that policy should be implemented according to what law states. • It was mentioned that the submitted travel allowances for passed 2 and half years were not fully paid. He further says that he benchmarked with the Audit Committees and they do receive travelling. • Further mentioned that he 		
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<p>Audit action plan of the municipality</p> <ul style="list-style-type: none"> • Irregular expenditure on the travel agency was written off, the rest of the irregular expenditure is still outstanding as not information was given to the committee as requested and resolved by council for the past 3 financial years. • Matters were referred to the financial misconduct board by the committee but the report never came back to MPAC • There was a request of the addition to the annual workplan of 2 more days to finalised the unauthorized report only and the irregular expenditure will be investigated during the year. • The committee need to come up with the monitoring mechanism on how to ensure that council resolutions on the work of MPAC are implemented by doing follow-ups periodically by tracking them by resolution number. <p>Added columns on the register should be as follows: Department responsible, implemented Y/N and include the political, executive and senior manager responsible A letter to be addressed to Speaker, EM; MMC; managers and section 79 committee on council resolution implementation</p> <p>Annual report</p> <ul style="list-style-type: none"> • The municipality received unqualified report with matters of emphasis • Economic Agency received disclaimer. • If these findings are not attended to through the implementation of the 		
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	<p>for the MPAC office audit so that the amber can be informed by what the office submits?</p> <ul style="list-style-type: none"> ✓ Introspection on what the committee (MPAC) doing or not doing correct to receive amber. AG to be asked how to improve going forward ✓ MPAC chairperson to be a invitee to audit committee meetings. <p>Agency report</p> <ul style="list-style-type: none"> • The salaries paid were authorised but fruitless since it was not functional and there were no reports submitted. • Council took a decision to disestablish the Agency but the Agency is still operational AG to give clarity on what happened during the audit. • What the expenditure of the Agency classified under after council took a resolution of closing the Agency? • Who will be responsible for the expenditures 		
	<p>Announcement</p> <p>Members should confirm their attendance to meetings so that logistical arrangements can be done in time.</p> <ul style="list-style-type: none"> • Date of AG briefing session clashes with the program of the induction of COGTA and SALGA, therefore the meeting has been moved from the 8 to the 15th February 2022. • Training will be at four season Wedding Convention Centre in 		

ANNEXURE C: ALL ATTENDANCE REGISTERS RELATED TO OVERSIGHT PROCESS

O·T·S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) INTERVIEWS WITH THE EXECUTIVE AND MANAGEMENT TO BE HELD ON THE 11TH MARCH 2022 AT 08H30 IN SINGLE WHIP BOARDROOM - DRKKDM OFFICES

ATTENDANCE REGISTER

INITIALS & SURNAME	CONTACT NUMBER	SIGNATURE
Clr M.I Mangesi	073 499 7356	
Clr S.L Jonas	066 043 0520	
Clr H.F.C Jordaan	082 292 4542	
Clr I.T Meya	063 068 8773	
Clr M.P Mokone	078 402 3467	
Clr C. Hattingh	083 625 7426	
Clr R.M Mosholi	083 710 2472	
Clr L.S Motlhoiwa	084 609 2330	
Clr L. Rantekane	081 405 2730	
Clr S.P Sesana	071 210 8275	
Clr L.K Shuping	078 832 4274	
Dr B Roberts-Tebejane	072 289 2954	
Ms N.R Gaaname	073 459 5292	

Ms M.R Legote Intern

083 645 1349

A handwritten signature in black ink, appearing to be 'M.R. Legote', enclosed within a rectangular box.



O.T.S

OFFICE OF THE SPEAKER








MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

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MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) INTERVIEWS WITH THE EXECUTIVE AND MANAGEMENT TO BE HELD ON THE 11TH MARCH 2022 AT 08H30 IN SINGLE WHIP BOARDROOM - DRKKDM OFFICES


ATTENDANCE REGISTER

Name & Surname	Portfolio	Contact no.	Email address	Signature
Cllr N.J. Num	The Executive Mayor	072 819 3304		
Cllr X.C. Nxozana	The Speaker	068 348 0153		
Cllr S.J. Lesie	Single Whip	062 371 7249		
Cllr M.W. Makgate	MMC Community Services	071 506 3008		
Cllr L.G. Molapisi	MMC Corporate Services	063 613 6270	phokahoo@gmail.com	Makgate
			letkieno.lapisi@gmail.com	LA

Name & Surname	Portfolio	Contact no.	Email address	Signature
Cllr Z.I. Mphafudi	MMC LED & Planning	082 666 2347		
Cllr T.R. Mampe	MMC LED	078 868 2981	heyondumampe@gmail.com	
Cllr O.R. Thabanchu	MMC BTO	073 202 9074	o.r.thabanchu@gmail.com	
Cllr D.M Matsapola	MMC Transversal Issues	073 033 6384	Maselaelodiano@gmail.com	
Cllr O.M Mogale	Portfolio Chairperson LED and Planning	083 941 9173		
Cllr L.P Mtshawulana	Chairperson Finance Portfolio	076 324 0139		
Cllr T.N Lekgari	Chairperson Community Services and LED & Tourism	082 049 8205		
Mrs Abrams	Acting Municipal Manager			
Mr Steenkamp	CFO	0714831654	lsteenkamp14@gmail.com	
Mr Metswamere	Senior Manger Community Services	0833993160	metswamere@kcrdtdshubujm	
Mr Tshukudu	Acting Senior Manager LED & Planning	082 688 4618	kgabob20@gmail.com	
Mr Ntemekwana	CAE			

*

Name & Surname	Portfolio	Contact no.	Email address	Signature
Mr Ngqobe	Deputy CFO			
Ms Brown	Deputy Director Financial Management			
Mr Motepe	Risk Manager	0835105095	motepe@kwaZuluNatal.gov.za	
Mr Mokatsane	IDP Manager			
Mr Baloyi	Performance Man. System	0739415336	ebawusibala@yahoo.com	
Ms Seremo	Manager Internal Audit			
Mr Molefe	Manager Legal			
Ms Ndengeza	Manager Corporate Services			
Mr Mphuti	Manager IT			
Ms Ramorola	Manager LED			
Mr Mosiane	Special Project OEM			
Mr Canga	Manager Speaker			
Mr Matsose	Manager Single Whip			
Mr Mosebi	Manager Environmental Health - Maquassie			

Name & Surname	Portfolio	Contact no.	Email address	Signature
Ms Tenza	Manager Environmental Health - Matlosana			
Ms Mathakola	Manager Environmental Health -- JB Marks			
Mr X. Mndaweni	Communication Manager			
V. BOQO	MHC's Support	061 461 0039	victor.bopae@gmail.com	

O.T.S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) MEETING HELD ON THE 23rd MARCH 2022 AT 08H30 IN COMMITTEE ROOM - DRKKDM OFFICES

ATTENDANCE REGISTER

INITIALS & SURNAME	CONTACT NUMBER	SIGNATURE
Cllr M.I Mangesi	073 499 7356	
Cllr S.L Jonas	066 043 0520 / 0766405887	
Cllr H.F.C Jordaan	082 292 4542	
Cllr I.T Meya	063 068 8773	
Cllr M.P Mokone	078 402 3467	
Cllr C. Hattingh	083 625 7426	
Cllr R.M Mosholi	083 710 2472	
Cllr L.S Motlhoiwa	084 609 2330	
Cllr L. Rantekane	081 405 2730	
Cllr S.P Sesana	071 210 8275	
Cllr L.K Shuping	078 832 4274	
Dr B Roberts-Tebejane	072 289 2954	
Ms N.R Gaaname	073 459 5292	
Ms M.R Legote Intern	083 645 1349	

SCREENING AND ACCESS REGISTER

10/03/2022

DATE	NAME	CONTACT DETAILS AND ADDRESS	REASON FOR ENTERING	TEMP	SYMPTOMS CONSISTANT WITH COVID-19	INTERNATIONAL / NATIONAL TRAVEL BEFORE & DURING LOCKDOWN)	CONTACT WITH CONFIRMED COVID-19 PERSON	TIME IN	TIME OUT	PERSON SIGNATURE
10/03/22	Lebogang Lethuni	0847267236		33.2		YES / NO IF YES STATE WHERE TO	YES / NO			[Signature]
10/03/22	Phindile Khwelo	0785075475		36.4	COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO			[Signature]
10/03/22	Positive moment Resoundment	0721011111 8716		36.1	COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO			[Signature]
10/03/22	Tsun Moshabela	0834810018		36.4	COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO			[Signature]
10/03/22	bennett	0728718596		36.4	COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO			[Signature]
10/03/22	Mitchell Lubodi	0726062070		36.7	COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO			[Signature]

10/03/2022



SCREENING AND ACCESS REGISTER

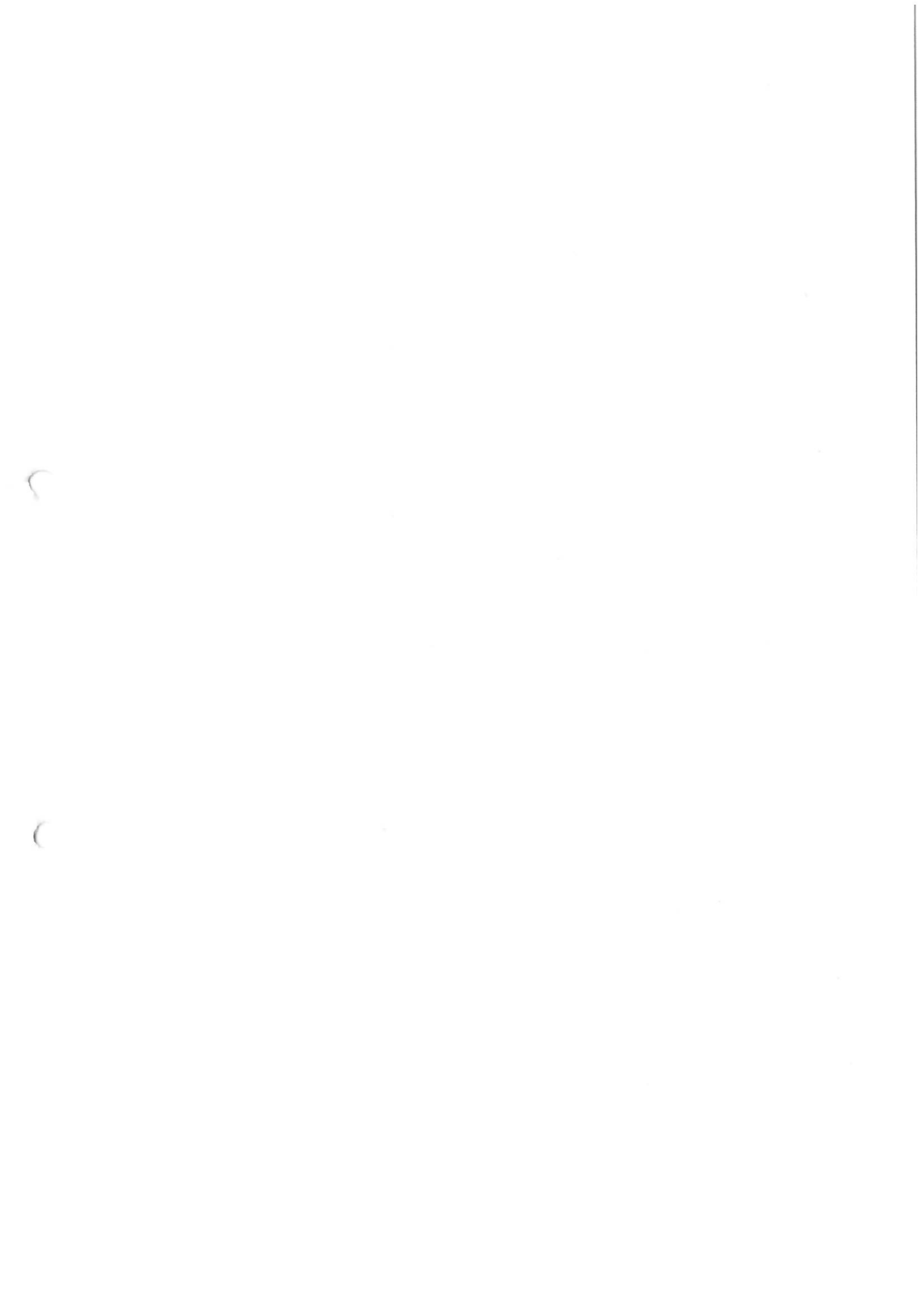
DATE	NAME	CONTACT DETAILS AND ADDRESS	REASON FOR ENTERING	TEMP	SYMPTOMS CONSISTANT WITH COVID-19	INTERNATIONAL / NATIONAL TRAVEL BEFORE & DURING LOCKDOWN)	CONTACT WITH CONFIRMED COVID-19 PERSON	TIME IN	TIME OUT	PERSON SIGNATURE
10/03/22	Winnie Bile	06-336-48400 45 FUM NEJUNCI STREET		36.0	COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO			[Signature]
10/03	Sisi Mthembu	06-45031450 4779 EXC 10 Tomburton		36.0	COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO	16:30		[Signature]
10/03	Bontle Mosick	076 148 2851 4 Andrew St Klerksdorp		36.2	COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO			[Signature]
10/03	Mosiako Kegomoto	4 Andrew St 062		36.1	COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO			[Signature]
10/03	Nicholas Msdiki	062		33.2	COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO			[Signature]
4	Jabulani Mbebe	0817955407			COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO			[Signature]
4	VICTOR FORODE	084584072		33.2	COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO			[Signature]

10/03/2022



SCREENING AND ACCESS REGISTER

DATE	NAME	CONTACT DETAILS AND ADDRESS	REASON FOR ENTERING	TEMP	SYMPTOMS CONSISTANT WITH COVID-19	INTERNATIONAL / NATIONAL TRAVEL BEFORE & DURING LOCKDOWN)	CONTACT WITH CONFIRMED COVID-19 PERSON	TIME IN	TIME OUT	PERSON SIGNATURE
	Gaticwomane				COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO			
	Munyathwa	4666 East 15		36.2						
	H.I. Meregole	4723 EXT 15		36.2 36.1	COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO			
	BOAKANYO ISHEKUSA ETI			36.1	COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO			
	O.S. Meregole	4723 EXT 15		36.0	COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO			
	L. Madinaga	272044977		36.1	COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO			
	T. Moya	0764949065		36.0	COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO			
	M. Mafaleka	0735968105		36.6	COUGH <input type="checkbox"/> FEVER <input type="checkbox"/> SHORTNESS OF BREATH <input type="checkbox"/> SNEEZING <input type="checkbox"/> SORE THROAT <input type="checkbox"/>	YES / NO IF YES STATE WHERE TO	YES / NO			



DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR

DATE : 10 March 2022

VENUE : CITY OF MATLOSANA AUDITORIUM

TIME : 15H00

ATTENDANCE REGISTER: MAQUASIE HILLS LOCAL MUNICIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
1	Puemaana Lampati	7	079 0306 742	
2	Kesabo Leshe	8	078 7967 928	
3	THANDIWE MVAUA	9	078 086 1764	
4	Mantwa Mredupe	9	0710436744	
5	PASEKA Au	09	063 349 0125	
6	PHAKENI ORAPELENG	05	060 386 1445	
7	Mereyothu Goitae	05	060 513 1067	
8	Sello Gengwe	11	071 915 4029	
9	M. S. SWARE	11	060 394 7317	
10	Boikanyo Tsholofelo	09	078 295 9961	
11	Phumzile Soco	09	0788 -473143	
12	O.S. Mereyothu	05	0781648729	
B	B.M. Mochradje	09	078 252 718	
	Rangela Motlaka	00	079 989 4026	
	Ray Ntshona	01	083 391 6290	
	Lebbie Bezundakant	10	073 914 9716	
	John Nwaleko	8	063 481 0018	

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR

DATE : 10 March 2022

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TIME : 15H00

ATTENDANCE REGISTER: MAQUASIE HILLS LOCAL MUNICIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
	KELETSO TLADI	04	063 982 8145	
	MOIRONE RWENBELA	10	0785458304	
	MTTABISENG MORCENK	10	0784643967	
	B.J BENGULA	10	063 956 9275	
	O.G. MOLAOIWA	10	0603723589	
	J. MATHONKO	10	071 773 1509	
	ELABORONE MOSHIBI	04	0731224877	
	TUMETO MAMOQWA	04	073 609 7668	
	JONAS MALATSI	04	060 584 2194	
	HUMPHRY MONSALE	04	060 809 9833	
	NONPLINELELO MORENANG	03	073 161 0270	
	DABI MABONGA MATHO	04	073 948 5969	
	KELEPANE KEZALEMANG	11	0782629678	
	KEBETSWE MASISO	11	0630275177	
	BABAILE SEKHELO	11	068423448	
	L.I.S MEREMOTHE	06	073 735 0154	
	GLADNESS BOUWMAN	09	063 3824 558	

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR HELD AT MATLOSANA AUDITORIUM ON 10 MARCH 2022 AT 15H00

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR

DATE : 10 March 2022

VENUE : CITY OF MATLOSANA AUDITORIUM

TIME : 15H00

ATTENDANCE REGISTER: MAQUASIE HILLS LOCAL MUNICIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
	Lazarus MEDUPE	06	0788712387	<i>[Signature]</i>
	Segolea MAMCHO Eva Sechele.	11 06	0780484959 0835748598	<i>[Signature]</i>
	Mantod MOPHULENG	06	0839616838	<i>[Signature]</i>
	Shah MOKGOTWANE	06	0639146393	<i>[Signature]</i>
	ELIZABETH LEAANE S.M. MALOSANE	06 0-7	0710451010 0639146393	<i>[Signature]</i>
	Alena dined NOGE	06	0736096426	A.D. NOGE
	Mpho MIPHE	06	0649789896	M. MIPHE
	PHINDILE MOKUKINI	07	0839367480	<i>[Signature]</i>
	Hendrik MOFANE	07	0737814763	H. MOFANE
	Kgomotso Queen MAMWALWA	03	0632771246	<i>[Signature]</i>
	Mathekiso RAMPALI	03	0711478695	RAMPALI
	Rose SELEKE	03	0839554759	SELEKE
	KENEFINE TIBILE	03	0767360899	K. TIBILE
	Maneo HLONGWANE	04	078210618	<i>[Signature]</i>
	Dolisa NGCANG	04	060465416	<i>[Signature]</i>

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR HELD AT MATLOSANA AUDITORIUM ON 10 MARCH 2022 AT 15H00

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR

DATE : 10 March 2022

VENUE : CITY OF MATLOSANA AUDITORIUM

TIME : 15H00

ATTENDANCE REGISTER: MAQUASIE HILLS LOCAL MUCIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
	B. NTSITSI	05	073670911	

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

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TIME : 15H00

ATTENDANCE REGISTER: MAQUASIE HILLS LOCAL MUNICIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
	AUBREY MOLEFE	05	0784300095	
	S.P. KLOPPERS (CUR)	15	0824435569	

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR

DATE : 10 March 2022

VENUE : CITY OF MATLOSANA AUDITORIUM

TIME : 15H00

ATTENDANCE REGISTER: JB MARKS LOCAL MUNICIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
	Sandile Beach	16	0749031961	[Signature]
	Metlogang Selehelo	9	0635691807	[Signature]
	DANIEL MOKHOINA	9	0747123731	[Signature]
	GEORGE KELEMBE	09	0737177749	[Signature]
	kgotso MARISSA	09	0836382147	[Signature]
	THABESO NABENZI	16	0761838080	[Signature]
	MANUEL NGANTICOE	06	0835071099	[Signature]
	KOLANI NGWARA	16	0812973535	[Signature]
	SIMON MARGALE	12	0780460860	[Signature]
	BESSIE GYANAGAMU	5	0835699709	[Signature]
	Thabeswe Mawana	26	0765464507	[Signature]
	N.M. Mdiindwa	26	0781946230	[Signature]
	N.M. Rampen	20	0769593389	[Signature]
	E.M. MOKHOINA	21	0638814665	[Signature]
	ROLISANG MODISEDIFE	20	0652607341	[Signature]
	COMFORT SEDUKU	20	0841884525	[Signature]
	Maelitaba Galisa	21	0761663507	[Signature]

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

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ATTENDANCE REGISTER: JB MARKS LOCAL MUNICIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
1	SIZAKELE Nhlapho			
2	PAMYO Molebatsi	6	0783138936	
3	Madivgoan Motsepe	11	073 458 5578	
4	Murafule Modise	06	083 968 5571	
	MOSHEI QABQA	10	0535688636	
	Kgomotso Tseitsi	11	067 372 967	
	Molebogeng Schme	11	0119586605	
8.	Mabatho Mpshe	10	0735273499	
9.	Audrey Jacobs	8	0714728786	
10.	EDWARDS TULLE	08	0721783944	
11	THABANU MAKHENE	08	0833534651	
12	Charles Mahlaule	08	0647604295	
13	Tshiliso Xshs	08	060 716 5651	
14	Monera Khung	04	0839420176	
14	Kgorele Muthi	16	072 504 2075	
15	Sello Macdon	12	0661797517	
16	TEBOMO LESHELEHA	12	0732127025	

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR HELD AT MATLOSANA AUDITORIUM ON 10 MARCH 2022 AT 15H00

DR. KENNETH
KAUNDA
DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR

DATE : 10 March 2022

VENUE : CITY OF MATLOSANA AUDITORIUM

TIME : 15H00

ATTENDANCE REGISTER: JB MARKS LOCAL MUNICIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
	SEBISI ALLAN MOTSIKI	11	0767586227	[Signature]
	Thumyiso Phetla Matlare	26	06004435891	[Signature]
	JACOB J. Naeewa Kole	12	082 680 1462	[Signature]
	Kedi bone Shwabane	05	0835175408	[Signature]
	MAKI MOLEFI	05	0630694712	[Signature]
	ISHMAEL TSUACOZI	29	0655274171	[Signature]
	ISRAEL MONTAGONE	29	—	[Signature]
	ABRAHAM MUKEMUE	29	0518121358	[Signature]
	ISAAC MANZANI	20	0619897846	[Signature]
	PERCY MOKOBA	19	0835325877	[Signature]
	Thabiso Mamphe	19	0680626834	[Signature]
	BETH LETSOENYO	20	0745472286	[Signature]
	Sipho NOMLOTI	27	0810927451	[Signature]
	Matshiso MONTSHO	27	0603182192	[Signature]
	Gaonane RATHABE	14	0785903673	[Signature]
	Masabata MATHUPI	19	0747459262	[Signature]
	Mlabatseng MATEMO	19	0761207876	[Signature]

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR

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VENUE : CITY OF MATLOSANA AUDITORIUM

TIME : 15H00

ATTENDANCE REGISTER: JB MARKS LOCAL MUNICIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
	LOTCE RABASE	14	083 8833020	Babase
	Betty Motshwaedi	01	063 441 8888	B. Motshwaedi
	Molefi Boikanyo	20	078 712 1990	M. B.
	AMOS NYKOTSI	14	060 799 5123	A. Nkotsi
	moleko Moutshosi	27	081 839 2914	M. Moutshosi
	GOTSEMIANG KICO	20	0785102216	G. Kico
	Bonolo MAROKE	20	0789577832	B. Maroke
	THARISO RAKHETSI	27	063 807 3469	T. Rakhetsi
	Megonepelo Manda	19	0731008223	M. Manda
	SEIPATI PHECO	21	0762080897	S. Pheco
	Margaret Ramusunya	14	0635042381	M. Ramusunya
	ANGEL BOTHA	13	074 900 9023	A. Botha
	Georgina Hills	13	061 185 7427	G. Hills
	MAUREEN ELSTEEN	13	0739939902	M. Elsteen
	Kabelo Pono	26	073 611 8462	K. Pono

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR HELD AT MATLOSANA AUDITORIUM ON 10 MARCH 2022 AT 15H00

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR

DATE : 10 March 2022

VENUE : CITY OF MATLOSANA AUDITORIUM

TIME : 15H00

ATTENDANCE REGISTER: JB MARKS LOCAL MUCIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
	Kerato Sethunk	26	064 022 0421	Kerato
	Cezelle Makouba	21	0685530967	Makouba
	Lawrence Mpele	26	0616037569	Mpele
	William Michael	26	0616037569	Michael
	Maserane Merahe	01	0829609478	Merahe
	Moki Thejane	01	0839923206	Thejane
	DELE SHANI	01	0764888219	D. Shani
	PEARUS KOENA	11	0725842800	Koena
	Leon Jacobs	13	0712657476	Jacobs
	Thobang Steyn	11	0837837839	T. Steyn
	Maphiso Modise	6	0679645899	Modise
	Michael Shaping	06	0780429290	Shaping

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR

DATE : 10 March 2022

VENUE : CITY OF MATLOSANA AUDITORIUM

TIME : 15H00

ATTENDANCE REGISTER: MATLOSANA LOCAL MUNICIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
1	Thandi Ngwenya	27	0720525500	<i>[Signature]</i>
2	Thandi Bote	27	0738030637	<i>[Signature]</i>
3	THOZAMILE. NGALO	34	0656569486	<i>[Signature]</i>
4	Sarah Matibidi	27	0834813900	<i>[Signature]</i>
	M Modimanyane	12	0720444977	<i>[Signature]</i>
	Mogone	4	0764949095	<i>[Signature]</i>
	Mb Maleleq	26	0738062124	Maleleq
	WINNIE BAPEI	15	0633642409	Bapei
	Bontle Mosiako	25	0767482851	B.M.
	Kgomotso Mosiako	26	0789860260	K
11	Jabuni Mbeli	16	0817955407	<i>[Signature]</i>
12	Nicholas Mbeli	05	0623462353	<i>[Signature]</i>
13	VICTOR OZILE FORBICE	36	0845184072	<i>[Signature]</i>
14	Thebang Lethui	11	0832765893	Lethui
15	Phindile Khumela	36,4	0785075475	<i>[Signature]</i>
16	Joseph	04	0797758243	<i>[Signature]</i>
17	Gennet Mabasa	37	072821859	<i>[Signature]</i>

**DR. KENNETH
KAUNDA**
DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR

DATE : 10 March 2022

VENUE : CITY OF MATLOSANA AUDITORIUM

TIME : 15H00

ATTENDANCE REGISTER: MATLOSANA LOCAL MUNICIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
	Tshegfatso Phelo	15	067 281 8566	T. Phelo
	Zolile Bokwile	34	073 668 9347	[Signature]
	Masego Modise	11	074 866 8292	M. Modise
	Kegomoditswe Semelo	11	076 405 4264	[Signature]
	Kobo Molwale	11	069 473 2669	K. Molwale
	Tshenolo Mthunzi	11	078 967 5561	[Signature]
	Botshelo Moselane	11	076 043 5183	[Signature]
	Leboeng Lethuni	11	084 726 7235	Lethuni
	Thato Ketebe	37	093 497 6254	[Signature]
	Kgomotso Molotsoane	37	093 966 8689	[Signature]
	FRANS Weseloh	4	073 961 7509	F. Weseloh
	PI D Herite	13	061 401 4308	[Signature]
	JACK MONARR	10	067 061 8926	[Signature]
	Palesu Peko	10	076 776 7397	[Signature]
	THEBE GUNTSE	7	0630 950 390	[Signature]
	Xolile Jabuza	10	066 429 6414	[Signature]

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR HELD AT MATLOSANA AUDITORIUM ON 10 MARCH 2022 AT 15H00

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR

DATE : 10 March 2022

VENUE : CITY OF MATLOSANA AUDITORIUM

TIME : 15H00

ATTENDANCE REGISTER: MATLOSANA LOCAL MUNICIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
	Dinakeiso Rantokwadi	06	081 8728 049	[Signature]
	LOWOBA MALOSE		06 0484399653	L.C.M
	MASERAME MAMO	06	0785914340	[Signature]
	mosiane Letsape	06	0604716430	[Signature]
	MAKAO MARWAHAI	29	0788397150	[Signature]
	TSHIRO NTLHACHA	7	0798603189	[Signature]
	Wango Beuo	08	0609447903	[Signature]
	SELLO MOKELI	12	0781421336	[Signature]
	Safki Nanaob	28	0769209642	[Signature]
	Kpaol Baboy	28	0721909956	[Signature]
	Ufiki Kofai	08	0722576180	[Signature]
	Tshepiw Zwany	7	0679923794	[Signature]
	Ronakhe MCEBA	27	0743110116	[Signature]
	LEKE NAWANE	27	0738089630	[Signature]
	Lizzy Mago'si	W2	0790562996	[Signature]
	Elizabeth Seltswiso	w-12	0826801962	[Signature]
	Discha Semwed	12	071072625	[Signature]

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR

DATE : 10 March 2022

VENUE : CITY OF MATLOSANA AUDITORIUM

TIME : 15H00

ATTENDANCE REGISTER: MATLOSANA LOCAL MUNICIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
	P. Joubert	29	076501 3937	[Signature]
	ISHEGOFATSO DINTOE	08	063 333 3791	[Signature]
	Selloane Ngobeni	11	092 592 5854	[Signature]
	Matshapo Mokoena	11	076 816 9190	[Signature]
	T. Moseiwathaga	11	0788088810	[Signature]
	V.S. GAZI	11	014 7215019	[Signature]
	K. Nkomo	08	063 509 6309	[Signature]
	M.S. Mokoena	02	065 563 1419	[Signature]
	L.L. Mokoena	02	076 144 7061	[Signature]
	Pogiso Moshahathebe	02	062 449 1171	[Signature]
	M. Mokoena	02	064 022 1404	[Signature]
	K. Shashane	1	0630830867	[Signature]
	I. Dire	02	063 2178566	[Signature]
	K. Chowe	15	064 016 3278	[Signature]
	K. Davids	15	0670704977	[Signature]
	Z.P. Bagagane	15	0822983016	[Signature]
	M.S. Mokoena	15	0785026676	[Signature]

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR

DATE : 10 March 2022

VENUE : CITY OF MATLOSANA AUDITORIUM

TIME : 15H00

ATTENDANCE REGISTER: MATLOSANA LOCAL MUNICIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
	Kenny Mack	34	076844431	<i>Kenny Mack</i>
	Boniso Siqade	33	071 214 7306	<i>Boniso Siqade</i>
	MAPHSEKA Mamyela	32	0734245972	<i>Mamyela</i>
	Potso Momo	35	0639660320	<i>Potso Momo</i>
	Dipuo Ishabalala	33	0746344680	<i>Dipuo Ishabalala</i>
	THATO BAUDA	35	062 674 9435	<i>Thato Bauda</i>
	Thato Tau.	35	068 086 9400	<i>Thato Tau.</i>
	ZAMELE DIZANE	35	076298 9613	<i>Zamele Dizane</i>
	KWANELE COMRE	35	0823180110	<i>Kwanele Comre</i>
	Kelebogile Ndlovu	33	0742269920	<i>Kelebogile Ndlovu</i>
	Dineth BAPEI	15	073 1668062	<i>Dineth Bapei</i>
	Isholofelo Motobe	35	0815821436	<i>Isholofelo Motobe</i>
	Babobang Bolomane	35	0719528645	<i>Babobang Bolomane</i>
	Duna Ralusele	36	0769820724	<i>Duna Ralusele</i>
	ZAMELE ZIKHALI	36	0655003273	<i>Zamele Zikhalali</i>
	Jene Mphatse	36/3	060 4 097131	<i>Jene Mphatse</i>
	Kgetholiso Mamepe	36	079 142 5555	<i>Kgetholiso Mamepe</i>

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR

DATE : 10 March 2022

VENUE : CITY OF MATLOSANA AUDITORIUM

TIME : 15H00

ATTENDANCE REGISTER: MATLOSANA
MAQUASIE HILLS LOCAL MUNICIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
1	Kael Dupe Vanekolov	32	061 099 6287	
2	Morena Alberti Senhobana	32	082 645 9917	
3	ITUMELENG SEITSHO	32	083 928 0222	
4	MATOME MAMGESI	11	073 499 7356	
5	LERATO MENJATSO	11	063 400 3871	MENJATSO
6	MAMMY MAMYESI	11	0603397611	
7	THEMBI MOKOTO	11	083 6799736	
8	TSHEGOFOTSO SELATO	11	078754 1799	
9	Sinoxab Makiswana	11	061 985 9955	
10	Elizabeth Duttkop	15	063 912 6355	
11	Adam M. Machakela	01	0744968523	
12	K. Malahlela	36	072 985 8536	
13	J. Malahlela	36	0728774832	
14	George Morake	31	0606751686	
15	Bongani Mufene	34	0682860521	
16	LINDA ISWALA	34	0794559079	
17	Elizabeth Vanekolov	32	073 231 9086	

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR

DATE : 10 March 2022

VENUE : CITY OF MATLOSANA AUDITORIUM

TIME : 15H00

ATTENDANCE REGISTER: MATLOSANA LOCAL MUNICIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
	Elizabeth Mawjabe	36	0790901654	[Signature]
	Bitlhare Mohlago	23	0789555234	BR. Mohlago
	NOMBISELO MEMJELWA	23	0762315218	Memjelwa.
	Mohlabeane Qwamezhe	24	0797101711	[Signature]
	KATHENO sello	36	0632661882	[Signature]
	Puseletso TSHABALALA	24	0789922598	Tshabalala
	FRANS KOSIEMANG	24	0719691941	[Signature]
	Mogabang KATINA	24	0734062654	Katina
	Molelekeng Mabile	24	0640195399	Mabile
	Nomvula Hlatshwayo	13	0721759698	Nomvula Hlatshwayo.
	Refilwe Toketa	13	0756334865	[Signature]
	TERBOHO KUBELA	28	0832425404	[Signature]
	RITHA KHAWULA	28	0780067295	Khawula.
	ISELISO LIKABE	29	0730755625	Likabe.
	NOSIPHO MKWANE	29	0797854507	Mkwane.
	Neo Filipe	28	0712136466	[Signature]
	Sekgutlo MIBLANG	06	0786943366	[Signature]

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR

DATE : 10 March 2022

VENUE : CITY OF MATLOSANA AUDITORIUM

TIME : 15H00

ATTENDANCE REGISTER: MATLOSANA LOCAL MUCIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
①	KV SEITSHENO	35	079 640 9208	
②	PK Mokoeng	11	0781306987	
③	PK Richard	11	0603333413	

**DR. KENNETH
KAUNDA**
DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORT OF 2020/21 FINANCIAL YEAR

DATE : 10 March 2022

VENUE : CITY OF MATLOSANA AUDITORIUM

TIME : 15H00

ATTENDANCE REGISTER: MATLOSANA LOCAL MUNICIPALITY

NO	NAME SURNAME	WARD	CONTACT	SIGNATURE
	MATLOSANA	07	082548910X	
	Mitchell Lebod, 1	13	0726062070	



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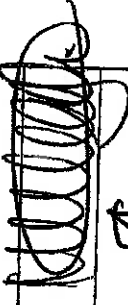


OFFICE OF THE SPEAKER






MUNICIPAL PUBLIC ACCOUNTS COMMITTEE




Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) PUBLIC PARTICIPATION FOR THE OVERSIGHT ON THE ANNUAL REPORTS OF 2020/2021 FINANCIAL YEAR TO BE HELD ON THE 10TH MARCH 2022 AT 15H00, AUDITORIUM HALL – CITY OF MATLOSANA

ATTENDANCE REGISTER

Name & Surname	Portfolio	Contact no.	Email address	Signature
Cllr N.J. Num	The Executive Mayor	072 819 3304	nikita.num@gmail.com	
Cllr X.C. Nxozana	The Speaker	068 348 0153	XolileNxozana1@gmail.com	
Cllr S.J. Lesie	Single Whip	062 371 7249		
Cllr M.W. Makgate	MMC Community Services	071 506 3008		
Cllr L.G. Molapisi	MMC Corporate Services	063 613 6270	phokaboos@gmail.com	Makgate
			letlic.molapisi@gmail.com	

Name & Surname	Portfolio	Contact no.	Email address	Signature
Cllr Z.I. Mphafudi	MMC LED & Planning	082 666 2347		
Cllr T.R. Mampe	MMC LED	078 868 2981		
Cllr O.R. Thabanchu	MMC BTO	073 202 9074		
Cllr D.M Matsapola	MMC Transversal Issues	073 033 6384	o2yftubodu@gmail.com	
Cllr O.M Mogale	Portfolio Chairperson LED and Planning	083 941 9173		
Cllr L.P Mtshawulana	Chairperson Finance Portfolio	076 324 0139		
Cllr T.N Lekgari	Chairperson Community Services and LED & Tourism	082 049 8205		
Mrs Abrams	Acting Municipal Manager			
Mr Steenkamp	CFO	082 554 2054	scabrams@kaundadistrict.gov.za	
Mr Metswamere	Senior Manger Community Services	0746831654	1steenkamp	
Mr Tshukudu	Acting Senior Manager LED & Planning	08000	metswamere@kaundadihbergm	
Mr Ntemekwana	CAE	8117	lyobot20@gmail.com	

Name & Surname	Portfolio	Contact no.	Email address	Signature
Mr Ngqobe	Deputy CFO	08 677 8042		
Ms Brown	Deputy Director Financial Management			
Mr Motepe	Risk Manager	08 35105073		
Mr Mokatsane	IDP Manager			
Mr Baloi	Performance Man. System			
Ms Seremo	Manager Internal Audit	023 441 4570	octavian.vaboy@gmail.com	
Mr Molefe	Manager Legal			
Ms Ndengeza	Manager Corporate Services			
Mr Mphuti	Manager IT			
Ms Ramorola	Manager LED			
Mr Mosiane	Special Project OEM			
Mr Canga	Manager Speaker			
Mr Matsose	Manager Single Whip			
Mr Mosebi	Manager Environmental Health - Maquassie			

Name & Surname	Portfolio	Contact no.	Email address	Signature
Ms Tenza	Manager Environmental Health - Matlosana			
Ms Matlhakola	Manager Environmental Health - JB Marks			
Mr X. Mndaweni	Communication Manager			
Masego Obatseng	Assistant Director COGTA	078677 6887	Mobatsengnwpg.gov.za	[Signature]
Masego Chubisi	SAs - Cogta	076 466 2795	MChubisi@nwpg.gov.za	[Signature]

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MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) PUBLIC PARTICIPATION FOR THE OVERSIGHT
ON THE ANNUAL REPORTS OF 2020/2021 FINANCIAL YEAR TO BE HELD ON THE 10TH MARCH 2022
AT 15H00, AUDITORIUM HALL – CITY OF MATLOSANA

ATTENDANCE REGISTER

INITIALS & SURNAME	CONTACT NUMBER	SIGNATURE
Cllr M.I Mangesi	073 499 7356	
Cllr S.L Jonas	066 043 0520	
Cllr H.F.C Jordaan	082 292 4542	
Cllr I.T Meya	063 068 8773	
Cllr M.P Mokone	078 402 3467	
Cllr C. Hattingh	083 625 7426	
Cllr R.M Mosholi	083 710 2472	
Cllr L.S Motlhoiwa	084 609 2330	
Cllr L. Rantekane	081 405 2730	
Cllr S.P Sesana	071 210 8275	
Cllr L.K Shuping	078 832 4274	
Dr B Roberts-Tebejane	072 289 2954	
Ms N.R Gaaname	073 459 5292	

Ms M.R Legote Intern	083 645 1349	
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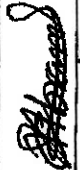




MUNICIPAL PUBLIC ACCOUNTS COMMITTEE



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Website: www.kaundistrict.gov.za, Civic Center, Patmore Road, Orkney

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) INTERVIEWS WITH THE EXECUTIVE AND MANAGEMENT TO BE HELD ON THE 08TH MARCH 2022 AT 10H00 COUNCIL CHAMBER - DRKKDM OFFICES

ATTENDANCE REGISTER

Name & Surname	Portfolio	Contact no.	Email address	Signature
Cllr N.J. Num	The Executive Mayor	072 819 3304	nikkubarnum@gmail.com	
Cllr X.C. Nxozana	The Speaker	068 348 0153	XolileNxozanaLegislation@gmail.com	
Cllr S.J. Lesie	Single Whip	062 371 7249	APOLOGY SUBMITTED	
Cllr M.W. Makgate	MMC Community Services	071 506 3008	photatoos@gmail.com	
Cllr L.G. Molapisi	MMC Corporate Services	063 613 6270	leletemolapisi@gmail.com	

Name & Surname	Portfolio	Contact no.	Email address	Signature
Clr Z.I. Mphafudi	MIMC LED & Planning	082 666 2347		
Clr T.R. Mampe	MIMC LED	078 868 2981	raymondmampe@gmail.com	
Clr O.R. Thabanchu	MIMC BTO	073 202 9074	osythabanchu@gmail.com	
Clr D.M Matsapola	MIMC Transversal Issues	073 033 6384	masetaelodiana@gmail.com	
Clr O.M Mogale	Portfolio Chairperson LED and Planning	083 941 9173		
Clr L.P Mtshawulana	Chairperson Finance Portfolio	076 324 0139		
Clr T.N Lekgari	Chairperson Community Services and LED & Tourism	082 049 8205		
Mrs Abrams	Acting Municipal Manager	082 554 2054	Scaabrams@kaundadistrict.gov.za	
Mr Steenkamp	CFO	0716831658	ksteenkamp@smil.com	
Mr Metswamere	Senior Manger Community Services	083399360	metswamere@gmail.com	
Mr Tshukudu	Acting Senior Manager LED & Planning	0727173489	kgabotzo@gmail.com	
Mr Ntemekwana NTEMEKWANA	CAE	0733934006	S.MTEMEKWANA@gmail.com	

Name & Surname	Portfolio	Contact no.	Email address	Signature
Mr Ngqobe	Deputy CFO			
Ms Brown	Deputy Director Financial Management			
Mr Motepe	Risk Manager	0835105095	motepem@kwa-zulu-natal.gov.za	
Mr Mokatsane	IDP Manager			
Mr Baloyi	Performance Man. System	073948336	02kavut-baloyi@gmail.com	
Ms Seremo	Manager Internal Audit			
Mr Molefe	Manager Legal			
Ms Ndengeza	Manager Corporate Services			
Mr Mphuti	Manager IT			
Ms Ramorola	Manager LED			
Mr Mosiane	Special Project OEM			
Mr Canga	Manager Speaker			
Mr Matsose	Manager Single Whip			
Mr Mosebi	Manager Environmental Health - Maquassie			

O.T.S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

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Website: www.kaundadistrict.gov.za, CivicCenter, Patmore Road, Orkney

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) INTERVIEWS WITH THE EXECUTIVE AND
MANAGEMENT TO BE HELD ON THE 08TH MARCH 2022 AT 10H00 COUNCIL CHAMBER - DRKKDM OFFICES

ATTENDEANCE REGISTER

INITIALS & SURNAME	CONTACT NUMBER	SIGNATURE
Cllr M.I Mangesi – MPAC Chairperson	073 499 7356	
Cllr S.L Jonas	066 043 0520	
Cllr H.F.C Jordaan	082 292 4542	
Cllr I.T Meya	063 068 8773	
Cllr M.P Mokone	078 402 3467	
Cllr C. Hattingh	083 625 7426	
Cllr R.M Mosholi	083 710 2472	
Cllr L.S Motlhoiwa	084 609 2330	
Cllr L. Rantekane	081 405 2730	
Cllr S.P Sesana	071 210 8275	
Cllr L.K Shuping	078 832 4274	
Dr B Roberts-Tebejane Manager	072 289 2954	
Ms N.R Gaaname Administrator	073 459 5292	
Ms M.R Legote Intern	083 645 1349	

DR. KENNETH KAUNDA









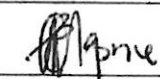
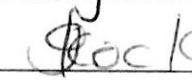


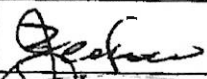
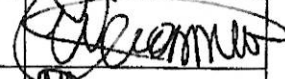


DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) SITES VISITS TO BE HELD ON THE 01-02 MARCH 2022 AT 09:00

ATTENDANCE REGISTER

INITIALS & SURNAME	CONTACT NUMBER	01 MARCH 2022 SIGNATURE	02 MARCH 2022 SIGNATURE
Cllr M.I Mangesi	073 499 7356		
Cllr S.L Jonas	066 043 0520		
Cllr H.F.C Jordaan	082 292 4542		
Cllr I.T Meya	063 068 8773		
Cllr M.P Mokone	078 402 3467		
Cllr C. Hattingh	083 625 7426		
Cllr R.M Mosholi	083 710 2472		
Cllr L.S Motlhoiwa	084 609 2330		
Cllr L. Rantekane	081 405 2730		
Cllr S.P Sesana	071 210 8275		
Cllr L.K Shuping	078 832 4274		
Dr B Roberts-Tebejane	072 289 2954		
Ms N.R Gaaname	073 459 5292		
Ms M.R Legote Intern	083 645 1349		

NAME & SURNAME	CONTACT NUMBER	01 MARCH 2022 SIGNATURE	02 MARCH 2022 SIGNATURE
Sephata Mokwina	072 284 2961		
Tselane Tsunke	074 362 5154		
KHOTO MOKGOSI	072 244 4025		
KGABO TSHUKU	072 717 3489		
THABO MAOI	072 573 6184		
Masego Maseki	0183 705 686		
A Swarts	082 165 9120		
N Mongale	078 952 6484		
Gachide Koc K	083 506 0919		
Candice Mendle	073 510 566		
O. S. SEEKOEI	072 124 8125		
J.W. Gaonnwe	077 574 3349		
J Mopurwa	083 333 5038		
L MATHOIWA	084 609 2330		

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



**MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) MEETING TO BE HELD ON THE 25
FEBRUARY 2022 AT 08:30 IN THE COMMITTEE ROOM - DRKKDM OFFICES**

ATTENDANCE REGISTER

INITIALS & SURNAME	CONTACT NUMBER	SIGNATURE
Cllr M.I Mangesi	073 499 7356	
Cllr S.L Jonas	066 043 0520	
Cllr H.F.C Jordaan	082 292 4542	
Cllr I.T Meya	063 068 8773	
Cllr M.P Mokone	078 402 3467	
Cllr C. Hattingh	083 625 7426	
Cllr R.M Mosholi	083 710 2472	
Cllr L.S Motlhoiwa	084 609 2330	
Cllr L. Rantekane	081 405 2730	
Cllr S.P Sesana	071 210 8275	
Cllr L.K Shuping	078 832 4274	
Dr B Roberts-Tebejane Manager	072 289 2954	
Ms N.R Gaaname Administrator	073 459 5292	
Ms M.R Legote Intern	083 645 1349	

O·T·S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

Ref: MPAC plenary meeting 23/02/2022

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) PLENARY MEETING ON PUBLIC PARTICIPATION EVENT TO BE HELD ON THE 23RD FEBRUARY 2022 AT 09H00.

ATTENDANCE REGISTER

NAME & SURNAME	DEPARTMENT	POSITION	CONTACT NO.	SIGNATURE
Brenda Roberts-Tebeyane	MPAC	Manager	0727897654	[Signature]
Kuvas Motsepe	MM's Office	MM's-Risk	08390509K	[Signature]
H. Graber	OHS	OHS	0722055964	[Signature]
T. MPETA	OTS	Secretary	07916355756	[Signature]
Tsholozelo Lekgetho	O.S.WI	Admin	0847515762	[Signature]
Tshepang Ngqobane	BTO	DCFO	0184728042	[Signature]
Nthoane Mosiane	OEM	SPF	0836345166	[Signature]
BUSHY KOLOB	COMMI's	EVENTS	0824461710	[Signature]
Rebecca Ligate	MPAC	Intern	0836451545	[Signature]
NK Banaane	MPAC	Support	0734393292	[Signature]
Patrick Mkhatale/le/le	COMMS	COMMS OFFICER	072011050	[Signature]

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) MEETING TO BE HELD ON THE 22 FEBRUARY 2022 AT 10:00 IN THE COMMITTEE ROOM - DRKKDM OFFICES

ATTENDANCE REGISTER

INITIALS & SURNAME	CONTACT NUMBER	SIGNATURE
Cllr M.I Mangesi	073 499 7356	
Cllr S.L Jonas	066 043 0520	
Cllr H.F.C Jordaan	082 292 4542	
Cllr I.T Meya	063 068 8773	
Cllr M.P Mokone	078 402 3467	
Cllr C. Hattingh	083 625 7426	
Cllr R.M Mosholi	083 710 2472	
Cllr L.S Motlhoiwa	084 609 2330	
Cllr L. Rantekane	081 405 2730	
Cllr S.P Sesane	071 210 8275	
Cllr L.K Shuping	078 832 4274	
Dr B Roberts-Tebejane Manager	072 289 2954	
Ms N.R Gaaname Administrator	073 459 5292	
Ms M.R Legote Intern	083 645 1349	

O·T·S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, CivicCenter, Patmore Road, Orkney

Ref: AG Briefing 2022

Enq: MPAC

AG BRIEFING HELD ON THE 15 FEBRUARY 2022

TIME: 10H00

VALUE: COUNCIL CHAMBER

ATTENDANCE REGISTER

INITIALS & SURNAME	CONTACT NUMBER	POSITION	SIGNATURE
Cllr M.I Mangesi	073 499 7356	MPAC CHAIRPERSON	
Cllr S.L Jonas	066 043 0520	MEMBER	
Cllr H.F.C Jordaan	082 292 4542	MEMBER	
Cllr.I.T Meya	063 068 8773	Member	
Cllr M.P Mokone	078 402 3467	MEMBER	
Cllr C. Hattingh	083 625 7426	Member	
Cllr R.M Mosholi	083 710 2472	Member	
Cllr L.S Motlhoiwa	084 609 2330	Member	
Cllr L. Rantekane	081 405 2730	Member	
Cllr S.P Sesane	071 210 8275	MEMBER	
Cllr L.K Shuping	078 832 4274	Member	
Dr B. Roberts-Tebejane	072 289 2954	MPAC Manager	
Ms N.R Gaaname	073 459 5292	MPAC support	
Ms M.R Legote	083 645 1349	MPAC INTERN	

INITIALS & SURNAME	CONTACT NUMBER	POSITION	SIGNATURE
DM Matsoso	0758599263	Manager: OSW	
V Boko	067461009	MMC support	
SA Mphahlele	0826662347	MMC	
Bongumusa mdlele stie	0832315185	AGSA	
Bianco Nowell	014-5979718	AGSA	
X. Nxozama	0683480153	Speaker	
JS Leslie	0623117249	Single-whip	
IH Leketa	012049025	Harmon P/O	
MW Makgato	0715063008	MMC	
D.M. Masapela	0730336384	MMC	
L.G. Mlasi	063613670	MMC	
X Mindaweni	0823509872	Manager: OEM	

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY

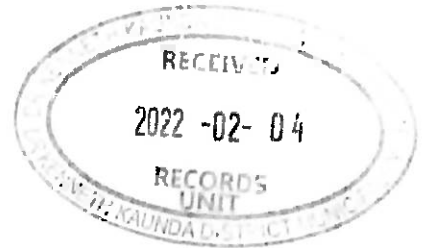


MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) MEETING TO BE HELD ON THE 03rd FEBRUARY 2022 AT 10H00 SINGLE WHIP BOARDROOM- DRKKDM OFFICES

ATTENDANCE REGISTER

INITIALS & SURNAME	CONTACT NUMBER	SIGNATURE
Cllr M.I Mangesi	073 499 7356	
Cllr S.L Jonas	066 043 0520	
Cllr H.F.C Jordaan	082 292 4542	
Cllr I.T Meya	063 068 8773	
Cllr M.P Mokone	078 402 3467	
Cllr C. Hattingh	083 625 7426	
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Cllr S.P Sesane	071 210 8275	
Cllr L.K Shuping	078 832 4274	
Dr B Roberts-Tebejane Manager	072 289 2954	
Ms N.R Gaaname Administrator	073 459 5292	
Ms M.R Legote Intern	083 645 1349	

ANNEXURE D: PUBLICITY STATEMENT ON THE ANNUAL REPORT



PUBLIC NOTICE

Notice is hereby given to all residents within the District to scrutinize and give comments on the Annual Reports for the 2020/2021 financial year of the DR Kenneth Kaunda District Municipality and the DR Kenneth Kaunda District Economic Agency as noted by Council on 27th January 2022. This is in line with Section 127(5) of the Local Government: Municipal Finance Management Act 56 of 2003 and section 21 of the Local Government: Municipal System Act 32 of 2000 which states how to invite the public to make representations in connection with the municipal reports. The two Annual Reports can be accessed at all Local Municipalities' offices and libraries within the District. The wards will be visited with questionnaires on the Annual Reports for all public members and stakeholders. Attached is the Schedule of Public Consultations by the Municipal Public Accounts Committee (MPAC) where verbal comments can be made. Written comments can be submitted to the secretariat at the DR Kenneth Kaunda District Municipality offices Room 43 and 46, First Floor, Patmore Road, Orkney or emailed at speaker@kaundadistrict.gov.za or mmsecretary@kaundadistrict.gov.za or WhatsApp 065 698 4429 or Dr Kenneth Kaunda District Municipality Facebook page

MPAC OVERSIGHT PROCESS ON THE ANNUAL REPORTS OF 2021/2022

Activities	DATE	VENUE	TIME
1. Audit Report MPAC briefing by AG	15/02/2022	Single Whips Boardroom/ Council Chamber	10H00
2. Adopting the process plan			
3. approving the concept document			
1. Reading the Annual Report and writing management questions	10,17,22/05/2022	Committee Room	10h00
2. Compilation of the Oversight Report			
3. MFMA financial compliance reports			
4. Selection of sites to be inspected			
5. Write letters of invitation to management for interviews and site inspections			
6. Projects visits	01&02/03/2022	Matlosana parking	09H00
7. Interviews with Political heads and Management	08 /03/2022	Council Chamber	10h00
8. Public Participation- all local	10/03/2022	Matlosana Civil Center	15h00
9. MPAC meeting to finalize and adopt the report	15/03/2022	Committee Room	10h00
10. MPAC meeting Investigatory Report: Irregular, Fruitless and wasteful expenditure finalization	16, 17 and 18 /03/2022	Committee Room	10h00
11. MPAC tabling of oversight report to Council	31/03/2022	Council Chamber	10H00

 03/02/2022
Mr A. Metswamere

Acting Municipal Manager

Date: 03/02/2022

**DR. KENNETH
KAUNDA**

DISTRICT MUNICIPALITY

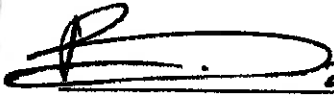


NOTICE

NOTICE OF A COUNCIL SITTING FOR THE ADOPTION OF BOTH THE DISTRICT MUNICIPALITY AND ITS ENTITY'S OVERSIGHT REPORTS ON THE ANNUAL REPORTS FOR THE 2020/2021 FINANCIAL YEAR

Notice is hereby given in terms of section 129(1) of the Local government Municipal Finance Management Act 56 of 2003 that council of a Municipality must consider the Annual Report of the Municipality and of its entity not later than two months from the date on which the Annual Report was tabled in council. The adoption of the Oversight Report must contain council recommendation of the Annual Report in terms of section 129 of the Municipal Finance Management Act 56 of 2003.

The Council Sitting will be held on 31st of March 2022 at 10H00 in the Council Chamber, Civic Centre Patmore road Orkney. The Speaker hereby invites the members of the community and stakeholders to participate in this process.

 28/02/2022

Mr A Metswamere

Acting Municipal Manager



Dr Kenneth Kaunda District Municipality

Just now · 🌐

08/03/2022. The chairperson of MPAC Mr M.I Mangesi at star fm , giving an oversight on the forthcoming MPAC Public participation meeting to be held on the 10th Mach 2022 at Matlosana Auditorium, the public is invited to take part on it.

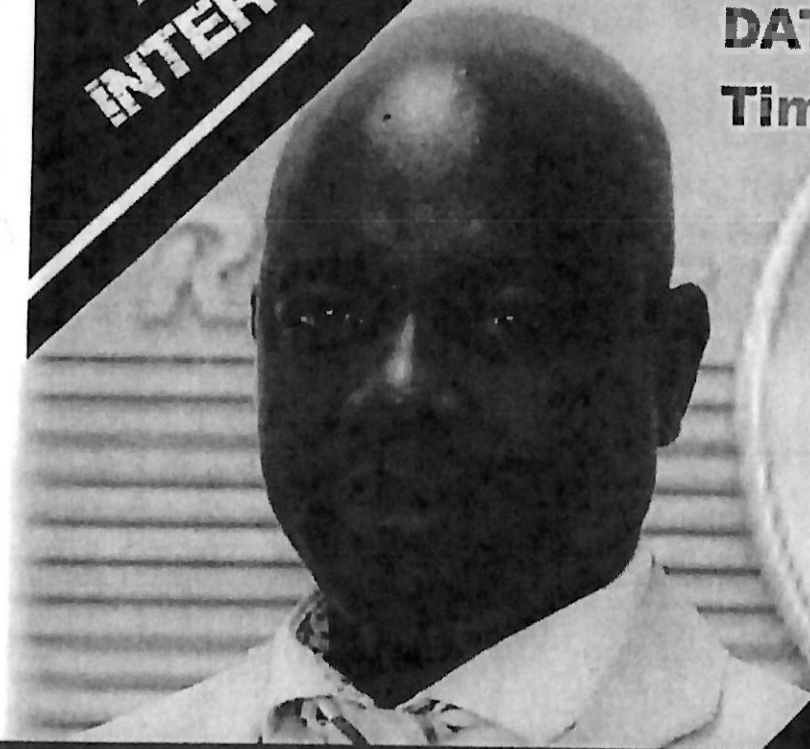


**LIVE
INTERVIEW**

LIVE ON STAR FM

DATE: 08 March 2022

Time: 16h30



**LIVE
INTERVIEW**

Cllr M.I Mangesi
MPAC CHAIRPERSON

"THE MPAC WILL BE HOLDING THE EXECUTIVE AND MANAGEMENT ACCOUNTABLE"

**DR. KENNETH
KALUNDA**
DISTRICT MUNICIPALITY



Tel: 018 473 8000
www.kaundadistrict.gov.za

EXPLORING PROSPERITY





NOTICE OF A COUNCIL SITTING FOR THE ADOPTION OF BOTH THE DISTRICT MUNICIPALITY AND IT'S ENTITY'S OVERSIGHT REPORTS ON THE ANNUAL REPORTS ON THE ANNUAL REPORTS FOR THE 2020/2022 FINANCIAL YEAR.

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The council sitting will be held on 31 March 2022 at 10h00 in the Council Chamber, Civic Centre Patmore Road, Orkney. The Speaker hereby invites the members of the community and stakeholders to participate in this process.

MA METSWAMERE
ACTING MUNICIPAL MANAGER

Make Dr. Kenneth Kaunda District a **Crime Free Zone**

- ⊗ No to GBV against Women & Children
- ⊗ No to theft of vehicles
- ⊗ No to Rape
- ⊗ No to House breaking

REPORT ANY SIGNS OF ABUSE



	10/03/2022		
1	SPYKETSAAAL/BANQUET HALL met kombuis /with kitchen 08:00 - 24:00		
	Sonder kombuis/kitchen excluded		
	VOORBEREIDING/PREPARATION TYD/TIME : 08:00 - 18:00 08:00 - 24:00 KITCHEN EXCLUDED		
2	BALSAAL/BALL ROOM met kombuis/with kitchen BALL ROOM Sonder kombuis/kitchen kitchen		
	VOORBEREIDING/PREPARATION TYD/TIME : 08:00 - 18:00 08:00 - 24:00 KITCHEN EXCLUDED		
3	ARTS HALL/KUNSSAAL		
4	PEOPLES HALL/VOLKSAAL		
5	JOHANN DWIT HALL/SAAL - RANDLES PARK		
	AUDITORIUM/AUDITORIUM TIME : 08:00 - 17:00 08:00 - 24:00	FREE	
7	AUDITORIUM FOYER		
8	MAYORS HALL/BURGEMEESTERSAAL		
9	PIG BAR/GROOT KROEG		
10	SLUKER		
	MICROPHONE/MIKROFOON		
	AIRCON/LUGVERSORGER		
	PIANO		
	SPOTLIGHT		
	CARETAKER		

ABSA CHEQUE ACCOUNT 01 000 100 176, BRANCH 632005 CITY COUNCIL OF MATLOSANA PLEASE FAX DEPOSIT SLIP FOR ATTENTION: TO: (018) 4641780 N CROMHOUT TELNO (018)4878050

EMAIL ADDRESS: nancy@klerksdorp.org

COMPLETE AND FAX/MAIL BACK PLEASE!

AUDITORIUM RULES/ OUDITORIUM RULES

1. NO REFRESHMENTS (COOLDRINKS, SNACKS)/
GEEN VERVERSINGS (KOELDRANKE, EETGOED)
NO POLYSTYRENE CONTAINERS
2. NO SMOKING/ROOK VERBODE
3. NO CANDLES/GEEN KERSE
4. NO STAPLE GUNS
5. NO PRESTIC ON CHAIRS/GEEN PRESTIC ON CHAIRS.
6. SUPPLY OWN TOILET PAPER, TOWLES AND SOAP FOR BATHROOMS

HIRING COMPANIES

SITAB	018-4691041
MARINER	018-4694465
CAMELIAS	018-4685689
FRANCO	018-4627930
FBOT	018-4665500
MARIPY	018-4665500

CATERERS

MARINA	082-999473
CHRISTEL	0184631802
PHANT	0737367281
KHETIS CATERING	0761419170
ABRIF	018-4685689
RAPC	082497677
YOGKID ST CUDATI	071 602 1499

Kockie

6TBY 0734209624 AIRS HIRING COMPANY

SOUND ENGINEERS EVEL BROWN 018469154 MAESTRO 079079563

APPLICATION FOR HIRE OF ACCOMMODATION

I/We undersigned hereby apply to hire the following

Accommodation in the Civic Centre, Klerksdorp on the date(s) and during the time(s)

mentioned subject to the conditions applicable to the lease of halls in the said building

1 NAME AND ADDRESS OF APPLICANT

2 Dr Kenneth Kanda District Municipality

TEL 018 4738000

Note: 1) Selling of refreshments prohibited

2) Parking of the paved area is prohibited.

3 Date(s) for which accommodation is required

1) 10 March 2022

Time: 08:00

2)

Time:

4 Full description of purpose for which the accommodation is required

MPAC public participation event

5 Number of people who will be accommodated in the hall

500

6 AUDITORIUM Will stage be required for erection of decor and/or repetition

purposes and if so, on which dates and from what time 09/03/2022

city of matielosana parks will bring plants

7 Do you intend decorating the leased accommodation in any way? If so, furnish

Details (NO DECORATIONS POSTERS, ETC OF ANY KIND WHATSOEVER MAY

BE ATTACHED TO THE WALL LIGHT FITTINGS OF CEILING, IN THE HALL).

Plants & posters

8 Name and telephone number of caterer (if any)

079 552 3138

9 Do you intend decorating the leased accommodation in any way? If so, furnish

Details (Please note: no decorations poster, etc. of any kind whatsoever may be
Attached to the wall light fittings of ceiling in the hall)

10 Will intoxicating liquor be served or used?

NO

11 Name of license of car and/or name of supplier?

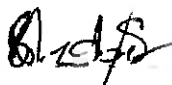
N/A

12 Will any other goods be offered for sale? (Specify)

13 The applicant hereby declares that he/she has read and understood the conditions of hire
Of accommodation in the City Council of Matielosana buildings as attached hereto, which
Said conditions shall apply in respect of the letting of the accommodation required by
the applicant.

The applicant hereby declares that if this application form is signed on behalf of an
Organization he/she is authorized to sign as such.

14 Applicant acknowledges his liability with regard to any damage or loss sustained by the
City Council of Matielosana during the period of accommodation of the buildings and undertakes
To pay all such damage or loss on notification thereunto by the Council.



04/02/2022

SIGNATURE (APPLICANT)

DATE

O·T·S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094

Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

Ref: request for security services

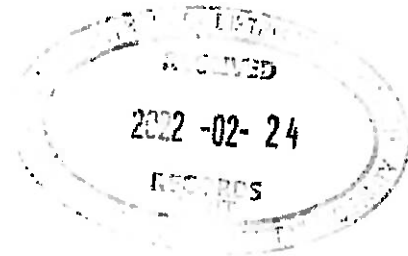
Eng: Dr Brenda Roberts-Tebejane

To : The Acting Municipal Manager
Acting Manager MISS

From : Municipal Public Accounts Committee

Through : Office of the Speaker

Date : 24 February 2022



RE: REQUEST FOR SECURITY SERVICES FOR THE PUBLIC PARTICIPATION EVENT

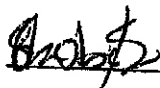
The Municipal Public Accounts Committee kindly requests security services for the public participation event which is scheduled as below:

Date : 10 March 2022

Time : 15:00

Venue : City of Matlosana Civic Centre Auditorium

The request is also for the application of the gathering in accordance with the Regulations of Gatherings Act 205 of 1993 by SAPS.

 24/02/2022

Dr Brenda Roberts-Tebejane

MPAC Manager



South African Police Service: North West Province

EVENT RISK CATEGORIZATION APPLICATION IN TERMS OF THE SAFETY AT SPORTS AND RECREATIONAL EVENTS ACT

NOTE WELL:

The Application is in terms of the provisions of SECTION 6 of the Act and Must be completed in full and correctly as any incomplete and/or deliberately incorrect information will result in the rejection/ disapproval of the application.

TO :

Office of the Provincial Commissioner
South African Police Service: North West

Attention of:

Provincial Head : Operational Services
Events Section
SA Police Service
Potchefstroom
North West.

Per e-mail:

NorthWest.ORS@saps.gov.za/NW-POP@saps.gov.za

Telephone: 018 299 7901

Facsimile: 018 2997069

FROM : (Full Particulars of Applicant : Event Organiser)

Full Names :

Physical Address :

Postal Address :

CIVIC Centre Patmore road
Orkney, 2520
PIB99 25017
KLERKSNOOP, 2570

The information given in this application is to the best of my knowledge true and correct. I am aware that the application may not be approved or the event categorized if the provisions of the Act (SASREA) are not fully complied with.

The application is made in accordance with the provisions of Section 6 of the SASREA for the approval and risk categorization of an Event as follows:

PART 1 : FULL EVENT DETAILS

- 1.1. EVENT NAME : MPAC Public Participation
- 1.2. EVENT TYPE AND PURPOSE : TO Present the Annual Reports to the public for comments
- 1.3. EVENT ADDRESS: (Venue & Type, eg Stadium, Hall, Sports Ground etc)

- CITY of Matlosana, Auditorium
- 1.4. DATE & TIME (Duration of event): 10 March 2022, 15h00
- 1.5. NUMBER OF EXPECTED ATTENDANCE: 500
- 1.6. IS THE EVENT FREE OR AT A FEE?: Free
- 1.6.1: If not free, where and when will the tickets be sold / fees be collected and what Security measures in place?
N/A
- 1.7. NAME OF POLICE STATION SERVICING THE AREA OF THE EVENT:
Matlosana-Klerksdorp City Centre

PART B: RESPONSIBLE PERSONS DETAILS.

- 1.1. IS IT A PRIVATE/ DEPT OR COMPANY EVENT?: Municipal event
- 1.2. DEPT/INSTITUTION OR COMPANY DETAILS: Dr Kenneth Kaunda District Municipality
2. VENUE INFORMATION
- 2.1. Venue owner/ Manager: City of Matlosana
- 2.1.1. Certified Safety spectator capacity of the venue: 1500 people
- 2.1.2. Contact details
- | | |
|--------------|-------------------------------|
| Email | : <u>Nancy</u> |
| Landline | : <u>nancy@klerksdorp.org</u> |
| Facsimile | : <u>OR 487 8050</u> |
| Mobile phone | : _____ |
- 2.2. Venue name: City of Matlosana Auditorium
- 2.3. VENUE ADDRESS: Car Brabantier & OR Tambo
- 2.3.1. Physical Address: street, Klerksdorp, 2570
- 2.3.2. Postal Address: P/Bag X5017, Klerksdorp, 2570
3. RESPONSIBLE LOCAL AUTHORITY OFFICE
- 3.1. Name of Municipality: Matlosana (City of Matlosana)
- 3.2. Public Safety Responsible Officer: Mr Lucas Motepe
- 3.3. Contact details
- | | |
|-----------|---|
| Email | : <u>mmseurefanyakaunda@district.gov.za</u> |
| Landline | : <u>018 473 8016 / 8084</u> |
| Facsimile | : <u>018 473 2523</u> |

MPAC

OVERSIGHT ON THE ANNUAL REPORT
PUBLIC PARTICIPATION

FINANCIAL YEAR
2020/2021

DR. KENNETH
KAUNDA
DISTRICT MUNICIPALITY



"THE MPAC WILL BE HOLDING THE EXECUTIVE AND MANAGEMENT ACCOUNTABLE"



EXECUTIVE MAYOR
Cllr N.J NUM

MPAC CHAIRPERSON
Cllr M.I Mangesi

ACTING MUNICIPAL MANAGER
Ms S. ABRAMS

Venue: City of Matlosana Auditorium

Date: 10 March 2022

Time: 15h00

Notice is hereby given to all residents within the District to scrutinize and give comments on the Annual Reports for the 2020/2021 financial year of the DR Kenneth Kaunda District Municipality and the DR Kenneth Kaunda District Economic Agency as noted by Council on 27th January 2022. This is in line with Section 127(5) of the Local Government: Municipal Finance Management Act 56 of 2003 and section 21 of the Local Government: Municipal System Act 32 of 2000 which states how to invite the public to make representations in connection with the municipal reports. The two Annual Reports can be accessed at all Local Municipalities' offices and libraries within the District. The wards will be visited with questionnaires on the Annual Reports for all public members and stakeholders. You are hereby invited by the Municipal Public Accounts Committee (MPAC) where verbal comments can be made. Written comments can be submitted to the secretariat at the Dr Kenneth Kaunda District Municipality offices Room 43 and 46, First Floor, Patmore Road, Orkney or emailed at speaker@kaundadistrict.gov.za or mmsecretary@kaundadistrict.gov.za or WhatsApp 065 698 4429 or Dr Kenneth Kaunda District Municipality Facebook page

EXPLORING PROSPERITY

Tel: 018 487 8000 // www.kaundadistrict.gov.za // WhatsApp: 065 698 4429



**YOU ARE INVITED TO COMMENT ON THE 2020/21 ANNUAL REPORTS OF THE THE DR KENNETH
KAUNDA DISTRICT MUNICIPALITY(DRKKDM) AND THE DR KENNETH KAUNDA ECONOMIC AGENCY(DRKKEA)
WHY**

The Municipal Public Accounts Committee (MPAC) is a Committee of Council which holds the Executive and the Management accountable, it is established according to section 79(a) of the Municipal structures Act as amended in 2021.

Name _____ Municipal _____ Ward No _____ Contact Details _____

No	Question	Yes	No	Comment
1.	Do you have access to both the Annual reports of the District municipality and Economic Agency at your nearest library			
2.	Do you have information on the type of services which are provided by the District Municipality.			
3.	Do you know the difference of services provided between the District Municipality & Local Municipality			
4.	In your area how many SMME's that you know of which were assisted by the DED of the District?			
5.	Are you aware of Jobs created through DED initiatives by the District Municipality?			
6.	Are you aware of health inspections conducted on business premisses around your area?			
7.	Are you aware of any environmental awareness campaigns conducted around your area by the District Municipality?			
8.	Do you know of any services provided by the office of the Executive Mayor of the District municipality?			
9.	Are you aware of the educational financial assistance offered by the District Municipality?			
10.	Do you know of any assistance that is provided by the Speaker's office District Municipality?			
11.	Are you aware of the servoces which are provided Dr kenneth Kaunda Economic Agency			

12. How do you become aware of the DRKKDM advertised Jobs, Tenders. Public Notices and other services?
a) News paper (b) Website (c) Word of mouth (d) None if none why? _____

13. If you visit the District Municipality Offices how often do you find the relevant official to assist you?
a) Regularly (b) Sometimes (c) Never

4. Do you get feedback after the meeting with the relevant official as promised
a) Yes
b) No

5. What is your general view of the Dr.Kenneth Kaunda District Municipality? (Comment)

Note. Where you see mark with an x ()

Closing date for written comments is on the 10 March 2022 ,

Written comments can be forwarded to our WhatsApp number (065 698 4429) or by email at admin@kaundadistrict.gov.za

ED - District Economic Development // LED - Local Economic Development // SMME's - Small and Medium Enterprises

Gemengde uitslae vir Schoonies in NWU-16

Klerksdorp (Richard, Klerksdorp) - Dit was 'n groot gebeurtenis vir Klerksdorp se sporters en toeskouers toe die 16ste NWU-16-wedstryd teen Durban op 19 April in Durban plaasgevind het. Die wedstryd was 'n suksesvolle een vir die Klerksdorp span wat 'n 1-0-1 rekord opgebou het. Die wedstryd was 'n belangrike oomblik in die span se seisoen en het hulle voorbereiding vir die volgende wedstryd teen Durban op 22 en 23 April aan die hand gegee.

Die wedstryd was 'n belangrike oomblik in die span se seisoen en het hulle voorbereiding vir die volgende wedstryd teen Durban op 22 en 23 April aan die hand gegee. Die wedstryd was 'n suksesvolle een vir die Klerksdorp span wat 'n 1-0-1 rekord opgebou het.

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Die wedstryd was 'n belangrike oomblik in die span se seisoen en het hulle voorbereiding vir die volgende wedstryd teen Durban op 22 en 23 April aan die hand gegee. Die wedstryd was 'n suksesvolle een vir die Klerksdorp span wat 'n 1-0-1 rekord opgebou het.



Die Klerksdorp span se 1-0-1 rekord.



Die meisies se span se 1-0-1 rekord.



Die meisies se span se 1-0-1 rekord.

DR KENNETH KALANDA PUBLIC NOTICE

My 1000de geboortedag is 'n belangrike geleentheid vir my en my familie. Ek wil graag my dankbaarheid uitdruk vir die ondersteuning en hulp van my vriende en familie.

Die Klerksdorp-16-span se 1-0-1 rekord.

No.	Classifisering	Yes	No	Comment
1.	Do you have access to both the Annual reports of the District Municipality and the Council's Agency at your nearest library?			
2.	Do you have information on the types of services which are provided by the District Municipality?			
3.	Do you know the difference of services provided between the District Municipality & Local Municipality?			
4.	If you are aware of any (SARS) that you know of which have obtained by the District Municipality?			
5.	Are you aware of jobs created through (SARS) initiatives by the District Municipality?			
6.	Are you aware of health inspections conducted on business premises around your area?			
7.	Are you aware of any environmental awareness campaigns conducted around your area by the District Municipality?			
8.	Do you know of any services provided by the office of the Executive Mayor of the District Municipality?			
9.	Are you aware of the various financial services offered by the District Municipality?			
10.	Do you know of any assistance that is provided by the Executive Mayor of the District Municipality?			
11.	Are you aware of the services which are provided to support Small Business Enterprise?			
12.	Do you know of any (SARS) services which are provided by the District Municipality?			
13.	Do you know of any (SARS) services which are provided by the District Municipality?			
14.	Do you know of any (SARS) services which are provided by the District Municipality?			
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19.	Do you know of any (SARS) services which are provided by the District Municipality?			
20.	Do you know of any (SARS) services which are provided by the District Municipality?			

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Blokkraai - Week 10 - Wen R250

Die woorde van Blokkraai Week 10 is A-Z. Dit is 'n wedstryd wat deur die Klerksdorp-16-span se 1-0-1 rekord.

1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48	49	50

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Naam & Van:
Adres:
Tel. No:
ID No:

Sudoku - Week 10 - Wen R250

Die woorde van Sudoku Week 10 is A-Z. Dit is 'n wedstryd wat deur die Klerksdorp-16-span se 1-0-1 rekord.

4	6		9	3				
			2					7
2			3					6
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	5		1		7			
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5	1	6				2	8	

Naam & Van:
Adres:
Tel. No:
ID No:

Klerksdorp Sport



Ma vertel van stryd met verwronde reuk na Covid-19 Wat stink so?

Klerksdorp Rekord, Klerksdorp - Verbeel jou dat alles wat jy eet of drink soos chemikalieë probeer en reuk of nog erger, vrot hoender.

Vir Beujanca Greyling. 'n Jong ma van die stad, is dit al sedertdaags roulat sy sukkel met parosmia nadat sy Covid-19 opgedoen het. Parosmia is 'n verandering in 'n mens se normale reuksin, soos wanneer die reuk van iets bekende, verdraal word.

"Dit is in een woord aaklig," gesels Beujanca. Sy het in Junie verlede jaar Covid-19 opgedoen en haar reuk- en smaaksinluis het heeltemal verdwyn.

Teen die begin van Augustus het dit gefeld-

Beujanca Greyling van Klerksdorp sukkel met 'n verwronde reuksinluis na Covid-19. Haar koffie probeer en reuk soos chemikalieë. Foto: Facebook.

lik teruggekeer, maar die einde van daardie maand toe reuk alles skielik sleg.

"Eintlik het alles wat veronderstel was om lekker te reuk, gestink. Ek het eers gedink my vars bondel was goed het gemuf, en dit oor en oor gewas. Maar eintlik het net ek die snaakse reuk gekry, en niemand anders nie."

'n Lekker bederf soos aarbeelroomys het vrot geproe, en selfs as sy haar tande borsel, het sy die vrot reuk van slegte hoender wat kook,

gekry.

"Die meeste mense het gedink dit is my verboeking, selfs my man, tot hy agtergekook het daar is groot fout toe ek ophou koffie drink, want ek is eintlik 'n koffie freak. Dit het horribel gesmaak," sê Beujanca.

Sy is dokter toe en dít het ook nie antwoorde gehad nie. Toe google sy en sien sy is nie die enigste mens wat met die simptome sit nie. Hulle het tot 'n aanlyn-ondersteuningsgroep gestig en aimal sukkel nog met parosmia na Covid-19.

"So ek wil net sê as alles skielik vir jou stink of sleg proe, jy is nie mal nie. Niemand kan sê hoe lank dít gaan aanhou nie, maar hooplik dorem nie langer as 18 maande nie," sê sy.

Beujanca is bang haar brein vergeet hoe om lekker te reuk. Waar alles in die begin vir haar vrot geproe en geruk het, het sy nou al geleer om daarby aan te pas.

Moet net nie vir haar vra om diesel in haar motor te gooi nie.

"Die reuk daarvan wil my laat oppoel. O, en ek kan nie vir jou sê hoe sleg grondboontjiebotter reuk nie. Tot sjokolade is sleg."

Deesdae drink sy eerder voedsame melkskommels, "want ek hoef net vinnig te sluk" en eet sy meer vegetariese kos. Viels is uit.

Die oorsaak van parosmia blyk te wees dat die sensuweverbinding tussen die neus en brein beskadig is.

"O, en ek kan nie vir jou sê hoe sleg grondboontjiebotter reuk nie. Tot sjokolade is sleg."



92nd Women's World Day of Prayer

Klerksdorp Record, Klerksdorp - The 92nd Women's World Day of Prayer takes place next month and will, with the abolition of restrictions, be held in a church this year.

Women's World Day of Prayer is a worldwide ecumenical movement of Christian women, men and children, who gather annually to celebrate a special day of prayer. Around the world (in 176 regions and countries) the same theme is celebrated with the same format of worship.

It will be presented on March 4 at the Herlewingsentrum, 1 Connie Avenue (entrance next to Goudkop Butchery), Adamsvlei, Klerksdorp. The proceedings will start at 10:00. Strict Covid-19 measures will be maintained.

There will also be a service in Alabama at 18:30 at the Roman Catholic Hall in Coiridge Street.

Contact persons: Ursula 083 506 4631 or Edith 084 953 1083.

A prayer day service will be held in Jouberton on March 10 - for more details, contact Nana Mocoanyane at 083 348 0601.

Women of all denominations in the Kosh Area are invited to attend the proceedings. The theme this year: "I know the plans I have for you" wants to give hope for the future in all our communities. The countries of focus are: England, Wales and Northern Ireland.

The proceedings will be bilingual and programs (to be able to follow the service) will be available at the doors. The proceedings are free, but there will be a thanksgiving offering in aid of the Women's World Day of Prayer organization.

This is truly a special occasion and employers are therefore requested to offer women the opportunity to attend the service. Men are also very welcome.

Everyone is encouraged to pray together at home, at work, at schools and even at kindergartens. Pamphlets with prayer information (also for the youth) can be sent by email to interested parties.

For more information contact Mieke on 074 233 6880 or Naslassa on 076 435 7682.



DR. KENNETH KAUNDA
DISTRICT MUNICIPALITY

PUBLIC NOTICE

Notice is hereby given to all residents within the District to scrutinize and give comments on the Annual Reports for the 2020/2021 financial year of the DR Kenneth Kaunda District Municipality and the DR Kenneth Kaunda District Economic Agency as noted by Council on 27th January 2022. This is in line with Section 127(6) of the Local Government Municipal Finance Management Act 56 of 2003 and section 21 of the Local Government: Municipal System Act 32 of 2000 which states how to invite the public to make representations in connection with the municipal reports. The two Annual Reports can be accessed at all Local Municipalities' offices and libraries within the District. The wards will be visited with questionnaires on the Annual Reports for all public members and stakeholders. Attached is the Schedule of Public Consultations by the Municipal Public Accounts Committee (MPAC) where verbal comments can be made. Written comments can be submitted to the secretary at the DR Kenneth Kaunda District Municipality offices Room 43 and 46, First Floor, Patmore Road, Orkney or emailed at speaker@kaundadistrict.gov.za or mmsecretary@kaundadistrict.gov.za or WhatsApp 066 069 4428 or Dr Kenneth Kaunda District Municipality Facebook page

MPAC OVERSIGHT PROCESS ON THE ANNUAL REPORTS OF 2021/2022

Activities	DATE	VENUE	TIME
1. Audit Report MPAC briefing by AG	15/01/2022	Single Boardroom/ Council Chamber	10:00
2. Adopting the process plan			
3. Approving the concept document			
4. Reading the Annual Report and writing oversight questions	10/17,22/04/2022	Committee Room	10:00
5. Completion of the Oversight Report			
6. MFMA Annual compliance reports			
7. Selection of sites to be inspected			
8. Write letters of invitation to management for interviews and site inspections			
9. Projects visits	01/02/03/2022	Matsoana parking	09:00
10. Interviews with Political leads and Management	08/03/2022	Council Chamber	10:00
11. Public Participation - all local	10/03/2022	Matsoana Civic Center	15:00
12. MPAC meeting to finalize and adopt the report	15/03/2022	Committee Room	10:00
13. MPAC meeting Investigatory Report: Irregular, Frivolous and wasteful expenditure finalisation	16, 17 and 18/03/2022	Committee Room	10:00
14. MPAC briefing of oversight report to Council	31/03/2022	Council Chamber	10:00

Mr M.A Matlamane
Acting Municipal Manager

EXPLORING PROSPERITY



DR. KENNETH KAUNDA
DISTRICT MUNICIPALITY

TENDER NOTICE



Tender No: KKDM 14/21 • Description: Supply and delivery of 218 sets of Top Structures (Pre-fabricated Concrete Type) Compatible with D2019 Type dry Sanitation Units at: Bhehul (160 Units) and Oeronskraal (58 Units) Villages, MHLA • Non Refundable Tender Amount/Deposit: Tender documents will be available on the day of the briefing session from SCM @ R500.00 • Bid Document availability: Tender documents will be available at Dr Kenneth Kaunda District Municipality offices at Patmore Road, Orkney (Dr KKDM) • Compulsory Site Meeting: 23/07/2022 at the Council Chamber, Patmore Road (Dr KKDM). Time: 12:00 pm • Contract: Mr K Tshoku (Technical) or Ms L Veldhuysen (SCM unit) on 018 473 8000 • Closing time & Date: 09/01/2022 at 12:00 pm. Functionality: Minimum functionality to be deemed responsive: 70 points • System used: 80/20 (SEE TABLE)

Evaluation Criteria	Functionality: Minimum functionality to be deemed responsive: 70 points	
	80/20 Evaluation System; 80 points = Price; B-BBEE = 20	B-BBEE Status Level of Contributor (00/20 Evaluation System)
The remaining 20 points will be allocated according to the Revised Preference Points on the 80/20 Evaluation System as follows (see table): Preference points allocation, through the tender evaluation process, will be determined based on the Broad Based Black Economic Empowerment (B-BBEE) status level of the contributor as calculated by an accredited verification agency or auditor. The B-BBEE status level of the contributor must be included on the valid, original or certified copy of the B-BBEE certificate of the contributor that is to be submitted with bid documentation should the bidder wish to claim preference points for the specific bid.	1	20
	2	18
	3	14
	4	12
	5	8
	6	6
	7	4
	8	2
	Non Contributor	0

Sealed Tenders Duly Endorsed With The Bid Number (KKDM 14/21) And Description Must Be Deposited Into The Tender Box In The Foyer Of Dr. Kenneth Kaunda District Municipality, Orkney, The Old Municipal Building, Patmore Road, Orkney.

The Dr. Kenneth Kaunda District Municipality Reserves The Right Not To Accept The Lowest Or Any Tender.

Mr M.A Matlamane
Acting Municipal Manager

EXPLORING PROSPERITY



Contact us @ : 018 473 8000 / drkknews@gmail.com FEBRUARY 2022 ISSUE#12



FROM LEFT TO RIGHT: Mr S. Mvula (DDG Institutional Support, Provincial Department of Education) , N.J Num (Executive Mayor (Dr.KKDM)), S.Sabiha (Learner who scooped more awards for the day), Monale (Director of the Department of Education in the Dr KK District).

DR KENNETH KAUNDA MATRIC EXCELLENCE AWARDS 2021

The Executive Mayor of Dr Kenneth Kaunda district municipality Ms Nikiwe Num together with her MMC's in collaboration with the Department of Education within the District held the 2021 Matric Excellence Awards on Friday the 4th February 2022, at the Recreation Centre in the City of Matlosana. Among the guests were the Acting Executive Mayor of the City of Matlosana Mr Moagi Kodisang, DDG of Education Dr Mvula and the Chief Director in Dr Kenneth Kaunda.

From the length and breadth of the district, best performing matriculants were pulled together under one roof. The rationale behind the exercise was to appreciate the sterling work they have done by making their parents, teachers in particular and schools in general and us as the district proud. These young men and women have indeed left an indelible mark in the history of education in the district.

In attendance were 166 learners, the best performing learners were awarded Certificates, Medals and Laptop bags. Consistent with grappling with the most formidable challenge of high rate of unemployment, the district is ceased with the role of encouraging learners who are new entrants in the 'd of further education through the provision of support in quest of further advancing their stuuies. As a caring municipality all the disadvantaged learners are encouraged to utilise our financial student aid wh' h will be only used for education purpose as most learners are enrolled in various learning institutions.

DR. KENNETH KAUNDA
DISTRICT MUNICIPALITY
EXPLORING PROSPERITY

Know your District Development (DDM) One Plan and One Budget

Hon. Nikiwe Num
Executive Mayor
Dr. Kenneth Kaunda District Municipality
www.kaundadistrict.gov.za

DR. KENNETH KAUNDA
DISTRICT MUNICIPALITY

PUBLIC NOTICE

Notice is hereby given to all residents within the District to scrutinize and give comments on the Annual Reports for the 2020/2021 financial year of the Dr Kenneth Kaunda District Municipality and the Dr Kenneth Kaunda District Economic Agency as voted by Council on 27th January 2022. This is in line with Section 127(5) of the Local Government: Municipal Financial Management Act 56 of 2003 and section 21 of the Local Government: Municipal Systems Act 32 of 2000 which states how to invite the public to make representations in connection with the municipal reports. The two Annual Reports can be accessed at all Local Municipalities' offices and libraries within the District. The words will be visited with questionnaires on the Annual Reports for all public members and stakeholders. Attached is the Schedule of Public Consultations by the Municipal Public Accounts Committee (MPAC) where verbal comments can be made. Written comments can be submitted to the accountant at the Dr Kenneth Kaunda District Municipality offices Floor 43 and 48, First Floor, Palmrose Road, Ciskei or emailed at aprac@kaundadistrict.gov.za or mpacsecretary@kaundadistrict.gov.za or WhatsApp 065 684 4429 or Dr Kenneth Kaunda District Municipality Facebook page

MPAC OVERSIGHT PROCESS ON THE ANNUAL REPORTS OF 2021/2022

APPROX	DATE	VENUE	TIME
1. Issuance of Report Drafting by All	14/02/2022	Single Members' Chamber	13H00
2. Approving the process plan			
3. Approving the concept document	16/12/2021/2022	Committee Room	10H00
4. Reading the Annual Report and sending management questions			
5. Completion of the Oversight Report			
6. MPAC finalised oversight reports			
7. Selection of sites to be inspected			
8. Write letters of invitation to management for interviews and site inspections			
9. Projector slide	01/02/2022/2022	Matlosana parking	09H00
10. Interviews with Management	08/02/2022	Councils Chamber	10H00
11. Public Participation- all local	10/02/2022	Matlosana City Center	11H00
12. MPAC meeting to finalise and adopt the report	11/02/2022	Committee Room	10H00
13. MPAC meeting to approve Report: irregular, fraudulent and illegal expenditure finalisation	16, 17 and 18/02/2022	Committee Room	10H00
14. MPAC tabling of oversight report to Council	17/02/2022	Council Chamber	10H00

Mr M.A Matlamane
Acting Municipal Manager

EXPLORING PROSPERITY

VALENTINE'S DAY IS UPON US AGAIN.



Valentine's Day is upon us again. It's a time of candlelit dinners, heart-shaped candy boxes from the drugstore and (depending on your relationship status) watching old romantic comedies while you drink wine by yourself. It's a great celebration. But where did it come from? And why do we care about it so much? People have been trying to answer those questions for a long time. The New York Times pondered the day's origin in 1853 but called it "one of those mysterious historical or antiquarian problems which are doomed never to be solved."

Well, it's 2017 so we're going to try again. Here is a brief guide to some of the major Valentine's Day theories, from ancient Rome to the present. It could have been a Roman Bacchanal. The most common explanation for how Valentine's Day came to be is the ancient festival of Lupercalia, a raucous, wine-fueled fertility rite in which Roman men and women paired off. This theory has appeared in news articles for decades. Jack B. Oruch, an English professor at the University of Kansas who died in 2013, studied Valentine's Day as part of his research into the poet Geoffrey Chaucer. He was convinced that Chaucer was the source of our modern ideas about St. Valentine

MPAC

OVERSIGHT ON THE ANNUAL REPORT
PUBLIC PARTICIPATION

FINANCIAL YEAR
2020/2021

0013

MEAL

2022

MPAC 2022

TICKET

"THE MPAC WILL BE HOLDING THE EXECUTIVE AND MANAGEMENT ACCOUNTABLE"



**EXECUTIVE MAYOR
Cllr N.J NUM**



**MPAC CHAIRPERSON
Cllr M.I Mangesi**



**ACTING MUNICIPAL MANAGER
Ms S. ABRAMS**

Venue: City of Matlosana Auditorium

Date: 10 March 2022

Time: 15h00

MC: MPAC CHAIRPERSON: CLLR MATOME MANGESI

No.	OFFICIAL	DURATION
PART 1 - ARRIVAL AND REGISTRATION		
01. Opening	Chairperson	15H00 - 15H05
02. Prayer	Pastor	15H05 - 15H15
03. Welcome, Attendance and Apologies	Speaker	15H15 - 15H30
PART 2 - PURPOSE OF THE DAY		
04. Presentation-Achievements for the year 2020/21	Executive Mayor	15H30 - 16H00
PART 3 - ANNUAL REPORTS PRESENTATION		
5.1 Municipal Health and Environmental Management	MPAC	16H00 - 16H10
5.2 Corporate Services	MPAC	16H10 - 16H20
5.3 Technical Services	MPAC	16H20 - 16H30
5.4 District Economic Development and Tourism	MPAC	16H30 - 16H40
5.5 Budget and Treasury	MPAC	16H40 - 16H50
5.6 Disaster Management Services	MPAC	17H00 - 17H10
5.7 Audit Report	MPAC	17H10 - 17H20
06 Questions from the members of the Public and Responses from Management and Executive	ALL	17H20 - 17H40
PART 3 - AGENCY ANNUAL REPORT		
07	Agency CEO	17H40 - 17H50
08 Vote of thanks	Single Whip	17H50 - 18H00
REFRESHMENTS	REFRESHMENT	REFRESHMENT

EXPLORING PROSPERITY

SMS
Websites
TO
072 447 9956
and We will Call U
or email
david.g@smmes.com
Special Price for SMMEs

DR KKDM MPAC hosts public Participation programme

Thabo Moloi

The Municipal Public Accounts Committee (MPAC) of the DR Kenneth Kaunda District Municipality will soon conduct a public participation process through questionnaires by Ward Councillors and the Offices of the Speaker within Local Municipalities as well as the District. According to DR KKDM MPAC Chairperson, Councillor Matome Mangesi, the process will lead to a public meeting where the community will be afforded the chance to ask questions and add inputs to the annual reports.

“As stakeholders, the community is given an opportunity to contribute vastly through making inputs and asking questions during a public meeting with the Executive and Management on matters related to the Annual Reports as per Section 130 of the Municipal Finance Management Act 56 of 2003.

“Thereafter, the Committee will prepare Oversight on the Annual Reports and table both reports before a full Council Meeting at the end of March 2022. “The Oversight Report is the final major step in the annual reporting process of a municipality. The section further requires the Council to consider the Annual Report of its municipality and to adopt an oversight report containing the Council’s comments on the Annual Report and public

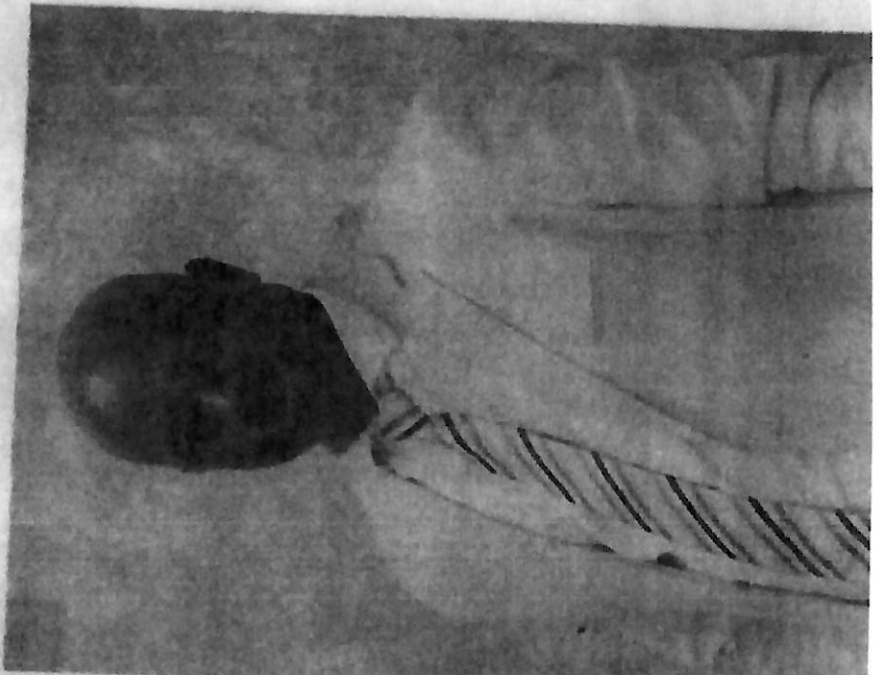
The MPAC was established in terms of Section 79(a) of the amended Structures Act, 2021, with Council resolution A.02/012022 on January 14, 2022.

Among other duties of the committee according to the approved Terms of Reference of the committee is to perform Oversight on the Annual Report of both the District and the District Development Agency and compile Oversight Reports and make recommendations to Council.

The core function of the MPAC is to contribute to the governance of the Municipality by providing assurance on behalf of council on various issues relevant to the Municipality, particularly the administration of the municipality. It also plays a role of exercising proper oversight of public funds and Council programs.

Another task central to the MPAC is to exercise oversight over the executive structures of Council and senior management whilst ensuring good governance throughout the Municipality.

In order to clearly define its relationship with the executive, the MPAC makes reference to the guideline on the Separation of Executive and Legislative Powers. Furthermore, the MPAC undertakes to increase Council and public awareness of the financial and performance issues



ANNEXURE E: ALL INVITATIONS AND ADVERT RELATED TO OVERSIGHT REPORT

O·T·S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

Ref: MPAC Oversight Process 2022

Enq: MMPAC

18 March 2022

AGSA

124 Kock Street

Rustenburg

0300

SUBJECT : Request for Management letter, Audit Report

Municipal Public Accounts Committee is requesting Management letter, General Ledger and the Audit Report for the past financial years for the Oversight Process:

2014/15

2015/16

2016/17

2017/18

2018/19

2019/20

Your Consideration for the above request will be much appreciated.

Clr M.I Mangesi

MPAC Chairperson

Date: 22/03/2022

O·T·S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

Ref: Notice and agenda MPAC management interviews

Eng: Dr Brenda Roberts-Tebejane

TO : THE EXECUTIVE MAYOR
MMCs
SECTION 79 COMMITTEE CHAIRPERSONS
THE SPEAKER OF COUNCIL
SINGLE WHIP
DRKKEA BOARD MEMBERS
MUNICIPAL MANAGER
AGENCY CEO

FROM : MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

THROUGH: OFFICE OF THE SPEAKER

DATE : 25TH FEBRUARY 2022

Re : THE EXECUTIVE AND MANAGEMENT INVITATION FOR INTERVIEWS- 2020/2021
OVERSIGHT ON THE ANNUAL REPORTS

You are hereby invited to attend the oversight process on the Annual Reports for the 2020/21 financial year where the Municipal Public Accounts Committee will be conducting interviews. The interviews are scheduled as follows:

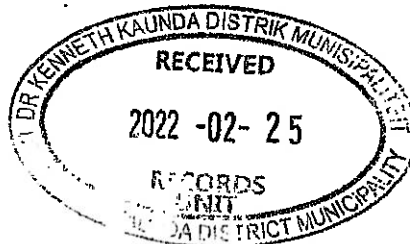
In Committee Interviews

Date : 08th February 2022
Time : 10h00
Venue : Council Chamber
Place : Civic center Orkney

And

Public Participation Interviews

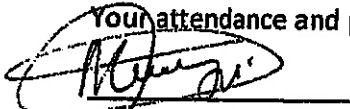
Date : 10 March 2022



Time : 15H00
Venue : City of Matlosana Civic Centre
Place : Auditorium

The questions which were submitted to the Management emanating from the 2020/2021 Annual Reports on 22 February 2022 will be discussed at the in-committee interviews. Please find the attached document as reference. The public participation will be with reference to both the Annual Reports of DRKKDM and DRKKEA.

Your attendance and participation in these interviews will be highly appreciated.



Cliff M. I. Mangesi
MPAC Chairperson

Date: 25/02/2022

O.T.S

OFFICE OF THE SPEAKER

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE



Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

Ref: MPAC plenary meeting 23/02/ 2022

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) PLENARY MEETING ON PUBLIC PARTICIPATION EVENT TO BE HELD ON THE 23RD FEBRUARY 2022 AT 09H00.

To : The Office of the Executive Mayor administration
Office of the Speaker administration
Office of Single Whip administration
Communication unit
Office of the Acting Municipal Manager admin
Office of Finance (SCM)
Fleet
Environmental health

From : Manager - MPAC office

Date : 18th February 2022

Re: invitation to MPAC plenary meeting

You are cordially invited to the Municipal Public Accounts Committee plenary meeting on oversight process to be held as following: (Only admin staff invited as this is preparatory meeting).

Date : 23rd February 2022


Time : 10h00

Venue : Committee Boardroom

Please find the attached agenda

Your attendance will be highly appreciated

I thank you


Ms Roberts-Tebejane
Manager in the Office

O·T·S

OFFICE OF THE SPEAKER

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE



Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

Ref: mpac plenary meeting 23/02/2022

PLINARY MEETING ON THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) PUBLIC PARTICIPATION EVENT TO BE HELD ON THE 23RD FEBRUARY 2022 AT 09H00.

No	Item	Responsible Person	Date
1.	Opening and Welcome	The Manager MPAC	23/02/2022
2.	Purpose of the meeting	The Manager MPAC	23/02/2022
3.	Attendance and apologies		
4.	Items for discussion		
4.	a. Public participation event		
	b. Venue		
	c. Transport		
	d. Source of quotations		
	e. Council Vehicle		
	f. Questionnaires		
	g. Speech by EM		
	h. Closing remarks		
	i. Coverage of the event		



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundadistrict.gov.za, CivicCenter, Patmore Road, Orkney

Ref: Notice and agenda Oversight 2022

Eng: MMPAC

NOTICE IS HEREBY GIVEN FOR THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE PUBLIC PARTICIPATION TO BE HELD AS FOLLOWS:

DATE: 11 MARCH 2022

TIME: 15:00

VENUE: CIVIC CENTER (Capacity 1200)

AUDIENCE/TARGET- 500

CHECK LIST

No	Item	
1	PA System	Sothwane and collen
2	Parking lot	
3	Flowers	
4	Plants	
6	Extension (3)	
7	Branding	
8	Projector	
9	Plucks	
10	Table (4)	
11	Lights (Dim)	
12	Toilets <ul style="list-style-type: none">> Tissue> Air freshener> Toilet blocks	
13	Pull Pit	
14	Sanitizer for hands <ul style="list-style-type: none">> Social distance	
15	Security	

16	1 Entrance	
17	2 Extra Tables	
18	Table Cloth	
19	Documents to be handed out at arrival time/placed on sit	
20	Dinner to be served at 18:00 <ul style="list-style-type: none"> ➤ Meal ticket 	
21	Acting MM, the Speaker of council and MMCs at the stage The officials seats to be reserved at the front Separate seats in to three sections for the community <ul style="list-style-type: none"> ➤ JB Marks ➤ Matlosana ➤ Maquassie Hills 	
	Red and white danger tape around the chairs for covid 19	
	themometer	
	Place to be sanitized the day before	
	Covid 19 attendance register	

Matlosana

Contact Person: Mr Moseki
Mr Pule
Contact number: 083 543 6854

Matlosana Parks

Contact Person: Mr Khezwa
Contact number: 074 467 1927

Maestro

0790785503

**MUNICIPAL PUBLIC ACCOUNTS COMMITTEE
(MPAC)**

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094

Website: www.kaundadistrict.gov.za, Civic Center, Patmore Road, Orkney

To : Executive Mayor
Speaker
Single Whip of Council
MMCs
Chairpersons of sec 79 Committees

From : Municipal Public Accounts Committee

Through: Office of the Speaker

Subject : Auditor General's MPAC Audit Outcomes Briefing Session

Date : 07 February 2022

RE: INVITATION TO MPAC'S BRIEFING SESSION BY THE AUDITOR GENERAL

You are invited to the Municipal Public Accounts Committee (MPAC) session where the Auditor General of South Africa will be briefing the committee regarding the audit report of the DR Kenneth Kaunda District Municipality and the District Economic Agency for the 2020/2021 financial year. The session is scheduled as follows:

DATE : 15 February 2022

TIME : 10H00

VENUE : DR Kenneth Kaunda District Municipality whips boardroom


The purpose of the session is for the AG to explain the audit outcomes to the committee paragraph by paragraph with each root causes and the recommended remedial action required. This briefing session is aimed at ensuring that the Oversight process considers the audit report and that the

Oversight Report reflects issues raised. This is done in compliance to section 127 to 130 of the Municipal Finance Management Act 56 of 2003.

The invitation is therefore extended to all above invitees to ensure common understanding and commitment to the Oversight on the Annual Report. This will therefore be an information sharing session.

Your participation will be highly appreciated.

Yours faithfully.



A handwritten signature in black ink, appearing to read 'M. Mangesi', is written over a horizontal line. The signature is enclosed in a large, loopy oval shape.

Cllr M Mangesi

MPAC Chairperson

Date: 08 FEBRUARY 2022

DR. KENNETH KAUNDA



Private Bag X 5017
Klerksdorp
2570

Tel: (018) 473 8000

Website: www.kaundadistrict.gov.za

DISTRICT MUNICIPALITY

Civic Centre
Patmore Road
Orkney
2620

Fax: (018) 473 2523

Email: admin@kaundadistrict.gov.za

Our Ref:

Enquiries: ..B.Roberts-Tebejane...

Your Reference:.....

04 February 2022

The Municipal Manager
City of Matlosana
P.O. Box 99
KLERKSDORP, 2570

Attention: Manager: Facilities (Per email: dnkosi@klerksdorp.org)

REQUEST FOR UTILIZING THE MATLOSANA CIVIC CENTRE FOR THE MPAC OVERSIGHT PROCESS FOR THE 2020/21 ANNUAL REPORT

The Municipal Public Accounts Committee (MPAC) of the Dr Kenneth Kaunda District Municipality (Dr KKDM) kindly requests the use of the City of Matlosana Civic Centre for an oversight process that will be held as follows:

Date : 10 March 2022 (Thursday)
Purpose : Oversight Process on the 2020/21 Annual Report
Time : 08h00-20h00

Additional items requested: 1. Space to be used for lunch; and
2. Plug in socket for our projector and PA System.

The support staff from the District MPAC will conduct prior inspection upon your approval. The Dr KKDM strictly adheres to Covid-19 protocols and gathering regulations.

For any further information, kindly contact Manager: MPAC, Dr Brenda Roberts-Tebejane, at (018) 473 8000, 072 289 2654 or bjuliaroberts@gmail.com.

Your consideration for the above request will be much appreciated.

Kind regards,


M.A. METSWAMERE (Mr.)
ACTING MUNICIPAL MANAGER

EXPLORING PROSPERITY

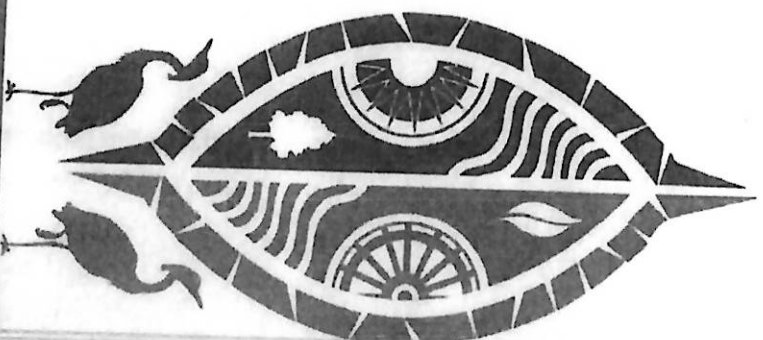
ANNEXURE F: AG BRIEFING NOTES



AUDITOR-GENERAL
SOUTH AFRICA

DR. KENNETH KAUNDA

DISTRICT MUNICIPALITY



Dr. Kenneth Kaunda District Municipality
2020-21 Audit outcomes briefing note

2021

Auditor General of South Africa
North West Business Unit

What we do and what we do not do

The Auditor-General South Africa



DO'S



Provide assurance that financial statements are free from misstatements

Report on material non-compliance with relevant legislation

Report on usefulness and reliability of the information in the annual performance report

Identify key internal control deficiencies to be addressed



DONT'S



Provide assurance that all applicable legislation has been complied with

Identify fraud

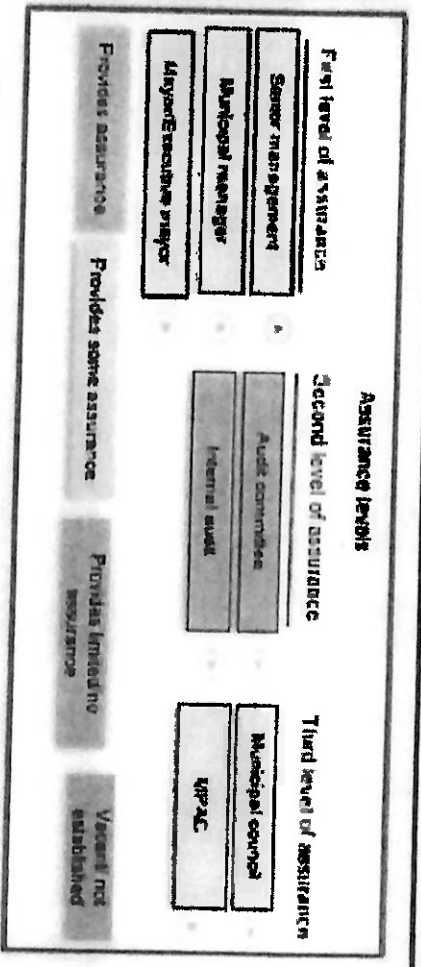
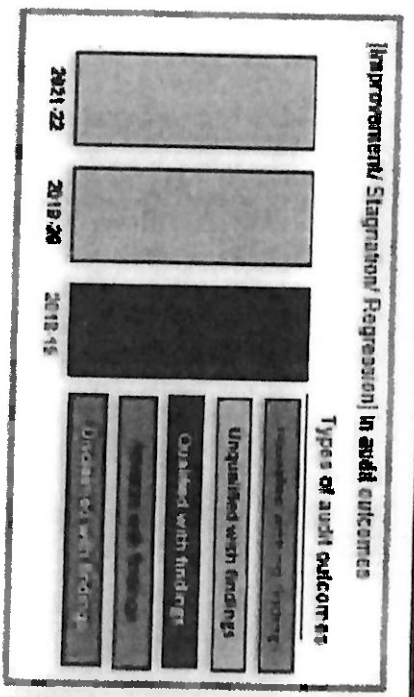
Provide assurance that service delivery has been achieved

Introduction

The purpose of this report is to provide the constitutional stakeholders with an overview of the audit outcomes and internal control deficiencies that may have prevented the municipality from attaining the desired audit outcome, i.e. financially unqualified with no material findings on legislation and predetermined objectives (also known as a 'clean audit outcome'). Below is the summary of the 2020-21 audit outcomes and the status of material findings reported under predetermined objectives and compliance with legislations.

The figure that follows provides a pictorial summary of the audit results and our key messages on how to improve the audit outcomes with the focus on the following:

- Status of the audit outcomes
- Status of the level of assurance provided by key role players
- Status of the drivers of internal controls
- Status of risk areas
- Root causes to be addressed



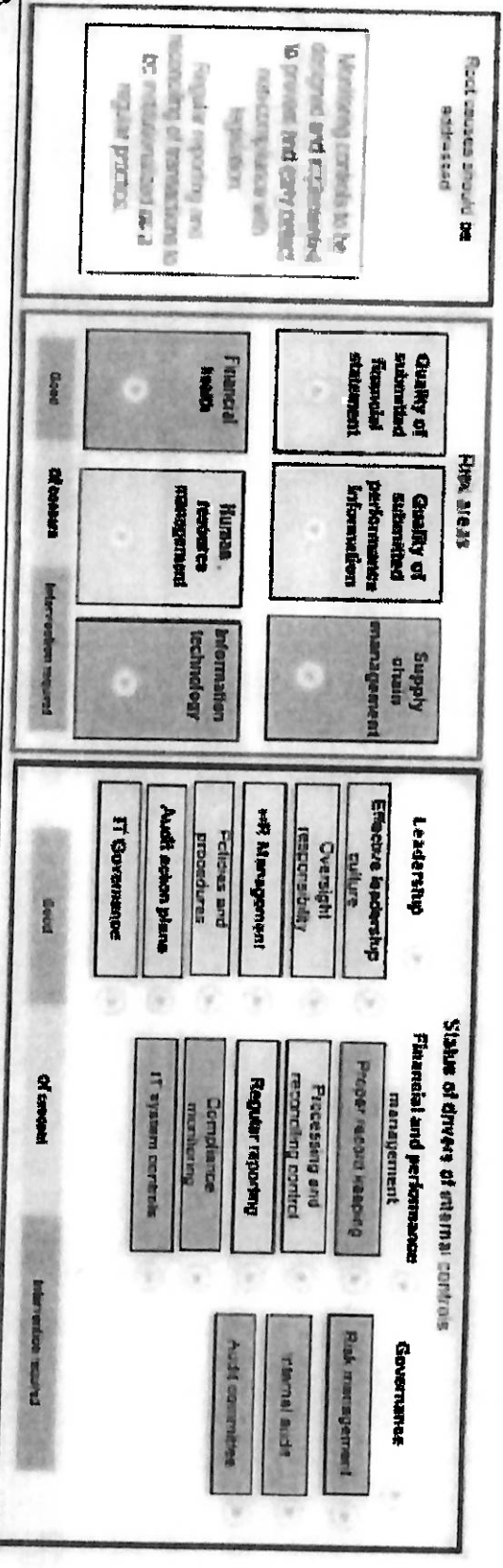
1 Is reporting structure for audit outcomes

2 Do they have reports used to assure that

3 Do root causes are addressed

4 Do risk data and

5 Whether a year 1300s programme and



Overall Message

- The audit opinion has remained stagnant at an unqualified opinion with material compliance findings.
- The financial statements submitted for audit contained material misstatements and through audit adjustments, the municipality received an unqualified audit opinion.
- There was a notable improvement in the submission of the supporting documents during the audit process, which demonstrates that proper record keeping has improved. Management should ensure that this good practice is maintained.
- The auditor has identified various instances of non-compliance with the areas of procurement and consequence management requiring attention.
- The IT system controls remains a challenge with no audit trail available to verify whether the necessary controls and processes were put in place.

Audit opinion history

Clean audit opinion: Financially unqualified opinion with no findings on PDO and compliance
 Financially unqualified opinion with findings on PDO and compliance
 Qualified audit opinion (with findings)
 Disclaimed/adverse audit opinion

DESCRIPTION	Movement	20-21	19-20	18-19
Audit opinions				
Unqualified audit opinion (with findings)		●		
Pre-determined objectives (PDO %)				
KPA 1 : Basic service delivery and infrastructure development		●		

Key focus areas

The table below provides an extract of the municipality's performance broken down into specific key areas. The colour attached to each area represents the severity of the concerns noted within the key area.

<input checked="" type="checkbox"/>	Good – minor issues noted and reported
<input type="checkbox"/>	In progress – resolution of concerning issues raised is in progress
<input checked="" type="checkbox"/>	Intervention required – matters raised require urgent attention

<p>Quality of submitted financial statements</p>	<ul style="list-style-type: none"> The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework, as required by MFMA. As a result adjustments were processed which resulted in the unqualified audit opinion. Credible AFS are important to various stakeholders as it enables accountability. The financial control environment at the municipality has improved and is adding an advantage to prepare credible AFS. The municipality utilised consultants to review the AFS, which was prepared internally by the Finance Unit. However, no consultancy reduction plan or gap analysis were put in place to ensure that the municipality is fully equipped to own the AFS preparation process on their own. The municipality should further build on the drivers of internal control such as the processing and reconciling of transactions and regular financial reporting to strengthening their capability of submitting sound and credible AFS.
<p>Quality of submitted annual performance reports</p>	<ul style="list-style-type: none"> Although there were adjustments processed to align the reported performance information with supporting documentation, the submission of information and overall quality of the annual performance report (APR) has improved over the past three years. It is important to prepare a credible APR as this is the measure of the performance and service delivery for the municipality and ensures accountability. The municipality's environment is sound to enable the preparation of a credible APR and the missing link is final reconciliation of the support against the APR.
<p>Compliance</p>	<ul style="list-style-type: none"> Most of the non-compliance emanates from the SCM processes and the balances for fruitless, wasteful and irregular expenditure (IFWE) which has not been fully dealt with.

<p>Supply chain management, and unauthorised, irregular as well as fruitless and wasteful expenditure</p>	<p>Unauthorised expenditure</p> <p>R70 748 928 of unauthorised expenditure identified in the previous years was not investigated to determine whether any person was liable for the expenditure. No further unauthorised expenditure was incurred in the current year.</p> <p>Irregular expenditure</p> <p>R26 583 024 of the irregular expenditure incurred in the current financial year was because of the contravention of SCM legislation. Further, irregular expenditure incurred in previous years amounting to R36 311 798 was identified in the current year by the municipality. The total irregular expenditure balance at the end of the financial year is R225 826 455. The root cause is the lack of effective prevention and detection controls to prevent the municipality from incurring irregular expenditure, lack of adequate skills and knowledge, and a lack of consequences for non-adherence to policies and procedures.</p> <p><u>Summary of findings on Irregular expenditure:</u></p> <ul style="list-style-type: none"> Irregular expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(a) of the MFMA. Reasonable steps were not taken to prevent irregular expenditure as required by the MFMA <p>Fruitless and wasteful expenditure</p> <p>R11 020 835 of fruitless and wasteful expenditure identified in the previous year was not investigated to determine whether any person was liable for the expenditure.</p> <p>Procurement and contract management</p> <p>Summary of non-compliance findings incurred by the municipality:</p> <ul style="list-style-type: none"> Some of the goods and services with a transaction value of below R200 000 were procured without obtaining the required price quotations, in contravention of SCM regulation 17(1)(a) and (c). Some of the quotations were accepted from bidders whose tax matters had not been declared by the South African Revenue Service to be in order, in contravention of SCM regulation 43. Some of the tenders, which failed to achieve the minimum qualifying score for functionality criteria, were not disqualified as unacceptable tender in accordance with regulation 5(6) of the 2017 preferential procurement regulations. <p>Consequence management</p> <ul style="list-style-type: none"> Not all unauthorised, irregular, fruitless, and wasteful expenditure incurred by the municipality was investigated to determine if any person is liable for the expenditure as required by the MFMA. The municipality has already established a disciplinary board and it should utilise the established mechanisms to deal with old balances of IPWE. In addition, the SCM controls and oversight should be strengthened to prevent further instances. Prevention is key when it comes to IPWE. Steps should be taken to hold individuals accountable and to demonstrate an environment of accountability.
---	--

<p>Strategic planning and performance management</p>	<ul style="list-style-type: none"> Annual performance objectives and indicators were not established for Dr Kenneth Kaunda District Municipality Economic Agency SOC Ltd and included in its multi-year business plan, as required by section 93B(a) of the Municipal Systems Act 32 of 2000 (MSA). The performance of Dr Kenneth Kaunda District Municipality Economic Agency SOC Ltd was not monitored and reviewed as part of the annual budget process, as required by section 93B(b) of the MSA.
<p>Citizens-facing issues</p>	<ul style="list-style-type: none"> It is evident that many of the municipality's efforts over the past year were focussed on district health services, considering the additional need that COVID-19 brought about. It will be good for the district municipality to strengthen their impact on the overall physical infrastructure development services within the sphere of the local municipalities. For example, the lack of maintenance planning at local municipalities renders a proper roads assessment performed by the district municipality, to be fruitless.

Key expansion of our mandate



Refer material irregularities to relevant public bodies for further investigations



Take binding remedial action for failure to implement the AG's recommendations for material irregularities



Issue a certificate of debt for failure to implement the remedial action if financial loss was involved

What is a material irregularity?

Irregularity



Impact



any non-compliance with, or contravention of, legislation, fraud, theft or a breach of a fiduciary duty identified during an audit performed under the PAA that resulted in or is likely to result in ... a material financial loss, the misuse or loss of a material public resource or substantial harm to a public sector institution or the general public

Summary of common root causes to be addressed

1. Lack of timely adequate review of the financial statements before submission for audit.
2. In-year controls lacking to account non-routine items as disclosed in the AFS.
3. The practice of preparing regular AFS/financial reports during the year (practice the skill of preparing GRAP compliant AFS)

Conclusion

- For leadership to avoid enforcement through issuance of MIs by ensuring accountability, follow up on investigations on matters of unauthorized, irregular, fruitless, and wasteful expenditure, identification if anyone should be accountable and hold those individuals accountable.
- The winding down process of the Agency should be completed as a matter of urgency. The Agency does not have any established internal controls and the financial reporting remains a concern. Preparing AFS through on an annual basis is fruitless for an entity, which is dormant.
- The municipality should further build on the drivers of internal control such as the processing and reconciling of transactions and regular financial reporting to ensure credible and GRAP compliant AFS is submitted. Preparation of financial statements should not be a compliance year-end exercise – credible financial information should be kept and be available throughout the year.
- The internal controls in the SCM environment should be re-evaluated to identify the root cause of the non-compliance. Prevention is always preferred to detection and correction, but controls should cater for all three.
- The municipal environment, organisational structure and general staff management should be tightened to ensure that all staff are accountable for their daily duties and they should deliver accordingly.

Annexure F- Management responses to MPAC questions

DR. KENNETH
KAUNDA

DISTRICT MUNICIPALITY



RESPONSES TO MPAC QUESTIONS RAISED ON THE 2020/21 ANNUAL REPORT

UJ

SA

DRKKDM

Questions on the Annual Report

1. The committee to be provided with proof of compliance to MSCOA and a report detailing the overall status of the municipality on the MSCOA.

ANSWER

1. The MSCOA

- 1.1. Implementation report is attached as **Annexure A**
- 1.2. The overall status of the municipality on the MSCOA. Refer to table A1 below:

Table A1

Module	Compliance	Remarks
IDP (Project)	Yes	
Budget Management	Yes	The budget team is currently busy with training.
Supply Chain Management	Yes	Partially, the SCM procurement module not available
Valuation Roll	N/A	
Billing & Receipting	N/A	
General Ledger	Yes	
Inventory	N/A	
Asset Management	No	Durcharme Asset Module
Payroll / Payday	No	PayDay System
Creditors	Yes	The users to obtain a training on Creditors module
Can System Generate A-B-C schedule	YES	The system does produce incomplete schedules, it requires manual intervention on other components.
Is SCM Linked to CSD	No	The SCM procurement module not available

2. Please provide the committee with the performance agreements of the MM, AMM, Senior Managers for the year under review and please attach the assessment reports for each.

ANSWER

The Performance Agreements of the Municipal Manager, Acting Municipal Manager, Senior Managers as well as the assessment reports for 2019/20 and 2020/21 Midyear assessment. The reason for attaching assessment reports for 2019/20 is that the assessments are done when the MPAC Report has been tabled. See **Annexures B and C**

3. Please provide the declaration of interest of the staff in the SCM Unit.

ANSWER

SCM's declaration of interest attached as **Annexure D**

4. Has the municipality discharged all its MFMA and MSA obligations in relation to risk management?

ANSWER

Yes. The Municipality has discharged its MFMA and MSA Obligations in relation to Risk Management

- The Municipality has in place Independent Audit and Risk Committee that review and guide the implementation of risk Management Activities. Also, Municipality Has Internal Risk Management Committee Chaired by Accounting Officer – All members are appointed formally. **(Annexure E)**
- The Municipality also appointed Chief Risk Officer
- An approved Risk Management policy and Strategy are in place **(Annexure F)**

5. When was the last risk assessment undertaken by the municipality?

ANSWER

The Municipality conducted the last Risk Assessment in 2020/2021 Financial Year. Annually, Management reviews Strategic Risk Register and Identify top (10) ten Risks facing the Municipality. Risk Assessments Reports and Risk Register are attached **(Annexure G)**

6. Is there a risk register in place?

ANSWER

Yes. The Risk register is in place for each financial year and risks are reviewed and updated quarterly and submitted to Audit Committee including the Strategic Risk Register as at 30/06/2021. **(Annexure H)**

7. Are risk mitigation plans in place to deal with the key risks within the municipality?

ANSWER

Risk Register has action plans and target dates for implementation of action plans that are monitored and updated by Chief Register Officer.

8. Do the performance agreements of managers incorporate risk management and performance indicators as criteria for performance assessment?

ANSWER

Yes, the performance agreements of senior managers do have a KPI that talks to Risk Management Progress reports **(Annexure B)**

The Performance Agreement of Senior Managers incorporate risk management as performance Indicator- Under Good Governance and Public Participation- attached Performance agreements **(Annexure B1)**.

9. Who maintains and updates the systems of risk management within the municipality?

ANSWER

Chief Risk Officer is responsible for updates and maintains risk management activities

10. Are the internal controls regularly monitored and updated?

ANSWER

Yes, internal controls are updated on an annual basis and the Internal Audit Unit continuously reviews the adequacy and effectiveness of internal controls. (*Annexure I & J*)

11. What is the status of the Financial Management Capability Maturity Model assessments and how has the area of gaps been addressed?

ANSWER

The department requires more information or clarity in order to respond. The annual report and detailed management report was used as a baseline to gather more clarity unfortunately there is no reference to the financial Management Capacity Model.

12. What is the status of progress made in addressing all audit findings and was the AG management report used to compile the PAAP? If not why?

ANSWER

12.1. As per the Auditor-General Management report 2020/21 49 audit findings were issued and management was able to address 9 audit findings and 40 are still in progress. (See *Annexure K* for more details).

12.2. Yes, the AG report was used to compile the PAAP

13. Are these monitored by Internal Audit and Audit Committee and what is their assessment of progress?

ANSWER

Yes, they are being monitored by Internal Audit on a Quarterly basis and a report is submitted to the Audit Committee on a Quarterly basis. (*Annexure L*)

14. Material misstatements found in the AFS renders the consultancy fees paid fruitless. What plans are put in place to ensure that value for money is obtained from the AFS consultants? Please provide proof of reviews done before the submission of the AFS. What was the amount charged by the AG for allowing adjustments to correct misstatements in the AFSs?

ANSWER

- 14.1. The municipality did not use consultants to prepare the 2020/2021 AFS.
- 14.2. Reviews were done by the Audit Committee as well as an external service provider.
(Annexure M)
- 14.3. The Auditor General does not indicate for time spent on requested adjustments on their invoice, however the AG will be engaged on the matter and once a response has been received it will be forwarded to MPAC.
15. Was there skills transfer from the AFS consultants. To which official?

ANSWER

No, there was no service provider appointed for the compilation of the AFS. The compilation was done internally by a dedicated official who was appointed shortly before the compilation process, as a Senior Accountant AFS.

16. Please give a report explaining the acid levels in the drinkable water, compliance of the landfill sites and air pollution report. Make a 10 min presentation explaining the functions of the unit and the performance of the 2020/21 financial year.

ANSWER

The Unit does not test for acid levels in the drinking water. The following parameters are analysed:

- (i) Bacteria, coliform, E. coli - Collert
- (ii) Bacteria, coliform, total - Collert
- (iii) Heterotrophic Plate Count
- (iv) Chlorine Total
- (v) Electrical Conductivity
- (vi) pH
- (vii) Turbidity

- 921 drinking water samples taken in the year under review.
- 45 water samples were taken on reservoirs during the year under review.

(Sample of a water testing report and results Annexure N)

COMPLIANCE OF LANDFILL SITES

JB Marks Local Municipality

1. Felophepa landfill site has a permit but does not fully comply with its permit conditions. It has received pre-compliance notice from compliance and enforcement section DEDECT.
2. Potchefstroom garden refuse transfer station has a permit but does not fully comply with its permit conditions.
3. Ventersdorp landfill site has a permit but does not comply with its permit conditions.

City of Matlosana Local Municipality

1. Klerksdorp landfill site has a permit but does not fully comply with permit conditions.
2. Orkney transfer station has a permit but does not comply with its permit conditions.

Maquassi Hills Local Municipality

1. Makwassj landfill site is licensed for closure due to its ending lifespan.
2. Kgakala (Leeudoringstad) landfill site is licensed for closure due to its ending lifespan.
3. Witpoort landfill site is licensed for closure.
4. Wolmarandsstad permitted for operations but doesn't comply with permit conditions.

(Annexure O – Minimum requirements for compliance of landfill sites)

AIR POLLUTION REPORT

1. The Dr Kenneth Kaunda District Municipality (Dr KKDM) has delegated the function of Atmospheric Emission Licensing (AEL) authority to the Department of Economic Development Environment Conservation and Tourism (DEDECT).
2. DEDECT has three (03) monitoring stations in the district (Khuma, Jouberton and Kanana) which are also managed by DEDECT officials.
3. The District has an Air Quality Management Plan (AQMP), which is due for review and the review will be budgeted for in the next financial year.
4. The Unit is part of the Provincial Air Quality forum and coordinate the District Air Quality forum which is held quarterly.

Functions of Unit: Municipal Health Services (MHS) and Unit: Environmental Management Services (EMS) – and their performance of the 2020/2021 Financial Year.

1. **Municipal Health Services (MHS)** is mandated by the National Health Act, 2003 (Act 61 of 2003) to perform nine (9) functions described as Environmental Health functions. *Municipal Health Services* in terms of the National Health Act (Act 61 of 2003) includes:
 - a) Water quality monitoring;
 - b) Food control;
 - c) Waste management;
 - d) Surveillance health of premises;
 - e) Surveillance and prevention of communicable diseases, excluding immunisations;
 - f) Vector control;
 - g) Environmental pollution control;
 - h) The disposal of the dead; and
 - i) Chemical safety,

(but excludes port health, malaria control and control of hazardous substances)
1. **Environmental management function** is to try to identify the factors that have a stake in the conflicts that may rise between meeting the needs but protecting the environment. *Functions of Environmental Management* are:
 - a. Air Quality Management;
 - b. Waste Management;
 - c. Commenting on Environmental Impact Assessments (EIAs);
 - d. Compliance and Enforcement;
 - e. Conservation and Biodiversity;
 - f. Law enforcement (Air Quality By-laws).

2. Objectives of Environmental Management are designed within the milieu of municipal government objectives as set out in Section 152(1) of the Constitution, referring to the objective "To promote a safe and healthy environment" including the Principles of the National Environmental Management Act (NEMA) and the Bill of Rights as stated in the Constitution.
 3. Environmental management involves the management of all components of the bio-physical environment, both living (biotic) and non-living (abiotic).
 4. These Units achieved all its targets in the 2020/21 financial year.
17. Why was there inaccurate disclosure of cash and cash equivalent between the bank balances on the summary note and detailed note? Please provide the bank statements of all accounts of the municipality as at 30 June 2021.

ANSWER

The disclosure note was partially incomplete and error identified was corrected during the audit review, hence there are no findings on cash and cash equivalent reported on the audit paragraph.

The bank statements are attached as **Annexure P**.

18. During the audit process the AG determined that the accounting officer did not inform the mayor, the MEC for local government in the Province and the Auditor-General of the unauthorised, irregular or fruitless and wasteful expenditure as required by section 32(4) of the MFMA. The MPAC has also made the same observation, what was and is still hindering the municipality from complying with the MFMA in terms of this section? What plans have been put in place to ensure that this does not happen again?

ANSWER

The management acknowledges the non-compliance with Section 32 of the MFMA. The Dr KKDM was qualified with incompleteness of the UIF register for from the previous financial years until 2019/20220 financial year. The management was intending to obtain the 2020/2021 audit report to be able to get assurance with regard to the accuracy of the register. The report that supposed to be send to the Auditor-General and the MEC must indicate for example the responsible official who is responsible for the occurrence or non-compliance with the legislations. The management will ensure compliance before the end of March 2022 by submitting the UIF&W register to the relevant stakeholders.

19. Please provide the committee with the litigation register showing progress to date and the amount spent on legal fees by the District on each case to date. Please also indicate if the legal representation of the municipality was procured irregularly or not for each case and provide a reason for deviation for each.

The following is a register of all matters being handled for the municipality by different representatives:

No.	PARTIES	CASE NO.	TYPE OF DISPUTE	STATUS OF DISPUTE	AGE ANALYSIS	COST ESTIMATION	LEGAL REPRESENTATIVE APPOINTED	IRREGULAR EXPENDITURE
DISCIPLINARY HEARING								
	DR KKDM // MB MOLEFE	Not Applicable	Disciplinary Action	Pending	Employee suspended on 8th April 2021 with disciplinary proceedings commencing in September 2021. Proceedings are ongoing.	R 1 698 350.08	Phambane Mokone Inc - Service Terminated. Motshabi & Associates Inc	Phambane Mokone Inc - Appointed in terms of irregular panel. Motshabi & Associates Inc :-Appointed in terms of Clause 12.22 of SCM Policy. Under heading Deviations from Supply Chain Management. Sub heading: "The following will be deemed not to be deviations from SCM Processes." Page 106 & 107)

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DR KKDM // TF MALONGO	Not Applicable	Disciplinary Action	Finalised Employee dismissed following ruling by Adv Van Graan dated 24th November 2020.	Suspension was effected on 9th April 2019 with disciplinary proceedings commencing on 30th May 2019.	R 1 024 686.25 R 487 982.05 (Advocate Van Graan fees)	Liezel Venter Attorneys	Appointed in terms of Clause 12.22 of SCM Policy. Under heading Deviations from Supply Chain Management. Sub heading: "The following will be deemed not to be deviations from SCM Processes." Page 106 & 107)
DR KKDM // SM LESUPI	Not Applicable	Disciplinary Action	Finalised Parties reached a settlement agreement wherein which the employee was required to resign.	Disciplinary proceedings commenced in June 2021. Settled September 2021.	R 2 897 613.86	Phambane Mokone Attorneys	Appointed in terms of irregular panel.
ARBITRATIONS							
NJIYELA // DR KKDM	NWD 052102	Unfair Dismissal	Finalised Ruling by Commission Muthusi Maje on 7 September 2021.	First dispute was referred to the CCMA on 20 February 2020. Subsequent referrals were made to the	R 110 907.58	Modiboa Attorneys	Appointed in terms of irregular panel.

C STEYN // DR KKDM	NWD 032109	Unfair Labour Practice (Suspension)	Finalised Default award	SALGBC and recently the CCMA again.	R 0	No appointment	Appointed in terms of Clause 12.22 of SCM Policy. Under heading Deviations from Supply Chain Management. Sub heading: "The following will be deemed not to be deviations from SCM Processes." Page 106 & 107I)
C STEYN // DR KKDM	NWD 052111	Unfair Labour Practice – Disciplinary action short of dismissal	Finalised	Dispute was referred on 23 rd June 2021 following charges issued on 7 May 2021.	R 0	No appointment	Appointed in terms of Clause 12.22 of SCM Policy. Under heading Deviations from Supply Chain Management. Sub heading: "The following will be deemed not to be deviations from SCM Processes." Page 106 & 107I)
MOTHIBI // DR KKDM	NWD 071804	Unfair Labour Practice (Demotion)	Finalised Arbitration award dated 22 July 2021	Dispute was referred to the SALGBC on the 6 July 2018.	R 350 720.2	Liezel Venter Attorneys	Appointed in terms of Clause 12.22 of SCM Policy. Under heading Deviations from Supply Chain Management.

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												Sub heading: "The following will be deemed not to be deviations from SCM Processes." Page 106 & 107)
MALONGOA // DR KKDM	NWD 012105	Unfair Dismissal dispute	Pending An attorney has been appointed to defend.	Applicant referred a dispute following his dismissal after the disciplinary hearing. The hearing is partly heard and will proceed on the 17 th and 18 th February 2022.	R 124 194.5	Liezel Venter Attorneys	Appointed in terms of Clause 12.22 of SCM Policy. Under heading Deviations from Supply Chain Management.					Sub heading: "The following will be deemed not to be deviations from SCM Processes." Page 106 & 107)
MOLEFE // DR KKDM	NWD 042106	Unfair Labour Practice (Suspension)	Pending An attorney has been appointed to defend.	Applicant referred dispute to the SALGBC following his suspension on 8 th April 2021.	R 49 317.60	Phambane Mokone Inc (withdrew from matter) Waks Silent Attorneys	Phambane Mokone Inc - Appointed in terms of irregular panel. Waks Silent Attorneys:- Appointed in terms of Clause 12.22 of SCM Policy. Under heading Deviations from Supply Chain Management .					

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MOLEFE // DR KKDM	NWD 081909	Unfair Labour Practice (Promotion)	Finalised Arbitration award on 13 th March 2021 dismissing the matter for lack of jurisdiction.	Request for arbitration was received in October 2019.	R 64 728.82	Waks Silent Attorneys	Appointed in terms of Clause 12.22 of SCM Policy. Under heading Deviations from Supply Chain Management. Sub heading: "The following will be deemed not to be deviations from SCM Processes." Page 106 & 107I)
LITIGATION							
ZELINZIMA ABRAM BEYA // DR KKDM	JR 2114/18 JR 1629/18	Review application brought by applicant / Counter- review application by respondent	Pending An attorney has been appointed to defend.	The Notice of Motion was received on in August 2018.	R 407 945.3	Lekhu Pilson Attorneys	Appointed in terms of Clause 12.22 of SCM Policy. Under heading Deviations from Supply Chain Management . Sub heading: "The following will be deemed not to be deviations from SCM Processes." Page 106 & 107I)
DR KKDM // RAMPEDI	JR 1621/17	Review application	Pending An attorney has been appointed to defend.	The Notice of Motion was received in March 2018.	R 1 266 125	Leepile Attorneys	Appointed in terms of Clause 12.22 of SCM Policy. Under heading Deviations from Supply Chain Management . Sub heading: "The following will be deemed not to be

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					We await the date of hearing.				deviations from SCM Processes." Page 106 & 107)
MOLEFE // DR KKDM	JS 366/21	Victimization or constructive dismissal in the alternative	Pending An attorney has been appointed to defend. Matter held in abeyance.	The Notice of application was received in June 2021.	R 181 324	Phambane Mokone Inc. - Service terminated. Waks Silent Attorneys	Phambane Mokone Inc - Appointed in terms of irregular panel. Waks Silent Attorneys :- Appointed in terms of Clause 12.22 of SCM Policy. Under heading Deviations from Supply Chain Management . Sub heading: "The following will be deemed not to be deviations from SCM Processes." Page 106 & 107)		
MOLEFE // DR KKDM	JS 452/21	The Applicant filed a notice of motion with the Labour Court averring that the Municipality had irregularly	Finalised On 20 th October 2021, the Labour Court made an order to remove the matter from the roll because of	The matter was referred to the Labour Court in 2021.		Waks Silent Attorneys	Appointed in terms of Clause 12.22 of SCM Policy. Under heading Deviations from Supply Chain Management. Sub heading: "The following will be deemed not to be		

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											deviations from SCM Processes." Page 106 & 107)
											Phambane Mokone Inc - Appointed in terms of irregular panel. Waks Silent Attorneys :- Appointed in terms of Clause 12.22 of SCM Policy. Under heading Deviations from Supply Chain Management. Sub heading: "The following will be deemed not to be deviations from SCM Processes." Page 106 & 107)
											Phambane Mokone Inc. - Services terminated. Waks Silent Attorneys
											R 48 848
											The applicant's Statement of Case was filed in the Labour Court in June 2021.
											defective service which was sent by email and failure to serve the second respondent. Pending An attorney has been appointed to defend. Matter held in abeyance pending further investigation.
											appointed an employee. The Applicant referred a dispute to the Labour Court contending the appointment of an employee or the qualifications of the said employee.
											JS 532/21
											MOLEFE // DR KKDM
											Contractual dispute
											Pending An attorney has been appointed to defend.
											R 384 317.75
											Liezel Venter Attorneys
											Appointed in terms of Clause 12.22 of SCM Policy. Under heading Deviations from Supply Chain Management. Sub heading: "The following will be deemed not to be deviations from SCM
											Matter instituted June 2013
											MW ASSETS RENTALS // DR KKDM
											Case no. 56868/12

									Processes." Page 106 & 107)
	AFRIKA SEKUNALO TRADING & PROJECTS CC // DR KKDM	NW/KLD/RC- 63/21	Services rendered (Municipality disputes that services were rendered)	Pending An attorney has been appointed to defend. Parties are still exchanging pleadings.	Summons were issued on 8 th February 2021.	R 65 527.19	Modiboa Attorneys	Appointed in terms of irregular panel.	
CRIMINAL CASE									
	S V NDWANDWE Dual Point Media (Pty) Ltd // Big Break Theory	SRC59/2017	Fraud	Pending Awaiting trial dates.	A case was opened in Orkney in 2015.	R 209 028.8	Liezel Venter Attorneys	Appointed in terms of Clause 12.22 of SCM Policy. Under heading Deviations from Supply Chain Management. Sub heading: "The following will be deemed not to be deviations from SCM Processes." Page 106 & 107)	

ANSWER

The committee's attention is drawn to the fact that a panel of Attorneys was appointed in April 2020. However, the Auditor General of South Africa declared the part of the appointment process as irregular thereby making the actual appointment of Attorneys on the panel irregular. The reason for such being the composition of the Bid Adjudication Committee that was not in line with the Supply Chain Management Regulations. The Regulations state that a minimum of four (4) Senior Managers must constitute the committee when considering bids. However, in the case of the municipality at that time, only two Senior Managers were available and the committee had other lower levels managers as members. The matter has since been addressed with National Treasury and the composition corrected.

NJ.

20. Please provide the municipality's approved IT disaster recovery plan (DRP)

ANSWER

There is no ICT Disaster Recovery Plan in place. The aspect of ICT in its entire state will be elaborated further in questions to follow under a section dealing with ICT separately.

21. Please provide the MPAC with an HR plan which is inclusive of the report explaining how adequately and sufficiently are the employees skilled to perform their duties and how performance is monitored.

ANSWER

The draft HR plan was developed in 2020 but has not yet been adopted by Council due to the process that has to be followed before adoption. Council has a standing process of work-shopping councillors and soliciting inputs, amendments and recommendations before policies, strategies, plans and other similar documents are adopted by council. The process is facilitated by the Speaker's Office. However, since the start of the COVID-19 Pandemic in March 2020 and the declaration of the State of Disaster by the President, such workshops could not be organised due to restrictions in the number of people allowed to converge in one sitting. Secondly, in 2021, the Speaker's Office did not organise such workshops but dealt with only matters of compliance in nature. See attached draft plan. See Annexure N & O

22. Why was the information not given to the AG during the audit for the following. Please provide POE to the committee as stated in the AG management report?

- a) TRANSPORT - EVENTS-CHILDREN DEVELOPM 1,800.00
- b) TRANSPORT - EVENTS-GENDER 15,000.00
- c) TRANSPORT - EVENTS-GENDER 7,500.00
- d) TRANSPORT - EVENTS-GENDER 11,750.00
- e) TRANSPORT - EVENTS-MORAL REGENERATIO 11,850.00
- f) EVENTS-MORAL REGENERATIO 4,000.00
- g) TRANSPORT - EVENTS-MORAL REGENERATIO 10,500.00
- h) TRANSPORT - EVENTS-MORAL REGENERATIO 11,000.00
- i) TRANSPORT - EVENTS-MORAL REGENERATIO 25,995.00
- j) TRANSPORT - EVENTS WOMAN 26,900.00
- k) TRANSPORT - EVENTS WOMAN 9,500.00
- l) TRANSPORT - EVENTS WOMAN 11,500.00
- m) TRANSPORT - EVENTS WOMAN 5,900.00
- n) TRANSPORT - EVENTS-LED INITIATIVES 7,200.00
- o) TRANSPORT - EVENTS-LED INITIATIVES 3,600.00
- p) TRANSPORT - EVENTS-LED INITIATIVES 4,000.00
- q) TANSPORT - EVENTS-LED INITIATIVES 5,400.00
- r) TRANSPORT - EVENTS-LED INITIATIVES 3,500.00
- s) POVERTY RELIEF 200,000.00

ANSWER

The findings speak about the differences identified and not limitation of scope or non-submission of information. Communication of audit finding COMAF08_ISS.15 reads as follows: contracted services and transfers and subsidies comparative figures differs with prior year audited figures. Management responded that there was no prior year error, the difference was due to few vote numbers that were mapped under outsources in the prior year and they are now mapped under general expenses. (Annexure Q)

23. Please provide proof that the following companies did deliver the service/goods to the District and that they invoiced the District for the services rendered. Please provide proof that the District contacted the service providers so that they may claim their payments before the three-year period lapsed and they forfeited the monies.

- a. ROAD MAC SURFACING (PTY)LTD unclaimed amount R180 640.01
- b. J/V 22 BOTHA STR. CLINICS unclaimed amount R46 146.77
- c. LEPOGO CONSTRUCTION (PTY) LTD unclaimed amount R11 451.18
- d. MP CONSTRUCTION CC unclaimed amount R52 684.05
- e. ROSPA TRADING unclaimed amount R2 060.51
- f. BILA CIVIL CONTRACTORS PTY LTD unclaimed amount R28 604.99
- g. LOMBAARD CONSTRUCTION & MAINTENANCE unclaimed amount R16 577.00 338

ANSWER

These projects date back to between 2006/2007 and 2015/16 financial years and the responses are as follows;

- A. ROAD MAC SURFACING (PTY) LTD unclaimed amount R 180,640.01 – Road Mac Surfacing (Pty) Ltd was appointed by the Dr KKDM under Contract SDM 18/08: Rehabilitation National Route: N12 for a total Contract amount of R 4,853,409-15 during the 2008 / 2009 financial year and completed the works accordingly. The retention amount of R 180,640-01 was paid out at the end of the retention period and the amount reflecting on the retention register is part of the opening balance during the migration to MSCOA financial system from the old system. A report is to be submitted to Council before the end of this financial year to get approval for these retention amounts to be written off. Please take note that this company had been taken over by another and therefore does not exist. See attached spreadsheet as **Annexure Q1** showing the project budget details.
- B. J/V BOTHA STREET. CLINICS unclaimed amount of R46,146.77: There are no clear records in the archives pertaining to this project and only the retention details are reflected on the retention register. We are therefore unable to proof whether this project was ever implemented successfully and to justify the payment of this retention amount. See attached spreadsheet as **Annexure Q2** showing only the retention amount project budget details.
- C. LEPOGO CONSTRUCTION (PTY) LTD unclaimed amount of R 11,451.18 – Lepogo Construction (Pty) Ltd was appointed by the Dr KKDM under Contract SDM 13/07: Construction of New 10MI Reservoir, Hartbeesfontein for a total Contract amount of R 11,324,433-88 during the 2007/2008 financial year and completed the works accordingly. The retention amount of R 11,451-18 reflected on this project details remains unclaimed. This amount shows to have been a miscalculation of the retention amount as the attached spreadsheet shows that all retention monies due to the contractor were paid then. See attached spreadsheet as **Annexure Q3** showing the project budget details.

- D. MP CONSTRUCTION CC unclaimed amount of R 52,684.05 – MP Construction was appointed by Dr KKDM under Contract KG 307/07: New Clinic Rysmier built for a total Contract amount of R 1,336,079-99 during the 2007/08 financial year and due to poor performance, the contract was then terminated. A report was submitted to Council with regards to the termination of this contract (see Council Item: and therefore, the contractor forfeited these funds. A report is to be submitted to Council before the end of this financial year to get approval for these retention amounts to be written off. See attached spreadsheet as **Annexure Q4** showing the project budget details.
- E. ROSPA TRADING unclaimed amount R 2,060.51 – Rospa Trading was appointed during the 2013/14 financial year by the Dr KKDM under Contract KKDM 2013/08: Repair work of burned house no. 32 Harold Street, Alabama for a total Contract amount of R 138,149-00 as part of the intervention by the Office of the Executive Mayor to ensure that the welfare of this community member is taken care of. After the retention period it was discovered that defects are visible on the house and the contractor was instructed to address them. The contractor requested that the retention funds be utilized to rectify these defects as he didn't have money to do so. This led to a balance remaining of R 2,060-51 on the retention register and when contacted to claim these funds he refused. A report is to be submitted to Council before the end of this financial year to get approval for these retention amounts to be written off. See attached spreadsheet as **Annexure Q5** showing the project budget details.
- F. BILA CIVIL CONTRACTORS (PTY) LTD unclaimed amount of R 28,604.99 – this contractor was appointed during the 2014/2015 – 2015/2016 under Contract KKDM 16/13: Maintenance of sewer lines in Lebaleng, Maquassi Hills LM and completed the works accordingly. The retention amount of R 28,604-99 was paid out at the end of the retention period and the amount reflecting on the retention register is part of the opening balance during the migration to MSCOA financial system from the old system. A report is to be submitted to Council before the end of this financial year to get approval for these retention amounts to be written off. See attached spreadsheet as **Annexure Q6** showing the project budget details.
- G. LOMBAARD CONSTRUCTION & MAINTENANCE unclaimed amount of R 16, 577.00 – Rospa Construction & Maintenance was appointed during the 2015/16 financial year under Contract KKDM 10/15: Installation of palisade fencing at Tswelalang Proper Cemetery, Maquassi Hills LM and completed the works accordingly. The retention amount of R 16,577-00 as the contractor reportedly was struggling to register on the Central Supplier Database (CSD) and has failed to come and claim it since then. A report is to be submitted to Council before the end of this financial year to get approval for these retention amounts to be written off. See attached spreadsheet as **Annexure Q7** showing the project budget details.

24. Please provide the committee with a soft copy of the IDP and Budget

ANSWER (IDP and Budget annexed)

2020/2021 Final Adjustment Budget is attached.

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25. Please provide the committee with the vote number 37051060080LPZZZZZWD Licensing and permits for HEALTH CERTIFICATES POE of certificates issued. Please clarify why the information was not given to the AG during the audit?

ANSWER

The applicant for health certificate deposited the money into the Dr KKDM bank account without a reference and it was difficult to allocate the deposit. Management has since requested ABSA to trace the depositor. As a result, during the AG auditing period, the amount remained untraced hence the information could not be provided to the AG.

BY-LAWS

1. Have by-laws been reviewed within the various functions? If so, when? If not, why not? Please refer to previous year's Council resolution recommended by MPAC.

Air Quality Management By-Laws, Noise Control By-Laws, Municipal Health By-Laws and License Fees By-Laws are currently being reviewed (in-house) ,and are scheduled for presentation and finalisation during the Strategic Planning session before approval by Council. This is done to ensure that the New Administration participates and input in the by laws.

2. Are all by-laws effectively being enforced in the Municipality?

Yes, to the extend possible permitted by the current by-laws and with the limited resources in the disposal of Council

3. If not, which by-laws are not actively being enforced and why?

NOT APPLICABLE

4. What is the revenue generated through the various by-law enforcement activities?

R 407 476.06 - was generated from the license fees by-laws (2020/2021). The fine collection system still needs to be established for other by-laws.

26. Why did Treasury settle part of the audit fees on behalf of the District in the 2020/21 relating to an invoice from 2019-20 financial year, why didn't the municipality pay AG the R308 613,00?

ANSWER

The Provincial Treasury offered support to local municipalities in terms of different programmes, for example, appointment of consultants to prepare AFS for the struggling municipalities. In our case Provincial Treasury saw it necessary to offer a financial support since the municipality is using its internal capacity to prepare the AFS.

27. Please provide a report explaining the salary grades relating to the notch of the total package for each position. Please attach the approved and implemented organizational structure to the report.

ANSWER

Attached please find salary grading document and the current organisation structure approved in 2019 as Annexures R1 & R 2

28. Please provide a detailed report explaining all litigation cases relating to salary grades of officials. Please include all legal fees paid to date relating to each case.

ANSWER

There is currently one dispute relating to salary grade . The matter is receiving attention through the office of the LRO in Corporate Services. No monies have been spent as yet although there is an enforcement award which the employee received and management is currently engaging the concerned employee. (See Annexure "R")

29. Please explain the overpayment of senior managers and the plan to ensure that this does not happen again. Please attach proof that the money was paid back. What consequence management was instituted against the responsible officials?

ANSWER

More clarity is required regarding the details of the official/s concerned so that management can respond. As far as Management is concerned, for the year under review, there were no cases of overpayments that occurred impacting Senior managers.

30. How does management monitor the implementation of the internal controls relating to the approval of travel and subsistence claims?

ANSWER

Before a travel and subsistence is approved, the following supporting documents need to be submitted by the applicant:

- Invitation to the engagement that the applicant is claiming travel and subsistence for.
- GO 040 indicating there is sufficient funds available in case of accommodation or travel expense to incurred by the District Municipality.
- Requisition approved by the Head of Department and the CFO/DCFO (SCM & Budget)/(AFS, Assets, Exp & Assets)
- Attendance registers for the engagement
- Proof of expenditure (invoice) in case of expenditure incurred by the applicant that needs to be reimbursed.
- Kilometres travelled (google maps kms print out)
- Approval by the Head of Department and CFO/DCFO (SCM & Budget)/(AFS, Assets, Exp & Assets) for the payment.

31. Why were the prior years' Council resolutions of MPAC not implemented?

ANSWER

Clarity is sought by management from MPAC on which specific years are referred to in the question so that this scope can be clearly defined for management to source the information from records.

MPAC makes recommendations to Council and such decisions therefore become Council Resolutions. A system of tracking resolutions has not been in place, however, the New Administration has directed

that an Action Plan containing all Council resolutions is developed and each department tracks progress in implementation. This will be evidence in quarterly reports tabled to Council by the Administration through the Executive.

32. Terms of reference for the lawyers appointed for the MM's suspension, the forensic report and the legal fees amount should be given to the committee

ANSWER

The terms of reference and the forensic report could not be found in the registry and archives of the municipality however the Act MM will be writing a letter to the lawyers appointed and the forensic company to provide the municipality with the said information. Over and above a similar letter will be written to the former act MM, Mr Rampedi to document or indicate where he has saved them since he was the acting accounting officer responsible of this process at the time. The only information that could be found is the appointment letters. **Attached Annexure S & S1. Once they are sourced, such shall be shared with MPAC.**

33. Why wasn't a charge laid against the MM for the Fraud and corruption alleged in the forensic report.

ANSWER

Management does not have the forensic report and other related documents pertaining the case of the former MM hence a decision to write to the relevant people to provide all necessary documentation so that management can respond and or take necessary action.

Anti-Corruption and fraud Question

1. Which policies and strategies are in place to deal with Fraud and Corruption?

ANSWER

The Fraud Prevention and Anti-corruption strategy which was approved by Council on the 26th November 2020 (**Resolution ITEM A.93/11/2020**), (refer to **Annexure T**).

2. Does the municipality have historical / baseline information regarding the extent of Fraud and Corruption in the organization?

ANSWER

Yes, there are cases such as Big Break Legacy

3. Are the strategies and plans to prevent fraud and corruption implemented and how is the outcomes measured?

ANSWER

Yes.

- The Municipality has approved anti-corruption strategy which outline in-detail what procedure to be followed when suspected fraud has occurred.
- Furthermore, the municipality has established and appointed members to serve in the Financial Misconduct Disciplinary Board. (See **Annexure U**)

4. If no, then how do we know if they are effective?

ANSWER

NOT APPLICABLE

5. If yes, then have we seen a decrease in the instances of fraud and corruption?

ANSWER

Yes, there are no new cases reported through Financial Misconduct Disciplinary Board for investigation

6. Has the Disciplinary Board provided recommendations on all investigations and these reported to Council, Provincial and National Government as required by the MFMA regulations on Financial Misconduct?

ANSWER

Yes, the Board has powers to submit their reports directly to Council (Resolution ITEM C.23/11/2019). (Annexure V – last report of the Board that served in Council)

7. During the year under review, have there been any disciplinary measures and/or criminal prosecutions for instances of fraud and corruption relating to the municipality involving either, municipal councillors, officials and/or private individuals or companies?

ANSWER

No. Nothing has been reported

8. What was the outcome of the processes listed above?

ANSWER

Investigations are proceeding.

9. What has the municipality done to recover losses resulting from fraudulent and corrupt activities? The MPAC has made recommendations on recovery previously please provide proof of payment.

ANSWER

Nothing has been done as cases are in progress

10. Have these recoveries and/or losses been recorded in the AFS?

ANSWER

The District Municipality has recorded the potential to recover or losses that maybe incurred by in the Notes to the Annual Financial Statements, Note 26: Contingencies.

Contingent liabilities. In case of potential recovery, the Municipality will record a Contingent Asset.

SDBIP Questions

1. Has the target for the period under review been reached?

ANSWER

During the 2020/21 financial year the municipality had a total of 64 KPIs, a total of 43 KPIs were achieved and 21 KPIs were not achieved. Percentage achievement is at 67%.

2. If not, what are the reasons for it?

ANSWER

The following reasons were advanced, for targets that were not achieved

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

KPI 3: Number of water samples taken and tested at the reservoirs in JB Marks, Matlosana and Maquassi Hills Local Municipality

- **NOT ACHIEVED:** 45/48 water samples taken tested at the reservoirs in JB Marks, Matlosana and Maquassi Hills Local Municipality by 30 June 2021
- The lack of a panel for available laboratory testing facilities impacted negatively on samples taken

KPI 7: Number of Draft District Spatial Development Framework tabled before Council

- **NOT ACHIEVED:** Matlosana SDF approved by Council Draft JB Marks SDF Tabled in Council
- Matlosana SDF was only approved in June 2021 as well the JB Marks SDF got tabled in Council also in June 2021 including the advert for public comment for a period of 60 days

KPI 8: Number of District Housing Master Plan adopted by Council

- **NOT ACHIEVED:** The service provider has been appointed. 1 progress report has been submitted by end June 2021
- Late appointment of the service provider meant the project duration overlapped into the 2021/22 financial year

KPI 9: Purchased municipal land for Municipal Office Park within Matlosana Local Municipality

- **NOT ACHIEVED**
- The Bid Committees sat in the 4th Quarter, and there was no successful bidder

KPI 10: Number of Electricity Master Plans developed for Maquassi-Hills Local Municipality adopted

- **NOT ACHIEVED:** Re-advertised as per the attached copy of an advert
- Tender was re-advertised due to non-responsiveness of the bidders

KPA 2: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

KPI 11: Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan

- **NOT ACHIEVED:** The posts were advertised and short listings were done
- Positions were advertised in May 2021

KPI 17: Number of Employment Equity Plan submitted to Department of Labour

- **NOT ACHIEVED**
- Logins from the Department are suspended. Only the Manager: HR was suspended and subsequently dismissed mid-term from the employ of the Municipality. Login details and rights were amended and received by the Municipality.

KPI 19: Number of ICT Charter to be submitted and workshopped to Council

- **NOT ACHIEVED**
- Council could not sit due to COVID-9 priorities that impacted the IT section.

KPA 3: LOCAL ECONOMIC DEVELOPMENT

KPI 21: Number of tourism / trade marketing exhibitions hosted/ participated

- **NOT ACHIEVED**
- The Durban Tourism Indaba event was cancelled. The TAC could not be held due to challenges with Bid-Committees

KPI 22: Number of sports, arts and culture initiatives within Dr. Kenneth Kaunda District supported

- **NOT ACHIEVED:** 1 soccer tournament within Dr. Kenneth Kaunda District supported by 30 June 2021, as per the 3rd Quarter remedial action
- Only Soccer Tournament took place but delays of procurement resulted in the failure to implement the following - Dr KKDM Theater Week, Dr KKDM Dance Teachers Workshop and Music Workshop.

KPI 24: Number of Economic Development Initiatives supported / implemented within Dr. Kenneth Kaunda District

- **NOT ACHIEVED:** 2 District economic development initiatives supported / implemented within Dr. Kenneth Kaunda District Municipality implemented as at 30 June 2021, were Automotive Sector Skills Training took place through AICD/DEDECT collaboration where 34 learners were placed at the AICD Training Centre, and LED Strategy
- (Waste Recycling Project – production did not resume due to legal issues between the original Maarifa cooperative and SEFA), COOP 2020 were disrupted by the introduction of the adjusted Level 4 of Covid-19

KPA 4: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

KPI 29: Percentage of municipality's budget actually spent on implementing its workplace skills plan

- **NOT ACHIEVED:** 99% of municipality's budget actually spent on implementing its workplace skills plan by 30 June 2021
- Internship has rolled over to 2021/2022

KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

KPI 32: Number of budget related policies workshopped adopted

- **NOT ACHIEVED:** There was no need for policy reviewing

UJ

- The policies are still relevant and in line with the applicable legislation. We will still be using the same policies for the new financial year

KPI 33: Number of Sport and Recreation strategy workshopped adopted

- **NOT ACHIEVED:** The draft is in place
- The policy workshop was re-scheduled due to Covid-19 pandemic.

KPI 37: External Audit quality assurance conducted

- **NOT ACHIEVED:** Bid Specification
- Delays in Procurement process

KPI 39: Number of District Newsletters produced

- **NOT ACHIEVED:** 3 of Newsletters produced by end 30 June 2021
- Went out for advert. Submitted all documents to supply chain. The suppliers who responded did not meet functionality criteria.

KPI 50: Number of food parcels supplied to distressed families within Dr. Kenneth Kaunda District identified

- **NOT ACHIEVED:** 50 food parcels supplied to distressed families within Ventersdorp. We sourced the list of needy beneficiaries from Social Development and the ITEM was submitted to BTO for procurement
- Item submitted to BTO for procurement. To date no procurement finalized

KPI 51: Number of Gender activity programs held within Dr. Kenneth Kaunda District

- **NOT ACHIEVED:** 2 Gender activity programs held within Dr. Kenneth Kaunda District by 30 June 2021
- Adjudication did not seat, to consider the 3rd Gender Activity program

KPI 53: Number of Girls and Boys within Dr. Kenneth Kaunda District exposed to a working environment

- **NOT ACHIEVED:** The list of beneficiary learners have been received from the schools. We have procured necessary gifts for the learners. The related Certificates have been printed and framed.
- Due to Level-4 lockdown we could not implement

KPI 55: Number of assistive devices provided or fixed to identified disabled individual within Dr. Kenneth Kaunda District

- **NOT ACHIEVED:** 5 assistive devices provided to identified disabled individual within Dr. Kenneth Kaunda District by 30 June 2021
- Adjudication did not seat, to consider the 10 assistive devices

KPI 58: Number of youth projects within Dr. Kenneth Kaunda District supported

- **NOT ACHIEVED:** 3 youth projects within Dr. Kenneth Kaunda District supported by 30 June 2021, Support youth movie making in Kanana - Provide dignity packs for young people with albinism #Young People in Business
- Project Managers proposed programmes not implemented due to delays on her side.

3. If the target has been reached what is the backlog that still requires elimination?

ANSWER

The backlog would then be what was not achieved.

4. How has the municipality arrived at the figures for backlogs?

ANSWER

By counting targets that were not achieved.

5. At the current pace of delivery and funding, when could we expect to eliminate the backlog?

ANSWER

Backlogs are eliminated in accordance with the remedial actions. The achievement takes place during the 1st Quarter of the new Financial Year in cases where possible. Other targets that are not achieved forms part of the new SDBIP as part of the activities that are performed annually e.g. Newsletters

6. If the rate of delivery of the basic service is too slow to eliminate backlogs, then what do we need to do to accelerate delivery?

ANSWER

The nature of KPI backlogs informs the future planning. If backlogs are not part of the annual activities that are performed, then they are incorporated in the new SDBIP with the target of what was not achieved.

7. What are the factors that have influenced the specific targets that have been set for the Unit?

ANSWER

Targets are set in accordance with the budget, IDP and the municipal powers and functions.

8. How do these targets relate to the broader population or geographic area of the municipality?

ANSWER

Service delivery targets are set as per the geographic spread of the district and also in instances where the locality is unable or has requested the support

9. What is the urban/peri-urban/rural split (rand value of projects and services) of services being rendered by the Unit?

ANSWER

The allocation was R2.4m, but there was no spending (Boskuil dry sanitation) in the 2020/21 Financial Year.

10. Do the respective functions advance the SDBIP and ultimately the IDP in the manner and scale in which services are being delivered?

ANSWER

Yes, the functions are performed as per the powers and functions of the municipality

11. Have the delivery targets been met?

ANSWER

During the 2020/21 financial year the municipality had a total of 64 KPIs, a total of 43 KPIs were achieved and 21 KPIs were not achieved. Percentage achievement is at 67%.

12. If not, why not?

ANSWER

The reasons for non-achievement are advanced in question 2.

13. If yes, what have we learnt that would allow us to accelerate delivery?

ANSWER

Early planning and early implementation of programs will assist in the acceleration of delivery.

14. What is the rate of service delivery in relation to previous years? Which is tangible and visible to the community?

ANSWER

Below is the achievement of targets in terms of percentages for the past 3 financial years

2018/19- 75%

2019/20- 56%

2020/21- 67%

15. What do we need to do to accelerate services in the functions?

ANSWER

Deal with the root causes that result with non-achievement of targets, improve planning and implementation, ensure monthly tracking of KPI achievements and non-achievements and ensure plans are in place to mitigate same.

16. Are there sufficient staff members to perform the functions? (check vacancy rates)

ANSWER

The vacancy rate in the municipality is high relative to the number of positions that are on the structure and those that needed to be filled. Most of the posts were filled in 2021 and others were advertised recently in the current year. All compliance positions were filled in 2021 especially those highlighted by the AGSA in Budget and Treasury Office

17. If not, why not?

ANSWER

There are still positions that still needs to be filled

18. Is the operational budget for delivery sufficient? (Check variations)

ANSWER

The operational budget is not sufficient, considering that we are grant dependant and the municipality is rendering Municipal Health Services and Fire Services which are unfunded mandates

19. If there were community protests as a result of service delivery, how was this addressed?

ANSWER

There were no community protests.

20. What commitments were made to the community?

ANSWER

Not applicable

21. How much was spent on overtime by the municipality in the year under review?

ANSWER

The District Municipality spent R259 337 on Overtime for the year under review

22. Please provide the covid 19 report of the District.

ANSWER

From Corporate Support Services and ICT department where issues of COVID-19 were placed by Council through regulations, the costed strategy was developed and approved by council in 2020. What is outstanding from the strategy is the procurement of a modular unit to be used as an isolation room. However, continuous procurement of relevant PPEs is taking place to adhere to each level in line of the Disaster Regulations. The incidences of positive cases in the Municipality are reported to the Executive Mayor's Office for reporting to the District Command Council.

(Annexure W – OHS Covid-19 incident report).

QUESTIONS WHICH ARE POSED, RELATING TO BY-LAWS:

1. Have by-laws been reviewed within the various functions? If so, when? If not, why not? Please refer to previous year's Council resolution recommended by MPAC.

Air Quality Management By-Laws, Noise Control By-Laws, Municipal Health By-Laws and License Fees By-Laws are currently being reviewed (in-house).

2. Are all by-laws effectively being enforced in the Municipality?

Yes.

3. If not, which by-laws are not actively being enforced and why?

Not Applicable.

4. What is the revenue generated through the various by-law enforcement activities?

R 407 476.06 - was generated from the license fees by-laws (2020/2021). The fine collection system still needs to be established for other by-laws.

Indigents and Pauper related questions

What measures are in place to verify and validate indigent information to ensure integrity of information of those assisted with pauper burials?

1. The Department relies on reports from Social Workers for verification and validation of those seeking assistance from the District.
2. Ward Councillors are also expected to verify living conditions of applicants in their Wards

EPWP related Questions

1. What screening measures are being applied in respect of persons accessing work opportunities through the EPWP / CWP?

ANSWER

Recruitment of EPWP workers have always been a responsibility of the Municipality's EXCO facilitated through the Office of the Executive Mayor. Once the lists are compiled, they are provided to the Senior Manager LED & Planning who in turn shares this list with the Manager responsible as well as both the EPWP Coordinator and the Data Capturer.

2. Please provide proof of the work done by the EPWP and CWP.

Response by LED & Planning Dept (only on EPWP): There are approximately 269 EPWP workers on the database of the Dr KKDM majority of whom were retained from the group that was recruited during the 2020/2021 financial year. These workers are placed under the following Sectors and there is proof of work being done under each activity:

Sector	Total Number of EPWP Workers
Infrastructure: Boskuil dry sanitation project	30
Infrastructure: Oersonskraal dry sanitation project	15
Collection of rotten food from local shops around Matlosana (MHS related scope of work)	3
Water tinkering to several rural areas	3

Mpho Trust Farm (next to Stilfontein) – periodic maintenance of installed 38 x dry sanitation units	1
Oblate Farm (next to Tigane) – periodic maintenance of installed 25 x dry sanitation units	1
Total	53

Annexure T1 (Boskuil list); **Annexure T2** (Oersonskraal list); **Annexure T3** (Collection Crew, Water tinkering Crew, Mpho Trust and Oblate Farm lists)

Furthermore, the following are EPWP workers recruited under different sectors:

Sector	Total Number of EPWP Workers
Maquassi Hills Waste Management Workers, Matosana Waste Management Workers & JB Marks Waste Management Workers & All District EPWP List of Workers (see attached list)	171
Culture, Dance, Music and Theatre Workers	10
Textile Manufacturing project	13
Tourism project	12
Door Making project	10
Total	216

Annexure T4 (All District EPWP list); **Annexure T5** (Maquassi Hills list); **Annexure T6** (Matosana list); **Annexure T7** (JB Marks list); **Annexure T8** (Culture, Dance. list); **Annexure T9** (Textile list); **Annexure T10** (Tourism list); **Annexure T11** (Door making list)

3. How many persons participate in the EPWP / CWP and in comparison, to the previous year?
What percentage of the economically active population of the municipality participate in the EPWP / CWP?

Response from the LED & Planning Dept: The table below indicates the total number of EPWP workers recruited from 2019/2020 to 2021/2022;

2019/2020	2020/2021	2021/2022
131	243	269
Only 0.1% of the economically active population of the municipality participate in the EPWP		

Questions on Performance Management System and HR System within the municipality.

1. Have all staff received or updated job descriptions?

ANSWER

The municipality received its Job Evaluation Report and the new Job Descriptions in February 2022. Therefore, all staff members will be signing their new job descriptions from the beginning of April 2022 after the report has been tabled to council for adoption.

However, all positions that were filled after the review and approval of the Organisational Structure in September 2019 have signed the updated job descriptions as were received from the Provincial Job Evaluation Committee.

2. Have all staff signed performance agreements?

ANSWER

No, only Senior Managers have signed performance agreements

3. If not, why not?

ANSWER

Performance Management has not yet been cascaded to lower levels of employees. Only Senior Managers are signing performance agreements as regulated. However, management intends to rollout the process to lower levels in the new Financial Year after finalising discussions and workshops on the process with all relevant stakeholders such as organised labour.

4. Have performance reviews been instituted?

ANSWER

During the 2020/21 financial year performance reviews were conducted for senior managers for the 2019/20 financial year and the 2020/21 Mid-Year

5. If not, why not?

ANSWER

Not Applicable.

6. Have any performance bonuses been awarded?

ANSWER

Performance bonuses were not budgeted for during the 2020/21 financial year, and were not awarded.

7. What is the monetary value of performance bonuses and what percentage is that in relation to the overall salary bill?

ANSWER

Performance bonuses were not budgeted for during the 2020/21 Financial Year and were not paid during the year under review.

8. Is there complete supporting performance assessment documentation in respect of all senior managers?

ANSWER

Yes, assessment reports are attached – (See *Annexure W*)

9. Is the above reflected in the performance reports of the respective departments?

ANSWER

Yes.

10. Do the results of individual performance reviews mirror the overall delivery performance of the municipality? (e.g., It would be hard to justify excellent performance reviews for staff when the municipality has been performing poorly overall) If not, why not?

ANSWER

Yes, the results do mirror the overall delivery performance of the Municipality.

11. Is there a trend of staff taking an increasing number of days of sick leave and if so, what in management's view is the reason for this? What is being done about it?

ANSWER

There is no trend that has been observed in the increasing of taking of sick leave by officials. The Clauses relating to sick leave in the Collective Agreement are adhered to and enforced by HR Unit.

12. What segment of the budget do employee costs constitute in percentage terms and what are the year-on-year trends in this regard?

ANSWER

- The employee-related cost constitutes 52.95% of the total operating expenditure budget.
- The employee-related cost spent under the year in review equals to 57.08% of the total operating expenditure.

13. How was working from home monitored during the covid 19 lockdown for the year under review?

ANSWER

Managers were requested to draw up rotational rosters to ensure that there is enough capacity for execution of duties and responsibilities, physically in offices. On the other side, personnel who were working from home were given tasks to perform with clear timelines for submission to supervisors and managers. Over and above, a Standard Operating Procedure (SOP) for working from home was developed by management. (see *Annexure X*)

Dismissal of staff Questions

1. How many staff members are on suspension and for how long?

ANSWER

In the 2020/21 financial year two (2) employees were placed under suspension in February 2021 and April 2021. The suspension effected in February 2021 ended in September 2021 (7 months) by way of a settlement agreement, and the one effected in April 2021 was lifted on the 03rd March 2022 (10 months) through an arbitration award that declared the suspension unprocedural and unlawful. The incumbent reported on duty on the 04th March 2022.

2. How many suspensions exceed the time limits as provided for in the policies?

ANSWER

Two (2) suspensions

3. Should there be staff members who are on suspension for longer than the policy provides for - Why?

ANSWER

The disciplinary process in the first suspension of the former Municipal Manager delayed due to different reasons that were unavoidable, either personal or legal. The second suspension of the Legal Manager was challenged by the employee in the Bargaining Council and had to follow the processes as per the Rules of Council which could take longer than the anticipated time due to different reasons as may be advanced by all parties involved including the Commissioner.

4. What is the value of salaries that are being paid to staff on suspension?

ANSWER

Manager Legal Services

The total package per annum is R923 120.64
Monthly gross salary is R60 123.56 and the
Net salary per month is R34 390.68
For ten (10) months paid R343 906.80

Former Municipal Manager

The total gross per annum is R1 321 502
Bonus R80 908
Total net R884 632
Per Month R63 188
For seven (7) months paid R442 316

5. At what stage are the disciplinary processes / investigations against the officials currently on suspension?

ANSWER

The disciplinary process was delayed due to the withdrawal of the prosecutor from the matter in November 2021 during the sitting of the tribunal. However, the new prosecutor was appointed in February 2022 and the matter will be proceeding.

6. What measures are in place to ensure that disciplinary processes / investigations are finalized without delay?

ANSWER

No measures were in place. However, management has tasked the legal unit to develop terms of reference for people/service providers handling the processes to ensure that the time-frames are adhered to and also the costs are curbed in line with the agreed fee at the appointment of such individuals or firms.

7. Was any staff member dismissed during the period under review?

ANSWER

Yes – only one (1).

8. On what grounds were the staff member/s dismissed?

ANSWER

On being found guilty of gross misconduct on four out of seven charges by the Chairperson of the disciplinary tribunal.

9. Was due process followed leading up to the dismissal?

ANSWER

Yes – Collective Agreement on the disciplinary procedure guideline was followed to the latter.

10. If they were dismissed for fraud/theft – has the municipality taken steps to recover monies lost because of the actions of dismissed employees?

ANSWER

The individual was not dismissed for neither fraud nor theft.

11. If not, why not?

ANSWER

Not applicable.

Matters referred to the CCMA or Labour Court

1. What is the win/loss ratio for the municipality in relation to conciliation, mediation or arbitration of disputes with employees?

ANSWER

There are 4 matters at the CCMA/SALGBC and three (3) matters at the Labour Court.

The above matters were filed in the financial year under review. It must be noted that three (3) Labour Court matters and one (1) SALGBC matter was lodged by one official and the CCMA matter was also finalised on the 04rd March 2022. Of the remaining three (3) CCMA matters, two (2) have since been disposed off, and one (1) was recently refiled.

2. What do these figures say about the municipalities internal systems and processes for disciplining staff and overall consequence management in the institution?

ANSWER

The numbers indicate stability in so far as the labour issues are concerned and that consequence management is applied when necessary. It must also be indicated that the seven (7) matters above, four (4) were instituted by one (1) individual (Manager: Legal Services).

3. How many contract staff have fixed term contracts with the municipality?

ANSWER

None

4. How many contract staff were employed on month-to-month contracts?

ANSWER

Two (2) contract workers were employed on a three months' contract.

5. What is the monthly wage bill for all contract staff currently employed by the municipality?

ANSWER

Contract employees are paid an hourly rate as determined by the Minister's Wage Determination of R12 000 before deductions.

6. Why have contract staff been appointed?

ANSWER

The one (1) employee employed on a three (3) months contract renewable after the period, was contracted to assist with HR project of filing all personnel information after the inspection that was done by State Security Agency on the safety of HR records. The project will be finalised the of June 2022. The second employee was employed in the political office for two (2) terms and his fixed term contract ended in November 2021. However, Department of Corporate Support Services and ICT requested the services of the Individual on a contract basis due to shortage of staff (drivers) as a result of due retirement in February 2022. However, the proper processes are being followed to absorb the employees.

7. Are there instances in which consultants are appointed to tasks because posts are vacant?

ANSWER

No

8. Please describe the number and circumstance of these appointments?

ANSWER

Not applicable

9. Are there instances where consultants are employed to perform tasks that fall within the ambit of existing posts that are filled? If so, Why?

ANSWER

No.

FINANCIAL MANAGEMENT QUESTIONS

1. Are there any liabilities which have not been recorded? Why not?

No.

2. What is our spending percentage (in relation to overall spend) for:

2.1 Operating Budget? 91.27%

2.1 Capital Budget? 12.51%

3. What are the reasons for the over/under spending for the above?

Ineffectiveness of the Bid Adjudication Committee.

Non-responsiveness of the prospective bidders

4. What steps are being taken to ensure that this over / under spend does not recur?

- Through the correspondence from National Treasury the Bid Adjudication is able to function.
- The senior managers from other local municipalities are now able to attend the meetings convened.

5. What is the spend on repairs and maintenance? (should be around 8% of total fixed assets spend i.e. For every R10 spent on building/replacing infrastructure, R0.80 should be spent every year on repairs and maintenance.)

The percentage is relevant to local municipalities because they are water service authority and provide electricity services and other infrastructure related services. The Dr KKDM is not providing any infrastructure related services and in that case the municipality does not have infrastructure assets relating to service provision.

6. Is this spending sufficient for proper repair and maintenance of assets?

Not Applicable.

7. If not, what steps are being taken to ensure that proper provision is made for repairs and maintenance?

Not Applicable.

NJ

8. What is in the category identified as "miscellaneous", "other" or "general" [income, expense, assets, liabilities]?
- Refer to PoE attached as Financial Management Question 8 or Note 22 of the Annual Financial Statements.
9. Do you believe that our accumulated surplus is adequate? If not, what are we doing about it?
- Yes.
10. Are we better or worse off financially than we were a year ago? Why? Will the municipality be in a position to pay salaries for the next year?
- Yes, there are no indications in terms of the municipality's financial position not to be able to pay salaries
11. Are there any concentrations of credit / debit risk?
- Not yet.
12. The AFS shows several variances. Does this not indicate a lack of cohesive planning or lack of proper risk management?

The Budget and Treasury Office need more clarity in order to provide accurate response. Management request MPAC to provide more clarity on variances identified above so that proper response can be given.

13. What steps have been taken to ensure adequate ICT security in the organization? (This is especially important where organizations conduct all or most of its transactions via the Internet)

ANSWER

The Municipality installed a firewall to improve the security of ICT systems in general. The levels of access have also been stratified in the system.

14. Have any debts been written off?

ANSWER

The municipal council of the Dr Kenneth Kaunda District Municipality in its council meeting has resolved to write-off the R123 698.00 owed by Maquassi Hills Local Municipality as irrecoverable. The recommendations by management to council to consider writing-off the amount follows numerous attempts to recover the money without been successful.

15. If so, what are the circumstances?
- Not Applicable.

16. Were the write-offs done in compliance with the applicable municipal policy?
- NOT APPLICABLE

17. Why were there material misstatements on the AFS especially on the Council approved budgets. Were the AFS prepared looking at a different budget and why was so?

ANSWER

There were no material misstatements on the 2020/2021 approved budget. MPAC is kindly requested to provide more details on material misstatements referred to.

QUESTIONS WHEN DEALING WITH UNAUTHORISED, IRREGULAR OR FRUITLESS AND WASTEFUL (UIF&W)

Expenditure

1. To what degree has section 32 of the MFMA been complied with in respect of R 208 389 595.00 of prior years for the following categories:
 - 1.1 Unauthorised expenditure in the current and prior years please indicate amounts
 - 1.2 Irregular expenditure in the current and prior years please indicate amounts
 - 1.3 Fruitless and wasteful expenditure in the current and prior years please indicate amounts

ANSWER

The UIF register were updated taking in to consideration the previous year's audit findings. The Unauthorised Expenditure report has been submitted to municipal council for the 2014/2015, 2015/2016, 2016/2017 and 2019/2020 financial years. Due to the volume of additional information requested by the previous MPAC, the management couldn't provide all the information. The BTO managed to gather all the information during the month of January 2022.

The updated Irregular Expenditure Register is being investigated by the Financial Misconduct Board and once finalised the management will implement the recommendations.

- 1.4 The committee has requested the POE with regards to the above and the information never reached the committee. why?

ANSWER

The management couldn't provide the information on time due to the audit review processes and also the volume of additional information that was requested. The information requested includes projects that were implemented during the 2014/2015 and 2015/2016 financial years. BTO managed to gather all the previous information and is ready to submit the information.

- 1.5 Why was there an understatement of the Irregular expenditure opening balances in the AFS? There were prior years irregular expenditure according to the AG report which was recognised during the audit. are the amounts in the register which were previously submitted a true reflection and if not, why was the whole population not revisited to ensure completeness of the UIF&W register?

ANSWER

Understatement of irregular expenditure opening balance by R72 623 596 because of mathematical errors in the disclosure note which was corrected.

2. What was the root causes of the expenditure in each instance?
Table below provides more details of instances which has led to occurrence of the irregular expenditure.

	INSTANCES OF NON-COMPLIANCE	AMOUNT R	PERCENTAGE
1	<p>Non-compliance with SCM regulation 2(1) (b) and 4(1)(c) to enforce reasonable cost-effective measures for the prevention of fraud, corruption, favouritism and unfair and irregular practices in the implementation of the supply chain management policy. The procurement was done by selecting only one service provider from the panel of at least three service providers. The panel was appointed through the normal Supply Chain Management competitive bidding processes to render events management and provision of training. The total expenditure incurred since 2013/14 financial year to 2018/19 financial year is standing at R45,6 Million. Refer to Table A1 for more details).</p>	45 659 209,42	23.95
2	<p>Procurement of goods in contravention with the following SCM Regulations:</p> <ul style="list-style-type: none"> ➤ SCM Regulation 21(d)(1). Transaction value exceeding R10 million requires submission of the Annual Financial Statements. The municipality appointed ➤ Supply Chain Regulation 28(2) (a & b). Evaluation Committees were not properly constituted in accordance with the regulation for the appointment of service providers through the competitive bidding processes. ➤ Supply Chain Regulation 29(4) (i, ii & iii). Adjudication Committees were not properly constituted in accordance with the regulation for the appointment of service providers through the competitive bidding processes. <p>However, the service providers were appointed through the normal SCM competitive bidding processes The total expenditure incurred since 2014/15 financial year is standing at</p> <p>R43 5 Million as at 30 June 2020. (Refer to Table A2 for more details).</p>	43 569 769,64	22.85

3	Procurement of goods in contravention with the SCM Regulation 32. The total expenditure incurred since 2014/15 financial year is standing at R68,2 Million. (Refer to Table A3 for more details).	68 202 354,77	35.77
4	Procurement of goods and services in contravention with Section 116 of the Municipal Finance Management Act. The scope of the contract was extended without the proposed amendment been tabled in the council of the municipality. The total expenditure incurred since 2016/17 financial years is standing at R17,8 Million. (Refer to Table A4 for more details).	17 863 507,07	9.37
5	Procurements of goods and services in contravention with SCM Regulation 19, which requires acquisition to be made through following competitive bidding process. The total expenditure incurred since 2014/15 financial year is standing at R10,9 Million. (Refer to Table A6 for more details).	10 906 539,18	5.72
6	Procurements of goods and services in contravention with SCM Regulation 17 & 18, which requires acquisition to be made through obtaining at least three written quotations. The total expenditure incurred since 2014/15 financial year is standing at R4,4 Million. (Refer to Table A6 for more details).	4 440 983,92	2.3
			100

The questions below can only be responded to once the investigations have been concluded by the Financial Misconduct Board:

1. What measures were already taken by the municipality to recover the expenditure?
2. What was the cost of the measures already taken to recover such expenditure?
3. What is the estimated cost and likely benefit of further measures that can be taken to recover such expenditure?
4. Was any official identified for having potentially committed financial misconduct as defined in section 171 of the MFMA?
5. If so, was the matter referred for further investigation in terms of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings?
6. Was the matter also referred to the South African Police Services for criminal investigation as required in terms of section 32(6) of the MFMA read with the Regulations referred to above?

7. What plans has the accounting officer put in place to ensure that the internal control within the municipality is improved to encourage in-year detection of non-compliance with laws and regulations and unauthorised, irregular, fruitless and wasteful expenditure?

The management has put together a Draft UIF Reduction and Prevention plan which will be workshopped to councillors during the policy review session.

1. Were the necessary disclosures to the Mayor, the MEC for Finance in the Province and the Auditor-General made upon the discovery of the expenditures, in terms of the ME-MA in 2022/23?
2. Have all instances of these expenditures been reflected in the AFS? Please provide proof that those items which were written off or recommended for collection were reflected as such in the current or prior years AFS.
3. The AG reported that there was no gap analysis performed before appointment of consultants, Why? And that there was lack of remuneration framework for using consultants, why?

Response

The skills gap analysis template will now be completed once the assessment is performed before the appointment of service providers or consultants.

SUPPLY CHAIN MANAGEMENT QUESTIONS

1. Has the information in the declaration forms been verified?

ANSWER

No, information in the declaration forms have not been verified. The Municipality does not have the capacity or resources to do that.

- 1.1. Is supplier declaration vetted against internal staff or councillors?

ANSWER

No, information in the declaration forms have not been vetted. The Municipality does not have the capacity or resources to do that.

- 1.2. How was it possible that business was done with ELLATON MINING SUPPLIES AND SIGNS a supplier that is connected with a Part-time councillor?

ANSWER

The Councillors are expected to complete declaration forms and the concerned Councillors did not disclose the particulars of their partners.

- 1.3. According to the AG the supplier falsely declared to not have any person connected with the bidder presently employed by state though the declaration of interest MBD 4 Form. What was done about it?

ANSWER

Yes, the person falsely disclosed the information and the Municipality has not yet acted on this matter.

2. The following suppliers who did business with Municipality were identified to have connected persons presently employed by the state. The supplier falsely declared to not have any person connected with the bidder presently employed by state through the declaration of interest MBD 4 Form. Why did the municipality allow this to happen? What was done about it?

- a) Sodara Trading Enterprise Cc
- b) Teadee Trading Enterprise Pty Ltd
- c) Pebale Pty Ltd
- d) Glp Trade Enterprise Pty Ltd
- e) North West Sun Pty Ltd
- f) Peermont Global (North West)
- g) Ellaton Mining Supplies Signs

ANSWER

The suppliers have completed the MBD 4 forms and it is unfortunate that the CSD does not always provide accurate information about the employment status of the bidders. Auditor General (AG) did not raise or elevate the audit finding to an audit paragraph acknowledging the CSD challenges and the lack of adequate resources to be able to identify employees in the employment of state.

3. Were the three (3) Bid Committees properly constituted? If not, why not and what steps are being taken to rectify the non-compliance?

ANSWER

Both Specification Committee and the Evaluation Committee were properly constituted. The Bid Adjudication Committee was constituted properly but the challenges remain the management at the senior management level in most instances were not always able to constitute or comply with the SCM Regulation. For the entire duration of 2020/2021 the Dr KKDM had only three Senior Managers only have three available to participate in the committee. The former Acting Municipal manager appointed Senior managers from local municipalities within Dr KKDM jurisdiction area to assist by participating in the Dr KKDM's Adjudication Committee.

4. Please provide the contract for BOTH LABATSATSI TRADING AND PROJECTS and all the bid committee documents and a detailed report explaining project deliverables and its invoices.

Response

SCM Question 4

5. Kindly provide a breakdown of 1 to 3 years' contract awarded through (i) written or verbal quotations, (ii) formal written price quotations and (iii) competitive bidding?

Please find attached contract register.

6. How many contracts were awarded for the financial year ending 31 June 2021? What was the total combined value of these awards? Please break it up per commodity procured.
- 6.1. How many contracts were awarded for the financial year ending 31 June 2021?
 - 6.2. What was the total combined value of these awards?
 - 6.3. Please break it up per commodity procured.

No.	Description	Company	Local %	BBBE level status contributor	Women Equity %	Amount	Any Deviation		If Deviation- Reason Provide
							Y	N	
1	01/07/2020 – 30/06/2021 TENDER: KKDM 10/19 (RE-ADVERT) Proposals are invited from suitably qualified consulting companies for the review of the District LED strategy 2019	Ntlyiso Consulting (Pty) Ltd	-	Level 1		R 563 500.63		N	
2	TENDER: KKDM 01/20 Building Renovations for Dr Kenneth Kaunda District Municipality Offices at The Disaster Risk Management Centre, Klerksdorp	Botlhatsatsi Trading and Projects 71 CC	100%	Level 1		R 2 200 606.93		N	
3	QUOTATION: KKDM 2021-01 Removal of existing skit supply, delivery and installation of new firefighting equipment- 600l ultra high pressure skit unit Dr KKDM Maquassi Hills Fire and Rescue Services	Krurekpro CC	100%	Level 1		R 120 750.00		N	

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4	TENDER KKDM 14/20 Tender for the Design and Placing of Municipal Messages within the Dr Kenneth Kaunda District Local Municipalities on Street Pole Ads and Billboards for a Period of three (3) years	Go Big Media (Pty) Ltd	100%	Level 2	50%	R 4 271 211.85	N	
5	TENDER KKDM 06/20 (RE-ADVERT) Invitation to Supply & Deliver Equipment/Goods for the Development of SMME/Cooperatives and Small Scale Farmers	Wongalethu Prominent Services	100%	Level 1	-	R 1 475 645.00	N	
6	RT-57 Transversal Tender Processes Letter of approval by National Treasury Procurement of The Super Cab (4x4) Bakkie for Maquassi Hills Fire and Rescue Services Rapid Intervention Vehicle Ford Ranger 3.2 TDCI Super Cab XLS 6mt 4x4 (2gm4) RT57-02-32-02	Ford Motor Company of Southern Africa	-	Level 7	-	R 2 925 161.53	N	

NSJ

7	Quotation KKDM 2021/05 Supply Delivery of 15 Packs of Sporting Equipment for Elderly Sporting Teams	Hlompang Multi Traders	100%	Level 1	100%	R 50 943.75	N	
8	Quotation KKDM 2021/04 Supply and Delivery of 100 Food Hampers for the Needy	Hope Sends Trading	100%	Level 1	-	R 44 000.00	N	
9	Tender KKDM 05/20 Invitation from Suitably Qualified Professionals to Develop a Proposal for a District Housing Sector Plan and the Accreditation Business Plan for the Dr Kenneth Kaunda District Municipality	Cholaw Consulting (Pty) Ltd	100	Level 1	50%	R 782 608.00	N	
Total						R 12 434 427.69		

Prior year Regulation 32 and 36

7. Of the amounts of contracts awarded for the financial year ending how many instances was the provisions of regulation 36 of the Municipality Supply Chain Management Regulations utilised including the basis or reasons for not following a competitive bidding process in each instance?

NO	COMPANY	DESCRIPTION	SCM Reg. 36	AMOUNT
1	Absolute Answer trading (Pty) Ltd	Cleaning materials for office space decontamination 1. Sodium Hypo Chlorine concentrated bleach 25L X 10 at R1789.00 each 2. Social distancing floor stickers (round) (100) at R80.00 each 3. hand Sanitizer 25L X 10 at 2 261.00 each	Deviation Reg. 36-(1)(a) i. In an Emergency – procurement due to the outbreak of corona virus and potential risk of infection, municipalities were required to institute precautionary measures of preventing and curbing the spread of the virus and (v) In any other exceptional case where it is impractical or impossible to follow the official procurement processes. Advertisement for invitation of (7 days) was not made.	R 48 500.00
2	Loabile Holdings (Pty) Ltd	Supply and delivery of guard hut 2 with veranda extension 1.2 m x 2.4m 2 at R35 000.00	Deviation Reg. 36-(1)(a) i. In an Emergency – procurement due to the outbreak of corona virus and potential risk of infection, municipalities were required to institute precautionary measures of preventing and curbing the spread of the virus, by scanning employees and visitors and (v) In any other exceptional case where it is impractical or impossible to follow the official procurement processes. Advertisement for invitation of (7 days) was not made.	R 70 000.00
3	The Assessment Toolbox CC	Deviation competency assessment for senior management position: Community Services	Deviation Reg. 36-(1)(a) i. In an Emergency – procurement due to the outbreak of corona virus and potential risk of infection, municipalities were required to institute precautionary measures of preventing and curbing the spread of the virus, and (v) In any other exceptional case	R 34 500.00

NJ

	<p>where it is impractical or impossible to follow the official procurement processes and (v) In any other exceptional case where it is impractical or impossible to follow the official procurement processes. Advertisement for invitation of (7 days) was not made.</p>		
<p>4</p>	<p>Kreston North West</p>	<p>Quotation for assistance of updating GRAP and MSCOA Asset Register and Audit Support during audit review for period of six (6) months from the date of appointment.</p>	<p>R870 150.00</p>
<p>5</p>	<p>Maine Management</p>	<p>Quotation for assistance of financial accounting support, Compilation of GRAP and MSCOA Compliant Interim Financial Statements, Compilation of GRAP and MSCOA Compliant Annual Financial Statements and audit support during review for a period of six (6) months from date of appointment.</p>	<p>R1 450 363.00</p>

NJ.

6	Giffios And Popla Trading Enterprise (Pty) Ltd	Procurement of sanitizer empty spray bottles for the executive mayor's campaign on the KPI moral regeneration 1.Sanitizer empty Bottles 100ml 3000 @ R 18.50	Procurement done through Regulation 36 1 (a) (i), in an emergency – procurement due to the outbreak of corona virus and potential risk of infection, municipalities were required to institute precautionary measures of preventing and curbing the spread of the virus and (v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes.	R 55 500.00
7	Wolters Kluwer	Internal audit unit utilizes teammate audit software and Wolters Kluwer are the owner and single provider of the software	Procurement done through Regulation. 36 1 (a) (ii) If such goods or services are produced or available from single provider only. Wolters Kluwer is the only supplier for the service rendered.	R 109 249.62
8	Hasler Business Systems	Replacement of ink cartridge for the franking machine	Procurement done through Regulation. 36 1 (a) (ii) Hasler is the sole provider of the franking machine's ink cartridges. The contract between the municipality and Hasler has since lapsed, the franking machine is still in good condition and Corporate Support Services is still using the machine.	R 3 887.00
9	South African Broadcasting Corporation	Subscription fees for TV Licenses Annually	Procurement done through Regulation. 36 1 (a) (ii) If such goods or services are produced or available from single provider only.South African Broadcasting Corporation is the only supplier for the service rendered.	R 9 010.00
10	Multi-Choice (DSTV)	Subscription fees for DSTV, Annually	Procurement done through Regulation. 36 1 (a) (ii) If such goods or services are produced or available from single provider only.Multichoice (DSTV) is the only supplier for the service rendered.	R 19 427.87
11	Ducharme Consulting	The License fee includes Web Management Portal, Movable Verification (unlimited devices) and set-up costs. The license is valid for period	Procurement done through Regulation. 36 1 (a) (ii) Ducharme Consulting is the sole provider of the Moveble Verification. Ducharme Consulting contract with the Dr Kenneth Kaunda District has since lapsed, the License fee for the service rendered is still Valid until 30 June 2020.	R 31 625.00

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		12 months from 1 July 2019-30 June 2020	
12	Envirocare Laboratory	Water samples analysis	Procurement done through Regulation. 36 1 (a) (ii) if such goods or services are produced or available from single provider only. The are only two Laboratory in the The Dr Kenneth Kaunda District Municipality jurisdiction and the water sample has limited duration to be moved to the laboratory for testing.
13	Envirocare Laboratory	Water samples analysis	Procurement done through Regulation. 36 1 (a) (ii) if such goods or services are produced or available from single provider only. The are only two Laboratory in the The Dr Kenneth Kaunda District Municipality jurisdiction and the water sample has limited duration to be moved to the laboratory for testing.
14	Iveco Truck & BUS	The Fire and Rescue Services Truck got a Mechanical Breakdown during the month of October 2020 while the Firefighters were Performing their duties. It was towed to a workshop for assessment of what caused the breakdown. Parts requiring replacement, towing charges as well as the cost of repairing the engine of this truck.	Procurement done through Regulation 36 1 (a) (i), in an emergency The Fire and Rescue services only have two vehicles and the vehicle had to be prepared on the emergency basis in case of accidents and fire.
15	Rauco Trading CC	Deviation Repairing the flood water damage in the finance department offices.	Procurement done through Regulation 36 1 (a) (i), in an emergency --The finance Department offices was damaged due to the rain and got flooded. Due to the flooding in the offices the carpets and some of the furnitures was damaged. (v) In any other exceptional case where it is impractical or impossible to follow the official procurement processes.
			R 6 598.70
			R 22 556.10
			R 102 799.03
			R 188 947.30

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16	Hasler Business Systems	Deviation-Annual Maintenance of Franking Machine-NE50360	Procurement done through Regulation. 36 1 (a) (ii) Hasler is the sole provider of the franking machine's ink cartridges. The contract between the municipality and Hasler has since lapsed, the franking machine is still in good condition and Corporate Support Services is still using the machine.	R 7 551.72
17	Pay-Day Software Systems	Deviation - Procurement of Consulting Services to Move the Pay Day Server from City of Matlosana to Dr Kenneth Kaunda District Municipality Data Centre in Klerksdorp	Procurement done through Regulation. 36 1 (a) (ii) Pay-Day Software System The contract between the municipality and Pay- Day Software System has since lapsed, but the municipality still make use of the system to administrate the salaries. Dr KKDM and Matlosana used to share the server. DRKKDM acquired own server to ease accessibility and maintenance.	R 18 549.50
18	Power Mowers CC	Deviation J/C 1356 Power Sprayer: Check to Service Check And Repair Carb, Test & Check Coil, Repair Valves and Pump	Procurement done through Regulation. 36 1 (a) (ii) Power Mowers is the sole provider of the power sprayer. The contract between the municipality and Power Mowers has since lapsed, the Power Sprayer is still in good condition and Municipal Health Services is still using the power sprayer.	R 6 670.00
19	Pono Security Service and Projects	Deviation: additional security appointed to safeguard the municipality against threats of Boko Haram Gang.	Procurement done through Regulation 36 1 (a) (i), in an emergency- several gang members (Boko Haram) entered the office on the 5th March 2021 and threatened to disrupt the operation until their needs are met by having an engagement with management and Political leadership.	R 333 385.00 (VAT Inclusive)
20	Pay-Day Software Systems (Pty) Ltd	Consultation on Payroll Issuing of IRP-5 and final submitting of EMP 501	Procurement done through Regulation. 36 1 (a) (ii) If such goods or services are produced or available from single provider only. Pay-Day Software System Consultation on Payroll by issuing of IRP-5 and final submission of EMP 501. Pay- Day Software System Contract has since lapsed, but the municipality still make use of the system to administrate the salaries.	R 16 588.75

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21	Sasfin Commercial Solution	Annual Subscription fees for the franking machine.	Procurement done through Regulation. 36 1 (a) (ii) if such goods or services are produced or available from single provider only. Sasfin Commercial Solution is the sole provider of the franking machine's ink cartridges. The contract between the municipality and Sasfin Commercial Solution has since lapsed, the franking machine is still in good condition and Corporate Support Services is still using the machine.	R 2 949.97
22	South African Post Office	Annual renewal of Private bag	Procurement done through Regulation. 36 1 (a) (ii) if such goods or services are produced or available from single provider only. South African Post Office is the only supplier for the service rendered.	R 2 330.00
23	Midvaal Water Company	Water samples analysis	Procurement done through Regulation. 36 1 (a) (ii) if such goods or services are produced or available from single provider only. The are only two Laboratory in the The Dr Kenneth Kaunda District Municipality jurisdiction and the water sample has limited duration to be moved to the laboratory for testing.	R 18 565.60
24	A T C Approvement Construction	Emergency procurement of Catering for evicted families	Procurement done through Regulation 36 1 (a) (i), in an emergency – on the 02 April 2021 (Good Friday) 51 farm dwellers from Blesbokfontein Farm at JB Marks Local Municipality (Ventersdorp Region) got evicted. An immediate Assistance of Catering for 51 people was then required- one quotation was sourced. ATC Approvement Construction provided the dwellers with breakfast for 4 days, lunch for 5 days and dinner for 5 days.	R 82 110.00
25	South African Broadcasting Corporation	Annual subscription fees for TV licenses	Procurement done through Regulation. 36 1 (a) (ii) if such goods or services are produced or available from single provider only. South African Broadcasting Corporation is the only supplier for the service rendered.	R 5 300.00
				R3 508 104.16

8. Were the reasons accepted and approved by the accounting officer? If so, provide us with the written approval provided by the accounting officer?

ANSWER

Yes.

Please see attached Annexure 4

9. Were the reasons for deviation in terms of regulations 36 tabled at the first meeting of Council after the event? If so kindly provide us with written proof of tabling in council including any comments from Council, if any, and how such was addressed by the accounting officer?

ANSWER

Yes.

10. Were the reasons for deviation included in the notes to the annual financial statements? If so, kindly provide us with the note and page number in the annual financial statements where this can be obtained and verified?

ANSWER

No, the reasons were not included on the notes of the AFS but Auditor General was given a deviation register and the register had more information including the reasons for deviating.

11. Of the amounts of contracts awarded for the financial year ending 30 June 2021, in how many instances was the provisions of regulation 32 of the Municipal Supply Chain Management Regulations utilised including the basis or reasons for not following a competitive bidding process in each instance? Please provide details of prior year regulation 32 tenders as well.

ANSWER

The Municipality did not procure through Regulation 32 during the year under review.

12. Kindly confirm whether the contract which was concluded by the other organ of state was procured via a competitive bidding? If so, kindly provide written proof to this effect?

ANSWER

Not Applicable.

13. If the other organ of state did not follow a competitive bidding process in appointing the service provider, but the accounting officer still proceeded in utilising the provision, kindly provide reasons why this provision was utilised despite this being an inherent requirement of Regulation 32?

ANSWER

Not Applicable.

14. Kindly provide the written report submitted to the accounting officer demonstrating the discounts and benefits to be derived by the municipality in utilising this specific contract? If this

was not submitted as part of the legislative process in requesting approval from the accounting officer, please explain on what basis was the cost benefit analysis made?

ANSWER

Not Applicable

15. Kindly provide the written report submitted to the accounting officer demonstrating the discounts and benefits to be derived by the municipality in utilising this specific contract? If this was not submitted as part of the legislative process in requesting approval from the accounting officer, please explain on what basis was the cost benefit analysis made? Was the written consent obtained from both the other organ of state and the service provider for the municipality to participate in the contract? If so, provide proof of such consent, if not, why not?

ANSWER

Not Applicable

16. Kindly confirm what disciplinary and criminal processes were initiated against those members of the Bid Evaluation Committee in terms of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings for failure to detect and verify the declaration made? If not, why not, if so, what is progress to date?

ANSWER

The management can only be able to respond once all the processes of investigations are concluded.

17. Kindly confirm what disciplinary action was initiated against those officials who failed to make the necessary declaration of interest in terms of the Code of Conduct for Staff in the Municipal Systems Act? If not, why not, if so, what is progress to date?

ANSWER

The management can only be able to respond once all the processes of investigations are concluded.

18. Have any construction projects been approved that were not registered with Construction Industry Development Board (CIDB)? What is the reason for this divergence?

ANSWER

No.

19. Kindly confirm how many objections and complaints were lodged by aggrieved bidders in terms of regulation 49 of the Municipal Supply Chain Management Regulations and how many was resolved in terms of regulation 50 of the Municipal Supply Chain Management Regulations? In each instance, state date objection or complaint lodged and date finalised including resolution taken?

ANSWER

None

20. What led to Wongalethu Prominent services on tender KKDM06/20 to be awarded the tender while the company failed to achieved the minimum functionality score? Why was INA ETHE DREAMS disadvantaged in this process?

ANSWER

The Bid Evaluation Committee considered delivery orders submitted by Wongalethu as reference letters. INA Ethe Dreams bidding price was R1 715 046.00 and Wongalethu's price was R1 475 645.00 lower. INA Ethe DREAMS did not obtain points allocated to the provider who submitted a certified bank statement or a bank rating on a letter head from the bank.

21. Are there measures to monitor contract performance and delivery other than the service provider assessment in the AR for contracts longer than 1 year? Please provide individual assessments of all three-year contracts.

ANSWER

The contract management unit has been capacitated by appointing the Senior Accountant responsible for contract and performance management. Assessment of contractors will be performed in the current financial year.

22. Why did the municipality pay more that the contract value for KGOMA AFRICA Investment Holdings? Contract amount R6 994 128 paid R7 055 480 difference R61 352 was the amount recovered? Who is the responsible official? What plans were put in place to ensure prevention of such overpayments?

ANSWER

The service provider was appointed during the era where the VAT was 14% and two years later the VAT was increased to 15%. The overpayment emanates from the increase.

23. Why were awards approved by personnel acting in position as Municipal managers (MM) with no proof of appointment?

ANSWER

The deviations were reported in a municipal council meeting as per MFMA Circular 34 and SCM Regulation 36. The Municipal Council considered the report and the deviations were condoned. See attached Council Agenda of the 3rd of August 2021. Item A.83/08/2021 and Item A.142/08/2021.

In the case of the CFO, the former Municipal manager, Ms Lesupi was not on duty and she appointed me to act as the Acting municipal manager for 2 days and the acting letter was submitted to the Auditor-General. Unfortunately, during the 2 days of there was a heavy rain and due to heavy rain SCM offices were flooded, furniture and carpets got damaged.

One of the union reps came to the office of the Manager SCM to record their dissatisfaction about the unpleasant working conditions of their members due to the heavy rain. The Manager SCM

came through to my office to inform me about the office conditions of the SCM staff. The Manager also informed me about the visit of the union rep. The CFO at his capacity as the Acting Municipal manager contacted the former Municipal manager to inform her about the incident. The former Municipal manager gave her authority to proceed with the procurement processes based on the situation that was presented before her.

The CFO then asked the Manager SCM to proceed with the procurement of the service provider to render the required services. The Manager SCM then recommended a local service provider identified in our CSD/SCM database. The next step post the procurement processes was to report the procurement processes to council to ratify the non-compliance of not going to seven days' notice for the transaction value above R30 000.00. as required in terms of Supply Chain Management Regulations.

In the case of the Director Corporate Services, the director was appointed by Municipal council to act the position of the municipal manager due to illness of the former municipal manager. The council resolution was submitted to Auditor-General

24. Please provide the committee with the UIF & W breakdown for the 2020/21 outlining the irregular and fruitless expenditure of R25 601 812.00.

ANSWER

Please see attached *Annexure 5*

25. Why was the goods and services with a transaction value of below R200 000 which were procured without obtaining the required price quotations in contravention of the SCM Regulation 17(1)(a) and (c)?

ANSWER

The following procurements were done through SCM Regulation 36 considering the nature of the procurement and the predicament upon which management found themselves hence SCM Regulation 36 was considered.

- (i) **Adapt IT** – R157 694.00 – The Dr KKDM utilised the Case-Ware System to compile annual financial statements, this payment was done to renew the annual Case-Ware license.

The following procurements are deemed not to be a deviation in terms of the Dr KKDM SCM Policy.

- (ii) **S and K Dintwe Funerals** R22 000 – This is payments done from Environmental Health to assist indigent families with the burials of deceased family members. It the choice of the family which undertaker they use for the burial of their family members.
- (iii) **Mooivaal Media** R46 190– According to SCM Regulation 22. ' **Public invitation for competitive bids:** A supply chain management policy must determine the procedure for the invitation of competitive bids, and must stipulate - that any invitation to prospective providers to submit bids must be by means of a public advertisement in **newspapers commonly circulating locally**, the website of the municipality or municipal entity or any other appropriate ways (which may include an advertisement in the Government Tender Bulletin);
- (iv) **Star FM** R62 700 Is the local radio station in the vicinity of Klerksdorp that provides for the community of Klerksdorp.

The following procurements are already included on the irregular expenditure register and will be dealt with in line with MFMA Section 32 and MFMA Circular 68.

- (i) Sedibanametseng Projects (Pty) Ltd R164 850 – The service provider was appointed to render training service.
- (ii) Job-Afrika R79 350 – The service provider was appointed to render training service.

26. Some of the contracts were not awarded in an economical manner and/or the prices of the goods or services were not reasonable as required by MFMA Sect 62 (1)(a)/MFMA Sect 95(a). Why was this allowed to happen? What plans are put in place to ensure that tender splitting doesn't occur?

ANSWER

- Management need more clarity to be able to provide accurate information.
- MPAC to provide the details of service providers, or the contracts that were not awarded in an economical manner

26.1. What was the reason of the R24 465.00 tender splitting awarded to Sedibanametseng Projects (PTY) Ltd and R274 505.00 awarded to Job-Afrika Consulting CC?

ANSWER

Management disagree with the audit finding, the service providers were appointed for the different training services and not the same services as reflected.

27. Written price quotations were not obtained from at least three (3) different prospective providers for procurement with a transaction value of between R10 000 and R200 000. Why?

ANSWER

The procurement followed SCM Regulation 36:

- (i) ATC Construction (PTY) Ltd = R82 110: Catering meals for evicted families - Procurement done through Regulation 36 1 (a) (i), in an emergency – on the 02 April 2021 (Good Friday) 51 farm dwellers from Blesbokfontein Farm at JB Marks Local Municipality (Ventersdorp Region) got evicted. An immediate Assistance of Catering for 51 people was then required- one quotation was sourced. ATC Approval Construction provided the dwellers with breakfast for 4 days, lunch for 5 days and dinner for 5 days.
- (ii) Gifios and Popla Trading Enterprise (Pty) Ltd – R 55 500 - Procurement done through Regulation 36 1 (a) (i), in an emergency – procurement due to the outbreak of corona virus and potential risk of infection, municipalities were required to institute precautionary measures of preventing and curbing the spread of the virus and (v) In any other exceptional case where it is impractical or impossible to follow the official procurement processes.
- (iii) Sedibanametseng Projects (Pty) Ltd – R79 800 – 3 meals per day for 20 days to 30 students to attend the Automotive Industry Development Skills programme. The procurement was done in line with SCM Regulation 36
- (iv) Chisik Trading 57 Cc (Enviro Care Laboratory) – R50 402.20 – Sole Supplier for environment laboratory within the district - Procurement done through Regulation. 36 1 (a) (ii) If such goods or services are produced or available from single provider only. The are

only two Laboratory in the The Dr Kenneth Kaunda District Municipality jurisdiction and the water sample has limited duration to be moved to the laboratory for testing.

27.1. Why was PASKO TRADING awarded for R27 200 even when it was the lowest quotation since their quote was received on the 9 June 2021 which is 5 days after the other two quotations were received from JOSHTHA for R33 600 on 4 June 2021 and ATC Construction for R30 400 on 4 June 2021?

ANSWER

There is no cut-off dates for quotations between R2 000 to R30 000 appointment is only done as and when the last quotation is received whether the lowest or not

28. The following winning provider's tax matters has been declared by SARS to not be in order when the Deviation/quotation was approved. Why was this allowed? What disciplinary steps were taken against the responsible officials? Where there any objections from competitors received with regards to these awards? Circular 90 of the MFMA allows the municipality to afford the service provider an opportunity within seven days to correct any non-compliance with regard to tax or SARS why was proof not obtained as per the circular to ensure compliance if?

- (i) Hope Sends Trading and Projects: R44 000500
- (ii) Loabile Holdings (Pty) Ltd: R29 925,00
- (iii) Maweeta Trading Enterprise Pty Ltd R28 470,00
- (iv) Good Example Trading and Projects 339 Cc: R25 500,00
- (v) Tigane Trading Pty Ltd: R29 892,08
- (vi) Pono Security and Projects (Pty) Ltd: R333 385

ANSWER

Previously SCM unit was not was not checking the service provider's tax matters to check compliance for the transaction values less than R30k. There was also lack of adequate segregation of duties and clear SCM procurement manual. The CSD was checked when the payment is made to check compliance. Payment vouchers are attached and CSD printouts of the service providers to indicates that their tax matters were in order with SARS. It further be noted that service providers cannot be disqualified on the bases of non-compliance with SARS. Circular 90 of the MFAM allows the municipality to afford the service provider an opportunity within seven days to correct any non-compliance with regard to tax or SARS.

With Pono Security, there was a variation/deviation made on the current contract. The service provider was appointed through the normal tender processes. There is a clause of the service level agreement which allows activation of security guard in position of a fire arm in situation of protest of possible damage of the building or any assets of the municipality. The variation made was as a result of safe guarding of the municipal assets and employees due to the protest from members of the community.

29. Why was there a difference between the quoted amount and the value for the award for Kreston North west R870 150 quote R965 000 value of award difference R94 850? Please give a detail report of all awards where there were variations and reasons for variation from the approved amount.

ANSWER

Management agree with the audit finding identified on Part A – Deviations disclosed with incorrect amount, however it must be noted that the amount disclosed was the actual amount paid before the extension of the scope of the Auditor- General to conclude the 2019/2020 audit review process. If the 2019/2020 audit review process was to be concluded as per the initial engagement letter, the management would have spent less by R94 850. Management requested the opportunity to update the irregular expenditure with the R94 850 and Auditor-General has granted the municipality the opportunity to adjust the AFS.

30. Please provide the committee with a detailed explanation of why the lowest bidder was not taken. Elaborate on this statement in the AG management report "The municipality does not have sufficient resources available to perform the duties and are required to appoint consultants to assist with the compilation of AFS and audit support. Due to the National lockdown, it was impractical for the municipality to follow SCM regulation for appointing the service provider, a deviation process then was followed. The reason for the deviation was found to be justifiable considering the unforeseen National lockdown however it was determined that the municipality could've obtained the services at a reasonable price if reasonable due care had been exercised during the procurement process. Through inspection of the Memo signed 26 June 2020 we determined that the municipality sourced quotations from 9 service providers, Rakoma & Associates quote was the lowest at R491 568 but was not selected as the winning bidder with reason indicated to be that the preparation plan submitted by the service provider was incomplete. This reason is not justifiable due to the fact that a deviation process was followed to appoint the service provider, the municipality could've sought clarity on the submitted preparation plan from Rakoma & Associates as part of negotiations with preferred bidders which is allowed under section 24 of the SCM regulation. This process could've allowed the municipality to obtain the services at a reasonable price if proper due care was taken by municipality when sourcing quotations". Was the R958 432,00 difference included in the fruitless and wasteful expenditure? What was done to recover the money? Who was the responsible official who allowed this to happen?

ANSWER

Management disagreed with the audit finding. Rakoma & Associates failed to comply with the most important requirements of functionality by failing to submit the AFS preparation plan. The plan was meant to demonstrate their methodology and ability to perform the task. It must also be noted that the lowest bid amount of Rakoma & Associates is not justifiable to carry out the detailed scope of preparation of the Annual Financial Statement and also to provide the audit support during the audit review processes. The duration for the preparation of the AFS and the audit support was estimated to run for six months. Often service providers submit the lowest bid amount and later fail to execute the task at hand. When observing the bid amount of other bidders, it was evident that Rakoma & Associates bid amount was far less or equal to the scope of work. who responded to the other The pricing is determined separate from the functionality. The municipality is not obliged to accept the lowest bidder; in terms of Preferential Procurement Policy Framework Act of 2017 Regulation 5. This procurement relates to service provider that was appointed for the preparation of 2019/2020 Annual Financial Statements.

The R94 850 was added on the deviation register and not the entire R958 432 because the amount or the difference was already included on the deviation register. The deviation was reported to council to seek condonement and council did consider or condoned the expenditure.

31. What was done to recover the amounts overcharged by Pono security services for the amount of R167 065,00 overcharged for the additional armed security guards during the strike that broke during the year? Please provide the committee a detailed report which proves that there was a need for such

armed security and the incidents reports. Why was Pono the only company considered for the service if originally the municipality did not consider including such services in the already existing contract. Please provide the committee with a copy of the SLA.

ANSWER

Management disagree with the audit finding. The auditor has used the original pricing schedule of the 1st year of the contract and did not consider the PSIRA rates which increases annually (*See the PSIRA pricing schedule attached*).

32. Please provide the committee with reasons for deviation on the awards of GIFIOS and Popla Trading Enterprise for R55 500 and Rauco Trading CC for R188 947.3. Why were there no employment contracts signed for the AMM position in both instances. What measures are put in place to ensure that this does not happen again? What disciplinary processes has been instituted against the liable person? Please provide proof of appointment to the acting positions.

ANSWER

The Director Corporate Services was appointed by Municipal council to act in the position of the municipal manager for a period of 3 months due to illness of the former municipal manager. The council resolution was submitted to Auditor-General.

33. What measures are put in place to ensure that council resolutions are not manipulated.

ANSWER

Through internal control systems, the like internal audit processes and external audit review processes

QUESTIONS POSED ON THE POST AUDIT ACTION PLAN (PAAP)

1. **Q.S.1. Has the municipality conducted an in-depth analysis of the previous findings with a view to establish the root causes of the findings?**

Yes, the District Municipality did conduct an in-depth analysis of the previous findings to establish the root causes.

2. **Q.S.2. How has the municipality implemented and monitored the plan?**

The District Municipality has addressed the findings by identifying the root causes and drew up remedial actions. The remedial actions have been allocated to responsible employees and have target dates.

The BTO has monthly meetings to monitor progress.

3. **Q.S.3. Has the municipality ensured that the issue of dealing with Auditor-General findings are reflected and assessed in the performance agreements of managers?**

No. The District Municipality has not ensured that the issue of dealing with the Auditor-General findings are reflected and assessed in the performance agreements of managers.

4. **Q.S.4. Is the municipality confident that its measures to address root causes will result in the resolution of the findings and that the findings will not recur?**

Yes, the District Municipality is confident that the remedial actions will address the root causes, clear the findings and avoid repeat findings.

5. **Q.S.5. Is there any consequences management that has been applied to any officials who have failed in their duties to remedy previous findings of the Auditor-General?**

No, there is no consequence management in place for officials who fail in their duties to remedy previous audit findings. The management takes in to consideration the shortcomings and the Post Audit Action Plan was subsequently developed and will be implemented and monitored on monthly basis

IT QUESTIONS

1. Why the municipality does not have formally documented and approved process that is used to manage the process of granting users access (access control) to all municipal systems?

ANSWER

The IT Unit utilizes the User Management Policy as a guideline for granting access to municipal systems.

2. The AG found that the formal access request documentation was not in place for the following: registering users, changing access rights, password resets and termination of access on all financial / performance information system. Why was this not prioritized? How will employees be held accountable for what they do on the system with the absence of the above?

ANSWER

Completed Access Request Forms for Solar and PayDay were submitted to AG. All access changes are approved and signed-off by the relevant Head of Department before implementing on the system.

3. The municipality does not have formally documented process in place to ensure that users' access and privileges on all financial systems are periodically reviewed to confirm that such access and privileges are still commensurate with their job responsibilities. Why? Were the system vendors given updates on who is allowed to do what?

Document does not exist. Access Rights reports can be retrieved from the systems and an audit trail which records all transactions that have been performed on PayDay including the usernames of those responsible.

4. The Municipality does not have formally documented process in place for the independent reviews of activities of the person responsible for granting users access to the network, application systems and performance reporting systems. Why? Is the municipal anti-virus up to date? Is it possible that other users within the system can access other users' account or computers through the network since there is no responsible person to check against such?

There is no documented process. The Kaspersky Endpoint Security For Business Advanced is up to date. User accounts are password protected. The Active Directory periodically requests the users to change their passwords for security reasons. Only the users with administrative rights are authorised to access and make changes on user accounts but only upon request by the user. A password reset and access requests must also be signed off by the relevant HOD.

5. There is no proof that usernames are linked to a specific user (uniquely identifiable to determine accountability). Please provide proof that this was not done deliberately to avoid employees taking responsibilities for their actions in relation to the UIF&W?

Usernames are created in such a manner that they are uniquely identifiable. The common standard that this used is combining the user's last name followed by the first letter of their first name. In cases whereby the length of allowed characters is restricted, the username must contain either the name or surname of the user.

6. There are no formally documented and approved processes in place to manage upgrades/updates made to all financial / performance information systems. Why? Is the information of all users in the network safe and free from sabotage and manipulation? Please provide the committee with an approved IT security plan.

Software applications are updated automatically when updates are available online as part of their built-in feature. Kaspersky Endpoint Security for Business Advanced also has patch management which enable IT technicians to manage and install updates and patches. Business Connexions frequently installs and tests updates on the Solar Application.

7. There is no formal change request documentation completed indicating the change to be made and the reasons for all changes to the financial systems in place. Is the financial system secured and free from manipulation of haphazard users?

There is no formal change request documentation. The financial systems are secured. Only authorised users are granted access and limited only to certain functions based on their approved and predetermined access rights.

8. There is no proof that access to the production (live) environment by vendors is monitored. Please provide the committee with a report on the assessment of all the financial systems providers and their SLA not the high level one in the AR.

A user account was created for PayDay and is currently set to dormant. Only the selected DRKKDM IT technician has access to administrative features and may grant PayDay access to the payroll system upon request.

9. There is no proof that backups are performed, verified and checked for successful completion. There is no proof that backups are stored at a secure offsite storage facility. How safe exactly are the municipal records? Please provide a brief presentation on the status of soft and hard copy records of the institution in line with the national archives act 43 of 1996

Business Connexions performs daily, weekly, and monthly backups. The backups are stored offsite than the servers which are based at the Disaster Centre. Access to Municipal Records' folders on the DRKKDM Active Directory Shared folder is only given to the relevant and authorized users. Only users that are registered on DRKKDM's domain are granted permission to have access to the network and its shared resources such as printers. These users must provide their login credentials i.e., usernames and password in order to be authenticated. When backups are done the only proof or evidence to show or confirm is to take the screenshot of what appears on the screen as an indication that the process is taking place.

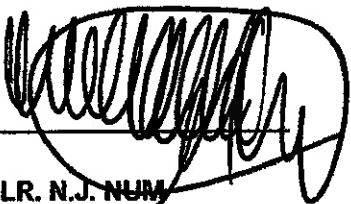
(See last Annexure – SCREENSHOTS)

PLEASE NOTE THAT THE COMMITTEE WAS PROVIDED WITH THE FOLLOWING INFORMATION BEFORE ITS VISIT TO VARIOUS INSPECTION SITES

No	Project
1	Boreholes
2	Records Section
3	Municipal renovations at disaster centre
4	Non-compliant shops assessed in 20/21
5	Agency building

For any further information, please contact the authors for any further information.

 09/03/2022
MS. S.C. ABRAMS
ACTING MUNICIPAL MANAGER

 09/03/2022
CLLR. N.J. NUM
EXECUTIVE MAYOR

ANNEXURE G: SPEECH BY EXECUTIVE MAYOR

ANNEXURE H: TRANSPORT PLAN PUBLIC PARTICIPATION

City of Matlosana transport plan.

Tigane

WARD	PICKUP POINT	COORDINATOR	NUMBER OF PEOPLE
01	Lethlekeng	Thozama 072 420 5298	5
02	Super Market & Council Offices	Thozama 072 420 5298	5

Alabama

WARD	PICKUP POINT	COORDINATOR	NUMBER OF PEOPLE
03	Alabama Community hall	Thozama 072 420 5298	5
04	Anna's Tarven Ext 21	Thozama 072 420 5298	5

Klerksdorp

WARD	PICKUP POINT	COORDINATOR	NUMBER OF PEOPLE
15	46 street Elandsheuwel	Thozama 072 420 5298	5
16,17	No transport required	Thozama 072 420 5298	0
18	Oblate farm	Thozama 072 420 5298	5
19,39	Klerksdorp Library	Thozama 072 420 5298	10

No transport will be required, if the venue remains in Matlosana Civic Centre for the following wards 19, 39. Therefore the total number of people that require transportation is 30 people.

Potchefstroom

WARD	Pickup Point	Coordinator	Number of people
07	➤ Mediclinic (Opposite Military Residence)	Karabo Mondlane 082 340 1311	5
22	➤ NWU Main Entrance	Karabo Mondlane 082 340 1311	5
25	➤ Vuselela Collage Main Entrance	Karabo Mondlane 082 340 1311	5
04	➤ Potchefstroom	Karabo Mondlane 082 340 1311	5
05	➤ Potchefstroom	Karabo Mondlane 082 340 1311	5
15	➤ Potchefstroom	Karabo Mondlane 082 340 1311	5
24	➤ Potchefstroom	Karabo Mondlane 082 340 1311	5

Potchefsroom farm areas

WARD	Pickup Point	Coordinator	Number of people
02	N.G Kerk	Karabo Mondlane 082 340 1311	5
03	Klipdrift	Karabo Mondlane 082 340 1311	5
28	<ul style="list-style-type: none"> ➤ Rys Meirbuult Main Rd ➤ Meirskaal Main Rd ➤ Die beer skaal Main Rd 	Karabo Mondlane 082 340 1311	5

Please note wards 04, 05, 15, 24 have not submitted pickup point in time however transport will be required for them, pickup point will be discussed with the service provider, the wards fall under the Potchefstroom area.

City of Matlosana transport plan.

Vaal Reefs

WARD	PICK UP POINT	COORDINATER	NUMBER OF PEOPLE
21	Shopping centre	Thozama 072 420 5298	5

Orkney

WARD	PICK UP POINT	COORDINATER	NUMBER OF PEOPLE
28	Orkney Library	Thozama 072 420 5298	5
29	Orkney Library	Thozama 072 420 5298	5

Stilfontein

WARD	PICK UP POINT	COORDINATER	NUMBER OF PEOPLE
30	Spar Stilfontein	Thozama 072 420 5298	5

Khuma

WARD	PICK UP POINT	COORDINATER	NUMBER OF PEOPLE
31	Dirang ka Natla Secondary School	Thozama 072 420 5298	5
32	Makhase Zenzile Clinic	Thozama 072 420 5298	5
33	Khuma Police Station	Thozama 072 420 5298	5
34	Khuma Post Office	Thozama 072 420 5298	5

City of Matlosana transport plan.

Jouberton

WARD	PICKUP POINT	COORDINATOR	NUMBER OF PEOPLE
05	Chillers	Thozama	5
		072 420 5298	
06	Open Space Matlakaleng	Thozama	5
		072 420 5298	
07	M.Z Store	Thozama	5
		072 420 5298	
08	Thys Joint	Thozama	5
		072 420 5298	
09	Chillers	Thozama	5
		072 420 5298	
10	Choppies	Thozama	5
		072 420 5298	
11	Jouberton Community Hall	Thozama	5
		072 420 5298	
12	Open Space Ext 24	Thozama	5
		072 420 5298	
13	Pay Point & Arefadimeng High School	Thozama	5
		072 420 5298	
37	Seleke Tarven	Thozama	5
		072 420 5298	
14	Mofathlosi high school	Thozama 072	5
		420 5298	

Kanana/Ellaton

WARD	PICK UP POINT	COORDINATER	NUMBER OF PEOPLE
20	Ikageng disability center/ OBC	Thozama 072 420 5298	5
22	Ext 13 Office	Thozama 072 420 5298	5
23	Chisa mpama/OUA office	Thozama 072 420 5298	5
24	Taxi rank x/Fourway ext 12	Thozama 072 420 5298	5

WARD	PICK UP POINT	COORDINATER	NUMBER OF PEOPLE
25	Mokati Community hall	Thozama 072 420 5298	5
26	Tit for Ted	Thozama 072 420 5298	5
27	Z section 4 way & Phomolong	Thozama 072 420 5298	5
36	Kanana primary school and prison Ellaton.	Thozama 072 420 5298	5

The total number of people that require transportation is 95.

ANNEXURE I: TERMS OF REFERENCE & ANNUAL WORK PLAN

MPAC TERMS OF REFERENCE AND MANDATE

APPROVALS

Date	Document Version	Approver Name and Title	Approver Signature
A.151/10/2012	1.0	Clr D Montoedi	
19/08/2016 Adopted again without reversion	2.0	Clr N Adoons	
Revised	3.0	Clr N Adoons	

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MPAC TERMS OF REFERENCE AND MANDATE

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MPAC TERMS OF REFERENCE AND MANDATE

1. Legal Status

1.1 The MPAC is a committee of council established in terms of Section 79 (1) (a) and (b) of the Municipal Structures Act of 1998. In accordance with the above provision, the MPAC has powers and functions that council has seen fit to delegate to the committee. These powers and functions are broadly described within these terms of reference.

1.2 This terms of reference gives expression to the requirement contained within Section 79 (2) of the Municipal Structures Act, 1998 which requires that that the council shall set out the framework and guidelines within which such committees of council shall operate.

1.3 The legal basis for the MPAC oversight functions are set out in Section 129(4) of the Municipal Finance Management Act (MFMA) which provides guidance on the manner in which municipal councils should consider annual reports and conduct public hearings. The MFMA provisions also direct the functioning and composition of any public accounts or oversight committees established by the council to assist it to consider an annual report.

1.4 This MPAC is established by council resolution (no. and date) in terms of Section 79 of the Municipal Structures Act, 1998.

2. Composition and term of office of the MPAC

2.1 The MPAC will comprise solely of councillors appointed by resolution of a full council meeting. However in terms of Section 79 (2) (d), the council also authorizes the MPAC to co-opt advisory members who are not members of council but who possess special expertise or experience which will benefit the MPAC. Due consideration shall be given to the cost implications of such co-option.

2.2 Appointments to the MPAC shall reflect the proportional representation of political parties represented on council and shall not exceed 11 members (See Annexure 1.). In making such

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MPAC TERMS OF REFERENCE AND MANDATE

appointment council shall consider the experience and qualifications that may usefully serve the MPAC's objectives.

2.3 For the purposes of continuity and promoting experience and expertise within the MPAC, council is urged to ensure that whenever possible, MPAC nominations have previously served on the MPAC or have similar experience

2.4 The names of the MPAC councillors, their party affiliation and a brief profile covering their professional qualifications / experience shall be published on the municipal website and in the Annual Report

2.5 Council must adopt nomination procedures that ensure that all MPAC members shall be councillors of demonstrable integrity and of independent mind

2.6 The Chairperson of the MPAC will be appointed by council as per the provisions of Section 79 (2)(c) of the Municipal Structures Act. In making this appointment council is advised to consider appointing a member of the opposition party to the MPAC Chair as this has been shown to promote independence and credibility of the MPAC in the eyes of the public.

2.7 No executive councillors (Executive Mayor or Deputy Executive Mayor, Mayor or Deputy Mayor, Speaker, Chief Whip, a member of Mayoral Committee or member of the Executive Committee) may serve on the MPAC.

2.8 The MPAC will be appointed for a term which corresponds to the term of council.

2.9 The following guideline (Department of Co-operative Governance and National Treasury 2012) shall be used when deciding on the number of councillors to serve on the MPAC:

Municipalities with less than 15 councillors may nominate up to 5 councillors; municipalities between 15-30 councillors may nominate up to 9 councillors; municipalities between 31-60 councillors may nominate up to 11 councillors; and municipalities with more than 60 councillors may nominate up to 13 councillors.

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MPAC TERMS OF REFERENCE AND MANDATE

3. MPAC SUPPORT STAFF

3.1 They should not be political appointees. Their sole responsibility is to ensure the proper functionality of the committee at all times. Necessary tools of trade should be given to the office to ensure they perform their duties diligently. The committee's support staff should ensure that institutional memory of MPAC is kept safe in order to assist new members when the term of the previous committee ends. The staff should be discreet and not divulge matters of the committee unless instructed so by the committee. They report to the Accounting Officer administratively e.g. leave. The work performed is on behalf of the committee therefore all reports, plans, memorandums should be considered by the committee.

4. Functions of the MPAC

The primary functions of the Municipal Public Accounts Committee are oversight and include the following:

- 4.1 review and evaluate the content of the annual report and to make recommendations to Council when adopting an oversight, report on the annual report;**
- 4.2 In the case of matters not finalized, information relating to past recommendations made on the Annual Report, must also be reviewed. This relates to current in-year reports, including the quarterly, mid-year and annual reports. This exercise must be geared to the remedy of problems rather than simply reporting on issues that remain persistently unresolved;**
- 4.3 To examine the financial statements and audit reports of the municipality. This review must identify shifts and improvements from previous statements and reports. It must also assess the extent to which the Audit Committee's and the Auditor-General's recommendations have been implemented and seek explanation when no or ineffective actions have followed;**
- 4.4 To promote good governance, transparency and accountability and value for money in the use of municipal resources;**
- 4.5 To recommend or undertake any investigation in its area of responsibility, after reviewing any investigation report already undertaken by the municipality or the Audit Committee;**

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MPAC TERMS OF REFERENCE AND MANDATE

To perform any other functions assigned to it through a resolution of Council within its area of responsibility.

5. MPAC must conduct oversight and interrogate the following financial aspects addressed in the Municipal Finance Management Act;

5.1 Unforeseen and unavoidable expenditure (Section 29 of the MFMA) Oversight

5.2 Any unforeseen and unavoidable expenditure incurred must be reported to the MPAC for oversight purposes;

5.3 Proof of the necessary appropriation in an adjustment budget;

5.4 Where the necessary adjustment budget has not been prepared, the MPAC must report same to the council.

5.5 Oversight on Unauthorized, irregular or fruitless and wasteful expenditure (Section 32 of the MFMA)

5.6 Any unauthorized, irregular or fruitless and wasteful expenditure by the council, the executive mayor, the executive committee or any political office-bearer of the municipality must also be reported to the MPAC to conduct oversight after all the administrative investigations are done by the Accounting Officer;

5.7 The Municipal Manager must report to the MPAC on all steps taken to either authorize or certify the payment or to recover or write off the expenditure;

5.8 The Municipal Manager must report on whether any criminal action was committed in this regard;

5.9 The MPAC must report to the council as to the appropriateness of the criminal or civil steps taken and report where no further action was taken and why.

The quarterly report of the mayor on the implementation of the budget and the state of affairs of the municipality / SDBIP (Section 52 (d) of the MFMA)

5.10 A copy of the quarterly report of the mayor on the implementation of the budget and the state of affairs of the municipality must be submitted to the MPAC;

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MPAC TERMS OF REFERENCE AND MANDATE

- 5.11 Where the quarterly report is not submitted to the MPAC within 30 days after the end of the quarter, the MPAC must report this to council;
- 5.12 Where the report is submitted, it must be interrogated and recommendations must be made to the council;
- 5.13 The MPAC must ensure that the mayor attend to the necessary amendments to the SDBIP and submit the necessary report to the council with proposals for the adjustment budget, and where this is not done by the mayor, the MPAC must report it to council;
- 5.14 The MPAC must report any matter of concern regarding the reports of the mayor to the council.

Monthly budget statements Oversight (Section 71 of the MFMA)

- 5.15 The monthly budget statement submitted to the mayor must be submitted to the MPAC;
- 5.16 The MPAC must interrogate the monthly budget statement and report any matter of concern on the statement to the council.

Mid-Year budget and performance assessment (Section 72 of the MFMA)

- 5.17 The mid-year budget and performance assessment report submitted to the mayor must be submitted to the MPAC;
- 5.18 The MPAC must interrogate the mid-year budget and performance assessment and submit its comments on the assessment to the council.
- 5.19 Mid-Year budget and performance assessments of municipal entities (Section 88 of the MFMA):
- 5.20 The mid-year budget and performance assessment report submitted by the municipal entity need to be submitted to the MPAC;
- 5.21 The MPAC needs to interrogate the report and report matters of concern to the council;
- 5.22 Where the Mid-Year budget and performance assessment report has not been received or published, the MPAC must report it to council.

MPAC TERMS OF REFERENCE AND MANDATE

5.23 Disclosures concerning councilors, directors and officials (Section 124 of the MFMA)

As part of MPAC Interrogation of the annual financial statements, the MPAC must ensure that the necessary disclosures were made in the financial statements, including:

5.24 Salaries, allowances and benefits of political office-bearers and councilors of the municipality; Arrears owed by individual councilors by the municipality for more than 90 days;

5.25 Salaries, allowances and benefits of the Municipal Manager, CFO and all managers reporting to the Municipal Manager in terms of Section 56 of the Municipal Systems Act, Act 32 of 2000;

5.26 Salaries, allowances and benefits of the board of directors of municipal entities;

5.27 Salaries, allowances and benefits of the Chief Executive Officer and senior managers of the municipal entity.

5.28 Submission and auditing of annual financial statements (Section 126 of the MFMA):

5.29 Copies of the financial statements submitted to the A-G must be submitted to the MPAC as well as the financial statements of any municipal entity under the control of the municipality as well as proof of submission thereof to the A-G;

5.30 Where the MPAC has not been provided with the financial statements or with proof that they have been submitted to the A-G, it must be reported to the council.

Submission of the annual report (Section 127 of the MFMA):

5.31 the annual report must be submitted to the MPAC no later than two weeks after the date required for submission to the council;

5.32 where the annual report is not submitted to the council as required, the MPAC must be provided with a copy of the written explanations of the mayor as submitted to the council;

5.33 where neither the annual report nor the explanation has been submitted, the MPAC must report same to the council;

5.34 the MPAC must monitor that the annual report has been submitted to the A-G, as well

MPAC TERMS OF REFERENCE AND MANDATE

as the provincial government departments required and has been published for comment; and

- 5.35 The MPAC must also ensure that all municipal entities have complied with the said requirements.

Oversight report on the annual report (Section 129 of the MFMA):

- 6 the MPAC must consider the annual report and prepare a draft oversight report to be submitted to the council for purposes of adopting the oversight report;
- 7 In preparing the draft oversight report, the MPAC must consider all representations in connection with the annual report received from the local community;
- 8 the meeting of the MPAC when considering the annual report must be open to the public and members of the local community must be allowed to make representations in connection with the annual report at the meeting;
- 9 National Treasury Circular 32 and the MPAC toolkit provide guidance on the preparation of the oversight report and a copy is attached as Annexure "A" hereto. Reference to the oversight committee must be read as the MPAC.

Issues raised by the Auditor-General in audit reports (Section 131 of the MFMA)

- 10 the MPAC must be provided with the report and be prepared to address issues raised by the Auditor-General;
- 11 where the Auditor-General report has been submitted, MPAC must interrogate same and make recommendations to the council; and
- 12 Where the Auditor-General report has not been submitted, MPAC should report this to council.

Audit Committee (Section 166 of the MFMA)

MPAC TERMS OF REFERENCE AND MANDATE

13 the MPAC must ensure that the municipality at all times has an operational audit committee;

14 all reports received from the audit committee need to be submitted to the MPAC to assist it in its functions and to capacitate the MPAC;

15 Where no audit committee has been appointed or where the audit committee is not operational, the MPAC must report this to the council.

. Disciplinary action instituted in terms of the MFMA:

16 all disciplinary processes instituted for the contravention of the MFMA must be reported to the MPAC;

17 MPAC must monitor that all matters are brought to conclusion;

18 MPAC must report to council where matters are not dealt with effectively and on time

The MPAC must interrogate and conduct oversight on the following aspects addressed in the Municipal Systems Act.

19 Review of the IDP post-elections (Section 25 of the MFMA)

20 MPAC must monitor whether the Executive mayor or the Exco does in fact initiate the review of the IDP post-elections;

21 Where the review is not done, the MPAC must report same to the council.

22 Annual review of the IDP (Section 34 of the MFMA)

23 MPAC must monitor whether the Executive mayor or the Exco does in fact initiate the annual review of the IDP;

24 Where the review is not done, the MPAC must report same to the council.

25 Performance management plan (Section 39 of the MFMA)

MPAC TERMS OF REFERENCE AND MANDATE

- 26 MPAC must monitor whether the annual performance plan is being prepared;**
- 27 Where the plan is not prepared, the MPAC must report same to the council.**
- 28 Monitoring that the annual budget is informed by the IDP (Regulation 6 of the Local Government: Municipal Planning and Performance Management Regulations)**
- 29 MPAC must review the draft annual budget and ensure that it is informed by the IDP as adopted by the municipal council; but**
- 30 Where the draft annual budget is not aligned with the IDP, the MPAC must report same to the municipal council.**
- 31 Monitoring that all declaration of interest forms are completed by councillors on an annual basis (Section 54 read with Item 7 of Schedule 1)**
- 32 MPAC must monitor whether all councillors have completed their declaration of interest forms and have updated them annually;**
- 33 Where declaration of interest forms have not been completed or updated same must be reported to the municipal council.**

10. Delegations to the MPAC

The following responsibilities of Oversight are to be delegated to the MPAC in terms of the provisions of Section 59 of the Systems Act. The authority to interrogate the following documents and to make recommendations to the municipal council in accordance with the terms of reference of the committee:

- 34 Unforeseen and unavoidable expenditure Oversight;**
- 35 Unauthorized, irregular or fruitless and wasteful expenditure Oversight;**
- 36 SDBIP Oversight;**
- 37 Monthly budget statements Oversight;**

MPAC TERMS OF REFERENCE AND MANDATE

- 38 Mid-year budget and performance assessment Oversight;**
- 39 Mid-year budget and performance assessment of municipal entities Oversight;**
- 40 Disclosures concerning councillors, directors and officials Oversight;**
- 41 Annual financial statements Oversight;**
- 42 Annual report Oversight;**
- 43 Issues raised by the A-G in the audit reports Oversight;**
- 44 The appointment of the audit committee Oversight;**
- 45 Disciplinary steps instituted in terms of the MFMA Oversight;**
- 46 The review of the IDP post elections Oversight;**
- 47 The annual review of the IDP Oversight;**
- 48 Performance management plan Oversight;**
- 49 The draft annual budget with reference to the approved IDP Oversight; and**
- 50 Declaration of interest forms submitted by councillors Oversight.**
- 51 The authority to consider all presentations made by the community on the annual report and the authority to have interviews with members of the community to obtain input on the annual report, as well as the authority to prepare the draft oversight report on the annual report.**
- 52 The authority to instruct any member of the executive, the municipal manager or any other official to attend meetings of the MPAC to address matters specified by the MPAC and to provide the MPAC with copies of documents to be dealt with by the committee in terms of its terms of reference.**

MPAC TERMS OF REFERENCE AND MANDATE

53 The authority to instruct any member of the board or the CEO of a municipal entity to attend the meeting of the MPAC to address matters specified by the MPAC and to provide the MPAC with copies of documents to be dealt with by the committee in terms of its terms of reference.

54 The authority to obtain legal, technical and other specialized assistance required to exercise its functions and duties within the budget approved for the committee and subject to the supply chain management policy where applicable.

6. Important considerations

6.1 The MPAC shall not perform any powers or functions that are of an executive nature or fall within the ambit of management.

6.2 In fulfilling its obligations and responsibilities, the MPAC reports directly to council via the office of the Speaker. The MPAC's report however is independent both in substance and procedural terms. This should be reflected in the Rules of Order of Council. In relation to the above consideration, Council is encouraged to develop a standard council agenda which includes a permanent item for the MPAC report.

6.3 In the case of unauthorized, irregular expenditure, fruitless and wasteful expenditure or any matter of financial governance, MPAC has the right to call the accounting officer or other senior staff to provide information or clarity.

6.4 The MPAC may request the support of both the audit committee and the internal auditor / audit unit. The standard rules for the Council apply to MPAC. The Committee shall have permanent referral of documents relating to: (i) In-year reports of the municipality; (ii) financial statements of the municipality as part of the Committee's oversight process; (iii) audit opinion, other reports and recommendation from the Audit Committee; (iv) information relating to compliance in terms of sections 32, 128 and 133 of MFMA; (v) information in respect of any disciplinary action taken in terms of the MFMA where it relates to an item that is

MPAC TERMS OF REFERENCE AND MANDATE

currently serving or has served before the Committee; (vi) any other audit report from the municipality; and (vii) performance information of the municipality.

6.5 The MPAC may delegate any of its members to attend and observe any other subcommittee of council. Such delegates however are not members of the other sub committees and have no voting rights

6.6 The MPAC has the right to motivate to council for the provision of staff, equipment, facilities and an operating budget commensurate with its obligations. This must be undertaken in such a manner so as not to duplicate any functions already performed by municipal officials.

6.7 That MPAC must not overtake the powers and functions of any portfolio committee. But conduct oversight on whether the portfolio committee is functioning.

7. MPAC work program and meetings

7.1 The MPAC must prepare an annual work plan for approval by the municipal council prior to the start of the financial year.

7.2 MPAC meetings shall be held as necessary in accordance with the approved work plan and program. The meetings of MPAC must be included in the annual calendar of Council and the same notice requirements apply. The MPAC work plan must align with other committees of Council and reflect the timeframes in the MFMA for planning and budgeting cycles and the preparation and adoption of the oversight report on the annual report. The MPAC must develop its work plan / program annually before the start of a financial year. The annual work program must be approved by Council. The procedures of the MPAC are determined by Council as provided for Section 79 (2) f of the Municipal Structures Act.

8. Public interaction and engagement

8.1 The MPAC may engage directly with the public and respond to public comments and concerns that fall within its ambit of responsibility. The MPAC shall endeavour to ensure that important information related to the public engagement is communicated to the public prior to the engagement

MPAC TERMS OF REFERENCE AND MANDATE

8.2 All meetings of the MPAC shall be open to the public and the MPAC may issue invitations to special interest groups or stakeholders when pertinent matters are under discussion

8.3 All meetings of the MPAC shall be advertised on the municipal website including a brief outline of the agenda

8.4 When conducting in-field inspections or project site visits, the MPAC has the right to invite interested parties / specialists from the community and to seek their insights and advice

8.5 The MPAC shall be entitled to attend all public meetings where the draft annual report is presented and to facilitate public input on the annual report

8.6 In order to facilitate meaningful public engagement in the procedures outlined above, the MPAC must request documents or evidence from the Accounting Officer of the municipality or municipal entity. When the annual report is tabled in council, the MPAC shall be afforded the opportunity to make a presentation on the oversight report and to take questions from the public for a period of not less than 30 minutes

9. MARKETING

9.1 MPAC as the committee of the council to be introduced by the Mayor to the community.

9.2 Embark on road shows campaigns (communities, councils and officials)

9.3 Use affordable media coverage (local radio stations, newspapers etc)

9.4 Slots in the stakeholders meetings

9.5 The community to be encouraged to give inputs on the Annual Report through social media such as facebook, whatsapp, and twitter created for the municipality and by calling and e-mailing the office.

9.6 Notices to be published on local radio and local newspapers

MPAC TERMS OF REFERENCE AND MANDATE

10. SAFETY OF COMMITTEE MEMBERS

10.1 Internal

Insurance for life and properties of the MPAC members should be administered by the municipality through SASRIA. Members seconded to the District must be covered by their Local Municipalities.

10.2 External

The visibility of SAPS during community consultations should be applied for by the Municipal Manager and Office of the Speaker

11. MPAC self-monitoring and monitoring of council actions

The MPAC shall develop a monitoring and tracking mechanism that is aligned to its approved work program. This mechanism shall include:

- 1 A record of the recommendation made to council, the date and the nature of the council response / resolution**
- 2 The key respondents in the matter and the expected action**
- 3 The outcome of the recommendation implemented / not implemented and any pertinent reasons for not implementing**
- 4 When council has made a resolution on a matter raised by the MPAC, it shall communicate that resolution to MPAC within 90 days of the date on which the resolution was decided**
- 5 The self-monitoring framework used by the MPAC should reflect the measures set out in its own performance report to council. Additionally the MPAC may develop indicators based on the Key Attributes framework that forms part of the toolkit**
- 6 These performance measures shall form part of the municipality's annual review of performance.**

MPAC TERMS OF REFERENCE AND MANDATE

12. Monitoring of MPAC performance by council

Council must evaluate the performance of MPAC on an annual basis. The performance measures used for this process shall reflect the measures set out in the MPACs own performance assessment report to council. Where the MPAC has chosen to adopt indicators as set out in the Key Attributes framework, these may become part of the performance monitoring system.

13. COMMUNICATION

13.1 Internal

The speaker will communicate with the MPAC chairperson who will in turn communicate with the members on any matter that affects the MPAC members tools of trade.

The Speaker should be the champion in building sound working relationship between the MPAC and all other committees of council

The Municipal Manager shall be the champion in building sound working relationship between the MPAC and the administration especially the senior management team

All Committee correspondence should be through the office of the speaker to ensure efficiency and accountability.

13.2 External

All the MPAC in coming external correspondences will be addressed to the Speaker and a copy be given to the MPAC chairperson politically and to the Municipal Manager administratively.

14. Quorum

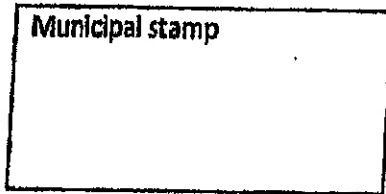
14.1 The quorum of the meeting must be formed by fifty plus one (50+1) e.g. if the total number of MPAC members in a district are forty-three (43) it will be 21+1. OR

14.2 If there are less than 50 + 1 members the meeting does not quadrate, but if the same is repeated in the next meeting, the meeting will continue.

14.3 In case where a member is unable to attend, the member must submit a written apology to be presented during the item of apologies.

MPAC TERMS OF REFERENCE AND MANDATE

- 14.4 Meeting schedules must be developed and distributed in time to all MPAC members to secure optimal attendance.
- 14.5 A committee meeting will continue as a working session if a quorum is not met however no decisions/resolutions will be taken in that meeting. Suggestion taken in a working session should be resolved in the next meeting were a quorum is met



Chairperson: Cllr Mohoemang

Municipal Public Accounts Committee

S.A
Initial

O.T.S

OFFICE OF THE SPEAKER



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Private Bag X 5017, Klerksdorp, 2570, Tel: +27 18 473 8000, Fax: +27 18 473 8094
Website: www.kaundistrict.gov.za, Civic Center, Patmore Road, Orkney

Ref: Annual Workplan 2021/2022

Enq: MMPAC

MPAC ANNUAL WORK PLAN/ SCHEDULE OF THE MEETINGS 2021/22

ACTIVITY	DATE	VENUE	TIME	RESPONSIBLE PERSON
1. Adoption of the Annual work plan	15/07/2021	Virtual	10h00	All MPAC Members
1. Council meeting adoption of MPAC work plan	29/07/2021	Council chamber	10:00	Speaker
1. Unauthorized Expenditure Report: Investigatory report 2. MFMA financial compliance Reports MPAC District Forum	03 and 10/08/2021	Virtual	10h00	All MPAC members
1. Projects visit related to the	17/08/2021	Meet at Matlosana Parking lot	10:00	All MPAC members

Unauthorized expenditure						
1. Finalization and adoption of investigatory report	19/08/2021		Committee room	10h00		All MPAC Members
1. Council meeting Report to council	26/08/2021		Council Chamber	10h00		Speaker
1. District Forum	06/09/2021		Virtual Meeting	10h00		All District MPACs
1. MFMA financial compliance Reports	21/09/2021		Committee Room/Virtual	10h00		All MPAC members
2. Fruitless and Wasteful expenditure report: investigatory report						
3. Irregular expenditure: investigatory report						
Local Government elections						
Inductions and committee members selections						
Meeting with AG and AC	08/02/2022		Council Chamber	10h00		All MPAC members
1. AG briefing MPAC on the audit outcomes						
MPAC meeting	10,15,17,22 /02/2022		Committee room	10h00		All MPAC members
1. Reading the Annual Report and writing management questions						
2. Compilation of the Oversight Report						
3. MFMA financial compliance reports						
4. Selection of sites to be inspected						
5. Write letters of invitation to management for interviews and site inspections						
Projects visits	01 & 02 /03/2022		Meet at city of Matlosana parking before departure	09H00		All MPAC members
Interviews with Political heads and Management	08/03 /2022		Council Chamber	10H00		All MPAC Members, Executive and administration
Public Participation -- all local	10/03/2022		Matlosana Civic Center	15h00		All MPAC members; Speaker's office

Public Participation - all local municipality under one roof	10/03/2022	Matlosana Civic Center	15h00	All MPAC members; Speaker's MM's office Administration All MPAC Members
MPAC meeting to finalize and adopt the report	15/03/2022	Committee Room	10h00	All MPAC Members
1. MPAC meeting investigatory Report: Irregular, Fruitless and wasteful expenditure report finalization	17/03/2022	Committee Room	10h00	All MPAC Members
MPAC tabling of oversight report to Council	31 March 2022	Council Chamber	10h00	Council
MPAC District Forum	19/04/2022	Orkney Chamber	10h00	All MPAC members, COGHSTA FEED and AG
MPAC meeting investigatory Report: UIF&W	24/05/2022	Committee Room	10h00	All MPAC Members
Council meeting Report to council	30/06/2022	Chamber	10:00	Speaker



Cllr. M. Moheemang