

MUSINA LOCAL MUNICIPALITY OVERSIGHT REPORT 2017/18

CHAIRPERSON'S REMARKS

The South African legislative framework upholds a democratic, consultative, transparent and accountable systems of governance.

Section 4 of the Local Government Municipal Systems Act (MSA) accords rights and duties to municipal councils to govern local government affairs in the best interests of the local community and to provide a system of government that is democratic, accountable and involves the local community.

Whilst section 4 (2) (d) of the Local Government Municipal Systems Act (MSA) affords a responsibility to municipal councils to ensure that municipal services are provided to the local community in a financially and environmentally sustainable manner, chapter 12 of the Local Government Municipal Finance Management Act sets compliance requirements for accountability through amongst others audited reports for each completed financial year.

The reports as referred to in the above paragraph translates to depiction of the health or otherwise of the institution at various levels including governance, financial viability, predetermined objectives, systems, procedures and controls.

The Local Government Municipal Finance Management Act prescribes for the compilation and auditing of Annual Financial Statements (AFS) for the municipality and its entities.

Section 127 of the Local Government Municipal Finance Management Act (MFMA) requires that a mayor of a municipality must within the prescribed period table an annual report detailing performance of a municipality during the preceding financial year, further the section provides compliance requirements to be observed by the accounting officer immediately after the annual report has been tabled.

The report as envisaged in the above paragraph must in all material terms provide a high level qualitative summary of the state of the municipality drawn from various reporting instruments, the reports access to credible information whilst empowering the reader to form an informed opinion of the municipality's achievements, challenges and limitations thereof.

Council has as empowered by section 79 of the Local Government Municipal Structures Act established the Municipal Public Accounts Committee (MPAC) to enhance council oversight on municipal activities.

A developmental local government has to place and embrace accountability, good governance, improved quality of life and pursuant of best interest of the municipality, residence, business and society in general.

By complying with provisions of section 121, 126 and 127 of the Local Government Municipal Finance Management Act (MFMA) Musina Local Municipality has stayed true to its commitment to a transparent and accountable local government institution subscribing to sound financial management practice and performance reporting on designated powers, roles and functions in furtherance of a people centred provision of municipal services.

We are mindful that against a backdrop of a changing environment, limited resources, competing needs & interests, scarcity, general standards of living, evolving compliance requirements and standards at the least the municipality must be in a position to reflect on its year that has been openly with a view to propel ongoing improvements.

Flowing from the support and cooperation of various role players. MPAC is in a position to table to council an oversight report on the Musina Local Municipality 2017/18 Annual Report.

As a collective of the Municipal Public Account Committee we forthrightly note the regression in performance of the municipality in as far as financial management and predertimed objectives as evidenced by the Auditor General's Audit Opinion on the 2017/18 municipal audit.

The above points to concerted efforts of the municipal leadership, administration and the oversight structures in ensuring sound financial management and governance practices and laying a solid base for a clean administration, improved quality of life and level of municipal services.

The delicate self-diagnostic task of objectively reviewing our performance as a municipality through the MPAC process has been made possible by the involvement, participation and support provided of council, the audit committee, Office of Auditor General, SALGA and the provincial department of Cooperative Governance Human Settlement and Traditional Affairs as well as Provincial Treasury.

The guidance and leadership of her worship the honourable Mayor is highly acknowledged, in tabling the 2017/18 annual report the mayor has enabled the municipality to self-reflect, provided a platform for review and entrench accountability in a people centred and driven governance process.

The municipal council's objectives is for a municipal administration that is sound, responsive and provides quality services to our people. The health of the municipal administration has to translate into development of our people, prosperity for residence and business, improved level and quality of services, affordability, transformation of society including economic transformation and long term viability of our institution.

The contribution of all members of Management and officials of the municipality led by the Municipal Manager Mr T.N Tshiwanammbi is noted and appreciated. We call upon this public servants to devote their energies in sustaining the change and continuous improvement trajectory and placing the people first in all their endeavours and interventions.

As the Municipal Public Accounts Committee working together with other oversight committees of council including the Audit Committee and the Financial misconduct Board we committed to follow through and take all steps that within our mandate and terms of reference to facilitate transparency and where needs be implement or direct on consequence management.

I will be failing in my duty if I do not recognise our communities and the traditional authorities for the role they play in making the municipality work towards a better life for all our people. The valued comments and inputs that council has been favoured with continues to focus the agenda of council and giving life to the ideal and constitutional imperative of "the people shall govern".

Equally the business community is acknowledged for their inputs into the local economy and the social pact needed to deliver a municipality capable of providing equitable opportunities for all.

My gratitude goes to members of the Municipal Public Accounts Committee for staying true and resolute to our oversight mandate and discharged with diligence the task at hand. I believe our collective work can be summed up in Robert Green's words "The oak that resists the wind loses its branches one by one and with nothing to protect it, the trunk finally snaps. The oak that bends lives longer, its trunk growing wider, its roots deeper and more tenacious" – The 48 Laws of Power

Success comes when you simply refuse to give up, with goals so strong that obstacles, failure and loss only act as motivation. Feel proud of your achievements, no matter how small they are, and create or renew a spark of determination within yourself so that you continue to work hard.

As I conclude on the 2017/18 Oversight Report I am reminded of the words of Chika Onyeani (Capitalist Nigger) "Most of our people go into politics to be their own bosses, rather than going into politics to serve the people", I wish as public representatives and public servants we may draw inspiration from this quote as we engage in our quest to better the lives of our people; fight inequality, under development.

Our people are hopeful that our collective efforts as council and administration will alter whatever their circumstance for the better.

COUNCILLOR A.P NARE CHAIRPERSON - MPAC

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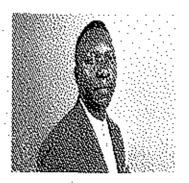




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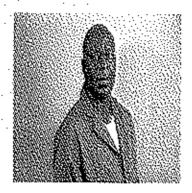
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Member: Magwira E.C



Member, Makhura A.D.



Member: Mamafa R.A.E.

2. OVERVIEW

Each municipality is required to prepare an Annual report in terms of Section 121 of the Local Government Municipal Finance Management Act (MFMA) compliant with requirements of National Treasury MFMA Circular 11, 32 and 63.

The purpose of the Annual Report is:

- ✓ To provide a record of the activities of the municipality or entity;
- To provide a report on performance in service delivery and budget implementation; and
- To promote accountability to the local community for decisions made.
- To provide information that supports revenue and expenditure decisions made · · ·

An Annual Report should include the following major elements:

- Annual performance report, comparing the years performance with the performance objectives established in the IDP, Budget and SCBIP's;
- Annual Financial statements submitted to the Auditor-General;
- Auditor-General's audit report on the financial statements.
- Other disclosures as required the MFMA in section 121, 123, 124, 125 (e.g. Councillor and Top management compensation, grants, bank accounts, investment information etc.)

Annual report

In compliance with sections 127 (2) of the Local Government Municipal Finance Management Act (MFMA) the Honourable Mayor has on 24th January 2019 under council item 10.12.01.2019 tabled the 2017/18 Annual Report (AR). Refer to a council resolution attached as ANNEXURE A.

The Accounting Officer has in accordance with section 127 (5) (a) & (b) made public the annual report, invited local community to submit representations in connection with the annual report refer to ANNEXURE B.

3. PROCESS FOLLOWED BY COUNCIL

MPAC adopted Circular 32 of the National Treasury as the guiding document for the oversight process but adhered to legislation i.e. MFMA.

The following documents relevant to the committee's responsibilities were distributed to each community member:

- National Treasury Circular 11 & 63 -- The Annual Report
- National Treasury Circular 32 The Oversight Report
- The annual report including the report of the Auditor General and the annual performance report

All MPAC members were afforded the sufficient time to review the annual report. Meetings were convened to discuss the annual report. The committee also solicited inputs and comments on the annual report from the following:

- Invited the Auditor -General to attend a meeting of the committee to provide his
 perspective on the Annual report and on his audit report and to discuss with the
 committee, questions raised on the annual report.
- Invited the internal auditor to present the committee with his perspective on the annual report
- Public Comments were invited but none were received.
- Public hearing conducted.
- COGHSTA, Auditor General and Audit Committee were invited.

Council on the 24th January 2019 has resolved to refer the Annual Report for further processing by MPAC in accordance with section 129(1) of the Local Government Municipal Systems Act, MPAC has considered the report during its meeting of 19th, 28th February 2019, 01st, 11th, 20th and 25th March 2019 refer to the records for the MPAC meeting of 19th, 28th February 2019, 01st, 11th, 20th and 25th March 2019 attached as **ANNEXURE C**.

An advertisement was published to invite viewing, consideration and written submissions, on the Annual Report, with public submissions to be submitted to the Office of the Municipal Manager and the presence of copies of the Annual Report at municipal offices and on the website, refer to the public notice attached as **ANNEXURE D**,

In addition a notice inviting the public to a public hearing on the 2017/18 was published refer to the attached **ANNEXURE E.**

MPAC has on the 26th March 2019 convened a Public Hearing on the annual report, refer to the attached records of the Public Hearing detailing proof of attendance, questions asked to the accounting officer and the response thereof of the Public Hearing attached as **ANNEXURE F**.

Copies of the Annual Report and invites for comments as well as invitation to the public hearing were directed to the Office of the Auditor General, Provincial Treasury and Cooperative Governance Human Settlement & Traditional Affairs.

4. OVERSIGHT REPORT - KEY COMMENTS ON THE 2016/17 ANNUAL REPORT

QUESTIONS OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) ON THE REPORT OF THE AUDITOR GENERAL TO THE MUSINA MUNICIPAL COUNCIL ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Question 1

Regression in the audit outcomes

Executing Authority, the committee noted that the municipality's audit outcomes have regressed from unqualified audit opinion with matters of emphasis in 2016/17 to qualified audit opinion in 2017/18.

- a) Why did the Municipality's audit outcome regress? From unqualified audit opinion in 2016/17 to qualified audit opinion in 2017/18?
- b) What were the root causes of this regression?
- c) What plan does the Municipality have to address this matter?

Receivables and payables from none --- exchange transactions

Executing Authority, on page 113 the Auditor General (AG) was unable to obtain sufficient appropriate audit evidence for the accounts receivable from non - exchange transactions, due to the status of the accounting records. The AG was unable to determine whether any adjustment was necessary to accounts payables from non - exchange transactions in the financial statements.

On page 115, the municipality did not have adequate systems of internal control for the recording of all transactions and events and for reconciliation of these transactions and events to the financial statements.

On page 116, material impairments from non - exchange transactions were recognized as a result of irrecoverable trade receivables.

On page 122, the AG reports that an effective system of internal control for debtors and revenue was not in place, as required by section 64(2) (f) of the MFMA. Interest was not charged on all accounts in arrears, as required by section 64(2) (g) of the MFMA. Short-term debt was incurred without a resolution of the municipal council approving the debt agreement, in contravention of section 45(2)(a) of the MFMA. Short-term debt was not repaid within the financial year, as required by section 45(4) of the MFMA.

Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA (Recurring matter from 2016/17 financial year).

- a) Why did the Municipality fail to update the accounts receivable and accounts payables?
- b) Why did the Municipality fail to provide an adequate system of

- internal control for the accounts receivable and payables?
- c) What steps did the Municipality take to recover the trade receivables?
- d) Why was interest not charged on all accounts in arrears?
- e) Does the Municipality have a policy on receivables and payables?
- f) What plan did the Municipality put in place to correct this matter?
- g) Is documentation now available for audit?
- h) Why were Auditor General's recommendations from prior year not implemented?
- i) Where there any consequences for officials who did not exercise their duties.
- j) What are the challenges with record keeping system?
- k) Please provide council resolution of credit card approval minutes, agenda and attendance register.

Value Added Tax

Executing Authority, on page 114, the AG was unable to obtain sufficient appropriate audit evidence that Value Added Tax (VAT) for the current year had been properly accounted for, due to the status of the accounting records. AG was unable to confirm the Value Added Tax by alternative means as supporting evidence of the amount presented in the financial statements could not be provided.

- a) Why did the Municipality fail to provide supporting evidence in the financial statements for VAT?
- b) What impact did the non-disclosure of VAT have an impact on revenue collection in the Municipality?
- c) What plan did the Municipality put in place to address this matter?

Material uncertainty relating to going concern

Executing Authority, on page 115, the municipality incurred a net loss of R65 461 261 during the year ended 30 June 2018, and as of that date the municipality's current liabilities exceeded its current asset by R214 101 735. Recurring matter from 2016/17 financial year.

- (a) Why is the municipality continuously failing to put measures in place to ensure that current liabilities do not exceed the current assets?
- (b) What cost containment measures did the municipality put in place to correct this anomaly?
- (c) Provide evidence regarding the cost containment measures implemented.

Material impairments - accounts receivables

As disclosed in notes 3 and 4 to the financial statements, material impairments amounting to R8 273 186 (2016/17: R4 348 850) for exchange transactions and R23 511 239 (2016/17: 24 412 227) for non - exchange transactions were raised as a result of irrecoverable trade receivables.

Questions:

- 1. What were the circumstances for the irrecoverable debts?
- 2. Were the write-offs done in compliance with the applicable municipal policy?
- 3. Did some of the irrecoverable debts relate to indigents? If so, what measures are in place to verify and validate indigent information to ensure integrity of information in the indigent register?
- 4. What is the cost of measures taken to recover the debts before it was written off?
- 5. Please explain the current debt collection process/system in the municipality?
- 6. What corrective measures are taken to collect debt owing to the municipality?

Restatement of corresponding figures and consequence management on unwanted expenditures

Executing authority, on page 116, the corresponding figures for 30 June 2017 have been restated as a result of errors in the financial statements of the municipality at, and for the year ended, 30 June 2018.

On page 121, the Municipality failed to take reasonable steps to prevent irregular expenditure amounting to R21 734 708 and fruitless and wasteful expenditure amounting to R2 948 074, in contravention of section 62(1)(d) of the MFMA.

On page 122, Unauthorized, irregular and fruitless and wasteful expenditure incurred by the Municipality were not investigated to determine if any person is liable for the expenditure, as required by section 32 (2) (b) of the MFMA.

- (a) Why did the municipality allow corresponding figures to be restated owing to an error discovered in the financial statements of the municipality for the financial year ended 30 June 2017?
- (b) Why did the Accounting Authority allow the municipality to incur irregular, and Fruitiess and Wasteful Expenditures?
- (c) Why did the Municipality fail to investigate all the unwanted expenditures incurred?
- (d) Provide a breakdown of the irregular and fruitless expenditures.
- (e) Who are the responsible officials for the above anomaly?
- (f) Provide a comprehensive plan to deal with the unwanted expenditures for the year under review and to prevent a recurrence in future.
- (g) What plans has the Accounting Officer put in place to ensure that the internal controls in the municipality is improved to ensure in-year detection of UIFW?
- (h) What measures have been taken to recover the expenditure?
- (i) Where the necessary disclosures made to the Mayor, Provincial Treasury, and Auditor General on discovery of these expenditure in terms of section 32 (4) of the MFMA.

Achievement of planned targets

Executing authority, on pages 118 to 120, the AG was unable to obtain sufficient audit evidence to support the reported achievement of indicators due to a lack of technical indicator descriptions and proper performance management systems and processes that predetermined how the achievement would be measured, monitored and reported.

- a) Why did the Municipality fail to provide the necessary audit evidence during the audit process?
- b) Which targets did the Municipality fall to achieve?
- c) What plan did the Municipality put in place to address this matter?
- d) If targets were changed was it approved by council?
- e) What were the reasons for some targets not being achieved during the year under review?
- f) At the current pace of delivery and funding, when could we expect to eliminate the backlog?
- g) If the rate of delivery of basic service delivery is too slow to eliminate backlogs, then what do we need to do to accelerate delivery?

Question 7

Conditional grant

Executing authority, on page 122, AG was unable to obtain sufficient appropriate audit evidence that the Municipal Infrastructure Grant and Integrated National Electrification Programme was spent for its intended purposes in accordance with the applicable grant framework, as required by section 17(1) of the DoRA.

- a) Why did the Municipality fail to provide audit evidence regarding the spending of the conditional grant?
- b) How much did the Municipality spent on the Municipal Infrastructure Grant and Integrated National Electrification Programme?
- c) Who were responsible officials?
- d) What action has been taken against the responsible officials?

- e) What measures did the municipality put in place to correct this anomaly?
- f) What is the process of monitoring the spending of Conditional grant?

Internal control deficiencies

Executing authority, on page 123, the accounting officer failed to develop mechanisms of oversight and monitoring for early detection and prevention of cash flow and liquidity challenges experienced by the municipality during the period under review. The critical position of Chief Financial Officer remained vacant for full 12 months. Senior management did not adequately oversee the operations of the municipality, as the financial statements submitted for audit contained material misstatements and material findings have been identified in the annual performance report and on compliance with laws and regulations.

- a) Why did the Municipality fail to address the liquidity challenges during the period under review?
- b) Why did the Municipality fall to fill the CFO position for over 12 months? Has the position been filled?
- c) What impact did the absence of the CFO have on the preparation of the annual financial statements?
- d) Why did the Municipality submit the financial statements that contained material misstatements?
- e) What plan did the Municipality put in place to address this anomaly?

Question 9

Material mistatements to financial statements.

Material misstatements were once again identified in the submitted financial statements.

Material misstatements of non-current assets, current assets, current liabilities, revenue, expenditure and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records were provided subsequently, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.

This is due to poor quality of submitted financial statement for audit.

Questions:

- a) What is the status of progress made to address all audit findings relating to material misstatements and are they included in the action plans?
- b) Are the action plans monitored by Internal Audit and the Audit Committee. What is their assessment of the progress?
- c) What corrective measures have been taken?

Question 10

Expenditure management.

Creditors were not always paid within 30 days.

- a) What are the reasons for the late payments?
- b) What percentage of suppliers has been paid outside of the 30 days of invoices received?





Extract from the minutes of Ordinary Council meeting held on 24 Thursday January 2019 at 14h00

DRAFT ANNUAL REPORT FOR 2017/2018 FINANCIAL YEAR (2/4)COUNCIL RESOLVED:

(a) That the tabled Annual Report is adopted and approved as a Draft Annual Report for 2017/2018.

(b) That the report be handed over to the Municipal Public Accounts Committee and Audit Committee (MPAC) for consultation, input and generation of an Oversight Report.

(c) That MPAC must facilitate public participation, hearing and consultation on the draft Annual Report.

- (d) That the process driven by MPAC to evaluate, conduct public participation, conduct public hearing as well as generation and tabling of the oversight report on the 2017/2018 Annual Report to council be completed on or before 31 March 2019.
- (e) That a draft oversight report be tabled to council for consideration and approve! by the end of March 2019.
- (f) THAT the Accounting Officer discharges duties designated to him by the MFMA on the Annual Report.

Certified a true extract of the original.

TR RAMBUDA

10.12.01.2019

MANAGER: LEGAL AND SECRETARIAT SERVICES

LOCAL MUNICIPALLE Council Resolution Date: 28/0/

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A former pupil of Sawkiani High School in Madahani, Mr Thaho Sephuira, recently donated 4 dew wedladł kit, sanitary towels and R5 000 to his former rebook. The money will be used to buy stationery. The principal of the achool, Mr Seart Tshighmans, was over the moon This man is during a wooderful job for our school. He laid a good foundation that will take the pupils to a better future." he added. Photographed during the harding over of the kit are, from left to right, Scara Ishigama. Miyelani Mikanga, Munaka Magwala um the fonor, Me Tasbo Separania

NOTICE OF ENVIRONMENTAL IMPACT ASSESSMENT PROCESS

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NO JOBS AVAILABLE

Sample 25.4 February

MAKHADO LOCAL MUNICIPALITY



NOTICE: APPLICATION FOR LGSETA FUNDED BURSARY

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The application form can be obtained from Mekhado Clylo Cerkle (Office Number A)(02- 15 Offices and Office Number 8024, Ward Councillors, and any Regional Offices Such as: Eganani

The application form wifite available in the O. Minch 2010, 1,666.14 will be did the instrument of Bet-000.00 per learner singed to the submission of all required occurrents and grants, thereof.

At additional must be submitted at the Registry Office at the Matriaco Cost Circle and rest direction in я в Молюров Манидеи, Мактадо Митораду, Яккаје Бар X 2595, "ССИБ ТРІСНАНО», 0520,

The desing time and date is not talent an 16.50 on or deferon 18 March 2019, Should you not receive any response from the Makhado Municipality by the 25th Wardt 2019, please consider your application unaut-

NB: Applicants must ensure then they signly recover Register at foundation of deciment they sooms then applications.

Publication Date: D1 March 2019 Closing Date: 45 March 2019 st 16h00

All enguines must fund moved to Mr Tommo Manissorate at one of the lotowing formers and 519 \$120.

Note: No 41/2019 Fet No: 5550 & 57472

WAIN, EITSHIVHENG WA MUNICIPAL MANAGER



MUSINA LOCAL MUNICIPALITY

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE PUBLIC PARTICIPATION AND HEARING ON THE 2017/2018 ANNUAL REPORT

Notice is noticed given that a public participation, and nearing on the Musica Local Municipality (a) (1996). Annual Piepon, as convened in terms of Section (129/4) to) and Section (50(4) of the Municipal Principal Venagement Adi, will be held verlosings.

FUBLIC PARTICIPATION

Dare Wednesdate (2 March 2015). Sowere-Oder New Communey (fal-Ti Yes või:ca

PUBLIC/REARING

Date.

F16as, 22 Wards 2018 HgwHerikos: New Community Hall Vecue

Time:

Resembles and members of the public are invited to allow

Fax 043 511 0649 Private Regixent, Mossins, 0900.

Modre Number 12 / 2019 : 12

TN 7ahiwanammor



Postal Address:

Masima Loca: Municipality Provate Bag X611 Musina 0900

Physical Address:

27 Irwin Street Musina 0900

Information Center

(815) 534 6100 info@musina.gov.za www.musina.gov.za

ENQUIRIES SPEAK TO

₩.

NKELE NKADIMENG

REFERENCE NO

W

32

2017/2018 ANNUAL REPORT SATELLITE SUBMISSION

NAME & SURNAME	SATELLITE OFFICE	CONTACTS	SIGNATURE
Mungai Thinkevhuder	Maigle, 0)-FICe	0796794547	Mungail
CEUR GERRENIUS	werequestes office	कार्य नवस् इकस्	Fig. 1
Thunudo Meyo	Campbell office	0826136338	<i>Ph</i>
Makhura Isaac	Morrer Salver olle	064-76-14911	Mill
Tshero Duber	Musines Public Library	076528 6603	743
Jane Saidi	Skoonplaas	0762982260	Bardi
ALTED MUKATUA!	MANGEFIELD (FFICE	07150243S3 :	Ale
: : 	·		



MPAC MEETING

DATE

: 25th MARCH 2019

TIME

: 10H00

VENUE

: MPAC OFFICE

NO.	ITEM	RESPONSIBLE PERSON
01	OPENING	CHAIRPERSON
02	WELCOME	CHAIRPERSON
03	ROLL-CALL & APOLOGIES	ALL
04	AGENDA CONFIRMATION	ALL
05	PURPOSE OF THE MEETING	CHAIRPERSON
06	BUSINESS OF THE DAY	ALL
	6.1. ALLOCATION OF QUESTIONS 6.2. PUBLIC HEARING	
07	DATE OF NEXT MEETING	ALL
80	VOTE OF THANKS	CLLR MAMAFA
09	ANNOUNCEMENT	CLLR MAKHURA
10	CLOSURE	CHAIRPERSON



MPAC MEETING

DATE

: 20th MARCH 2019

TIME

: 14H00

VENUE : MPAC OFFICE

NO.	ITEM	RESPONSIBLE PERSON
01	OPENING	CHAIRPERSON
02	WELCOME	CHAIRPERSON
03	ROLL-CALL & APOLOGIES	ALL
04	AGENDA CONFIRMATION	ALL
05	PURPOSE OF THE MEETING	CHAIRPERSON
06	BUSINESS OF THE DAY	ALL
	6.1. DRAFT QUESTIONS 6.2. PUBLIC PARTICIPATION & HEARING 6.3. ANNUAL REPORT	
07	DATE OF NEXT MEETING	ALL
08	VOTE OF THANKS	CLLR MAMAFA
09	ANNOUNCEMENT	CLLR MAKHURA
10	CLOSURE	CHAIRPESON



MPAC MEETING

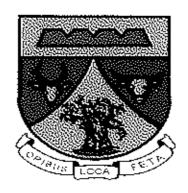
ATTENDANCE REGISTER

DATE : 20" MARCH 2019

TME : 14H00

VENUE : MPAC OFFIEC

Chimal 22- Egangalog CAPHELISM COMUSINA 900.24 E-MAIL ADDRESS 075424475 0.74 SO(8 96c C 743 to 5 680 1 888397970 CELL NUMBER STRUCTURE / ORGANISATION Cherypevers ALPHERS MAMARA MERIBERS MORCOS ON WASHINGTON PARTY BELL NAME & SURNAME Nove



MPAC MEETING

DATE

: 11 MARCH 2019

TIME

: 11H30

VENUE : MPAC OFFICE

NO.	ITEM	RESPONSIBLE PERSON
01	OPENING	CLLR
02	WELCOME	CHAIRPERSON
03	ROLL-CALL & APOLOGIES	ALL
04	AGENDA CONFIRMATION	ALL
05	PURPOSE OF THE MEETING	CHAIRPERSON
06	BUSINESS OF THE DAY	: ALL
	6.1. DRAFT ANNUAL REPORT QUESTIONS 6.2. PUBLIC PARTICIPATION 6.3. PUBLIC HEARING	
07	DATE OF NEXT MEETING	ALL
80	VOTE OF THANKS	CLLR
09	ANNOUNCEMENT	CLLR
10	CLOSURE	CHAIRPESON



MPAC MEETING

ATTENDANCE REGISTER

DATE IF H MARCH 2019

TIME : ITH30

VENUE MPAC DEFICE

SIGNATURE	0.00 Day			
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NAME B SURNAME	14 (C.C.) (Sp. 18)	Trumps Macig		

MUSINA MUNICIPALITY



MPAC MEETING (SCRUTINIZING ANNUAL REPORT)

DATE

: DAY 02 - 1 MARCH 2017

TIME

: 09H00

VENUE : MUNICIPAL COUNCIL CHAMBER

ITEM	RESPONSIBILITY	TIME
	:	
TEA	ALL	09H00 - 09H30
OPENING	CHAIRPERSON	!
WELCOME	CHAIRPERSON	09H30 - 09H35
INTRODUCTION	ALL	09H35 - 09H40
ROLL-CALL & APOLOGIES	· ALL	09H40 - 09H45
ACKNOWLEDGEMENT OF GUESTS	CLER MAGWIRA	09H45 - 09H50
CONTINUATION OF SCRUTINIZING AR	ALL	09H50 - 10H50
BREAK	BREAK	10H50 - 11H00
PRESENTATION	AGSA	: 11H00 – 11H25
DISCUSSIONS	ALL	11H25 - 11H45
FORMULATING QUESTIONS	ALL	11H45 - 12H10
WAY FORWARD	ALL	12H10 - 12H15
VOTE OF THANKS	CLLR MAMAFA	12H15 - 12H20
ANNOUNCEMENT	CLLR MAKHURA	12H20 - 12H25
CLOSURE	CHAIRPERSON	12H25 ~ 12H30
LUNCH	ALL	



<u>MPAC MEETING (DRAFT ANNUAL REPORT)</u>

ATTENDANCE REGISTER

: DIM MARCH 2019

BATE

: 09400

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VENUE : MUNICIPAL COUNCIL CHAMBER

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MPAC MEETING (ORAFT ANNUAL REPORT)

ATTENDANCE REGISTER

DATE : 01° MARCH 2019

DOHBO :

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VENUE MUNICIPAL COUNCIL CHAMBER

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Chaute Mydmuli Brozers BEREIN COKING STONE	



MPAC MEETING (DRAFT ANNUAL REPORT)

DATE : DAY 01 - 28 FEBRUARY 2019

TIME : 09H00

VENUE: MUNICIPAL COUNCIL CHAMBER

TIME	: NEM	RESPONSIBLE PERSON
	OPENING	CHAIRPERSON
	WELCOME	SPEAKER
	ROLL-CALL & APOLOGIES	ALL - APPLIEDY - 5
	INTRODUCTION	ALL
	ACKNOWLEDGEMENT OF GUESTS	CHAIRPERSON YOUTHAN
	PURPOSE OF GATHERING	CHAIRPERSON
	PRESENTATION	TREASURY
	DISCUSSION	ALL
	DRAFT ANNUAL REPORT	ALL
	DISCUSSIONS & WAY FORWARD	ALL
	LUNCH	ALL
	DRAFT QUESTIONS	LEGISLATURE
	DISCUSSIONS & WAY FORWARD	ALL
	VOTE OF THANKS	CLLR MAMAFA
	ANNOUNCEMENT	CLLR MAKHURA
	CLOSURE	CHAIRPESON



MPAC MEETING (DRAFT ANNUAL REPORT)

ATTENDANCE REGISTER

DATE : 28th February 2019

TIME : OSHOO

VENUE : MPAC DEFICE

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NAME S SURNAME	7.557	Markey Washers Miller Miller Theory	MURMELE N.E.	THEST THEST PRICES DAY	Not	



MPAC MEETING (DRAFT ANNUAL REPORT)

ATTENDANCE REGISTER

DATE : 28th February 2019

TIME : USHOO

VENUE : MPAC DEFICE

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DESIGNATION	Michael Strain Charles Corchioce Or On Or	
NAME B SURNAME	Millar Manual Mark	



MPAC MEETING

DATE

: 19 FEBRUARY 2019

TIME

: 11H00

VENUE : MPAC OFFICE

NO.	ITEM	RESPONSIBLE PERSON
01	OPENING	CLLR
02	WELCOME	CHAIRPERSON
03	ROLL-CALL & APOLOGIES	ALL
04	AGENDA CONFIRMATION	ALL
05	PURPOSE OF THE MEETING	CHAIRPERSON
06	MINUTES OF PREVIOUS MEETING	COORDINATOR
06	BUSINESS OF THE DAY	ALL
	6.1. DRAFT ANNUAL REPORT 6.2. COUNCIL REFFERAL 6.3. PROJECTS VISITS 6.3. NANCEFIELD Ext 4 PAVED ROAD 6.4. PUBLIC PARTICIPATION 6.5. PUBLIC HEARING 6.6.	
07	DATE OF NEXT MEETING	All
80	VOTE OF THANKS	CLLR
09	ANNOUNCEMENT	CLLR
10	CLOSURE	CHAIRPESON



MPAC MEETING

ATTENDANCE REGISTER

: 19TH FEBRUARY 2019 BATE

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: MPAC OFFICE YENGE

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CELL NUMBER E-MAIL ADDRESS	J. G83 247 87843		70		• • • •	
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NAME & SURNAME	5 111 64 61	JA 644111 OF	NOW TH			

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Tenders / Vacancies

RE-ADVERTISEMENT TRADESMAN AED

Conservation Gardens and Tourism Brussen

(Contract until 34 March 2011) Thehovandou Setzmical Garden

SANBI offers an all-likelusive annual salary package of B \$12.272.13 (Salary Bevel C1) (Reference Number – GT HO/1019/001) Limpopa

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THULAMELA MUNICIPALITY

REQUEST FOR PROPOSAL

Private Bag X5086 "horqyandau 0950

To advertise

your

Vacancy

or Tenders.

this page,

contact

George or

Zander at

Tel:

015 516 4996

or Fax: 015 516 2303

Umpapa Provises Tei (015) 962 7500 Fax: (015) 962 4030 (015) 982 5328

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his wested somete providers will be executed to submit the cruest will him lodgering computatory requirements

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Company registration documents $\{\alpha\in {\mathbb C}(K)$

Proof of registration on \$80.

Freel of numbball lates to bloom or municipal service charges away by the profession call of its directors. and an arrivable from their 2 manage (The proof of municipal rules and takes of municipal survice charges to be addressed thus: his he observable three (3) months from the dusing document the bid.

Proxided in unboratio with relevant association for Trave Agents.

Distronalityla i Successful westulled projects within the besit 5 years with Glen contract details and contract valuns (attach appointment lebels or efficial princhase cresis.)

NB: Service providers must support their Certified BBBSE verification certificate from verification agency accredited by South African Accreditation System only (SANAS) or seem afficiavit

Fundianalty will be stored cull of VOWs and ordinars who some loss than 60% will not be consumered for lighter evaluation. Till following to the functionality sprinding

JESCRIPTACK	FOINTS ALLOCATED
refevent Experience with priest content content and volume	Vax - 40 Foreis
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Proof of Membership with ASAFA	Wax = 30 Points
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Sealed bid Goownen's must be submitted in enveloped by the Indicating "BID NUMBER AND DESCRIP-100M" on the outside and must reach the interruptine by depositing 4 min the citical DM Farvini the troof or the many entrance to the Over Control by the later share 1 (00 on 29 March 2019, A1 Sign reserved will be coeffecting block in the Municipativ's Board Form, Give Osthe, CM Agover Building, The Loyandra.

The Municipality is not bound to accept the lowest or any Bit and reserves thin right to accept any pail of a Did. But: most remain valid for a behold of mnoty (BU) days after disting gate of the submissions majors

<u>Bide</u> ettipi) are late, incomp<u>ilate unespaed</u> comple<u>ted by perell, sent by telegraph, facelit</u>ale, plentrons iggily (Fax) or E-mail 830, without the consolisors requirements will be disqualified.

WALULEKE HE MOINACIPAL MANAGER Thirkmete Monichality См в Селте Okt Agreen Burtaing Tightmanden 9980

ARPLICATION FOR RECTIFICATION IN FERMS OF SECTION 246 OF THE IVATIONAL CHYRONY/FINTAL MANAGEMENT ACTIVACTING 107 OF 1958), AN AFAENDED FOR THE UNLAWITUD COMMINICIMENT OF A LISTED ACTIVITY SANYARKS MANAGEMENT OFFICES, FARM HAMILION ALL MAPUNGURWE NATIONAL PARK, UMPORO PROVINCE

ductive autheren, ig sem mitterms of Jector 248 of the Nemonal Enumeratural Management Andityas (sem no 1975 of 1989) filt blakk, or amenak divind Seuts Admain Rational Parks, sex schmidted and politice of both Andrea Pogardment of the Environmental Alban, by contraction of the unbask (journameter ent of a setuc activity assertation with the continuous of new Management (fifther or Hamilton) Staff Chapter.

<u>Querriphon of Unique tal Aghaga.</u> The amontaines works that are the subject of this applicable dark conducted. In April 2016, in sommary, the constitution which we interrup of oppositionable a BECON of independent spectation to independent spectation to independent spectation to independent spectations are with 10 comprised dark and other conductions region graines with 10 comprised dark and conducting an extension graines with 10 comprised dark and conducting the conductions.

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<u>Nobject Property if Locality</u>. Farm Hamilton (C.) Familton Staff VIII-ge, Mybung Joac National Fank, Musina Local Municipality. I in union Province

invision to Participate: Should wan with to be registered when one ested and Alleged Party (SAP), at common on the access mentioned project and application propers please obtains when which would notice the entire exhibit state of the matter, in which yet the context person and calculation, as feed while flags to be accessed as the context person and calculation, as feed while flags to be accessed as the context person and calculation. 22 MARCH 2019

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Phone, 352 971 9956 Favilier NIIN 4212

Email pyrterjäyteligy a<u>yda</u>y



MAKHADO LOCAL MUNICIPALITY

Tel: (015) 515 2000 Fax: (015) 516 1195 Frivate Bag X2596 Maxhade 0920

DRAFT ANNUAL REPORT: 2017/18 FINANCIAL YEAR

Notice is limitely given interior of Section 127 of the Livid Government Municipal There is Municipation. Act (VFMA) 25:30 mail Mandrest Local Municipally Publishme 271 of Cloral Annual Preport in the Government of the Mild The report is sharkpose to all table extent princip theoretic update, to give in regord and collection of the movement of the underty the depotence of the good to potential the extent of the extenses of the mandrest year of the performance in space delivery, and profession before the extenses of the mandrest year of the performance in space delivery, and budget implementation as well as to ground appropriate by the budget or mainty or second like 2010 and performance.

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Enduries must be parecled to K Sigith & NEshikas \$1015 at 6,3115 or 615 at 9,3041, This complete Dath Annual Region to Blads Selette of the Vising Hypowetiste at www.nakhabigav.re. Competer Suddew comments as Wednesday, 06 March 2/19 at 14600 Comments not the invalid page of a Utoniced Sersion of The Interest Group Regional Test Indian Property of the Regional Comments and the Annual Regional Comments and Comme Alternatrators hated above

89 Krogn Straet LOUIS TRICHARDS httica htt.23 or 2019

NAS BEITERBURENGWA MUNICIPAL MANAGES



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MUSINA LOCAL MUNICIPALITY

PUBLIC NOTICE REGARDING THE 201/2018 ANNUAL REPORTS

If eccordance with sixthon $\Omega^{2}(t)$ (s,t) S(t) of the Local Covernment Workpel Ensage Venezyeren) Art Number 56 of 2003 read with section 21A of the topic Government Workings Systemy Act the Accounting Officer hereby makes such that are lighted Musine Lote! Municipality's Actual Report for the year excell 0.04 ma 2018 and nation the local community to subsatingness in connection with $A_{ij} \lambda h \gg 18$ and all itori. (eke note that copyector the 701-72016 Annual Recordare available by periodicuming effica hours (C7)(10 'v 16100) at no following municipal service points.

Nusra Chary (Civin Centre) Nanctier Number 10124 Magnass Hissony Centre Adam Satellite Office Vocan Satelite Office Harjan Strokke Office

Skoonales Salahte Oliino

In selftion tile Annual Hepoti elevalacie at webste www.mugra.ggv.za

Witten representations on the 2017/2016 Annual Regult must be substitled to one of the above survice confidence. at the office of the Municipal Munager by reliable Part Fidex, 1959 Maio 10019 (6.1989)

Note more first subsequent to processing at the annual export by the Managet Public Accords Constitles council within accordance, with worken 198 of the Local Government Manufact Finance Management Acc frunder 50 ol 2003 sciega an eversioni report on the 2017/2019 annual report on or belone the (c. Agrich 2014 and make public is a cycles yill upon, with 17 days as per section 120(2) of the lineal Government Managori Новоря Маладел vict Api

For enquiries please contact Mx Hkacimong as telephone or fax or e-mail or post;

Tet:015 - 534 6100

Smail : ekeler € musina.yay za

Fax: 015 534 2513 Post: Private Barg X511, MUSINA, 0900

Fasi 096 51 / 0045 Hrvste Bag X611 , Mics4ne, 0900

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& Telliwarammbi Чичісіра Маладе



Postal Address:

Musine Local Manicipality Private Bag X819 Musina 0900

Physical Address:

Il irwin Street Мизопа 0900

Information Center

1075) 534 6100 , anto dimusinal govizawww.musine.gay.ca

ENQUISIES SPEAKING

NKSUE NKADIMENO

ASPERENCE NO

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2017/2018 ANNUAL REPORT SATELLITE SUBMISSION

NAME & SURNAME	SATELLITE OFFICE	CONTACTS	SIGNATURE
MEITHER HILL BUNGER	MAIOLE OFFICE	0796796547	Millour
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Jane Saidi	Skoonplaas	0762982260	Dordi
•	LANCEFIELD OFFICE	İ	- <i>f</i>
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MAKHADU IMPAICIPATION SUBMISSION OF SHI APPLICATION YOR LINAVE AT MAESANI VILLAGI IN TERMS OF SECTION MUNICIPALITY APATA: PLANNING I AND DEVELOPMENT MANAGENENT BY LAW. 2016.

re apply Project concerns numicer 2017/18020334() new indiced u SAVE APPLICATION (CENTS all section 75 of it o Makinda Manegali. Spatial Plaching Lusted Ownerpment and Card with management By 144, 2015 for recepting of an existing business (pay arangel in stand rumba 57)7 A Mastan Vilago her provinced participation Helia the construction of HEMM moosuring JON) - / medention die fend Kicama 223 15 of Meeten allage within Makeado social Was repeaty of Means for report of the u to contributes are as Milan 23 / 11 (01) South and as 39,9,5% Bast Trie proposed sits is recently with a high ga essidential area The Observation datument, vai: Cf3574Fun ere aveileber for inspection withwarding office of the Mannings Manager Mathodic Livin Monopality halpsonship 50 nest Anviet judges of representation partaining In the above application must be supmoted in writing to the Municipal Cherwiter "Mashago Municipality auting the office bond bord \$500 1515.0 Address of the Applicant THE FLANIES THE C M2842000 0930 TEL.C71 (30 %)05 (08 C87 588 + 14e SMAIL adia harmaga Nahaa waliki (A) TAUTOMAĞ BIRAT IDIN MASIPALA (VA MAKHADO) APPROPRIATE AZARYIDA AHUMBELO VATI FHATA DISAVE KHA TSHITENISI

INHA NGMBORG VA

Management Act, withte held as hillback

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Withhesday NS March 2019

Protey, 22 March 2019

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Ngwelericise Now Community Hall

FUBLIC INCET CIPATION

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Fext 096 317 0042

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Manager (softrein rays Viewicke Zwinodombozka

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MUSINA LOCAL MUNICIPALITY

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

PUBLIC PARTICIPATION AND HEARING ON THE

2017/2018 ANNUAL REPORT

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NOTICE OF ENVIRONMENTAL IMPACT ASSESSMENT PROCESS

Notice is librarry given in forms of the Naponal Challes winter Management Act (Action 107 of 1939) Government Nutric 1962 (Environmental inject Assessment Regulations of A Foundty 2014, Stocker 41, as emerded on 7 April 2017

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Activity & Locality:

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The Environmental application (SA) for the above dangerous proop yet be adomitted in The National Department of Environmental Affairs (DEA) site. It elicits' public consultation

Municipality - Makhado Local Atunio pality

Propurent Consultants

Department of Health AGES Tuncopolity) Lib IPC Bux 2690, FOLOKWANE ICTOL Tidoptions (145-281) 1877 [Tex. (1/January)

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to order to ensure that you are identified as an interested airconditional posts (IAAF) CNLY in terms of environmental concerns regarding the above-montioned processes. Decomposition Astumente, aborració information and interest to the contact denson grant above before or on 8 April

NO JOBS AVAILABLE

MAKHADO LOCAL MUNICIPALITY



NOTICE: APPLICATION FOR LGSETA FUNDED BURSARY

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Completed Makhedo Municipality: Darsiny Application Hyro

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- The application lenth can be obtained from Makhano Civic Centre (Office Number A002- HF Offices and Office Number Du24, Wart Colmodors, and any Regional Offices Suphias, Dizmon and Waterval.
- The application form will be existable from 21 Ward, 2013 1 GRFTA will pey to the musicians of BSC 000.00 per regreer subject to the submission of all mourze documents and against a person

Alt applications must be submitted in the Registry Office so the Martiade Civic Denne any must directed on ne Yurkopa Manoger, Makinda Manogaliyi Prvate Bagix 2995, LOJJIS TPICI (API)), 1920

The Blaskig time and balle is not later than 16400 or or before 18 March 2019, Shopic you no inequise any espance from the tradhado Municipality by the 25th Moral, 2019, plotae consider your (application (insigntreatul.

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Publication Date, 61 March 2019 Closing Dale: 15 Merch 2019 at 16500

Af importes must be anected to Mr Tshirki Meisstandon at one or the following numbers (1961) 3130

Ref 40, 5553 & 5/4/2

MUNICIPAL MANAGER

Private Sag X611 Messinal (1900) Notice (suider 127,2019), 10 TM FallyWarrainish Municipal Nanager

Notice No. 45 (2018) MR NEISHIWHENGWA



MUSINA LOCAL MUNICIPALITY

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE PUBLIC PARTICIPATION AND HEARING ON THE 2017/2018 ANNUAL REPORT

Notice is hereby given that a public participation and hearing on the Musina Local Municipality 2017/2018 Annual Report, as convened in terms of Section 129(4) (a) and Section 130(1) of the Municipal Finance Management Act, will be held as follows:

PUBLIC PARTICIPATION:

Date: Wednesday, 13 March 2019

Venue: Ngwelemotse New Community Hall

Time: 10h00

PUBLIC HEARING:

Date: Friday, 22 March 2019

Venue: Ngwelemofse New Community Hall

Time: 10h00

Stakeholders and members of the public are invited to attend.

Tel: 015 - 534 6100 Fax: 086 517 0049

TN TSHIWANAMMBI Municipal Manager

Private Bag X611 MUSINA 0900

Notice number 12 2018/19



MUSINA LOCAL MUNICIPALITY

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE PUBLIC PARTICIPATION AND HEARING ON THE 2017/2018 ANNUAL REPORT

Notice is hereby given that a public participation and hearing on the Musina local Municipality 2017/2018 Annual Report, as convened in terms of Section 129(4) (a) and Section 130(1) of the Municipal Finance Management Act, will be held as follows:

IBMMANAMMBI

Municipal Manager

PUBLIC PARTICIPATION:

Date: Venue:

Friday, 22 March 2019 Old Community Hall

Time:

10h00

PUBLIC HEARING:

Dale:

Friday, 26 March 2019 Madimbo Thusong Centre

Venue: Time:

10h00

Stakeholders and members of the public are invited to attend.

Tea

015 - 534 6100

Fax: 086 517 0049

Private Bag X611

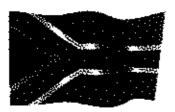
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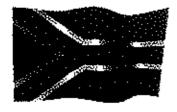
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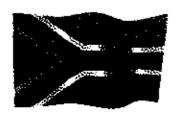


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Setjhaba sa South Afrika - South Afrika,



Uit die blou van onse hemel, Uit die diepte van ons see, Oor ons ewige gebergtes, Waar die kranse antwoord gee.



Sounds the call to come together, And united we shall stand, Let us live and strive for freedom, In South Africa our land.

www.musina.gov.za (015) 534 6100

MUNICIPAL PUBLIC ACCOUNTS

COMMITTEE



2019
PUBLIC HEARING ON 2017/18
ANNUAL REPORT
26 MARCH 2019

PROGRAMME

Venue: Madimbo Thusong Centre

Date: 26 March 2019

Time: 10 H00

Government's five priority areas:

- Creation of decent work and sustainable livelihood
- 2. Education
- Health
- Rural development, Food
 Second and Land Rations
- Tre tipe common en en en el Gamenta

PUBLIC HEARING
ON 2017/18
ANNUAL REPORT

26/MARCH/2019



PROGRAMME

Programme Director: CUr. Philemon Nare

1. Opening: National Anthem:

2. Welcome Remarks: Chief -Whip Cllr . Fistos Mafela

- 3. Acknowledgement: MPAC Member Cllr Edward Mamafa
- 4. Purpose of Session:MPAC Member Cllr Eliot Magwira
 - 5. Presentation on Annual Report 2017/2018 Financial Year: Her Worship Mayor Cllr Mihloti Muhlope

6. Input/Questions: MPAC

7 Clarity! Answers: *Her Worship Mayor* Cllr Mihloti Muhlope

7. Vote of Thanks Cllr Gilbert Netshisaulu

8. Announcements: MPAC Member Cllr Dorcus Makhura

> 9. Closure: Prayer



DATE: 26 MARCH 2019

TIME : 10H00

VENUE: MADIMBO THUSONG CENTRE

MPAC PUBLIC HEARING

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DATE: 26 MARCH 2019

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MPAC PUBLIC HEARING

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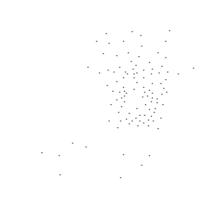
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MUSINA MPAC DRAFT ANNUAL REPORT 2017/18 QUESTIONAIRE

Questions of the Musina Municipality on the Auditor General's findings for the 2017/18 financial year

Question 1

Regression in the audit outcomes

Executing Authority, the committee noted that the municipality's audit outcomes have regressed from unqualified audit opinion with matters of emphasis in 2016/17 to qualified audit opinion in 2017/18.

a) Why did the Municipality's audit outcome regress? from unqualified audit opinion in 2016/17 to qualified audit opinion in 2017/18?

The biggest contributor to the regression was the functionality of the financial system, this functionality was affected by a number of facts,

- The financial system was implemented for the first time in that financial year.
- Change management was an issue as the change from the old system was sudden as we were unexpectedly dumped by the old system provider, and had to implement MSCOA for the first time in that financial year.
- Financial reports produced by the system could not be easily supported and the Auditor General ran out of time to audit such reports.
- b) What were the root causes of this regression?
 - 1. System generated financial reports that were not reliable
- c) What plan does the Municipality have to address this matter?
 - We have since developed an audit action plan that senior management monitors implementation on a weekly basis.
 - The Auditor General will perform an Interim audit during the month of April 2019.

Receivables and payables from none -- exchange transactions

Executing Authority, on page 113 the Auditor General (AG) was unable to obtain sufficient appropriate audit evidence for the accounts receivable from non - exchange transactions, due to the status of the accounting records. The AG was unable to determine whether any adjustment was necessary to accounts payables from non - exchange transactions in the financial statements.

On page 115, the municipality did not have adequate systems of internal control for the recording of all transactions and events and for reconciliation of these transactions and events to the financial statements.

On page 116, material impairments from non - exchange transactions were recognized as a result of irrecoverable trade receivables.

On page 122, the AG reports that an effective system of internal control for debtors and revenue was not in place, as required by section 64(2) (f) of the MFMA. Interest was not charged on all accounts in arrears, as required by section 64(2) (g) of the MFMA. Short-term debt was incurred without a resolution of the municipal council approving the debt agreement, in contravention of section 45(2)(a) of the MFMA. Short-term debt was not repaid within the financial year, as required by section 45(4) of the MFMA.

Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA (Recurring matter from 2016/17 financial year).

- a) Why did the Municipality fall to update the accounts receivable and accounts payables?
 - This category of receivable/payable from non-exchange transaction relate to water related transactions between musina and Vhembe district.
 - The auditor general could not confirm balances presented by us with those presented by the district

- b) Why did the Municipality fail to provide an adequate system of internal control for the accounts receivable and payables? We have provided all water related balances to the district before submission of financial statements, it will be very difficult for us to manage internal control systems of the district to ensure that they present what we have submitted to them.
- c) What steps did the Municipality take to recover the trade receivables?
 - Like it was indicated in 1 above, these are transactions between musina and Vhembe which are called related party transactions, recoverability of such may not be dealt with the same way as that of a normal debtor. There is an amount that we owe Vhembe for the revenue received on their behalf, and an amount that Vhembe owes us for payments made on their behalf.
- d) Why was interest not charged on all accounts in arrears? The municipality could not levy rates and taxes (billing) in time during the first half of the financial year, updates on payments on the system were also affected, as a result, it could not be reliably confirmed that any consumer account is in arrears at the time of charging interest.
- e) Does the Municipality have a policy on receivables and payables?
 Yes
- f) What plan did the Municipality put in place to correct this matter? We are up to date with billing and payments are updated immediately, and we are able to charge interest were accounts are in arrears.
- g) Is documentation now available for audit?
 Yes, documentation will be available for the interim audit.
- h) Why were Auditor General's recommendations from prior year not implemented?
 - Most of those that were not implemented are those that require financial resources e.g. payment of creditors within 30 days, development of infrastructure maintenance plan.

- Where there any consequences for officials who did not exercise their duties.
 - We did not find any official to have been negligent in performing their duties.
- j) What are the challenges with record keeping system? Other than a few instances of misplaced documents, we do not have general records keeping challenges.
- k) Please provide council resolution, approval minutes, agenda and attendance register of credit card.
 Please find attached.

Value Added Tax

Executing Authority, on page 114, the AG was unable to obtain sufficient appropriate audit evidence that Value Added Tax (VAT) for the current year had been properly accounted for, due to the status of the accounting records. AG was unable to confirm the Value Added Tax by alternative means as supporting evidence of the amount presented in the financial statements could not be provided.

- a) Why did the Municipality fail to provide supporting evidence in the financial statements for VAT?
 - We did provide supporting evidence for this item, the finding related to confirmation of VAT on water related transactions as indicated in question 2(a,b,and c)
- b) What impact did the non-disclosure of VAT have an impact on revenue collection in the Municipality?
 - A VAT receivable was disclosed on our financial statements, there was no impact on revenue collection.
- c) What plan did the Municipality put in place to address this matter? The auditors will audit this area during the interim audit in April 2019

Material uncertainty relating to going concern

Executing Authority, on page 115, the municipality incurred a net loss of **R65 461 261** during the year ended 30 June 2018, and as of that date the municipality's current liabilities exceeded its current asset by **R214 101 735**. *Recurring matter from 2016/17 financial year.*

(a) Why is the municipality continuously failing to put measures in place to ensure that current liabilities do not exceed the current assets?

The municipality has put the following measures in place:

- The payment arrangement with ESKOM
- 2. The payment arrangement with department of transport
- 3. The financial recovery plan
- 4. The revenue enhancement strategy
- 5. The simplified revenue plan
- (b) What cost containment measures did the municipality put in place to correct this anomaly?
 - 1. Reductions of overtime costs
 - 2. Reduction on s&t costs
 - 3. Cutting on operational programs and projects
 - 4. Reduction of catering for municipal events
- (c) Provide evidence regarding the cost containment measures implemented.

Find attached

Material impairments – accounts receivables

As disclosed in notes 3 and 4 to the financial statements, material impairments amounting to R8 273 186 (2016/17: R4 348 850) for exchange transactions and R23 511 239 (2016/17: 24 412 227) for non - exchange transactions were raised as a result of irrecoverable trade receivables.

Questions:

1. What were the circumstances for the irrecoverable debts?

This assessment is based on the payment patten of individual debtors over the years (current financial year included)

2. Were the write-offs done in compliance with the applicable municipal policy?

Yes

3. Did some of the irrecoverable debts relate to indigents? If so, what measures are in place to verify and validate indigent information to ensure integrity of information in the indigent register?

Yes, they did, Indigent reviews are formally done every year, and credit control section will also verify the status during the year when performing their credit control duties.

4. What is the cost of measures taken to recover the debts before it was written off?

Debts that are ultimately sent to council as to be written off are those of deceased consumers, if a consumer is still alive, credit control measures are implemented to recover as much as possible.

- 5. Please explain the current debt collection process/system in the municipality?
 - For current account, there is a due date set every month
 - For arrear accounts, a notice is sent to the account holder to rectify the account within 7 days after which a works order to disconnect will be issued on conventional meters. Pre-paid meters are disconnected immediately.
 - If there is continued non-payment, the account will be assessed for handing over to our lawyers.

6. What corrective measures are taken to collect debt owing to the municipality?

Same as 5 above

Question 5

Restatement of corresponding figures and consequence management on unwanted expenditures

Executing authority, on page 116, the corresponding figures for 30 June 2017 have been restated as a result of errors in the financial statements of the municipality at, and for the year ended, 30 June 2018.

On page 121, the Municipality failed to take reasonable steps to prevent irregular expenditure amounting to **R21 734 708** and fruitless and wasteful expenditure amounting to **R2 948 074**, in contravention of section 62(1)(d) of the MFMA.

On page 122, Unauthorized, irregular and fruitless and wasteful expenditure incurred by the Municipality were not investigated to determine if any person is liable for the expenditure, as required by section 32 (2) (b) of the MFMA.

- (a) Why did the municipality allow corresponding figures to be restated owing to an error discovered in the financial statements of the municipality for the financial year ended 30 June 2017?
 - These are misstatements that are identified after the audit is concluded that we correct during the next financial year, these are audited by the auditors during the next audit.
- (b) Why did the Accounting Authority allow the municipality to incur Irregular, and Fruitless and Wasteful Expenditures?
 - The municipality did not incur any new irregular expenditure during the year under review, and the accounting officer was not negligent in allowing fruitless and wasteful expenditure as the cash flow position of the municipality did not allow us to avoid such expenditure.

- (c) Why did the Municipality fail to investigate all the unwanted expenditures incurred?
 - All the unwanted expenditures were reported to council in time and council referred them to MPAC for investigation
- (d) Provide a breakdown of the irregular and fruitless expenditures.

Irregular expenditure

R21 734 708

Fruitless and wasteful expenditure

R 2 948 074

- (e) Who are the responsible officials for the above anomaly?

 There is no official who was directly responsible as it was incurred due to cash flow constraints (Fruitless expenditure) and shortage of qualifying officials in bid committees (Irregular expenditure)
- (f) Provide a comprehensive plan to deal with the unwanted expenditures for the year under review and to prevent a recurrence in future. The only remaining unwanted expenditure is fruitless and wasteful expenditure which we are trying to prevent recurrence by improving our cash flow position through all measures in 4 (a)
- (g) What plans has the Accounting Officer put in place to ensure that the internal controls in the municipality is improved to ensure in-year detection of UIFW?
 - We already have a process in place to detect UIFW, and report to council and other stakeholders.
- (h) What measures have been taken to recover the expenditure? As management, we have found that we can not recover the unwanted expenditure as it can not be directly linked to incompetence or negligence of any official.
- (i) Where the necessary disclosures made to the Mayor, Provincial Treasury, and Auditor General on discovery of these expenditure in terms of section 32 (4) of the MFMA.
 - Disclosure for the 2017/18 expenditure were not made to other stakeholders except for the mayor, We have in the 2018/19 financial year put a process in place to report to other stakeholder.

Achievement of planned targets

Executing authority, on pages 118 to 120, the AG was unable to obtain sufficient audit evidence to support the reported achievement of indicators due to a lack of technical indicator descriptions and proper performance management systems and processes that predetermined how the achievement would be measured, monitored and reported.

a) Why did the Municipality fail to provide the necessary audit evidence during the audit process?

- (i) The evidence provided by business units at times was not consistent with the expected evidence rendering such evidence as un-auditable.
- (ii) The various implementing units did not at all times maintain proper records consistent with the technical description specified means of verification.
- (iii) Going forward the technical description will be reviewed to ensure that means of verification are auditable and records required is within the various departments operating procedures and standards.
- (iv) Further internal audit will be given an opportunity to review means of verification for completeness and relevance.

b) Which targets did the Municipality fail to achieve?

Indicator	Target	Actual	Variance	Reason for	Causes	Measures to
				Variance		{mprove
	: ! !	1				Performance
Number of Speed	4	2	2	The project /	The available	The programme has
humps	1		1	programme was	funds and	been carried forward
Constructed			1	envisaged to be	material could	for implementation
į				funded from own	only permit for	and completion in
				revenue source	completion of 2 of	subsequent financial
				based on estimated	the targeted	years
				collection rate. The	speed humps.	
		!		financial	i]	
	į	:		commitments of the		
1		:		municipality required	•	
1		;		re-prioritization		
				regarding funding of		
1				programmes and		
				resources where		
				l channel mainly		
		<u> </u>	ļ	towards service		

	:			delivery orientated		
i	į			: : programmes		
Routine	1500m2	1125m2	375m2	The project /	The available	The programme has
Maintenance to		j		programme was	funds and	been carried forward
Surfaced Roads				envisaged to be	material could	for implementation
		. 1		i funded from own	onty permit for	and completion in
				reveกนอ source	completion of	subsequent financial
				; } based on estimated	original scope of	years. Roads
				collection rate. The	work. The	resurfacing
	: :	: !		 financia	: changing	programmes have
	{ !			commitments of the	weather patterns	been incorporated in
				municipality required	like heavy	the Social Labour
				re-prioritization	rainfall, capacity	Plans entered into
<u>L</u>			· ·	regarding funding of	of the stormwater	with the mines to
I	i 1			programmes and	drainage impacts	fasten the pace of
]		resources where	on the lifespan	repairing and
<u>:</u>		<u> </u>		channel mainly	and maintenance	developing roads.
<u>:</u> 				towards service	requirements	arraioping reads:
				delivery orientated	- oquitamento)
ļ				programmes	ļ	
Number of Multi-	1	0	1	The project is a	The progress on	MIG allocations are
Purpase		: :		multiyear project	the project was	been aligned to cater
Constructed in	İ		·	implemented in	hampered by the	far completion at the
Nancefield			:	phases until the	i discovery of	scope of work for the
		ļ .	}	project can be	ground	project
				completed.	contaminations	}
ļ					that had to be	
1		1			treated before	
	<u>;</u>		į		the project could	1
	İ	<u>:</u>		:	proceed as	
		j			planned	
			Į		imposing	
		!	į		additional scope	İ
1		}		!	and funding for	
		ļ !		i	the project	
Construction of	1	 	1	The project was	+	The matter has been
sports ground in				interdicted and		·
Muswodi village		!		stopped from		l
	!	:		implementation	became a subject	
	Ì		İ	pending finilisation of	1	
<u> </u>		.l	·	ponding minadion of		j sovenimont for :

boundary disputes boundary dispute and a high court Consultations a order issued to ongoing to try a stop resolve the matter. Internal audit 9 8 1 The scope of work assigned to the unit under staffed and employee has been could not allow reliant on 2 appointed increasing adequate time to officials and an the capacity to cover the scope given the human capital allocations to the unit the unit the unit the unit the unit cover the project of the unit the unit the capacity to cover the scope given the human capital allocations to the unit the unit the unit the capacity to cover the scope given the human capital allocations to the unit th	1		T		resolution of	T	T
and a high court consultations a corder issued to stop resolve the matter. Internal audit 9 8 1 The scope of work: The unit was performance was recommended function of the newsletters Production of the 4 0 4 The project / The budget performance was recommended funded from own projected subsequent years.		ļ		İ	1	1 -	
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pending dispute resolution Internal audit 9 8 1 The scope of work assigned to the unit under staffed and could not allow reliant on 2 appointed increasing adequate time to officials and an the capacity to cover the scope given the human capital allocations to the unit Production of the 4 0 4 The project / The budget programme was performance was recommended envisaged to be grundled from own projected subsequent years.		Į				l .	resolve the matter.
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adequate time to officials and an the capacity to capital allocations to the unit Production of the 4 0 4 The project / The budget The programme was newsletters Programme was performance was recommended envisaged to be such that implementation funded from own projected subsequent years.	i !	!	ļ		assigned to the unit	under staffed and	employee has been
cover the scope intern cover the determine given the human scope Production of the 4 0 4 The project / The budget The programme was performance was recommended envisaged to be such that implementation funded from own projected subsequent year.		: İ		1	could not allow	reliant on 2	appointed increasing
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capital allocations to the unit Production of the 4 0 4 The project / The budget The programme was newsletters programme was performance was recommended envisaged to be such that implementation funded from own projected subsequent year.					cover the scope	intern	cover the determined
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envisaged to be such that implementation funded from own projected subsequent year	newsletters				programme was	_	-
funded from own projected subsequent yea		<u> </u>	-		envisaged to be	1	
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collection rate. The impacting on the stabilized.				·			
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re-prioritization programme.					•	programme.	
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channel mainly	:		<u>:</u> :		,		
towards service							
delivery orientated							<u> </u>
Training on Local 1 0 1 The programmes	Training on Local		<u>~</u>	 			
Labour forums	-	1		1			The programme will
i suspended when was to be be re-introduce	capour formits				·	was to be	be re-introduced
	i					· 1	once SALGA funding
instruction that the SALGA and commitment ha					instruction that the	SALGA and	commitment has
programme will no suspended due been secured.	I			l .	programme will no	suspended due	been secured.
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			Į	even labour	:	
			;	representation due	1	
ļ				to the fact that	1 ~	İ
<i>:</i>				organized labour		
j			İ	must cater for its own	:	
	;			capacitation for		
				bargaining structures		
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Number of fire exit	1		-··- <u>-</u>	+- <u>-</u>	<u>}</u> 	
plan, alarm and	ļ		i ')	~30gV!	
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purchased				formation to a	1	implementation in
	į	ļ		funded from own	[,	subsequent years
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	į			collection rate. The	1 . 2	stabilized.
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i	-			municipality required	afford the	ļ
			٠.	re-prioritization	programme.	ĺ
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}			٠.	programmes and	ĺ	
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				! towards service :		
				delivery orientated		
	-			programmes		
Number of	304	135	169	The project /	The budget	
protective clothing		:		programme was	performance was	Currently the number
Purchased			i	envisaged to be	_	of items offered as
<u> </u>	!	.		funded from own		protective clothing
		1			projected	has been scafed
		į		based on estimated	revenue was not	down to minimum
]	j		realized	necessities. The
į	:	ļ		collection rate. The	impacting on the	frequency of supply
j				financial	municipality's	has also been
			!	commitments of the	ability to fund and	extended to cut on
ļ	Į		į	municipality required re-prioritization	afford the	expenditure with due
	i		I		programme.	regard to a safe

l'			<u>-</u>				
ļ				}	regarding funding of		working environment
ĺ			!	i	programmes and		
			İ		resources where		
i i				}	channel mainly	<u> </u>	; ;
ĺ			1		towards service		
			i		delivery orientated		
					programmes.		
Vending p	oints	2	0	2	The project /	The budget	The programme was
EXT 6 8	k 7			İ	programme was		recommended
Rardware	and		İ		envisaged to be	such that	
VPN link				1	funded from own		
	j			:	revenue source	' ' ' ' ' ' '	subsequent years
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İ	Į			 	financial	' 5	stabilized,
	}			}		municipality's	
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	j]			regarding funding of		
	ĺ		i		programmes and		
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					channel mainty		
	- }	1	!		towards service		
	i	į			delivery orientated		į
				·:	programmes		
Number	of	1	0	†	The project /	The budget	The programme was
customer		ļ			programme was	performance was	recommended
helpdesk	ì	}			envisaged to be	such that	implementation in
established			i		funded from own	projected	subsequent years
		İ			revenue source	revenue was not	
					based on estimated	realized	position has
	}	1	}	1	collection rate. The	impacting on the	stabilized.
	i		:		financial	municipality's	stabilizett.
		ĺ	j		commitments of the	ability to fund and	
					municipality required		
	ļ	ļ	ļ	.	re-prioritization) :
	÷	1	i	į	regarding funding of	programme.	
		i	j			į	
			ļ	}	programmes and		!
	}		ļ	1	resources where		į
· -		··· <u> </u>		. <u> </u>	channel mainly		

	İ	1		towards service		-1
	ļ			delivery orientated	•	!
	i		ĺ	programmes		İ
Number of VOIP	1	· i o	+		The budget	
and Network	!		}	, , , ,		The programme was
infrastructure		j I		i .	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	recommended
Installed				envisaged to be	l and	implementation in
	:	ļ	İ	funded from own	projected	subsequent years
: 		İ		revenue source		when the financial
			{	based on estimated		position has
		!		collection rate. The	impacting on the	stabilized.
			-	financial	municipality's	
				commitments of the		
į.		İ		municipality required	, many to raina and	
- •			Į	re-prioritization	programme.	<i>:</i>
}		!	1	regarding funding of	_	
j				j) 	
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		!		resources where		
İ				channel mainly		
		1	}	towards service		
;		į		delivery orientated		
Electronic	·· ·· ·· ·	·:		programmes	j	ļ
Performance :	1	a	1	The project /	The budget	The programme was
· · · · · · · · · · · · · · · · · · ·		İ		programme was	performance was	recommended
management			1	envisaged to be	such that	
System			<i>)</i>	funded from own	projected	implementation in
		j		revenue source		subsequent years
·				based on estimated	revenue was not	when the financial
					realized	position has
				collection rate. The	impacting on the	stabilized.
i				financial i	municipality's	
	:		; }	commitments of the	ability to fund and	İ
				municipality required	afford the	ļ
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İ	ļ			regarding funding of	į	
ļ	į			programmes and		
			ļ	resources where	!	į
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ļ	ĺ			towards service		:
:			!	delivery orientated		
i			İ	programmes	j	
Number of ICT		<u></u>			<u> </u>	,
		Ŭ,	1 1 2	The project / i	The budget!	The programme was

Hardware and Software supplied	!	ļ	ĺ	programme was	s performance was	recommended
Sourvare schoued	ĺ	ĺ	ļ	envisaged to be	such that	
,	į		İ	funded from own	projected	subsequent yea
j	l	Ì		revenue source	revenue was not	· · · · · · · · · · · · · · · · · · ·
ļ	1	!		based on estimated		position ha
j	I		ì	collection rate. The	impacting on the	1.
ļ	;	 		financial	municipality's	maintenance work
i			 	commitments of the		
}		i i		municipality required		1
į			} 	re-prioritization	programme.	existing
ļ		į I		regarding funding of	_	infrastructure
			!	programmes and		imastructure
}		1		resources where	ļ	
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		†	ĺ	delivery orientated		ĺ
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Number of	1		1	The project /	The budget	
Biometric systems			I	programme was		\$
in Municipal		1 1	i i	envisaged to be	performance was !	
Offices		i		funded from own	1	implementation i
		1	!	1 1	projected	subsequent year
ļ		1	!	based on estimated	1	when the financia
	!	}	. : :	collection rate. The	l	position ha
}	!			1. W.C	1	stabilized.
	1	1	.!	logaria i	municipality's	
ļ	j	[!	ability fund and	
ĺ		1 . }		l i	afford the	
	}		ļ	1 1	programme.	•
i			j	regarding funding of	ļ	
	ļ	!	-	programmes and		
; i			ĺ	resources where	ļ	
	ļ	į		channel mainly		
}		,	i	towards service	Į	
	}	İ		delivery orientated	į	
umber of LED	— <u>;</u> -—-+			programmes		
trategy	· {	ĺ	1			The project is to be
eviewed	ĺ	ļ	I		service provider r	reprioritized once the
	į	j	ī	,		funds have been
		ļ		I	with a scope of s	sourced to support
i	į	i		change in the v		completion of the

			,			
				geographical space	old Musina	project based
			 - 	of the municipality as	Municipatity	covering the new
				a consequence of	configuration of 6	scope of work
				redetermination of	wards and when	
				тилісіраі	the :	
				boundaries	redetermination	
					process came	
				:	into effect the	
				· :	strategy had to	
				:	cover the entirety	
}				:	of the newly	
				; !	determined 12	
					wards which	
· .				:	required	
					additional	
					İ	
Number of SMME	4	1	3	The project /	funding	
Marketing and	·	'		, , ,	The budget	The programme was
exhibition				programme was	performance was	recommended
Coordinated and				envisaged to be	such that	implementation in
Conducted				funded from own	projected	subsequent years
Conducted				revenue source	revenue was not	when the financial
				based on estimated	realized	position has
			*	collection rate. The	impacting on the	stabitized.
				financial	municipality's	
				commitments of the	ability to fund and	
				municipality required	afford the	
' ·				re-prioritization	programme.	
				regarding funding of		
;				programmes and		
:	:			resources where		
	:			channel mainly		
				towards service		
	j			delivery orientated		
		,		programmes		
Number of	1728	1679	49	The E-natis system	Performance is	Adjust the target to
applications of				& service was	retiant on	reflect a realistic
leaners licenses] 	interrupted from time	functionality of	projection of the
assessed				to time due to	the E-natis	service need taking
				technical faults	system and any	_
				requiring	· 1	
<u> </u>			<u>!</u>		THE THE THE THE THE THE THE THE THE THE	downtime. Stockpile

			Ţ——-;——]	maintenance from	service impacts	support materia:
			İ	external sources	on ability to	
		1		(Department of	provide the	
Ì		ì		Transport) which	service	
			j	often take time to		
-		ļ		reconnect / restore	<u> </u>	
				or unavailability of		
			: 	support material		
Number of speed	96	77	19	Inconsistent	Decommission of	Acquire additional
enforcement		j }	1	availability of speed	speed machines	machines to avoid
conducted			: 	enforcement	due to	unavailability of
				machines	maintenance /	machines due to
					calibration	maintenance /
					requirements	calibration
<u> </u>					<u> </u>	requirements

c) What plan did the Municipality put in place to address this matter?

- (a) Majority of programmes were impacted on by the financial position / performance of the municipality as a result of anticipated revenue collection/performance, a need to priorities and service key municipal debts that have accumulated overtime necessitating
- (b) To this end the municipality could not afford to fund programmes and projects originally planned and approved for implementation in the financial year necessitating reprioritization taking into account the impact on service delivery.
- (c) In the table above we have provided in great details per KPI and target on specific reasons, causes and measures to improve performance.
- (d) Going forward the management and the municipality must consider adjusting the IDP priorities, strategies, indicators/targets and programmes to reflect the realistic financial capabilities of the municipality in the light of the financial position it finds itself in while cognizant of the changing need for services.
- (e) In as far as Grant based programmes the municipality must strive to fully comply with the specific conditions of the allocated grants and to ensure that appointment processes are completed early enough to allow space for timely implementation.

- (f) Each user departments will be required to and held accountable for performance of their KPI including compliance with provision of auditable portfolio of evidence.
- d) If targets were changed was it approved by council?
 - (a) Yes, targets were changed following the mid-year review of the budget and resultant adjuastments which impacted on targets as innitially approved as well as the findings and advice received during the prior year external audit process.
 - (b) An Adjusted Service Delivery and Budget Implementation Plan was tabled for council consideration and authorization/approval on the adjustments of targets,in line with Section 54 (c) and 72 of the MFMA, and for the finacial year 2017/2018 as evidenced by council resolution No. 10.7.03.2018 of a council meeting the 29 March 2018 inclusive of changes made.
 - (c) Some priorities were changed to improve on the quality of their description in view of the prior year findings, however given the fact that not all targets could not be changed at as they stemmed out of the IDP and the IDP was not amended and could only be reviewed in the successive year such changes have been incorporated in the 2018/19 and 2019/20 IDP review process

e) What were the reasons for some targets not being achieved during the year under review?

Indicator	Target	Actual	Variance	Heason for	Causes	Measures t
i				Variance	; 	Measures t Improve
Number of Speed umps Constructed	4	2	2	The project / programme was envisaged to be funded from own revenue source based on estimated collection rate. The financial commitments of the municipality required re-prioritization regarding funding of programmes and resources where channel mainly	funds and material could only permit for completion of 2 of	Performance The programme hat been carried forward for implementation and completion is

		 		T		·-··
		:		towards service		:
		İ		delivery orientated		:
				programmes		į
Routine	1500m2	†125m2	375m2	The project /	The available	The programme has
Maintenance to				programme was	funds and	been carried forward
Surfaced Roads		}		envisaged to be	material could	for implementation
				funded from own	only permit for	and completion in
				revenue source	completion of	subsequent financial
				based on estimated	original scope of	years. Roads
ļ				collection rate. The	work. The	resurfacing
Į				financial	 changing	programmes have
				 commitments of the	!	been incorporated in
				municipality required	· '	the Social Labour
				re-prioritization	rainfall, capacity	Plans entered ' 'o
				regarding funding of		with the mines to
İ				programmes and	i	fasten the pace of
				resources where	on the lifespan	
				channel mainly	and maintenance	ļ
				towards service	requirements	developing roads.
		1		delivery orientated	requirements	Í) :
				programmes		<i>!</i> : :
Number of Multi-	<u>-</u>	0 :	1	· -	 	
Purpose	·	•		The project is a multiyear project	The progress on	MIG allocations are
Constructed in				D 20 40 40 40 10 10 10 10 10 10 10 10 10 10 10 10 10	the project was	been aligned to cater
Nancefield				implemented in	hampered by the	for completion of the
(vancenelu				phases until the	discovery of	scope of work for the
				project can be	ground	project
				completed.	contaminations	
					that had to be	
					treated before	
					the project could	
	İ				proceed as	
				<u> </u> 	planned	
	}			1	imposing	
	ļ				additional scope	
					and funding for	
į					the project	!
Construction of	1	0	1	The project was	The project was	The matter has been
sports ground in		:		interdicted and	implemented at	referred to the
Muswodi village		:		stopped from	a⊓ area that later	Provincial and
				implementation		
<u>i</u>		<u> </u>		Implementation	became a subject	National

				· was _ 1 = _ er - m _ 1	1.1	
				pending finilisation of		Government for
				resolution of	authority	mediation and
-				boundary disputes	boundary dispute	possible settlement.
}					and a high court	Consultations are
					order issued to	ongoing to try and
į					stop	resolve the matter.
3		ļ i			development	
		{			pending dispute	
:					resolution	
Internal audit	9	8	1	The scope of work	The unit was	An additional fulltime
projects				assigned to the unit	under staffed and	employee has been
				wolls ton bluco	reliant on 2	appointed increasing
				adequate time to	officials and an	the capacity to can
				cover the scope	intern	cover the determined
				given the human		scope
				capital allocations to		
				the unit		
Production of the	4	0	4	The project /	The budget	The programme was
newsletters				programme was	performance was	recommended
				envisaged to be	such that	implementation in
				funded from own	projected	
		İ		revenue source	revenue was not	Subsequent years when the financial
				based on estimated	realized	
				collection rate. The	impacting on the	positioπ has stabilized.
				financial	municipality's	statilized.
				commitments of the	ability to fund and	
		·]		municipality required	afford the	
!		·]		re-prioritization	programme.	
				regarding funding of	programme.	
]		programmes and		
:				resources where		
:				channel mainly		
:				towards service		
:				:		
		İ				
Training on Local :	<u>1</u>		·	The programme was	The	71.
Labour forums	•	"	ı	The programme was	The programme	The programme will
				suspended when	was to be	be re-introduced
				SALGA issued an	facilitated by	once SALGA funding
!				instruction that the	SALGA and	commitment has
<u></u>		<u> </u>		programme will no	suspendad due	been secured.

	 					
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			!	implemented in the	determination	
				mode it was	made on who	
	 	1		previously covering	must be trained	
} 	<i>!</i> !	İ		even labour	and frequency of	
			:	representation due	: training	
			İ	to the fact that		
		ļ		organized labour		:
)	i :			must cater for its own		
İ				capacitation for		
			<u>:</u>	bargaining structures]	
				representation	<u> </u>	
Number of fire exit	1	`	 	The project /	The budget	The programme was
plan, alarm and			 	programme was	performance was	: - I
detector			{	envisaged to be	such that	recommended implementation in
purchased			<u> </u>	funded from own	projected	
]]		revenue source	'	subsequent years
] !				based on estimated	1	when the financial
				collection rate. The	}	position has
				financial	impacting on the	stabilized.
			! !	·	municipality's	
l i]		commitments of the	ability to fund and	
		}	· .	municipality required	afford the	
			: :	re-prioritization	programme.	
]				regarding funding of		
				programmes and		
				resources where		
				channel mainly		
				towards service		
				delivery orientated		
Niverbase of				programmes		
Number of	304	135	169	The project /	The budget	Currently the number
protective clothing				programme was	performance was	of items offered as
Purchased		l i		envisaged to be	such that	protective clothing
				funded from own	projected	has been scaled
				revenue source	revenue was not	dawn to minimum
				based on estimated	realized	necessities. The
		ļ		collection rate. The	impacting on the	frequency of supply
ļ	į	ĺ		financial	municipality's	has also been
	į		į	commitments of the	ability to fund and	extended to cut on
				municipality required		expenditure with due
	٠ا			.,		

	<i>!</i> 	İ		!	re-prioritization	programme.	regard to a sa
					regarding funding o	of	working environme
	İ	ĺ		i i	programmes and	d	
	1	i			resources where	e	
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		ļ			delivery orientated	1	
Vending p		\		: i	programmes.	!	:
-	- :	2	0	2	The project	The budget	The pre-
EXT 6 & Hardware	- 1				programme was	,5**	1
	and /			j i	envisaged to be		1:
VPN link	ļ	i i		ļ	funded from own		t
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	ļ	!			collection rate. The	1	position ha
	i			ĺ	financiat	municipality's	stabilized.
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	ļ	i		Í	re-prioritization	1	:
	İ	ļ			regarding funding of	programme.	
		İ			programmes and	ĺ	:
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		- 1	! 		towards service	 	
	ĺ	ļ			delivery orientated		
	!	ĺ	ĺ		programmes	! 	
umber	of1			<u> </u>	·+=;	<u> </u>	
ustomer		ĺ		•		The budget	The programme was
elpdesk		}	}		programme was	performance was	recommended
stablished	:	j	ļ		envisaged to be	I	implementation in
			1		funded from own		subsequent years
	<u> </u>	j	ļ		revenue source		when the financial
	ļ	!	ĺ		based on estimated	realized :	position has
	i		1		collection rate. The	I	stabilized.
		:			financial !	municipality's	
	İ		}		commitments of the	ability to fund and	
		; 	}		municipality required	afford the	
			Ī	i		programme,	
	ļ	<i>:</i> i	ļ		regarding funding of		
	j			j	programmes and	ì	
—		_ 🗓 _			resources where		

	·····			channel mainly		
	:		\ 	towards service		
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	į			delivery orientated		ì
				programmes		T
Number of VOIP	1	O	1	The project /	The budget	
and Network				programme was	performance was	recommended
infrastructure				envisaged to be	such that	implementation in i
Installed:	į			funded from own	projected	subsequent years
	į			revenue source	revenue was not	when the financial
				based on estimated	realized	position has
1				collection rate. The	impacting on the	stabilized.
				financial	municipality's	
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				re-prioritization	programme.	
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				programmes and		
1	,			resources where		
				channel mainly		
	<u> </u>			towards service		
}				delivery orientated		
				programmes		:
Electronic		ö		The project /	The budget	The programme was
Performance] '	_ `		programme was	performance was	recommended
Į.					such that	implementation in
management		<u> </u>		100/00 T		'
System	<u> </u>] 	1	funded from own	projected	subsequent years
	1		İ	revenue source	1	
1				based on estimated	realized	position has
				collection rate. The		stabilized.
	1			financial	municipality's	
ļ			Ì	commitments of the	1	
i			}	municipality required	afford the	}
		1		re-prioritization	programme.	j
	: !		!	regarding funding of		
1	İ			programmes and	1	
j]	resources where		
			1	channel mainly		
	}	!		towards service		1
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j				programmes	1	
1	.1	.L	:	<u>: </u>		

Number of ICT	140	T 0	140	The project /	TTE CONTRACTOR	
Hardware and		;			•	The programme was
Software supplied			;	i :	performance was	recommended
			j	· · · · ·	such that	
					' '	subsequent years
			:		revenue was not	1
		ĺ		based on estimated		position has
				collection rate. The		stabilized. Currently
:]		financial	municipality's	maintenance work is
		,		commitments of the	7 11 12 14	been done to extend
		: :		municipality required	1	the working life of the
]				re-prioritization	programme.	existing
		ļ		regarding funding of		infrastructure
			l	programmes and		
		<u> </u>		resources where		
		j		channet mainty		
1				towards service		
÷				delivery orientated		<u> </u>
Number of		<u>!</u>		programmes	ļ	v :
	1	. 0	1	The project /	The budget	The programme was
Biometric systems				programme was	performance was	recommended
in Municipal		,		envisaged to be	such that	imp!ementation in
Offices				funded from own	projected	subsequent years
				revenue source	revenue was not	, , , , ,
				based on estimated	realized	position has
		ļ		collection rate. The	impacting on the	stabilized.
				financial	municipality's	
				commitments of the	ability fund and	
				municipality required	afford the	
				re-prioritization	programme,	
		1		regarding funding of	, -g	
	i	1		programmes and		
		İ		resources where		
				channel mainly		
ĺ]		towards service		
		-		delivery orientated		
		!		programmes	į	
Number of LEO	1			Delays in the	The series	
Strategy		-		!	The appointed	The project is to be
Reviewed				appointment process	service provider	reprioritized once the
		j		and change in the	was appointed	funds have been
<u>i</u>	<u>:</u>	·		scope of work due to	with a scope of	sourced to support

<u>-</u>	T	T-~~		1		
]	<u> </u>			change in the	work covering the	completion of the
	<u>;</u>			geographical space	old Musina	project based
				of the municipality as	Municipality	covering the new
]		a consequence of	configuration of 6	scope of work
				redetermination of	wards and when	
1				municipal	the	
)				boundaries	redetermination	
	,				process came	
					into effect the	
					strategy had to	
					cover the entirety	
					of the newly	
					determined 12	
					wards which	
					required	
					additional	
					funding	
Number of SMME	4	1	3	The project /	The budget	The programme was
Marketing and				programme was	performance was	recommended
exhibition		,		envisaged to be	such that	implementation in
Coordinated and		İ		funded from own	projected	subsequent years
Conducted			• •	revenue source	revenue was not	when the financial
				based on estimated	realized	position has
			• •	collection rate. The	impacting on the	stabilized.
	İ			financial	municipality's	
		. }	·	commitments of the	ability to fund and	
				municipality required	afford the	
				re-prioritization	programme, i	
				regarding funding of		
				programmes and		
				resources where		
			ļ	channel mainly		
İ	!			towards service		
İ	į	-	Ì	delivery orientated		
	}	1		programmes		
Number of	1728	1679	49	The E-natis system	Performance is	Adjust the target to
applications of	Ì	ĺ		& service was	reliant on	reflect a realistic
leaners licenses				interrupted from time	functionality of	projection of the
assessed				ta time due to	the E-natis	service need taking
				}		-
·	<u> </u>	<u>-</u> i,	<u>i</u>			o account i

			}	. requiring	interruption of	downtime. Stockpile
				maintenance from	service impacts	support material
		:		external sources	on ability to	
ļ				(Department of	provide the	
			ĺ	Transport) which	service	
!				often take time to		:
		:		reconnect / restore	.	:
		İ		or unavaitability of		
ļ			:	support material		
Number of speed	96	77	19	Inconsistent	Decommission of	Acquire additional
enforcement		:		availability of speed	speed machines	machines to avoid
conducted		i	}	enforcement	due to	unavailability of
			}) machines	maintenance /	machines due to
					calibration	maintenance /
					requirements	calibration
		}	1		1,3	
·		·	.L			requirements

- f) At the current pace of delivery and funding, when could we expect to eliminate the backlog?
 - (i) It is difficult to accurately projects the time it will take to eradicate / eliminate the backlog on access to key services or community needs / programmes because the backlog evolves / changes constantly as a result of amongst others demographic changes such as population growth, changes in socio economic circumstatness, migration patterns and funding requirements amoungst others.
 - (ii) Further the backlogs on provision of services increases periodically as new developments / establishments / sites are developed.
 - (iii) The pace of eradicating the backlogs depends on funding made available to the municipality through grants and payment of municipal taxes.
- g) If the rate of delivery of basic service delivery is too slow to eliminate backlogs, then what do we need to do to accelerate delivery?
 - (i) The municipality needs to mobilise more grant funding, increase the tax base and raise more taxes by extending payment of services for areas currently not paying for municipal services.
 - New interventions like development levies ought to be introduced to raise funds required to upgrade services as a result of changing needs and usage of services that necessitates capacity upgrades.
 - (iii) Other sphere of government like the Water Service Authority must allocate more funding and implement projects to extend bulk and reticulation infrastructure to facilitate access of services.

Conditional grant

Executing authority, on page 122, AG was unable to obtain sufficient appropriate audit evidence that the Municipal Infrastructure Grant and Integrated National Electrification Programme was spent for its intended purposes in accordance with the applicable grant framework, as required by section 17(1) of the DoRA.

- a) Why did the Municipality fail to provide audit evidence regarding the spending of the conditional grant?
 As far as we are aware, all audit evidence on grant expenditure were provided for audit.
- b) How much did the Municipality spend on the Municipal Infrastructure Grant and Integrated National Electrification Programme?

INEP

R13 661 337

MIG

R24 715 202

- c) Who were responsible officials?
 The is no responsible official for such an expenditure, it was due to cash flow constraints.
- d) What action has been taken against the responsible officials?

 None
- e) What measures did the municipality put in place to correct this anomaly? We have put measure to improve our cash flow position as stated in 4 (a)
- f) What is the process of monitoring the spending of Conditional grant? Progress on spending is monitored in all HOD meetings, district and provincial infrastructure meetings.

Internal control deficiencies

Executing authority, on page 123, the accounting officer failed to develop mechanisms of oversight and monitoring for early detection and prevention of cash flow and liquidity challenges experienced by the municipality during the period under review. The critical position of Chief Financial Officer remained vacant for full 12 months. Senior management did not adequately oversee the operations of the municipality, as the financial statements submitted for audit contained material misstatements and material findings have been identified in the annual performance report and on compliance with laws and regulations.

- a) Why did the Municipality fail to address the liquidity challenges during the period under review?
 - The management has put all efforts to ensure that it meets current year commitments and at the same time reduce previous debts with the limited financial resources available, the liquidity challenges will hopefully be dealt with in the medium term if we all stick to the proposed measures on cost containments and revenue enhancement.
- b) Why did the Municipality fail to fill the CFO position for over 12 months? Has the position been filled?
 - (i) The main reason for previously failing to fill the position was the unattractive salary offered, however the position has been filled since August 2018.
 - (ii) The vacancy for CFO remained unfilled for an extended period as a result of time taken to fill the vacancy informed by the prescribed processes involved in the recruitment process for feeling of a senior manager vacancy as prescribed by the applicable regulation.
 - (iii) The process includes acquiring a council resolution authorizing advertisement of the vacancy; placement of advert in the media for a period of up to 30 days; shortlisting of candidates within 21 days of closing of the advert; screening of shortlisted candidates within 14 days of shortlisting, interview of candidates within 21 days of

screening; conducting of suitability assessment checks and clearances from various accredited assessment centers and State Security Agency; Convening of council for an appointment decision; application for appointment concurrence from the Member of the Executive Responsible for Local Government in the province; Employment offering, acceptance and contracting process and serving of employment termination notice if the prospective successful candidate is employed elsewhere.

- (iv) The process is quite lengthy and at times it becomes necessary to re-advertise if the recruitment process does not attract suitably qualified candidates or cannot find an appointable candidate.
- (v) Further the categorization for remuneration packages payable to senior managers is not competitive with what other players in the market offers thus not assisting in attracting suitably candidates to apply and consider appointment offers favorably.
- c) What impact did the absence of the CFO have on the preparation of the annual financial statements?
 - The impact will always be there on the preparation of financial statements for a municipality without a CFO.
- d) Why did the Municipality submit the financial statements that contained material misstatements?
 - As indicated in previous questions, the biggest challenge in 2017/18 was the unreliable financial reports produced by the system.
- e) What plan did the Municipality put in place to address this anomaly?

 The system provider was engaged and provided with a full list of issues logged and they are busy resolving the issues. They are on site every two weeks

Material mistatements to financial statements.

Material misstatements were once again identified in the submitted financial statements.

Material misstatements of non-current assets, current assets, current liabilities, revenue, expenditure and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records were provided subsequently, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.

This is due to poor quality of submitted financial statement for audit.

Questions:

a) What is the status of progress made to address all audit findings relating to material misstatements and are they included in the action plans?

Yes, they are included in the action plan,

The findings are being addressed and should now be on 60% and will be ready for the interim audit in April 2019

- b) Are the action plans monitored by Internal Audit and the Audit Committee. What is their assessment of the progress? Yes, they are assessed by the two independent parts of our governance structures.
- c) What corrective measures have been taken? With the resolution of system challenges, material misstatements should be eliminated in future.

Question 10

Expenditure management.

Creditors were not always paid within 30 days.

- a) What are the reasons for the late payments? Our cash flow position did not allow us to pay all creditors on time, but as we improve our cash flow, timeous payments will be much easier.
- b) What percentage of suppliers has been paid outside of the 30 days of invoices received? Approximately 55%



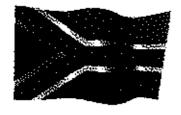
RSA NATIONAL ANTHEM

Nkosi sikelei' iAfrika Maluphakanyisw' uphondo Iwayo, Yizwa imithandazo yethu, Nkosi sikelela, thina lusapho lwayo.

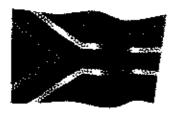


Morena boloka setjhaba sa heso, O fedise dintwa la matshwenyeho, O se boloke, O se boloke setjhaba sa heso.

Setjhaba sa South Afrika - South Afrika.



Uit die blou van onse hemel, Uit die diepte van ons see, Oor ons ewige gebergtes, Waar die kranse antwoord gee,



Sounds the call to come together, And united we shall stand, Let us live and strive for freedom, In South Africa our land.

www.musina.gov.za (015) 534 6100

MUNICIPAL PUBLIC **ACCOUNTS**

COMMITTEE



2019 PUBLIC HEARING ON 2017/18 ANNUAL REPORT 26 MARCH 2019

PROGRAMME

Venue: Madimbo Thusong Centre

Date: 26 March 2019

Time: 10 HOO

Government's five priority areas:

- Creation of decent work and sustainable livelihood
- 2. Education
- Health
- Rural development, Food Security and Land February
- The Policy on the Section Constitution

PUBLIC HEARING
ON 2017/18
ANNUAL REPORT

26/MARCH/2019



PROGRAMME

Programme Director: Cllr. Philemon Nare

1. Opening: National Anthem:

All

2. Welcome Remarks: Chief -Whip Cllr . Fistos Mafela

- 3. Acknowledgement: MPAC Member Clir Edward Mamafa
- 4. Purpose of Session: MPAC Member Clir Eliot Magwira
 - 5. Presentation on Annual Report 2017/2018 Financial Year: Her Worship Mayor Clir Mihloti Muhlope

6. Input/Questions: MPAC

7 Clarity/ Answers: Her Worship Mayor Cllr Mihloti Muhlope

7. Vote of Thanks
CUr Gülbert Netshisaulu

8. Announcements: MPAC Member CUr Dorcus Makhura

> 9. Closure: Prayer



MUSINA MPAC DRAFT ANNUAL REPORT 2017/18 QUESTIONAIRE

Questions of the Musina Municipality on the Auditor General's findings for the 2017/18 financial year

Question 1

Regression In the audit outcomes

Executing Authority, the committee noted that the municipality's audit outcomes have regressed from unqualified audit opinion with matters of emphasis in 2016/17 to qualified audit opinion in 2017/18.

a) Why did the Municipality's audit outcome regress? from unqualified audit opinion in 2016/17 to qualified audit opinion in 2017/18?

The biggest contributor to the regression was the functionality of the financial system, this functionality was affected by a number of facts,

- The financial system was implemented for the first time in that financial year.
- Change management was an issue as the change from the old system
 was sudden as we were unexpectedly dumped by the old system
 provider, and had to implement MSCOA for the first time in that financial
 year.
- Financial reports produced by the system could not be easily supported and the Auditor General ran out of time to audit such reports.
- b) What were the root causes of this regression?
 - 1. System generated financial reports that were not reliable
- c) What plan does the Municipality have to address this matter?
 - We have since developed an audit action plan that senior management monitors implementation on a weekly basis.
 - The Auditor General will perform an Interim audit during the month of April 2019.

Receivables and payables from none -- exchange transactions

Executing Authority, on page 113 the Auditor General (AG) was unable to obtain sufficient appropriate audit evidence for the accounts receivable from non - exchange transactions, due to the status of the accounting records. The AG was unable to determine whether any adjustment was necessary to accounts payables from non - exchange transactions in the financial statements.

On page 115, the municipality did not have adequate systems of internal control for the recording of all transactions and events and for reconciliation of these transactions and events to the financial statements.

On page 116, material impairments from non - exchange transactions were recognized as a result of irrecoverable trade receivables.

On page 122, the AG reports that an effective system of internal control for debtors and revenue was not in place, as required by section 64(2) (f) of the MFMA. Interest was not charged on all accounts in arrears, as required by section 64(2) (g) of the MFMA. Short-term debt was incurred without a resolution of the municipal council approving the debt agreement, in contravention of section 45(2)(a) of the MFMA. Short-term debt was not repaid within the financial year, as required by section 45(4) of the MFMA.

Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA (Recurring matter from 2016/17 financial year).

- a) Why did the Municipality fail to update the accounts receivable and accounts payables?
 - This category of receivable/payable from non-exchange transaction relate to water related transactions between musina and Vhembe district.
 - The auditor general could not confirm balances presented by us with those presented by the district

- b) Why did the Municipality fail to provide an adequate system of internal control for the accounts receivable and payables? We have provided all water related balances to the district before submission of financial statements, it will be very difficult for us to manage internal control systems of the district to ensure that they present what we have submitted to them.
- c) What steps did the Municipality take to recover the trade receivables?

 Like it was indicated in 1 above, these are transactions between musina and Vhembe which are called related party transactions, recoverability of such may not be dealt with the same way as that of a normal debtor. There is an amount that we owe Vhembe for the revenue received on their behalf, and an amount that Vhembe owes us for payments made on their behalf.
- d) Why was interest not charged on all accounts in arrears? The municipality could not levy rates and taxes (billing) in time during the first half of the financial year, updates on payments on the system were also affected, as a result, it could not be reliably confirmed that any consumer account is in arrears at the time of charging interest.
- e) Does the Municipality have a policy on receivables and payables?
 Yes
- f) What plan did the Municipality put in place to correct this matter? We are up to date with billing and payments are updated immediately, and we are able to charge interest were accounts are in arrears.
- g) is documentation now available for audit?

 Yes, documentation will be available for the interim audit.
- h) Why were Auditor General's recommendations from prior year not implemented? Most of those that were not implemented are those that require financial resources e.g. payment of creditors within 30 days, development of infrastructure maintenance plan.

- i) Where there any consequences for officials who did not exercise their duties.
 - We did not find any official to have been negligent in performing their duties.
- j) What are the challenges with record keeping system? Other than a few instances of misplaced documents, we do not have general records keeping challenges.
- k) Please provide council resolution, approval minutes, agenda and attendance register of credit card.
 Please find attached.

Value Added Tax

Executing Authority, on page 114, the AG was unable to obtain sufficient appropriate audit evidence that Value Added Tax (VAT) for the current year had been properly accounted for, due to the status of the accounting records. AG was unable to confirm the Value Added Tax by alternative means as supporting evidence of the amount presented in the financial statements could not be provided.

- a) Why did the Municipality fail to provide supporting evidence in the financial statements for VAT?
 We did provide supporting evidence for this item, the finding related to confirmation of VAT on water related transactions as indicated in question.
 - confirmation of VAT on water related transactions as indicated in question 2(a,b,and c)
- b) What impact did the non-disclosure of VAT have an impact on revenue collection in the Municipality? A VAT receivable was disclosed on our financial statements, there was no impact on revenue collection.
- c) What plan did the Municipality put in place to address this matter? The auditors will audit this area during the interim audit in April 2019

Material uncertainty relating to going concern

Executing Authority, on page 115, the municipality incurred a net loss of **R65 461 261** during the year ended 30 June 2018, and as of that date the municipality's current liabilities exceeded its current asset by **R214 101 735**. *Recurring matter from 2016/17 financial year*.

(a) Why is the municipality continuously failing to put measures in place to ensure that current liabilities do not exceed the current assets?

The municipality has put the following measures in place:

- 1. The payment arrangement with ESKOM
- 2. The payment arrangement with department of transport
- 3. The financial recovery plan
- 4. The revenue enhancement strategy
- 5. The simplified revenue plan
- (b) What cost containment measures did the municipality put in place to correct this anomaly?
 - 1. Reductions of overtime costs
 - 2. Reduction on s&t costs
 - Cutting on operational programs and projects
 - 4. Reduction of catering for municipal events
- (c) Provide evidence regarding the cost containment measures implemented.

Find attached

Material impairments - accounts receivables

As disclosed in notes 3 and 4 to the financial statements, material impairments amounting to R8 273 186 (2016/17: R4 348 850) for exchange transactions and R23 511 239 (2016/17: 24 412 227) for non - exchange transactions were raised as a result of irrecoverable trade receivables.

Questions:

1. What were the circumstances for the irrecoverable debts?

This assessment is based on the payment patten of individual debtors over the years (current financial year included)

2. Were the write-offs done in compliance with the applicable municipal policy?

Yes

3. Did some of the irrecoverable debts relate to indigents? If so, what measures are in place to verify and validate indigent information to ensure integrity of information in the indigent register?

Yes, they did, Indigent reviews are formally done every year, and credit control section will also verify the status during the year when performing their credit control duties.

4. What is the cost of measures taken to recover the debts before it was written off?

Debts that are ultimately sent to council as to be written off are those of deceased consumers, if a consumer is still alive, credit control measures are implemented to recover as much as possible.

- 5. Please explain the current debt collection process/system in the municipality?
 - 1. For current account, there is a due date set every month
 - For arrear accounts, a notice is sent to the account holder to rectify the account within 7 days after which a works order to disconnect will be issued on conventional meters. Pre-paid meters are disconnected immediately.
 - If there is continued non-payment, the account will be assessed for handing over to our lawyers.

6. What corrective measures are taken to collect debt owing to the municipality?

Same as 5 above

Question 5

Restatement of corresponding figures and consequence management on unwanted expenditures

Executing authority, on page 116, the corresponding figures for 30 June 2017 have been restated as a result of errors in the financial statements of the municipality at, and for the year ended, 30 June 2018.

On page 121, the Municipality failed to take reasonable steps to prevent irregular expenditure amounting to **R21 734 708** and fruitless and wasteful expenditure amounting to **R2 948 074**, in contravention of section 62(1)(d) of the MFMA.

On page 122, Unauthorized, irregular and fruitless and wasteful expenditure incurred by the Municipality were not investigated to determine if any person is liable for the expenditure, as required by section 32 (2) (b) of the MFMA.

- (a) Why did the municipality allow corresponding figures to be restated owing to an error discovered in the financial statements of the municipality for the financial year ended 30 June 2017?
 - These are misstatements that are identified after the audit is concluded that we correct during the next financial year, these are audited by the auditors during the next audit.
- (b) Why did the Accounting Authority allow the municipality to incur Irregular, and Fruitless and Wasteful Expenditures?

The municipality did not incur any new irregular expenditure during the year under review, and the accounting officer was not negligent in allowing fruitless and wasteful expenditure as the cash flow position of the municipality did not allow us to avoid such expenditure.

(c) Why did the Municipality fall to investigate all the unwanted expenditures incurred?

All the unwanted expenditures were reported to council in time and council referred them to MPAC for investigation

(d) Provide a breakdown of the irregular and fruitless expenditures.

Irregular expenditure

R21 734 708

Fruitless and wasteful expenditure

R 2 948 074

- (e) Who are the responsible officials for the above anomaly?

 There is no official who was directly responsible as it was incurred due to cash flow constraints (Fruitless expenditure) and shortage of qualifying officials in bid committees (Irregular expenditure)
- (f) Provide a comprehensive plan to deal with the unwanted expenditures for the year under review and to prevent a recurrence in future. The only remaining unwanted expenditure is fruitless and wasteful expenditure which we are trying to prevent recurrence by improving our cash flow position through all measures in 4 (a)
- (g) What plans has the Accounting Officer put in place to ensure that the internal controls in the municipality is improved to ensure in-year detection of UIFW?
 - We already have a process in place to detect UIFW, and report to council and other stakeholders.
- (h) What measures have been taken to recover the expenditure? As management, we have found that we can not recover the unwanted expenditure as it can not be directly linked to incompetence or negligence of any official.
- (i) Where the necessary disclosures made to the Mayor, Provincial Treasury, and Auditor General on discovery of these expenditure in terms of section 32 (4) of the MFMA.
 - Disclosure for the 2017/18 expenditure were not made to other stakeholders except for the mayor, We have in the 2018/19 financial year put a process in place to report to other stakeholder.

Achievement of planned targets

Executing authority, on pages 118 to 120, the AG was unable to obtain sufficient audit evidence to support the reported achievement of indicators due to a lack of technical indicator descriptions and proper performance management systems and processes that predetermined how the achievement would be measured, monitored and reported.

a) Why did the Municipality fail to provide the necessary audit evidence during the audit process?

- (i) The evidence provided by business units at times was not consistent with the expected evidence rendering such evidence as un-auditable.
- (ii) The various implementing units did not at all times maintain proper records consistent with the technical description specified means of verification.
- (iii) Going forward the technical description will be reviewed to ensure that means of verification are auditable and records required is within the various departments operating procedures and standards.
- (iv) Further internal audit will be given an opportunity to review means of verification for completeness and relevance.

b) Which targets did the Municipality fail to achieve?

Indicator	Target	Actual	Variance	Reason for	Causes	Measures to
				Variance	}	Improve
	 					Performance
Number of Speed	4	.2	2	The project /	The available	The programme has
humps			· .	programme was	funds and	been carried forward
Constructed			· .	envisaged to be		for implementr on
		}		funded from own	only permit for	and completion in
		}	1	revenue source	completion of 2 of	subsequent financial
		<u> </u>	1	based on estimated	the targeted	years
				collection rate. The	speed humps.	
				financial		
				commitments of the		
				municipality required		
				re-prioritization		
		1		regarding funding of		
]	1	programmes and		
		:		resources where		•
		:		channel mainly		
		İ		towards service		

				delivery orientated	1	1
		1		programmes	•	
Routine	1500m2	1125m2	376m2		: The	
Maintenance to			Ording	' ' ' '		The programme has
Surfaced Roads		;		programme was	funds and	been carried forward
		i i		envisaged to be	material could	for implementation
				funded from own	only permit for	and completion in
				revenue source		subsequent financial
				based on estimated	original scope of	years. Roads
				collection rate. The	work, The	resurfacing
				financial	changing	programmes have
		į		commitments of the	weather patterns	been incorporated in
ļ				municipality required	like heavy	the Social Labour
				re-prioritization	rainfall, capacity	Plans entered into
Ĺ				regarding funding of	of the stormwater	with the mines to
				programmes and	drainage impacts	fasten the pace of
				resources where	on the lifespan	repairing and
		ļ		channel mainly	and maintenance	i developing roads.
		}		towards service	requirements	
				defivery orientated		:
				programmes		
Number of Mutti-	1	Ö	1	The project is a	The progress on	MIG alfocations are
Purpose				multiyear project	the project was	been aligned to cater
Constructed in				implemented in	hampered by the	for completion of the
Nancefield				phases until the	discovery of	scope of work for the
				project can be		project
		ļ		completed.	contaminations	
٠.	:	}			that had to be	
		ĺ			treated before	
					the project could	
	į				proceed as	
	<u>}</u>				planned	
					ımposing	
					additional scope	
					and funding for	
:					the project	
Construction of	<u>1</u>	ō	1	The project was	The project was	The matter has been
sports ground in]		interdicted and	implemented at	_
Muswodi village		Ì		stopped from	an area that later	
				implementation	l .	Provincial and
	:	ļ		pending finilisation of	became a subject] of traditional	National
	·· <u>·</u>			perioning willinsation of	: traditional	Government for

					1-/	
			i	resolution of	authority	mediation and
				boundary disputes	boundary dispute	possible settlement.
			•		and a high court	Consultations are
					order issued to	ongoing to try and
		ļ j			stop	resolve the matter.
		1			development	
		1			pending dispute	
		İ			resolution	
Internal audit	9	8	1	The scope of work	The unit was	An additional fulltime
projects		Ì :		assigned to the unit	under staffed and	employee has been
		ļ		could not allow	reliant on 2	appointed increasing
				adequate time to	officials and an	the capacity to can
				cover the scope] intera	cover the determined
				given the human		scope
İ				capital allocations to	 	
				the unit		
Production of the	4	l	4	The project /	 The budget	The programme was
newsletters				programme was	performance was	recommended
				envisaged to be	such that	implementation in
				funded from own	projected	
				revenue source	l · · ·	· ' '
		l i			revenue was not	when the financial
				based on estimated	realized	position has
				collection rate. The	impacting on the	stabilized.
				financial	municipatity's	
				commitments of the	ability to fund and	
				municipality required	afford the	
				re-prioritization	programme.	
				regarding funding of	{ 	
				programmes and		
		-		resources where		
				channel mainly		
				towards service	: 	
				delivery orientated		
				programmes		
Training on Local	1	-0	1	The programme was	The programme	The programme will
Labour forums				suspended when	was to be	be re-introduced
				}	facilitated by	
				instruction that the		commitment has
		į į		programme will no	suspended due	been secured.
				longer be	to a	55011 5600160.
<u></u>		J		T	a	

]			Ţ <u> </u>	implemented in the	determination	
		1	:	: mode it was	:	
		i	i	previously covering		
				even labour	1	!
		ļ	<u>}</u>	representation due	}	:
		1	i	to the fact that		
		İ				
}		ļ	!			
		İ	i	must cater for its own	ļ	:
				capacitation for	į	İ
!			1	bargaining structures		
Number of fire exit		: :	· 	representation		
plan, alarm and	1	0] 1	The project /	The budget	The programme was
1 :		 !	1	programme was	1	
**************************************		:) 	envisaged to be	:	
purchased		i		funded from own	projected	subsequent years
			}	revenue source	1 ' '	
İ		:]	based on estimated	1	i
!		: <u>:</u> :	İ	collection rate. The	1	position has stabilized.
				financial	municipality's	statilized.
				commitments of the	1 ' '	
		! ·	Ì	municipality required		; ; ! !
-		:		re-prioritization	afford the	
}					programme.	
			}	regarding funding of		
ĺ			Ī	programmes and		
		· ·		resources where	ļ	
} _.	i	•		channel mainly	ļ .	·
				towards service		
				delivery orientated		
<u></u>	· :			programmes		
Number of	304	135	169	The project /	The budget	Currently the number
protective cothing			! :	programme was	performance was	of items offered as
Purchased			: I	envisaged to be	such that	
				funded from own	projected	·
ĺ	:			revenue source	'	
				based on estimated	realized	down to minimum
		i		collection rate. The		necessities. The
				financial		frequency of supply
:					municipality's	has also been
İ	:			commitments of the	ability to fund and	extended to cut on
	į			municipality required	afford the	expenditure with due
	l	!		re-prioritization	programme.	regard to a safe

		,			regarding funding of		working environment
					tesources where	1	
1			Ì	ļ	channel mainly		
İ	į				towards service		
	:			İ	delivery orientated		<u> </u>
					programmes.		
Vending	points	2	. 0	2	The project /	The budget	The mean
EXT 6	& 7		:		programme was	performance was	The programme was
Hardware	and			1	envisaged to be		recommended
VPN link	ļ			ĺ	l	i	
					revenue source	projected	subsequent years
<u>{</u>	İ				based on estimated		1
i i			:		collection rate. The	realized impacting on the	position has
			j	<u> </u>	financial	1	stabilized.
				İ	commitments of the	municipality's ability to fund and	
	į		!		municipality required	afford the	
	į				re-prioritization	1	
) }	1	regarding funding of	programme.	
			<u>;</u> !	1	programmes and		
					resources where		
					channel mainly		
					towards service		
	į				delivery orientated		
	!				programmes	<u> </u>	
Number	of :	1		1	The project /	The budget	The near-
custamer	i		_		programme was	performance was	The programme was
helpdesk				: :	envisaged to be		recommended
established					funded from own	such that projected	implementation in
					revenue source	revenue was not	subsequent years
					based on estimated	realized	when the financial
					collection rate. The	impacting on the	position has stabilized.
					financial	municipality's	Stabilized.
	į				commitments of the	ability to fund and	
	1				municipality required	afford the	
					re-prioratization	programme,	
					regarding funding of	p. 08.2	
					programmes and		
					resources where	ĺ	
			į	į	channel mainly		:
·	i.		<u> </u>				

···:		· ¡				
İ			: 	towards service		
				delivery orientated	•	
				programmes		
Number of VOIP	1	0	1	The project /	The budget	The programme was
and Network				programme was	performance was	recommended
infrastructure		}	<u> </u>	envisaged to be	such that	imptementation in
Installed				funded from own	projected	subsequent years
:				revenue source	revenue was not	when the financial
:				based on estimated	realized	position has
:			 	collection rate. The		stabilized.
:				financial	municipatity's	SIRDIAZEO.
į		!	! !	commitments of the	ability to fund and	
				municipality required		
		<u> </u>		i	afford the	
				re-prioritization	programme.	• •
				regarding funding of		
				programmes and		
				resources where		•
				channel mainly	 	
]				towards service		
				delivery orientated		
<u> </u>		<u> </u>		programmes		
Electronic	1	0	1	The project /	The budget	The programme was
Performance				programme was	performance was	recommended
management				envisaged to be	such that	implementation in
System				funded from own	projected	subsequent years
:				revenue source		when the financial
. :		.		based on estimated	realized	position has
				collection rate. The	impacting on the	stabilized.
	:			financial	municipatity's	SIAUMZEU,
				commitments of the	_	
į				municipality required	ability to fund and	
				1	afford the	
				re-prioritization	programme,	
	:			regarding funding of		
				programmes and		
		:		resources where		
				channel mainly		
		:		towards service		•
				delivery crientated		
				programmes		
Number of ICT	140	i I		h.oa.a		

Hardware and		_[···		i programma	·T	
Software supplied			i	programme was		•
		}		envisaged to be	1	implementation in
				funded from own	projected	subsequent years
				revenue source		when the financial
į		ļ		based on estimated	!	position has
		İ		collection rate. The	impacting on the	stabilized. Currently
				financial	municipality's	maintenance work is
			j	commitments of the	ability to fund and	been done to extend
1		1		municipality required	afford the	the working life of the
				re-prioritization	programme.	existing
}			Í	regarding funding of) j infrastructure
1		!		programmes and		
i		: 		resources where		
				channel mainfy		
}				towards service	i I	
}		ļ		delivery orientated		
		j		programmes		
Number of	1	0	<u> </u>	The project /	The budget	The proof
Biometric systems			İ	programme was	}	The programme was
ุ่มก Municipai				envisaged to be	i	recommended
Offices		: İ				implementation in
					l · ·	subsequent years
j			į		revenue was not	when the financial
l i		!		based on estimated		position has
				collection rate. The	' ''''	stabilized.
!				financial	municipatity's	
				commitments of the	ability fund and	
	•			municipality required	afford the	
				re-prioritization	programme.	
			ļ	regarding funding of		
!				programmes and		
				resources where		
				channet mainly	ļ	
İ	:			towards service	İ	
	į			delivery orientated		
<u> </u>		<u></u>		programmes		
Number of LED	1	0	1 1	Delays in the	The appointed	The project is to be
Strategy	:		!	appointment process	service provider	reprioritized once the
Reviewed				and change in the	was appointed	funds have been
ļ				scope of work due to		sourced to support
	ļ			change in the		completion of the
			<u>'</u> l-			

ſ ··	·—·					
	; 	İ	İ	geographical space		project based
		ļ	ļ	of the municipality as	1 11 11	covering the new
		i	:	a consequence of	configuration of 6	scope of work
j	ı			redetermination of	wards and when	
		j)		municipai	the	
		j	İ	boundaries	redetermination	İ
i		1			process came	
!		Ì	:		into effect the	
					strategy had to	İ
j					cover the entirety	
			<i>:</i> 		of the newly	
!				·	determined 12	
i. Į		ĺ	!		wards which	
!			İ		required	
<i>[</i>		}			edditional	:
Number of SMME	_·	<u> </u>	<u> </u>	- i	funding	ĺ
Marketing and	4	1	3	The project /	The budget	The programme was
exhibition				programme was	performance was	recommended
Coordinated and			<u> </u>	envisaged to be	such that	implementation in
Conducted				funded from own	projected	subsequent years
				revenue source	revenue was not	when the financial
			!	based on estimated	realized	position has
j :				collection rate. The	impacting on the	stabilized.
į				financial	municipality's	!
		İ	, I	commitments of the		ĺ
}		! .		1	afford the	
į		:		re-prioritization	programme.	ļ
		}	• J	regarding funding of		İ
Į	ļ			programmes and		
	:			resources where		!
İ	ĺ			channel mainly		i
!	-	İ		towards service		
i				delivery orientated		,
Number of				programmes		İ
applications of	1/20	1679	49	i	Performance is	Adjust the target to
leaners licenses	!			1	reliant on I	reflect a realistic
assessed	i	ļ		· .	functionality of	projection of the
	ļ	Ì		i		service need taking
	1				- 1	into account
	:	1		requiring i	interruption of c	downtime. Stockpile

]	maintenance from	service impacts	support material
}				external sources	on abbity to	
!			}	(Department of	provide the	
j				Transport) which	service	
			İ	often take time to		
				reconnect / restore		
				or unavailability of		
				support material		
Number of speed	96	77	19	Inconsistent	Decommission of	Acquire additional
enforcement				availability of speed	speed machines	machines to avoid
conducted			:	enforcement	due to	unavailability of
			:	machines	maintenance /	machines due to
			: : :		calibration	maintenance /
			 		requirements	calibration .
						requirements

c) What plan did the Municipality put in place to address this matter?

- (a) Majority of programmes were impacted on by the financial position / performance of the municipality as a result of anticipated revenue collection/performance, a need to priorities and service key municipal debts that have accumulated overtime necessitating
- (b) To this end the municipality could not afford to fund programmes and projects originally planned and approved for implementation in the financial year necessitating reprioritization taking into account the impact on service delivery.
- (c) In the table above we have provided in great details per KPI and target on specific reasons, causes and measures to improve performance.
- (d) Going forward the management and the municipality must consider adjusting the IDP priorities, strategies, indicators/targets and programmes to reflect the realistic financial capabilities of the municipality in the light of the financial position it finds itself in while cognizant of the changing need for services.
- (e) In as far as Grant based programmes the municipality must strive to fully comply with the specific conditions of the allocated grants and to ensure that appointment processes are completed early enough to allow space for timely implementation.

- (f) Each user departments will be required to and held accountable for performance of their KPI including compliance with provision of auditable portfolio of evidence.
- d) If targets were changed was it approved by council?
 - (a) Yes, targets were changed following the mid-year review of the budget and resultant adjuastments which impacted on targets as innitially approved as well as the findings and advice received during the prior year external audit process.
 - (b) An Adjusted Service Delivery and Budget Implementation Plan was tabled for council consideration and authorization/approval on the adjustments of targets,in line with Section 54 (c) and 72 of the MFMA, and for the finacial year 2017/2018 as evidenced by council resolution No. 10.7.03.2018 of a council meeting the 29 March 2018 inclusive of changes made.
 - (c) Some priorities were changed to improve on the quality of their description in view of the prior year findings, however given the fact that not all targets could not be changed at as they stemmed out of the IDP and the IDP was not amended and could only be reviewed in the successive year such changes have been incorporated in the 2018/19 and 2019/20 IDP review process
- e) What were the reasons for some targets not being achieved during the year under review?

Indicator	Target	Actual	Variance	Heason for	Causes	Measures to
		İ	İ	Variance		Improve
Nicosia	 					Performance
Number of Speed	4	2	2	The project /	The available	The programme has
umps Constructed		1		programme was	funds and	been carried forward
Constructed	:			envisaged to be	rnateriat could	for implementation
		:		funded from own	only permit for	and completion in
		;		revenue source	completion of 2 of	subsequent financial
		i		based on estimated	the targeted	years
			}	collection rate. The	speed humps.	
				financial		
	j			commitments of the		
	· ·	1		municipality required		
		:		re-prioritization		
		:		regarding funding of		
				programmes and		
			!	resources where	:	
_			:	channel mainly		

[<u>_</u>	·			towards service	<u>.</u>	· · · · · · · · · · · · · · · · · · ·
1		ļ		delivery orientated	!) }
İ				programmes	i I	i I
Routine	1500m2	1:25m2	375m2	ļ · · · · · · · · · · · · · · · · · · ·		
Maintenance to	·OVOITE	1 1 2 3 11 2	37 71112	' ' ' '	The available	The programme has
Surfaced Roads				programme was	funds and	been carried forward
- Conducta riodda				envisaged to be	material could	for implementation
				funded from own	only permit for	and completion in
				reventie source	completion of	subsequent financial
				based on estimated	original scope of	years. Roads
		İ		collection rate. The	work. The	resurfacing
1				financial	changing	programmes have
				commitments of the	weather patterns	been incorporated in
j				municipality required	like heavy	the Social Labour
				re-prioritization	rainfall, capacity	Plans entered to
				regarding funding of	of the stormwater	with the mines to
	İ			programmes and	drainage impacts	fasten the pace of
]				resources where	on the lifespan	repairing and
				channel mainty	and maintenance	developing roads.
ļ				towards service	requirements	
				delivery orientated		
]		programmes		
Number of Multi-	† !	0	1	The project is a	The progress on	MfG allocations are
Purpose				multiyear project	the project was	been aligned to cater
Constructed in	į			implemented in	hampered by the	for completion of the
Nancefield				phases until the	discovery of	scope of work for the
1				project can be	ground	project
i				completed.	contaminations	
					that had to be	
		:			treated before	
		İ			the project could	
					proceed as	
					planned	
					imposing .	
	i				additional scope	
ļ				ļ	and funding for	
1					the project	
Construction of		· -	1	The project was	The project was	The matter has been
sports ground in	-	-	'	interdicted and	implemented at	The matter has been
Muswodi village					·	referred to the
				' '	an area that tater	Provincial and
<u> </u>	i			implementation	became a subject	ivationa:

ŀ

[¬		·		·,	
		:		pending finilisation of	of traditional	Government for
				resolution of	authority	mediation and
	}			boundary disputes	boundary dispute	possible settlement.
<u> </u>	:	1			and a high count	Consultations are
		:			order issued to	: ongoing to try and
		·			stop	resolve the matter.
					development	
					pending dispute	
		ļ			resolution	
Internal audit	9	8	†-··	The scope of work	The unit was	An additional fulltime
projects	:			assigned to the unit	under staffed and	!
			:		!	employee has been
					-	appointed increasing
ļ				,	officials and an	the capacity to can
	<u> </u> 	1		cover the scope	intern	cover the determined
	}	:		given the human		scope
	:		}	capital allocations to		ļ
Production of the	<u>-</u>	···	<u> </u>	the unit		
леwsletters	4	0	4	The project /	The budget	The programme was
newsieders				programme was	performance was	recommended
		İ		envisaged to be	such that	implementation in
	!	1)	1	funded from own	projected	subsequent years
			·	revenue source	revenue was not	when the financial
	Ì) :	based on estimated	realized	position has
				collection rate. The	impacting on the	stabilized.
			j ·	financial	municipality's	}
]			· .	commitments of the	ability to fund and	
<i>:</i> · .				municipality required	afford the	
:		•	}	re-prioritization	programme.	
		: :		regarding funding of	programme.	
			1	programmes and		
	 		<u> </u>	' '		
	! !					
	! !			channel mainly		
	: :			towards service		
				delivery orientated		
Training on Local	· · · · ·	 		programmes		
Labour forums	1	0	1	The programme was	The programme	The programme will
Lebour IDIUMS				suspended when	was to b⊖	be re-introduced
				SALGA issued an	facilitated by	once SALGA funding
				instruction that the	SALGA and	commitment has
	i. .			programme will no	suspended due	been secured.
-		···— ——	·	<u> </u>	·	

[<u> </u>	longer be	to a i	
				implemented in the	determination	
İ				mode it was	made on who	;
				 previously covering	must be trained	:
		!		even labour	and frequency of	İ
			:	representation due	training	•
				to the fact that	Calling	
		:		organized labour	!	
				must cater for its own		
				capacitation for		!
						:
				bargaining structures		;
Number of fire exit				representation		
;	1	0	1 	The project /	l lio badger	The programme was
plan, atarm and			 	programme was	performance was	recommended
detector		İ		envisaged to be	such that	implementation in
purchased				funded from own	ргојестеd	subsequent years
				revenue source	reveлue was not i	when the financial
				based on estimated	realized	position has
				collection rate. The	impacting on the	stabilized.
				financia:	municipality's	
; 			<u> </u>	commitments of the	ability to fund and	
i 				municipality required	afford the	
İ		į	<u> </u>	re-prioritization	programme.	
			į .	regarding funding of		
			· :	programmes and		
				resources where		!
)				channel mainly		
		ļ		towards service		
]			· ·	delivery orientated	! 	
		j	:	programmes		
Number of	304	135	169	The project /	The budget	Currently the number
protective clothing		1	1	programme was	performance was	· ·
Purchased			1	envisaged to be	1	protective clothing
) 	· ·			funded from own		has been scaled
]	!]	revenue source	' '	down to minimum
) 		-	based on estimated	İ	necessities. The
		}		collection rate. The	į	frequency of supply
		:		financial	municipality's	has also been
		:		commitments of the	1	extended to cut on
i !					j ,	
<u></u>	İ	.]	<u> </u>	municipality required	: anotu the 1	expenditure with due

l		,				
				re-prioritization	programme.	regard to a safe
				regarding funding of		working environment
				programmes and		
)			; ;	resources where		
				channel mainly		
!				towards service		
) !				delivery orientated		
				programmes.		
Vending points	2	-··- <u> </u>	2	The project /	The budget	The programme was
EXT 6 & 7				programme was		
Hardware and				1 -	performance was	
VPN link				_		implementation in
				funded from own	projected	subsequent years
) 				revenue source		when the financial
;				based on estimated	,	position has
)				collection rate. The	impacting on the	stabilized.
				financial	municipality's	
)				commitments of the	ability to fund and	
	İ	:		municipality required	afford the	
				re-prioritization	programme.	
				regarding funding of		
İ	:			programmes and		
				resources where		
	:			channel mainly		
				towards service		
				delivery orientated		
				programmes		
Number of	<u>-</u>	0		· -	The budget	
customer					The budget	The programme was
helpdesk				programme was	performance was	recommended
established				envisaged to be	such that	implementation in
estabilistied	;			funded from own	projected	subsequent years
	į			revenue source	revenue was not	when the financial
				based on estimated	realized	position has
	:			collection rate. The	impacting on the	stabilized.
				financial	municipality's	
<u>;</u>	,			commitments of the	ability to fund and	
				municipality required	afford the	
				re-prioritization	programme.	
)				regarding funding of	· • • • • • • • • • • • • • • • • • •	
				programmes and		
				resources where		
l		l <u></u>	<u>i</u>	Lesoprices Milela	<u> </u>	

[,	Lahanna!	·	
	:			channel mainly		
				towards service	,	
				delivery orientated	,	:
{ 				programmes		
Number of VOIP	1	0	1	The project /	The budget	The programme was
and Network				programme was	performance was	recommended
infrastructure				eกvisaged to be	such that	implementation in
Installed				funded from own	projected	subsequent years
				revenue source	revenue was not	when the financial
1				based on estimated	realized	position . has
				collection rate. The	impacting on the	stabilized.
i 1				i financial	municipality's	
				commitments of the	ability to fund and	
				municipality required	afford the	
)				re-prioritization	programme.	
; ! !			:	regarding funding of		
! 					i i	
				resources where		
j				channel mainly		
				towards service		
				delivery orientated		
				programmes		
Electronic	t	0	1	The project /	The budget	The programme was
Performance		:		programme was	performance was	recommended
management			: :	envisaged to be	such that	implementation in
System				funded from own	projected	subsequent years
				revenue source	revenue was not	when the financial
				based on estimated	realized	j position កង្មន
				collection rate. The	impacting on the	stabilized.
į				financial	municipality's	
) } }				commitments of the		
				municipality required		
				re-prioritization	programme.	
				regarding funding of	i i i i i i i i i i i i i i i i i i i	·
				programmes and	, ! !	
				resources where		
				channel mainly]
				towards service		-
				delivery orientated		
	<u> </u>			programmes	1	; !

Number of ICT	140	7	140	The project /	The budget	The proper
Hardware and		j	115		;	The programme was
Software supplied			•		performance was	;
			1 			implementation in
		:		- 1	projected	subsequent years
		· ·		revenue source	i	when the financial
		:		based on estimated	Į	position has
				collection rate. The	impacting on the	
		: :		financial	municipality's	maintenance work is
		:		commitments of the	ability to fund and	been done to extend
		:		municipality required	afford the	the working life of the
İ				re-prioritization	programme,	existing
				regarding funding of		infrastructure
				programmes and		
· 			i 	resources where		
				channel mainly		
		 		towards service		
į				delivery orientated		
				programmes		
Number of	1	0	1	The project /	The budget	The programme was
Biometric systems				programme was	performance was	recommended
in Municipal				envisaged to be	such that	implementation in
Offices				funded from own	projected	subsequent years
				revenue source	revenue was not	when the financial
				based on estimated	realized	position has
				collection rate. The) { impacting on the	stabilized.
				financial	t municipality's	
,i.				commitments of the	1 ' -	
<u> </u>				municipality required	afford the	
				re-prioritization	programme.	
;		 		regarding funding of	programma.	:
:				programmes and		:
1				resources where		:
				channel mainty		
		: :		towards service		:
İ				delivery orientated		<u>;</u>
		! ! !		programmes		· ·
Number of LED	1	0		Delays in the	The appointed	The project is the
Strategy	•		'	1	'' '	The project is to be
Reviewed		Į		appointment process		reprioritized once the
		: : :		and change in the		funds have been
i		`	<u> </u>	scope of work due to	with a scope of	sourced to support

[<u>-</u>	ղ					
	ļ			change in the	work covering the	completion of the
1	! :	!		geographical space	old Musina	project based
				of the municipality as	Municipality	covering the new
			1	a consequence of	configuration of 6	scope of work
	ļ			redetermination of	wards and when	
1	<u> </u>	1		municipal	the	1
		:	+	boundaries	redetermination	
				1	process came	
		İ	ĺ	İ	into effect the	
					strategy had to	
1		ļ			cover the entirety	
		:]	of the newly]]
		` !		1 1 (determined 12	
			i		wards which	
]					required	
]			additional	
<u> </u>] :			funding	
Number of SMME	4	1	3	The project /	The budget	The programme was
Marketing and		:		programme was	performance was :	The programme was recommended
exhibition				envisaged to be	such that	!
Coordinated and				funded from own	projected	
Conducted				revenue source	revenue was not	subsequent years
				based on estimated	ł I	when the financial
				collection rate. The		position has
				financial	impacting on the	stabilized.
					municipality's	
				commitments of the	ability to fund and	
				municipality required	afford the	
				re-prioritization	płogramme.	
				regarding funding of		
				programmes and		ļ
:			1	resources where		
		•		channel mainly		İ
				towards service	İ	
				delivery orientated		
N				programmes		
Number of	1728	1679	49	The E-natis system	Performance is	Adjust the target to
applications of	 			& service was	reliaлt оп	reflect a realistic
leaners licenses	:			interrupted from time	functionality of	projection of the
assessed				to time due to	the £-natis	service need taking
				technical faults	system and any	into account
J.			·l	•	<u></u>	

			<u> </u>	requiring	interruption of	downtime. Stockpile
		:	1	maintenance from	service impacts	support material
				external sources	on ability to	
		: :		(Department of	provide the	
		: :		Transport) which	service	
				often take time to		
				reconnect / restore	: }	
				or unavailability of) }	
			 	support material		
Number of speed	96	77	19	Inconsistent	Decommission of	Acquire additional
enforcement				availability of speed	speed machines	machines to avoid
conducted				enforcement	due to	unavailability of
				machines	maintenance /	machines due to
					calibration	maintenance /
					requirements	calibration
						requirements

- f) At the current pace of delivery and funding, when could we expect to eliminate the backlog?
 - (i) It is difficult to accurately projects the time it will take to eradicate / eliminate the backlog on access to key services or community needs / programmes because the backlog evolves / changes constantly as a result of amongst others demographic changes such as population growth, changes in socio economic circumstatnees, migration patterns and funding requirements amoungst others.
 - (ii) Further the backlogs on provision of services increases periodically as new developments / establishments / sites are developed.
 - The pace of eradicating the backlogs depends on funding made available to the municipality through grants and payment of municipal taxes.
- g) If the rate of delivery of basic service delivery is too slow to eliminate backlogs, then what do we need to do to accelerate delivery?
 - (i) The municipality needs to mobilise more grant funding, increase the tax base and raise more taxes by extending payment of services for areas currently not paying for municipal services.
 - (ii) New interventions like development levies ought to be introduced to raise funds required to upgrade services as a result of changing needs and usage of services that necessitates capacity upgrades.
 - (iii) Other sphere of government like the Water Service Authority must allocate more funding and implement projects to extend bulk and reticulation infrastructure to facilitate access of services.

Conditional grant

Executing authority, on page 122, AG was unable to obtain sufficient appropriate audit evidence that the Municipal Infrastructure Grant and Integrated National Electrification Programme was spent for its intended purposes in accordance with the applicable grant framework, as required by section 17(1) of the DoRA.

- a) Why did the Municipality fail to provide audit evidence regarding the spending of the conditional grant?
 As far as we are aware, all audit evidence on grant expenditure were provided for audit.
- b) How much did the Municipality spend on the Municipal Infrastructure Grant and Integrated National Electrification Programme?

INEP

R13 661 337

MIG

R24 715 202

- c) Who were responsible officials?
 The is no responsible official for such an expenditure, it was due to cash flow constraints.
- d) What action has been taken against the responsible officials?

 None
- e) What measures did the municipality put in place to correct this anomaly? We have put measure to improve our cash flow position as stated in 4 (a)
- f) What is the process of monitoring the spending of Conditional grant? Progress on spending is monitored in all HOD meetings, district and provincial infrastructure meetings.

Internal control deficiencies

Executing authority, on page 123, the accounting officer failed to develop mechanisms of oversight and monitoring for early detection and prevention of cash flow and liquidity challenges experienced by the municipality during the period under review. The critical position of Chief Financial Officer remained vacant for full 12 months. Senior management did not adequately oversee the operations of the municipality, as the financial statements submitted for audit contained material misstatements and material findings have been identified in the annual performance report and on compliance with laws and regulations.

- a) Why did the Municipality fail to address the liquidity challenges during the period under review?
 - The management has put all efforts to ensure that it meets current year commitments and at the same time reduce previous debts with the limited financial resources available, the liquidity challenges will hopefully be dealt with in the medium term if we all stick to the proposed measures on cost containments and revenue enhancement.
- b) Why did the Municipality fail to fill the CFO position for over 12 months? Has the position been filled?
 - (i) The main reason for previously failing to fill the position was the unattractive salary offered, however the position has been filled since August 2018.
 - (ii) The vacancy for CFO remained unfilled for an extended period as a result of time taken to fill the vacancy informed by the prescribed processes involved in the recruitment process for feeling of a senior manager vacancy as prescribed by the applicable regulation.
 - (iii) The process includes acquiring a council resolution authorizing advertisement of the vacancy; placement of advert in the media for a period of up to 30 days; shortlisting of candidates within 21 days of closing of the advert; screening of shortlisted candidates within 14 days of shortlisting, interview of candidates within 21 days of

screening; conducting of suitability assessment checks and clearances from various accredited assessment centers and State Security Agency; Convening of council for an appointment decision; application for appointment concurrence from the Member of the Executive Responsible for Local Government in the province; Employment offering, acceptance and contracting process and serving of employment termination notice if the prospective successful candidate is employed elsewhere.

- (iv) The process is quite lengthy and at times it becomes necessary to re-advertise if the recruitment process does not attract suitably qualified candidates or cannot find an appointable candidate.
- (v) Further the categorization for remuneration packages payable to senior managers is not competitive with what other players in the market offers thus not assisting in attracting suitably candidates to apply and consider appointment offers favorably.
- c) What impact did the absence of the CFO have on the preparation of the annual financial statements?
 - The impact will always be there on the preparation of financial statements for a municipality without a CFO.
- d) Why did the Municipality submit the financial statements that contained material misstatements?
 - As indicated in previous questions, the biggest challenge in 2017/18 was the unreliable financial reports produced by the system.
- e) What plan did the Municipality put in place to address this anomaly?

 The system provider was engaged and provided with a full list of issues logged and they are busy resolving the issues. They are on site every two weeks

Material mistatements to financial statements.

Material misstatements were once again identified in the submitted financial statements.

 Material misstatements of non-current assets, current assets, current liabilities, revenue, expenditure and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records were provided subsequently, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.

This is due to poor quality of submitted financial statement for audit.

Questions:

a) What is the status of progress made to address all audit findings relating to material misstatements and are they included in the action plans?

Yes, they are included in the action plan,

The findings are being addressed and should now be on 60% and will be ready for the interim audit in April 2019

- b) Are the action plans monitored by Internal Audit and the Audit Committee. What is their assessment of the progress? Yes, they are assessed by the two independent parts of our governance structures.
- c) What corrective measures have been taken? With the resolution of system challenges, material misstatements should be eliminated in future.

Question 10

Expenditure management.

Creditors were not always paid within 30 days.

- a) What are the reasons for the late payments? Our cash flow position did not allow us to pay all creditors on time, but as we improve our cash flow, timeous payments will be much easier.
- b) What percentage of suppliers has been paid outside of the 30 days of invoices received? Approximately 55%

