

30 MARCH 2017

Oversight Report on the 2015/16 Annual Report



BA-PHALABORWA MUNICIPALITY

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OVERSIGHT REPORT REGARDING 2015/16 ANNUAL REPORT
OF BA-PHALABORWA MUNICIPALITY

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1. Introduction

In terms of section 129 of the MFMA and section 21 of the system Act, municipalities must prepare an annual report for each financial year. The purpose of the Annual Report is to :

- (i) Provide a record of the activities of the municipality.
- (ii) Provide a report on performance in service delivery and against the budget.
- (iii) Provide information that supports the revenue and expenditure decisions made.
- (iv) Promote accountability to the local community for the decision made.

1.1 Annual Report

The 2015/16 Annual Report was tabled and noted in council of the 30 January

2017, reporting on the municipality's performance for the period of 1 July 2015 to June 2016. The adoption of the Oversight report is the final major step in the annual reporting process of a municipality. The oversight must be compiled by the Municipal Public

Accounts Committee (MPAC). Section 129 of the MFMA requires the council to consider the annual report of the municipality and adopt an Oversight Report containing the

Council's comments.

2. Legislative mandate for the Oversight Report

Section 129(1) of the MFMA (Act 56 of 2003) states that Council of the Municipality must consider the Annual Report of the Municipality and by no later than two months from the date on which the Annual Report was tabled in the Council, adopt an Oversight report, which include a statement whether the Council has:

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

3. Findings

3.1 That there are projects reflecting as complete on the annual report but on site

They are incomplete.

3.2 That record keeping is a very serious problem in the institution, no adequate controls

are in place

- 3.3 That AG action plan not adhered to.
- 3.4 That the asset register of the Municipality is not up to date.
- 3.5 That service providers doing consultancy work are not reliable in giving accurate figures.
- 3.6 That the institution does not follow SCM regulation.
- 3.7 That there is a shortage of stock identified at stores.
- 3.8 That there is a delay in submitting of reports to MPAC.
- 3.10 That the AFS quality of the municipality very poor
- 3.11 That unauthorized expenditure, irregular, fruitless and wasteful expenditure is always identified by AG each and every financial year.

4. Comments from the Public

MPAC did not receive any comments from members of the public, the draft annual report was distributed to libraries, traditional offices and also publicized on the website for comments.

5. Recommendations

The Municipal Public Accounts Committee recommends:

- 5.1 That Council note the Oversight Report for 2015/16 financial year
- 5.2 That Council approve the Annual Report with reservations
- 5.3 That detailed report of all projects that will include expenditure report, Service Level Agreement and scope of work be provided to MPAC.
- 5.4 That there be consequence management to officials who does not do their job.
- 5.5 That the Accounting officer make sure that AG action plan is adhered to.
- 5.6 That asset unit must be fully equipped with skilled personnel.
- 5.7 That the SLA have clause that binds consultant to repay all the money should it be found that information is incorrect or misleading.
- 5.8 That the Accounting officer be held responsible for any deviation from the SCM policy.
- 5.9 That Investigation be fast tracked and concluded.
- 5.10 That permanent referral reports be referred to MPAC immediately after being tabled to council.

- 5.11 That the AFS be prepared in-house as we have qualified officials who can do the job.
- 5.12 That money recovered from those responsible officials who failed to comply with section 171 and 172 of the MFMA.

6. Attachments

Attached are process followed when compiling the oversight report

6.1 Schedule for considering 2015/16 Annual Report


6.2 Questions and responses

6.3 Working template for considering the Annual Report.

6.4 MPAC attendance register and minutes.

MPAC Chairperson

Pihsa KO



Date

30/3/2017

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PROPOSED SCHEDULE FOR CONSIDERING 2015/16 ANNUAL REPORT



BA-PHALABORWA MUNICIPALITY

PROPOSED SCHEDULE FOR CONSIDERING 2015/16 ANNUAL REPORT

BACKGROUND

The 2015/16 Annual Report was tabled in Council by the Honourable Mayor Cllr P Shayi on the 30th of January 2017. According to Section 129 of the MFMA, Council has to consider the Annual Report of the Municipality, and by no later than two months from the date on which the annual report was tabled adopt an oversight report containing the Council's comments on the report.

Council has referred the Annual Report to the Municipal Public Accounts Committee (MPAC) for consideration. The MPAC is expected to probe the Annual Report and compile an Oversight Report on the Annual Report on behalf of Council. Members of the public have been invited to make representations on the Annual Report and to also express interest to participate in the MPAC committee that will be probing the report (see advert below):

BA-PHALABORWA MUNICIPALITY



NOTICE OF PUBLICATION OF THE 2015/16 ANNUAL REPORT AND AN INVITATION TO SERVE IN THE OVERSIGHT COMMITTEE
In terms of Section 16(1) of the Local Government Municipal Systems Act, Act 32 of 2000, Ba-Phalaborwa Municipality strives to develop a culture of community participation in municipal affairs and hereby gives notice of publication of the 2015/16 Annual Report.

Members of the public are encouraged to probe and comment on the content of the annual report which will be made available in municipal libraries, offices, the website, and local traditional authorities from the 1st of February 2017. Interested individuals are requested to submit written applications to serve in the MPAC that will be constituted and mandated by Council to consider the 2015/16 Annual Report and further submit an Oversight Committee Report within two months from the date in which the Annual Report was tabled in Council.

The closing date for the submission of comments or representations on the Annual Report is Thursday the 24th of February 2017. All applications and representations should be in sealed envelopes and addressed to the Municipal Manager. Hand deliveries should be made and registered at the reception of the Phalaborwa municipal offices, Cnr Nelson Mandela Drive and Selati Road.

Address all correspondences to: The Municipal Manager
Ba-Phalaborwa Municipality
P/Bag x 01020
Phalaborwa
1390

Enquiries should be directed to Khoza LP at Tel: (015) 780 6858 or Cell: 0824380987 or khozal@ba-phalaborwa.gov.za
Notice No.

SCHEDULE FOR CONSIDERING THE 2015/16 ANNUAL REPORT

PROCESS PLAN

The Municipal Public Accounts Committee (MPAC) has to adopt a process plan to be followed in probing the Annual Report. The following is a draft process plan to be ratified and adopted by the MPAC.

MEETING NO.:	DATE	ACTIVITIES	OUTPUTS / OUTCOMES / RESULT	PARTICIPANTS
1.	30/01/2017	<ul style="list-style-type: none"> Referral of Annual Report by Council to MPAC 	<ul style="list-style-type: none"> Comments and Clarifications. 	<ul style="list-style-type: none"> MPAC members and MIM
2.	1-9/2/2017	<ul style="list-style-type: none"> Open for Public Comments 	<ul style="list-style-type: none"> Comments and Clarifications 	<ul style="list-style-type: none"> MPAC members
3.	1/2/2017 13/2/2017	<ul style="list-style-type: none"> Probing of Annual Report for written questions Oversight Report 	<ul style="list-style-type: none"> Comments, Clarifications, and Draft Report 	<ul style="list-style-type: none"> MPAC members and MIM
4.	14/2/2017 21/2/2017	<ul style="list-style-type: none"> Responses from Accounting Officer on written questions. 	<ul style="list-style-type: none"> Comments and Clarifications. 	<ul style="list-style-type: none"> MPAC Researcher
5.	28/2/2017	<ul style="list-style-type: none"> Clarifications for Accounting Officer on responses. 	<ul style="list-style-type: none"> Draft Oversight Report 	<ul style="list-style-type: none"> MPAC members and MIM
6.	9/3/2017	<ul style="list-style-type: none"> Considering of Public Comments with MPAC. 	<ul style="list-style-type: none"> Oversight Report 	<ul style="list-style-type: none"> MPAC and MIM
7.	24/3/2017	<ul style="list-style-type: none"> Public Hearing. 	<ul style="list-style-type: none"> Copies available in all local 	<ul style="list-style-type: none"> MPAC members;

SCHEDULE FOR CONSIDERING THE 2015/16 ANNUAL REPORT

MEETING NO.:	DATE	ACTIVITIES	OUTPUTS / OUTCOMES / RESULT	PARTICIPANTS
8.	27/3/2017	<ul style="list-style-type: none"> Finalization of recommendations to Council 	<ul style="list-style-type: none"> libraries. Public Meeting. Draft Oversight Report. 	<ul style="list-style-type: none"> MM MPAC Members
9.	31/03/2017	<ul style="list-style-type: none"> Tabling of report in Council 	<ul style="list-style-type: none"> Oversight Report 	<ul style="list-style-type: none"> MM MPAC Members
10	7/4/2017	<ul style="list-style-type: none"> Publicizing Oversight Report (Within 7days of adoption) 	<ul style="list-style-type: none"> Copies available in all local libraries. Public meeting 	<ul style="list-style-type: none"> MM Council
11	7/4/2016	<ul style="list-style-type: none"> Submission of Annual Report and Oversight Report to Provincial Legislature (Within 7 days of adoption of Oversight Report. 	<ul style="list-style-type: none"> Oversight Report. 	<ul style="list-style-type: none"> MM

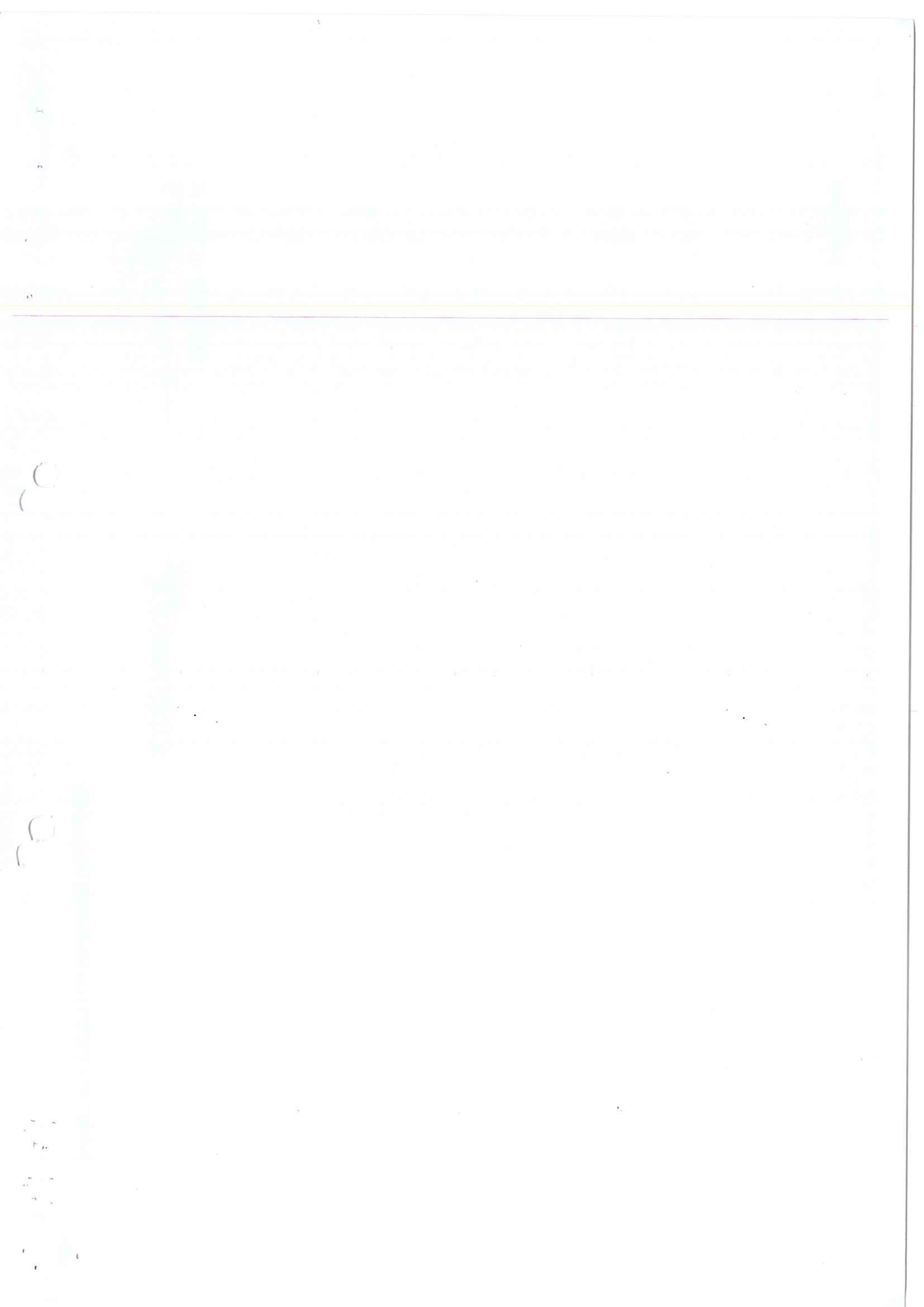
Recommendation

That Council approves the schedule for considering the Annual report

SCHEDULE FOR CONSIDERING THE 2015/16 ANNUAL REPORT

KO PITUSA
MPAC CHAIRPERSON

30/01/2017
DATE



Phalaborwa Staff and Auditor General.

- The Journals required extensive discussion between the Ba- submitted and the Auditors did not consider them due time limitation
- Supporting documents that related to the year 2015/16 was

(par 6-8)

Journals and information relating to correction of prior year figures for receivables

following:

Sufficient, appropriate audit evidence could not be submitted to audit for the

Non-submission of documentation

Question 1 (a)

RE: 2015/16 ANNUAL REPORT – QUESTIONS BY MPAC TO THE ACCOUNTING OFFICER

Sir,

1390

PHALABORWA

Private Bag x 01024

Ba-Phalaborwa Municipality

Cc: Accounting Officer / Speaker

The Hon. Mayor

8 March 2017

OFFICE OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE



BA-PHALABORWA MUNICIPALITY

- The same information is available for further discussions and will be effected to correct the wrong closing balances or to restate the opening balances.

Debits and credits passed for deposits by consumers, if all deposits for the current year had been recorded and evidence for journals passed (par-11)

- The evidence submitted to AG was rejected and that the calculations did not match the policy.
- This disclosure item should be matched with Mopani District municipality, however, the amounts disclosed in their records differed from Ba-Phalaborwa records.
- The policy must be matched for both the district and the local to ensure that this does not occur.

- *Correction of prior year figures for inventory (par-12)*

- *Value Added Tax (par 14-15)*

- *Journals, correction of prior period figures and evidence to support changes to Mopani DM inter-municipal account for payables (par 18; 20-21)*

- The evidence submitted to AG was rejected and that the calculations did not match the SLA (Service Level Agreement).

- This disclosure item should be matched with Mopani District municipality, however, the amounts disclosed in their records differed from Ba-Phalaborwa records.

- The SLA should be reviewed and all applicable transactions be taken into account prior close of financial year 2016/17 to ensure that this does not occur.

- *Revenue from non-exchange transaction (par-23,24,26-30)*

Revenue from property rates was correctly charged and accounted for correction of prior year figures, revenue from fines, revenue from pre-paid electricity

The journals that were submitted for adjustment were rejected by AG.

These transactions were intended to be corrected when adjustments were

submitted.

Journals passed, correction of prior period figures for employee cost (par 31 and

33)

- Journals passed for expenditure (par 35)

- Records for contracts (commitments) Par 39

- Contingent liabilities (par 40)

1. Why was records not readily available for audit?

- Documents are readily available and may be misplaced due multiple use

by other departments and consultants.

2. What is the current status of record keeping in the municipality?

- The documents are kept in records by competent records clerks.

- The payment vouchers are scanned every month.

3. Is there any action plan to ensure availability of documentation for audit in

the 2016-17 financial year?

- Yes – The electronic document management

4. Have documents that could not be submitted for audit available now? If

not why not?

- Yes and some were taken by Auditors and could not return in those

prior years.

5. Who are the responsible officials and what actions have been taken against

them?

None.

Question 1(b)

Property, Plant and equipment

The accounting records and financial statements of the municipality indicate

properties owned by private individuals amounting to R5 399 808 and some of these

properties are already occupied for other purposes that were erroneously recorded as

owned by the municipality, land buildings stated at R256 447 896 (2015:

R268 212 600) by the same amount (par 4-5)

1. Why were private properties recorded as owned by municipality?

- No reconciliations of valuation roll and deed register.
- The RDP was built on the properties (Land) of Municipalities there was never proper hand over at deeds office.
- Lack of competencies to address the completeness, accuracy, valuation and rights of ownership.

2. Who is responsible for maintenance of the asset register?

• Assistant Financial Officer : Ndou Julia

3. What monthly controls are in place to ensure that the asset register is complete and up to date?

- Recording of newly acquired assets.
- Reporting of damaged and lost assets.
- Monthly reconciliation of the of the General Ledger and the Assets Register.

4. Please submit the asset register (list of assets) where the opening balance (comparative figures) has been restated with its perspective amount.

To be submitted

Question 2

Receivables

No supporting document submitted to AG explaining how an amount of R93, 022 644 to the account receivables correspond balance amounting to R76 961 315 in the AFS.

(Par 6-8)

1. What security is in place to ensure that there are no illegal electricity connections?

- The substations and mini substations are locked using padlocks. And Technical department submitted a proposal to install an electronic locking system to eliminate human involvement/ temperament.

2. Journals amounting to R 444 266 298 passed without approval, submit proof of evidence to MPAC to indicate that approval was granted to pass those journals.

- There was no approval the journals were prepared and processed by BCX Consultants to fix the errors on system.
- The Consultants were doing Journals after consultations with the 2015/16 Revenue Manager.

3. This is a recurring finding, please submit an update on the current situation and any other preventative measures that have been put in place.

• The procedure manuals regarding passing of journals will be developed by 30 April 2017.

• Currently we shall enforce the delegation of authority documents.

4. Who is responsible to monitor the work of the consultant? Submit the consultant contract to MPAC.

• The 2015/2016 acting CFO who appointed the consultants.

5. Is there skill transfer by the consultant?

• No.

6. What has been done to ensure that officials know the requirements of GRAP?

• Proposed that training for GRAP be added to Work skill Plan.

• Ensure that official undergo workshops.

• Appoint experienced and qualified officials on the key positions.

Question 3

Consumer deposit

No evidence submitted to AG for consumer deposit amounting to R2 040 256 (2015: R3 738 397) unsupported debit and credit entries to the amount of R10 092 482 and R10 091 032 were arrived. (Par 9-11)

1. How did you arrive at this amount?

• The amount of consumer deposit was incorrectly apportionment and transferred to Mopani District Municipality.

• Mopani applied a percentage on the total amount to apportion the total amount at year end using the priority percentage of collection on water related transactions.

2. Why not pass journals to rectify the amount?

• The evidence submitted to AG was rejected and that the calculations did not match the policy.

• This disclosure item should be matched with Mopani District Municipality, however, the amounts disclosed in their records differed from Ba-Phalaborwa records.

• AG requested a changed policy prior accepting these journals and that the policy should be aligned to the SLA with Mopani.

3. Who is the responsible official?

3. What corrective measures have been taken?

Assistant Director: Expenditure Management.

2. Who is the responsible official?

previous year.

- The reconciliations were done by Delloitte as the consultants for VAT.
- There was problem of the VAT in the General Ledger and VAT 201 being different due to apportionment of ratio used and the Opening balance from
- The supporting document were submitted to AG.

happened?

1. Why supporting documents not provided to AG? Why differences and what

account amounting to R22 044 791. (Par 14-17)

No supporting documents submitted to AG regarding adjustment made to VAT

Value added tax:

Question 5

1. Was the land which was occupied/sold included in the inventory?
 - No
2. Why did you not provide AG with supporting documentation?
 - The first information was submitted and was not sufficient.
3. Who is the responsible official?
 - Director: Planning and Development.
4. What steps have been taken?
 - The complete information was submitted and it will be used to restate the opening balances.

the amount of R457 015 562 (par 12-13)

Sufficient documentation was not available to support the adjustment to inventory to

Inventory

Question 4

4. What measures have been taken for corrections?
 - Actual consumer deposits received for water services will be reconciled and no apportionment should be calculated for Mopani District municipality.
 - Ba-Phalaborwa municipality should schedule a meeting to resolve the SLA with Mopani District Municipality and review the policy.

Assistant Director: Revenue Management.

- To request the tax invoice from suppliers who charges VAT and withhold payment for non-submission of the tax invoice.
- Schedule a meeting with consultants to resolve the VAT calculations in the General Ledger.

Question 6

Payables

No supporting documents submitted to Ag regarding payables Journals passed to the amount of R53 057 224. (Par 18-21)

1. Why don't you provide Ag with requested evidence?

- The Journals and documents were provided and are still available for resubmission.
- The other Journals are reclassifications within the creditors control account and do not require the supporting documents.

2. Why not reconcile books on water issues on monthly basis (Mopani and Ba-Phaborwa) ?

- We do reconcile and we have evidence of monthly reconciliations,

3. Who is responsible for this?

- Revenue Manager
- The CFO

Question 7

Provision

Provision for the rehabilitation of landfill sites stated at R19 242 182 (2015:R16 422 268) provision is misstated by unknown amount. (Par 22)

1. Who is responsible for the monitoring of the consultant/valuers?

- Assistant Director: Revenue Management

2. Please explain the process followed to monitor the services provided by Consultants.

- None, no procedures were followed to monitor the services provided by consultants.

4. Why was this not done properly?

- The valuer was of opinion that he did it correctly and he submitted his facts which were denied by the Auditors.

5. Submit proof of evidence to MPAC to indicate that the valuer followed proper

Procedures of GRAP 19.

- Refer to the file.

3. Who is the responsible official?
on consideration of the receivables of unpaid amount at year end.
2. Why differences in charges of pre-paid electricity?
 - The Revenue Manager recognised revenue from the reports received from the prepaid electricity collection, however, there was an oversight
 - The amount of recoveries will be restated to correct the error.

1. No supporting documents from Mopani and Ba-Phalaborwa why?
 - There was never supporting documents or the Service Level Agreement to support such figure.
 - The amount for recoveries was for indirect costs which were never agreed upon.

No evidence for revenue recoveries on an amount of R117 719 466 due to inadequate internal controls. (par 29-30)

Revenue from exchange transactions

Question 9

- The Revenue Manager should perform frequent reviews prior to implementation of tariffs to ensure that all tariffs are valid and accurate
5. What corrective measures were put in place?
 - Revenue Manager: Mdullu TV.
 4. Who is the responsible official?
 3. Submit proof of evidence.
Annexure attached of evidence.

2. Has the valuation roll been subsequently updated?
 - The planning department is currently working on removing the second general plan in order to value it and update the valuation roll.
 - The general valuation roll has been implemented from 1st July 2015 and the supplementary valuation roll was performed in 2016 and with another draft supplementary in progress for review and to be implemented after publication.

1. Were all properties billed?
 - Namakgale C has two (2) general plans and are not on the valuation roll.
 - All the properties that were in the Valuation roll were levied and the exception was to properties in the rural areas which have not been included in the valuation roll and thus are not billed.
 - Namakgale C has two (2) general plans and are not on the valuation roll.

Incorrect tariffs were charged and discrepancies were identified between the property value on the system and as per valuation roll. (Par 23-28)

Revenue from non-exchange transactions

Question 8

- Assistant Director: Revenue Manager.
- 4. What corrective measures has been put in place?
 - We will review the monthly schedule and prepare a reconciliation of the amount that is collected and kept by the municipality to ensure that all revenue recognised in the AFS has been correctly accounted for and that is accurate.
 - The municipality would request approval to restate the treatment of the transaction and disclosure thereof.
 - A journal has been prepared and will be used to restate the opening balance.

Question 10

Employee cost

No evidence submitted to AG regarding employee cost journals passed to the amount of R14 648 115. (Par 31-33)

- 1. Were internal controls established over recording and safekeeping of records?
 - Yes

- 2. Any evidence submitted to AG to clear the statement?
 - The amount of Employee cost relates to employees that classified to be for Mopani District Municipality.

- 3. Who is the responsible official?
 - Assistant Director: Expenditure Manager

- 4. What corrective measures has been taken?
 - Not yet we need to discuss with Mopani District and auditor General.

Question 11

Expenditure

The amount of R38 415 272 relating to the prior financial year recorded as expenditure for the current financial year. (Par 34)

- 1. Why not correct this before the AFS was prepared?
 - It was corrected and we have the evidence.

- 2. No supporting documents submitted to AG why?
 - These calculations and classifications journals which requires minimal supporting documents which were submitted.

- 3. Who is the responsible official?
 - The 2015/2016 Acting CFO

- Question 13**
Distribution loss
- The AG identified a difference of R40 953 753 in comparatives relating to the prior year electricity distribution loss.
1. What actions have been taken to prevent illegal electricity connections?
 - The substations and mini substations are locked using padlocks.
 - The Technical department submitted a proposal to install an electronic locking system to eliminate human involvement. Furthermore, electricity losses are not related to illegal electricity.
 - The accounting officer should install a system to record distribution of electricity from substations to mini substations.
 - This will assist in performing a reconciliation of against electricity distributed to customers (billed).

- Question 12**
Cash flow statement.
- The SA standards of GRAP2, Cash flow statements requires that the municipality summarises the entity's operating, investing and financing activities.(par 36)
1. Please indicate what controls have since been put in place to ensure that regular reconciliation are done?
 - The reconciliation are done as a results of the National Treasury compliance of submitting section 71 reports (as a Template) on the monthly basis.
 - The cash flow statements is the statements of Financial Statements and it comes as a template.
 - The amount updates automatically for cash items.
 - The use of direct cash flow method.
 - Any error occurred may be due to system configurations or human errors
 - Has the cash flow statements since been corrected?
 - Yes but the corrections were rejected by the auditors.
 3. Who is the responsible official?
 - The 2015/2016 Acting CFO.
 4. What corrective measures have been put in place?
 - Ensures there are updates on the templates to prepare annual financial statements.

4. What corrective measures have been put in place?
 - Assistant Director: Expenditure Management
 - Re-open the matter during the audit of the opening balances.
 - Re-submit the same information to restate the opening balance
 - Reverse the amount of journals if not agreeing with the Auditors again.

The electricity losses disclosed in the opening balance was an error and an adjustment submitted to AG was rejected.

2. Who is the responsible official?

- Deputy Director: Electrical Services
- Director : Technical Services

Question 15

Commitments

The municipality did not maintain accurate and complete records of the contractual information used to determine commitments stated at R71 977 121(2015:R108 661 318) (par 39)

1. Why commitments? Why contract still running

- The contract register was not completely compiled.
- 2. Who is the responsible official?

- Chief Accountant: Contract Management.
- Assistant Director: Project management Unit

3. What corrective measures have been put in place?

- Ensure that contract register is updated monthly showing when the contracts starts and ends.
- The reconciliations of payments against contract need to be performed on the monthly basis.

Question 16

Contingent liabilities

The difference amounting to R35 313 083 between underlying records and the amount disclosed in not 41 of the AFS for municipality did not maintain accurate and complete records of contingent liabilities.(par 40)

1. Why this difference of R35 313 083, why not correct it?

- The amount was calculated by consultants.
- The amount was not well reviewed due time constraints.
- The adjusted Financial Statements with correct amount was rejected.
- 2. Who is the responsible official?
- The 2015/2016 acting CFO.
- The consultants.

3. What corrective measures have been put in place?

- Ensures that the amount is restated correctly to address the opening balances.

Question 17

Prior period error

The municipality's disclosure in note 52 of the AFS does not include all prior misstatement disclosure in terms of the SA Standards of GRAP 3. (Par 41)

1. What steps have been taken to ensure that officials are aware of the requirements of GRAP?

- The GRAP standards are statute that can be interpreted by officials who did B.com accounting and served articles of clerkship.
- The official need the refresher courses and also visit the Accounting Standard Board (ASB website).
- The interpretation and implementation of GRAP standards need practical experience from Auditing and Accounting firms.
- The Municipality need official who are willing to read, practice and Learn GRAP standards
- Reviewal of job descriptions and ensure that we recruit candidates that can show competency with relevant qualifications and experience.

2. Who is the responsible official?

- Assistant Financial Officer : Revenue Management
- Assistant Financial Officer : Assets Management
- Assistant Financial Officer : Budget and Reporting
- Assistant Financial Officer : Expenditure and Financial Control
- Assistant Financial Officer : Supply Chain Management
- Chief Finance Officer

3. What corrective measures has been put in place?

- Ensures that the staff prepare Annual Financial Statement in-house and learn from their mistakes.
- Apply consequence management to lazy staff
- Reviewal of job descriptions.
- Ensures that best candidates are attracted.
- Training of staff.

Question 18

Additional disclosure in terms of MFMA (par 42)

1. Why are all disclosures not done according to section 125 (1) (b) of the MFMA?

- Omission was caused by the human error due to pressure given during the preparations of Annual Financial Statements.
- The Auditor General South Africa denied us an opportunity to adjust or correct the financial statements.

2. Who is the responsible official?

- The 2015/2016 acting CFO.
- The consultants.

3. What corrective measures have been put in place?

- Adhere to Local Government checklist of disclosures.

Question 19

Unauthorised expenditure

The municipality incurred unauthorised expenditure of R13 489 065 due to overspending on the approved budget. (par 45)

1. Which vote has been overspent

The total Budget due Journal Passed for Non-Cash Items and fuel expenditure The following are list of non-cash items.

• Depreciations

• Impairment loss

• Debt Impairment

2. What was the shortcomings in the budget process that caused overspending?

• Yes.

3. Can you assure MPAC that officials who attended refresher courses for Budgeting process are now doing progress?

• Yes

3. Who is the responsible official?

• Assistant Financial Officer: Budget Management

• CFO

4. What corrective measures has been put in place?

• Follow the recommendation from the Provincial Treasury on how to avoid the overspending.

• Put controls to monitor monthly spending.

Question 20

Fruitless and wasteful expenditure

The municipality incurred fruitless and wasteful expenditure amounting to R1 179 461 due to interest on late payments. (Par 46)

1. Please indicate process followed for payment of creditors?

There are two (2) processes followed for payments of creditors.

Which are namely:

• Sundry payments to pay the creditors that had contracts, statutory payments, and payments for goods or services required for emergency.

• Order payments are for payments to creditors who provided goods via competitive biddings of goods and services to the value below R 200 000.

2. Who is responsible for this payments?

• Assistant Financial Officer: Supply Chain Management

• by ensuring that checklist is ticked for all necessary documents required by SCM Regulations, SCM policy.

1. Were all requirements of section 122 of the MFMA followed when preparing the AFS? (par 69)
 - Yes all the requirements were followed.
2. Were SCM regulation followed when procuring goods and services with a value of below R200 000? Provide MPAC with POE (par-70)
 - Yes, although auditor General raised the findings.
 - SCM the SCM policy is followed on order payments, However direct payments are compiled by the respective directorates.
3. How many days required for a competitive bidding? (par 71)
 - Accordingly to supply Chain Management regulations (b) (1) the closure date for the submission of bids, which may not be less than 30 days in the case transaction over 10 Million (vat included) in a long term nature, or 14 days in any other case from the date on which the advertisements is placed on the newspaper.
 - For the procuring of goods and services with value below R 200 000 is seven (7) days of advertisement on the municipal websites.
 - For the procuring of goods and service with the value above R 200 000 is ninety (90) days
4. Were SCM regulations 21(b) and 28(1) (a) applied when awarding contracts to bidders? Submit POE to MPAC.(par 72)

Compliance with legislation

Question 22

3. What corrective measures have been taken to insure that the municipality pays all its creditors in time?
 - Ensuring that Goods were received through delivery and services were rendered as per specifications.
 - Ensuring that Goods Received Notes are captured.
 - The Assistant Financial Officer Expenditure Management
 - Through ensuring that invoice received matched the specifications on the orders, on the Delivery notes, Goods Received Notes
 - Ensuring that Assistant Financial Officer has signed to valid all the documents required as per payment checklist.
 - The CFO by approving all the payments within his delegation of authority
 - The Municipal Manager by approving all the payments within his delegation of authority.
3. What corrective measures have been taken to insure that the municipality pays all its creditors in time?
 - Apply the strict collection of revenue to ensure that there sufficient cash in the Bank Account.
 - Limit the credit purchases.
 - Ensure that there is enough cash in the Bank Accounts before procuring goods.
 - Apply cost containment measures.

- Yes attached POE as per request
- 5. Did all the bidders who were awarded contracts made declarations? (par76) provide POE to MPAC?
- Yes, attached find the portfolio of evidence.
- 6. Did all service providers who are in the service of the municipality declare as required by SCM regulation 13(c)? (par79) provide proof to MPAC.
- Yes, Declaration of interest is required before issuing any order, except direct payments since are compiled by respective departments.
- 7. What measures have been put in place to combat the abuse of the SCM system as required by SCM regulation 38(1) (par 83)
- The review of SCM chain management policy through aligning it with SCM regulations 38 (1) (par 83).
- The SCM policy is reviewed on an annual basis to combat the abuse of SCM system as required by SCM regulation.
- There is segregation of duties in place
- There is access control at stores.
- 8. Who is the responsible official for all questions listed above?
- Assistant Financial Officer: Supply Chain Management.

Expenditure management

1. What steps have been taken to prevent unauthorised, irregular, fruitless and wasteful expenditure? As required by section 62(d) of the MFMA (par 85)

Unauthorised expenditure

- The Municipality have developed a policy to prevent the unauthorised, irregular and fruitless and wasteful expenditure.
- The policy has been approved by council and is effective.
- The verification of Budget through the vote numbers is used to control the over-expenditure.
- The Non – cash items such depreciations and impairment of debts and impairment losses are budget for.
- Fruitless and wasteful expenditure
- To prevent fruitless and wasteful expenditure we need to adhere to approved policy.
- Pay the statutory trade and other payable that charges interest, penalties and fines on time.
- Avoid the penalties, interests and fines, and legal claims and litigations.

Irregular Expenditure

- Ensure that all appointments of services provider are done as per supply chain policy and supply chain regulations.
- Ensure that there is effective contract management.
- Ensure that the contract register is timely updated.

1. Recommendations by internal audit and audit committee not addressed can you explain this to MPAC why is it not done ? (par 98)
 The management did not have capacity on other recommendations, due to system programming and configurations.
 The MSCOA change will assist in addressing the recommendations.

Leadership

1. Why did the accounting officer not report irregular expenditure to the police as required by section 32(60 of the MFMA? (par 94)
 The irregular expenditure need to be assessed first and be referred to MPAC committee.
 Necessary investigation need to done to establish whether is due to fraud or human error.
 The Accounting officer needs to get facts before reporting irregular expenditure to the police.

Consequence management

2015/2016

4. Who is the responsible official?
 • The then Acting CFO in his capacity as the CFO for Financial year explained to all staff in finance.

3. What processes are in place now? (par 87)
 • The newly appointed CFO is now developing Business Process, Manual Procedures, Policies and Standard of Procedures to ensure that there are controls.
 • The Delegation of Authority is being reviewed and will be distributed.

2. Why there were no approval? (par 86)
 • The approval for appointment of service provider is done through supply chain manager who reports to CFO as per delegation of authority.
 • The lack of awareness to delegation of authority.
 • The supply chain manager should at some point approves the checklist.
 • The orders that are not approved by Supply Chain Manager should be investigated since others may contain elements of frauds by junior staff.
 • The approvals are sometimes not done because managers not providing proper supervisions.

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Other reports
Investigations

1. What are the current status of the investigation to the shortage of stock identified in the stores as investigation panel were appointed? (par 107)
Awaiting the KMPG investigation reports.
2. Who is the responsible official?
Mayor and Acting Municipal Manager

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Information required to be included in annual reports	Council Considerations	Questions	Is the required information included in the Annual Report? YES / NO	If the answer is NO [questions/requirements]	Comments from the members of the Oversight Committee	Decision of the Committee? APPROVE / APPROVE WITH RESERVATIONS / REJECT / REFERRED BACK FOR REVISIONS
FINANCIAL MATTERS						
1. The annual financial statements [AFS] for the municipality and, if applicable, consolidated statements [with all entities] as submitted to the Auditor General.	Where the municipality has sole or effective control of a municipal entity, consolidated financial statements are required. The AFS are to be in the form as required by the applicable accounting standards. M/FM/A Circular 18 with annexures, 23 June 2005, provides guidelines on the new accounting standards for municipalities.	Have the required standards been met – refer audit report and report of audit committee for views on this? [Applies also to AFS of municipal entities].	Yes		Committee unsatisfied with quality of AFS.	Approved with reservation.
2. The Auditor General's report on the financial statements of the municipality and the entity		Is the audit report included in the annual report as tabled? When will the audit report be tabled? What are the causes for the delays? What actions are being taken to expedite the report?	yes		Committee met with AG and explained everything.	Approved
3. Any explanations that may be necessary to clarify issues in connection with the financial statements.	The accounting standards require that notes accompany the statements to provide explanations of issues and matters reported. Refer also points below on information in notes to AFS.	Taking into consideration the audit report and the audit committee comments, is sufficient explanation of financial issues contained in the notes to the statements?	Yes		AG raised queries on the AFS notes	Approved
4. An assessment by the accounting officer on any arrear on municipal taxes and service charges, including municipal entities.		Has an adequate assessment been included? [Applies to AFS of municipal entities]. Is there sufficient explanation of the causes for the arrears and of actions to be taken to remedy the situation? Is any other action required to be taken?	No		There are no breakdowns	Rejected

Information required to be included in annual reports	Council Considerations	Questions	Is the required information included in the Annual Report? YES /NO	If the answer is NO - [questions/requirements]	Comments from the members of the Oversight Committee	Decision of the Committee? APPROVE / APPROVE WITH RESERVATIONS / REJECT / REFERRED BACK FOR REVISIONS
5. Particulars of any corrective action taken or to be taken in response to issues raised in the audit reports	The conclusions of the annual audit may be either – - an unqualified audit opinion with or without management issues, which means that the financial statements are acceptable; - a qualified audit opinion setting out reasons for qualification, which means that certain issues need to be addressed before an unqualified opinion can be achieved; or - the auditor will disclaim the statements and not offer an opinion. In this case there may be serious financial issues to be addressed. The objective of the municipality should be to achieve an unqualified audit opinion.	Taking into account the audit report, audit opinion and the views of the audit committee, council should consider: To what extent does the report indicate serious or minor financial issues? To what extent are the same issues repeated from previous audits? Is the action proposed considered to be adequate to effectively address the issues raised in the audit report? Has a schedule of action to be taken been included in the annual report, with appropriate due dates?	Yes		Action plan is there but not adhered to.	Approved with reservation.
6. An assessment by the municipality's accounting officer of the municipality's performance against measurable performance objectives for revenue collection from each revenue source and for each vote in the approved budget	The budget of the municipality must contain measurable performance objectives for revenue from each source and for each vote in the budget, taking into account the IDP (MFMA s17(3)(b)). The accounting officer must include these objectives in the annual report and report on performance accordingly. Council should comment and draw conclusions on performance and explanations provided.	Has the performance met the expectations of council and the community? Have the objectives been met? What explanations have been provided for any non-achievement? What was the impact on the service delivery and expenditure objectives in the budget?	No		Accounting officer had this for reasons for three consecutive years but no implementation	Rejected

	Information required to be included in annual reports	Council Considerations	Questions	Is the required information included in the Annual Report? YES /NO	If the answer is NO - [questions/requirements]	Comments from the members of the Oversight Committee	Decision of the Committee? APPROVE / APPROVE WITH RESERVATIONS / REJECT / REFERRED BACK FOR REVISIONS
7	An assessment by the municipal entity's accounting officer of the entity's performance against any measurable performance objectives set in terms of the service delivery agreement or other agreement between the entity and the municipality	Agreements between the municipality and its entities for service delivery are to include measurable performance objectives. This will include measures of services delivered to the community, financial targets, expenditure targets etc. The entity's annual report must include an assessment by the accounting officer, of performance against these objectives. In order to show the linkage between the entity and the municipality, the report of the municipality should also include the performance of entities. Council should comment and draw conclusions on performance and explanations provided.	Has the performance met the expectations of council and the community? Have the performance objectives been met? What explanations have been provided for any non-achievement? What was the impact on the service delivery and expenditure objectives in the budget?	No		Accounting officer had this for reasons for three consecutive years but no implementation	Rejected
8.	Any information as determined by the municipality, the entity or its parent municipality	Review any other information that has been included in regard to the AFS. The above applies also to the AFS of municipal entities.		Yes		Additional information provided but not accurate	Approved with reservations
9.	Recommendations of the audit committee in relation to the AFS and audit reports of the municipality and its entities	Conclusions on these recommendations and the actions required should be incorporated in the oversight report.	Have the recommendations of the audit committee with regard to the AFS been adequately addressed by the municipality and/or the entity? What actions need to be taken in terms of these recommendations?	Yes		Audit committee appointed very late.	Approved with reservations

Information required to be included in annual reports	Council Considerations	Questions	Is the required information included in the Annual Report? YES / NO	If the answer is NO – [questions/requirements]	Comments from the members of the Oversight Committee	Decision of the Committee? APPROVE / APPROVE WITH RESERVATIONS / REJECT / REFERRED BACK FOR REVISIONS
<p>ALLOCATIONS RECEIVED AND MADE</p> <p>10. Allocations received by and made to the municipality</p>	<p>The report should disclose:</p> <ul style="list-style-type: none"> - Details of allocations received from another organ of state in the national or provincial sphere. - Details of allocations received from a municipal, entity or another municipality. - Details of allocations made to any other organ of state, another municipality, or a municipal entity. - Any other allocation made to the municipality under Section 214(1)(c) of the Constitution. <p>Council should comment and draw conclusions on information and explanations provided.</p>	<p>Have these allocations been received and made? Does the audit report confirm the correctness of the allocations received in terms of DORA and provincial budgets? Does the audit report or the audit committee recommend any action?</p>	<p>Yes</p>			<p>Approved</p>
<p>11. Allocations received and made to the municipal entity</p>	<p>The report should disclose:</p> <ul style="list-style-type: none"> - Details of allocations received from any municipality or other organ of state. - Details of any allocations made to a municipality or other organ of state. <p>Other information as may be prescribed.</p> <p>Council should comment and draw conclusions on information and explanations provided.</p>	<p>Have these allocations been received and made? Does the audit report confirm the correctness of the allocations received in terms of DORA and provincial budgets? Does the audit report or the audit committee recommend any action?</p>	<p>Yes</p>			<p>Approved</p>

	Information required to be included in annual reports	Council Considerations	Questions	Is the requirement included in the Annual Report? YES /NO	If the answer is NO - [questions/requirements]	Comments from the members of the Oversight Committee	Decision of the Committee? APPROVE / APPROVE WITH RESERVATIONS / REJECT / REFERRED BACK FOR REVISIONS
12	Information in relation to the use of allocations received	<p>Section 123 of the MFMA and MFMA guidance circular 11, require that the municipality provide allocation information per vote and include:</p> <ul style="list-style-type: none"> - The current year and details of spending on all previous conditional grants, for the previous two financial years. Information is to be provided per vote. (For example, municipalities must report on all transfers received from provincial housing departments for housing subsidy grants for three financial years, and indicate how such funds were spent, and for what projects. <p>Information stating whether the municipality has complied with the conditions of the grants, allocations in terms of section 2 14(1)(c) of the Constitution and allocations received from other than another organ of state. Where there is non-compliance.</p>	<p>Council should be satisfied that -</p> <ul style="list-style-type: none"> - the information has been properly disclosed; - conditions of allocations have been met; and - that any explanations provided are acceptable. 	Yes			Approved

		details of the reasons for non-compliance are to be provided.					
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Information required to be included in annual reports	Council Considerations	Questions	Is the required information included in the Annual Report? YES / NO	If the answer is NO - [questions/requirements]	Comments from the members of the Oversight Committee	Decision of the Committee? APPROVE / APPROVE WITH RESERVATIONS / REJECT / REFERRED BACK FOR REVISIONS
	<p>-Information on whether allocations under the DORA were delayed or withheld and the reasons advanced for this.</p> <p>This information is required on all allocations excluding the municipality's portion of the equitable share and where prescribed otherwise by the nature of the allocation.</p> <p>The Auditor-General will ensure that the audit process includes a proper assessment (and reconciliation) on all national grants received by a municipality. Council should consider this aspect of the audit report and comments by the audit committee on the use of allocations received.</p> <p>The comments of the Auditor-General and the views of the audit committee should be used to determine the accuracy and appropriateness of this information.</p>					

Information required to be included in annual reports	Council Considerations	Questions	Is the requirement included in the Annual Report? YES /NO	If the answer is NO - [questions/requirements]	Comments from the members of the Oversight Committee	Decision of the Committee? APPROVE / APPROVE WITH RESERVATIONS / REJECT / REFERRED BACK FOR REVISIONS
<p>13 Information in relation to outstanding debtors and creditors of the municipality and entities</p>	<p>Municipalities and entities are reminded of the requirement to include, in their annual financial statements, amounts owed to them and persistently delayed beyond 30 days, by national or provincial departments and public entities.</p> <p>It is also a requirement to report on whether the municipality or entity has met its statutory commitments, including the payment of taxes, audit fees, and contributions for pension and medical aid funds.</p> <p><i>Council should be satisfied that</i></p> <ul style="list-style-type: none"> - the information has been properly disclosed; - conditions of allocations have been met; and - also that any explanations provided are acceptable. <p>The comments of the Auditor-General and the views of the audit committee should be used to determine the accuracy and appropriateness of this information.</p>		Yes		Inaccurate information to debtors	Approved with reservation.

Information required to be included in annual reports	Council Considerations	Questions	Is the required information included in the Annual Report? YES / NO	If the answer is NO - [questions/requirements]	Comments from the members of the Oversight Committee	Decision of the Committee? APPROVE / APPROVE WITH RESERVATIONS / REJECT / REFERRED BACK FOR REVISIONS
DISCLOSURE IN NOTES TO AFS	CONSIDERATIONS RELATING TO SECTION 124					

Information required to be included in annual reports	Council Considerations	Questions	Is the required information included in the Annual Report? YES / NO	If the answer is NO - [questions/requirements]	Comments from the members of the Oversight Committee	Decision of the Committee? APPROVE / APPROVE WITH RESERVATIONS / REJECT / REFERRED BACK FOR REVISIONS
	<p>Council should be satisfied that</p> <ul style="list-style-type: none"> the information has been properly disclosed; conditions of allocations have been met; and that any explanations provided are acceptable. <p>The comments of the Auditor-General and the views of the audit committee should be used to determine the accuracy and appropriateness of this information.</p>					
<p>15 MUNICIPAL PERFORMANCE</p> <p>The annual performance reports of the municipality and entities</p>	<p>Section 46, MSA requires municipalities to submit a performance report reflecting the performance of the municipality and each service provider, a comparison of the performance with targets set for the previous year and measures taken to improve performance. The report must form part of the annual report. Questions that may be considered are [next column]. Council should comment and draw conclusions on information and explanations provided.</p>	<p>Has the performance report been included in the annual report? Have all the performance targets set in the budgets, SDBIP, service agreements etc, been included in the report? Does the performance evaluation in the annual report compare actual performance with targets expressed in the budgets and SDBIP approved for the financial year? In terms of key functions or services, how has each performed? Eg. have backlogs for water, sanitation and electricity been reduced? What are</p>	Yes		<p>The reports are included but they are incomplete. Council resolutions are not implemented.</p>	<p>Approved reservation. with</p>

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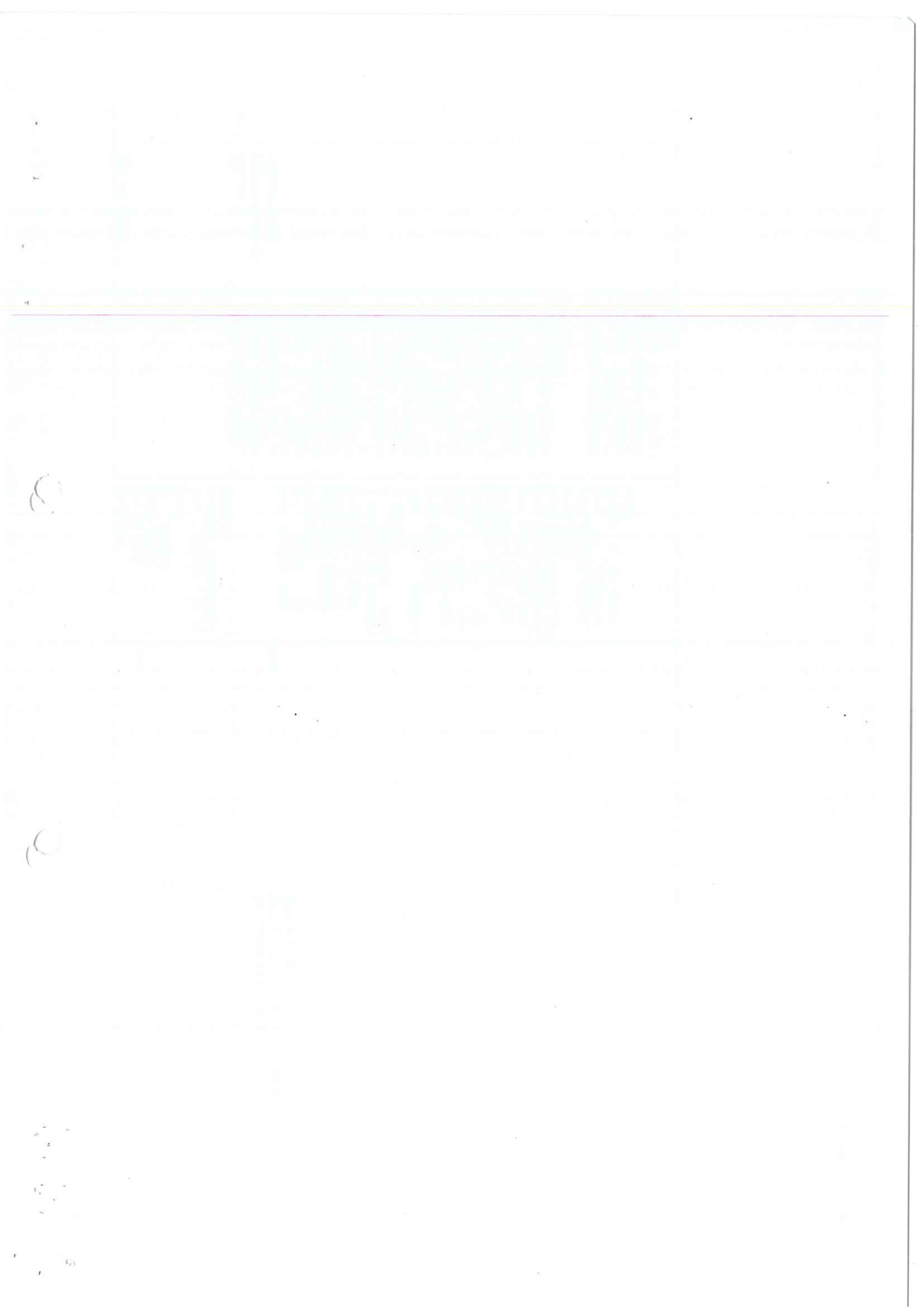
		<p>previous year' been carried over to the financial year reported upon?</p> <p>Have any actions planned in the reported year been carried over to the current or future years? If so are any explanations been provided by the municipal manager and are these satisfactory?</p>				<p>Approved reservations with</p>
<p>16</p> <p>Audit reports on performance</p>	<p>Section 45, MSA requires that the Auditor-General must audit the results of performance measurements, as part of the internal auditing processes and annually.</p>	<p>Have the recommendations of internal audit been acted on during the financial year?</p> <p>Have recommendations by internal audit and/or the auditor-general been included in action plans to improve performance in the following year?</p>	<p>Yes</p>		<p>The recommendations by internal audit are not fully implemented.</p>	<p>Approved reservations with</p>
<p>17</p> <p>Performance of municipal entities and municipal service providers</p>	<p>The annual report of the municipality should provide an assessment of the performance of the municipal entities and all contracted service providers. This is in addition to the separate annual reports of the entities.</p> <p>The report should evaluate the effectiveness of these services and whether alternative mechanisms should be considered.</p>	<p>Is the council satisfied with the evaluation and conclusions of the municipality?</p> <p>What other actions are considered necessary to be taken by the accounting officers?</p>	<p>Yes</p>		<p>Service level agreement not benefiting the Municipality.</p>	<p>Approved reservations with</p>
<p>18</p> <p>For municipal entities – an assessment of the entity's performance against any measurable performance objectives set in terms of the service delivery agreement or other</p>	<p>This is the separate report of the municipal entity and should contain details of service delivery agreements with the municipality and the performance measures therein.</p>	<p>To what extent were the objectives and performance measures of the entity aligned to the overall strategic objectives of the municipality and its IDP?</p>	<p>Yes</p>		<p>Pre-determined objectives incorrect.</p>	<p>Approved reservations with</p>

	agreement between the entity and municipality	Council should consider similar issues to that outlined above for municipal performance to determine a view on the performance of municipal entities.	Is the report of the municipal entity consistent with the conclusions on performance evaluation by the municipality? What specific actions should be taken by the entity and the municipality to improve performance?					
	GENERAL INFORMATION	THE FOLLOWING GENERAL INFORMATION IS REQUIRED TO BE DISCLOSED IN THE ANNUAL REPORT.						
19	Relevant information on municipal entities	The municipality should disclose all information relating to the municipal entities under the sole or effective control of the municipality. Information to be disclosed includes names and types of entities, members of the board, addresses and contact details for entities, the purpose of the entity, the functions and services provided, the type and term of service level agreements with the entities.						
20	The use of any donor funding support		What donor funding has the municipality received? Have the purposes and the management agreements for the funding been properly agreed upon? Have the funds been used in accordance with agreements? Have the objectives been achieved? Has the use of funds been	Yes		Targets not met.	Approved reservation.	with

21	Agreements, contracts and projects under Private-Public-Partnerships	Information similar to the details of municipal entities should be provided. Council should ensure that all details have been supplied.	effective in improving services to the community? What actions need to be taken to improve utilisation of the funds?	Yes		Target not met	Approved reservation.	with
22	Service delivery performance on key services provided	This may be a high level summary, in addition to detailed information on performance, which sets out overall performance under the strategic objectives of the municipality. Overall results on the strategic functions and services should be summarised. This should cover all services whether provided by the municipality, entities or external mechanisms. Council may draw conclusions on the overall performance of the municipality. This information may be found in an executive summary section of the annual report and or in statistical tables.		Yes			Approved	
23	Information on long-term contracts	Details of all long-term contracts including levels of liability to the municipality should be included. Council should ensure all information is correctly supplied.		Yes		Liability to the Municipality not taken into cognizance (failing to plan forward when budgeting)	Approved reservation.	with
24	Information technology and systems purchases and the effectiveness of these systems in the delivery of services and for ensuring compliance	Details of significant IT activities should be outlined indicating the effectiveness of the IT projects and the quality of IT services.		Yes		No value for money.	Approved reservation.	with

	with statutory obligations	Council should consider how effectively the IT services support and facilitate performance of the municipality and whether value for money has been obtained. Details of any future IT proposals should be summarised. Council should comment and draw conclusions on the information provided.			
25	Three year capital plan for addressing infrastructure backlogs in terms of the Municipal Infrastructure Grant (MIG) framework	A summary of the long-term capital plans and how these address the backlogs of services in the municipality should be provided. This should include details of types and scale of backlogs, projected cost implications, strategies to address the backlogs and plans proposed and/or approved. The summary here should cross reference to the performance reports in the annual report and also will be highlighted in the coming budgets. Council should consider whether the plans appropriately address the backlogs and are consistent with the strategic policy directions of council and needs of the community.	No	No information provided	Rejected
26	Timing of reports	OTHER CONSIDERATIONS RECOMMENDED	Was the report tabled in the time prescribed? Has a schedule for consideration of the report been adopted? What	Yes	Approved
27	Oversight committee or				

	other mechanism		<p><i>mechanisms have been put in place to prepare the oversight report?</i></p> <p><i>Has a schedule for its completion and tabling been adopted?</i></p>	Yes		Approved
28	Payment of performance bonuses to municipal officials	<p>Refer to Section 57 MSA as amended. Bonuses based on performance may be awarded to a municipal manager or a manager directly accountable to the municipal manager after the end of the financial year and only after an evaluation of performance and approval of such evaluation by the municipal council. Preferably such evaluation should be considered along with the annual report. The basis upon which performance is evaluated for payment of bonuses should be reconciled with the municipal performance reported in the annual report.</p>	<p><i>Have bonuses been paid based on achievements of agreed outputs and after consideration of the annual report by council?</i></p> <p><i>If so has a proper evaluation of performance been undertaken?</i></p> <p><i>Was the evaluation approved by council?</i></p> <p><i>Does the performance evaluation align and reconcile with the performance reported in the annual report? If not, what reasons have been given for non-reporting of the basis of evaluation in the annual report?</i></p> <p><i>Are the payments justified in terms of performance reported in the annual report?</i></p>	Yes	<p>No performance bonuses were paid for the financial year under review.</p>	Approved



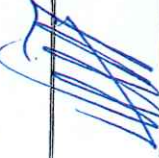



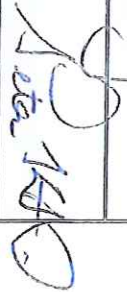

BA-PHALABORWA MUNICIPALITY



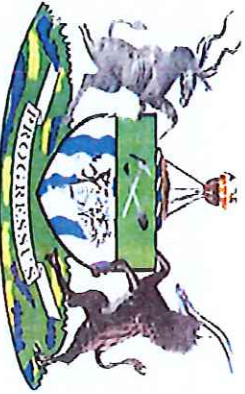
MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Date: 22 February 2017
 Venue: White house boardroom
 Time: 10h00

NAME	INSTITUTION	CONTACT DETAILS	E-MAIL	SIGNATURE
Hoshe V.O	Pea MPE Clinic	076 1879150 063 5252828	hoshevo@gmail.com	
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Thabo Mabedi	BPM ngqame	023 8723065	mabedi@ngqame.co.za	
MJ Dampuzi	BPM	082 955 5752	dampuzi@gmail.com	
A Thikwili	AGSA	0126232265	athikwili@agsa.co.za	

NAME	INSTITUTION	CONTACT DETAILS	E-MAIL	SIGNATURE
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PETA KIAO	MPAC	0834794682	alinalpeta@gmail.com	
Kloza LP	MPAC Researcher	073 0441570	Klozela@ba.fredass.com	

BA-PHALABORWA MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Date: 3 March 2017
 Venue: White house boardroom
 Time: 8h30

NAME	INSTITUTION	CONTACT DETAILS (Cell/Mobile)	E-MAIL	SIGNATURE
Ranethwala B	MPAC MEMBER	0725233781	secamp@alpa.gov.za secamp@alpa.gov.za	
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Mastanu S.P.	MPAC	0734713607	P.Mastanu@alpa.gov.za	
MALATIE THABO	MPAC	08387123065	malatie@alpa.gov.za	
Khosa LP	MPAC Researcher	0730441570	lkhosa@alpa.gov.za	





BA-PHALABORWA MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Date: 8 March 2017
 Venue: White house boardroom
 Time: 10h00

NAME	INSTITUTION	CONTACT DETAILS (Cell/Mobile)	E-MAIL	SIGNATURE
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Mampuru HT	MPAC Member	083 915 5753	desmondmampuru@gmail.com	
Bayana O.R	BPM-MPAC	0768522941	maddockr@phalaborwa.gov.za	
Malique TC	BPM-MPAC	083 2723065	Malactietc@gmail.com	

NAME	INSTITUTION	CONTACT DETAILS (Cell/Mobile)	E-MAIL	SIGNATURE
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Mathew SP	BPM	0734713621	P. Mathew p.mathew@bpm.co.za	
GROE CF	AGSA	015 283 9300	groe@agsa.co.za	
Klerck LP	BPM	073 041 511	Klerck@bpm.co.za	

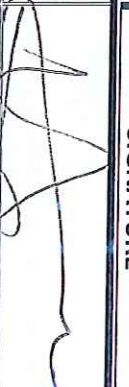

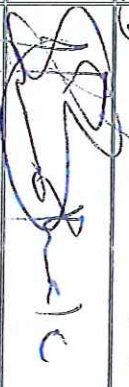


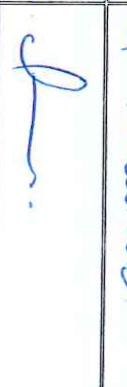

BA-PHALABORWA MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Date: 21 March 2017
 Venue: White house boardroom
 Time: 8h00

NAME	INSTITUTION	CONTACT DETAILS (Cell/Mobile)	E-MAIL	SIGNATURE
Ilusist KUBILO	BPM (HARE)	076 18791022	ilusistkubilo@gmail.com not ader main kethi agreguul.com	
Bayona Denise	BPM	0768322941	Shayi's @ ba-phala borwa.gov.za	
Shayi Sm	BPM	0786687813	paingimhant @gmail.com	
MILIMANI REEZA	BPM	082712 5603	keengamhant @gmail.com	
MAMPURU NJ	BPM	082 955 5752	keengamhant @gmail.com	

NAME	INSTITUTION	CONTACT DETAILS (Cell/Mobile)	E-MAIL	SIGNATURE
Ponrose M. Asthuru	BPM	0734713601	R. Shunweya@bca k@indonesia@gmail.com	
PETA K. A.	BPM	0834794682	keta@bca	
Darnofuraja B	BPM	0725233781	sekomphela@gmail.com	
Kwasa LP	BPM	0730441570	kwasal@bca	
Moklamela M.I.	BPM	0788515731	Moklamela@bca Dr. Anzobawa.gov.za	
Mogwe T.S.	BPM	0784456725	Mogwe@bca Dr. Anzobawa.gov.za	
Mphahlele K	BPM	0716808956	mphahlele@bca Phalaborwa.gov.za	

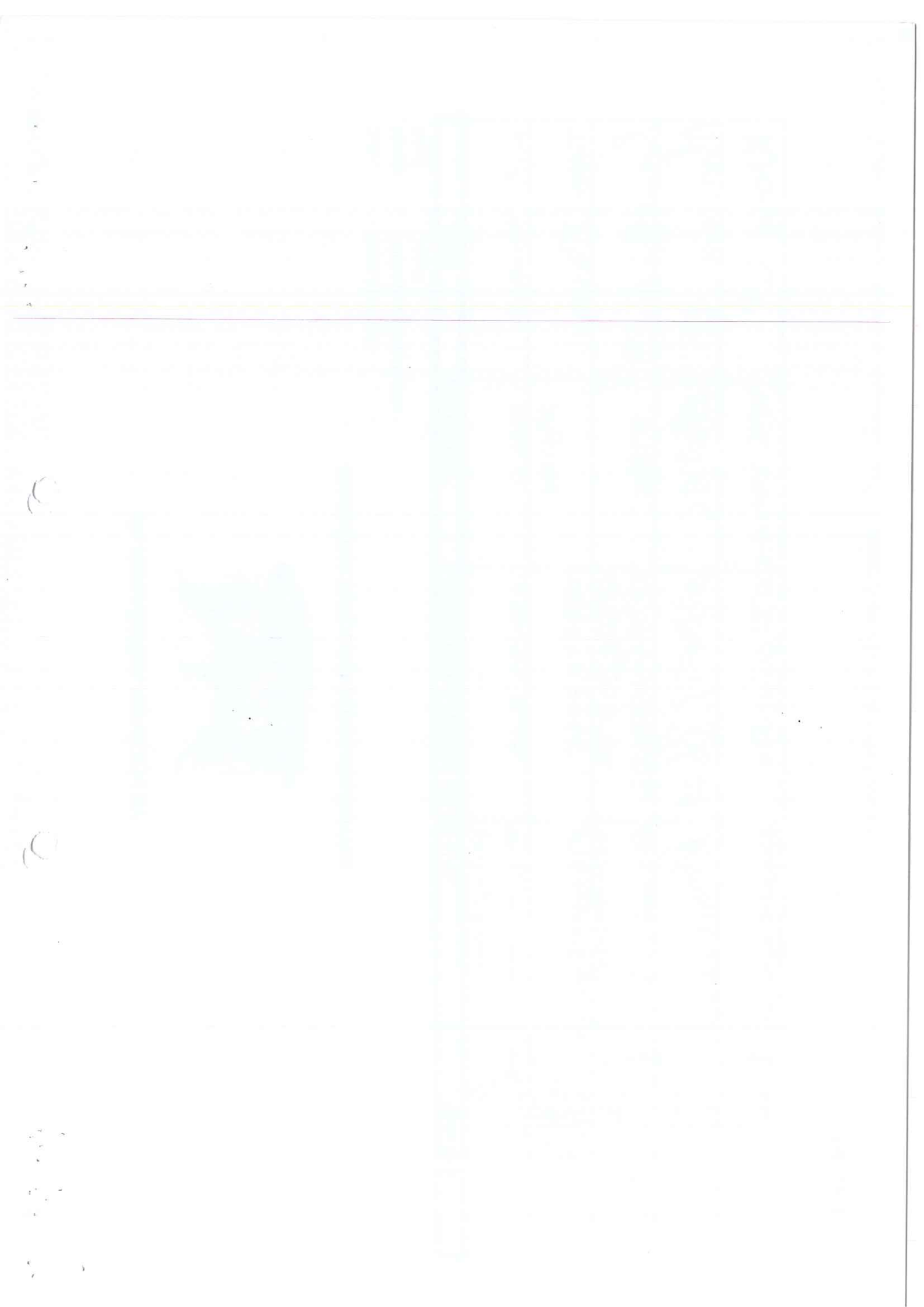
BA-PHALABORWA MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Date: 29 March 2017
 Venue: White house boardroom
 Time: 10h00

NAME	INSTITUTION	CONTACT DETAILS (Cell/Mobile)	E-MAIL	SIGNATURE
K. P. MUSAHAI	mpac	082 712 5403	percaymusa@gmail.com	
TIBBO Malesie	MPAC	0838703065	malbiet@gmail.com setkamphet@gmail.com	
Ramofhuala B	MPAC	0725233781 073645426	@gmail.com	
Mahlane SP	MPAC	0784718601	phsthum@gmail.com	
Khosa LP	MPAC Research	073 0411 570	Research@mpac.gov.za	

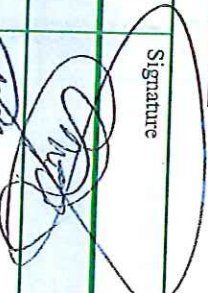



Ba-Phalaborwa Local Municipality: MPAC Public Hearing

Date: 22 March 2017

Venue: Municipal Sports Hall

Time: 10H00

No	Surname & Initials	Organization/Position	E-Mail Address	Contact Numbers	Signature
13	Malachy NM				
14	Malachy NM	Meneke Royal (Council Member)	malachy@menekeroyal.com	083 354 1679	
15	Macatja MS	Masake Royal		099 5155 400	
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					

Ba-Phalaborwa Local Municipality: MPAC Public Hearing

Date: 22 March 2017

Venue: Municipal Sports Hall

Time: 10H00

ATTENDANCE REGISTER

No	Surname & Initials	Organization/Position	E-Mail Address	Contact Numbers	Signature
1	Mthombazi D.R.	ANC	N/A	072	Botho word 14
2	Mumalo D.	ANC	N/A	0827083633	word 19
3	Makamli J.	ANC	N/A	0827998249	word 13
4	T. MKHOMBO	ANC	N/A	0717175287	word 14
5	S.A. MASHELE	ANC	N/A	0732978666	word 3
6	M.G. Tubele.	ANC	N/A	0731831939	word 17
7	Shingange R.F.	COGESTA	rustaniff@gmail.com	0829591874	word 14
8	Alexa Sim	Word Committee	-	0737188647	word 14
9	Nkomo Harry	Word Committee	-	0785365537	word 14
10	NGOBENI Rebecca	Word Committee	N/A	0797694564	word 14
11	Hlangwane R.	GTM	reymond.hlangwane@gmail.com	0739875014	word 14
12	M. Letsoalo	Word Committee	Dawengon.za	053278347	word 14
				0781833339	word 14

Ba-Palaborwa Local Municipality: MPAC Public Hearing

Date: 22 March 2017

Venue: Municipal Sports Hall

Time: 10H00

14	Mogosi's S	Ward Committee 17	—	08367 35809	<i>[Signature]</i>
15	Makethi, R.S	Ward Committee 18	—	0731436377	<i>[Signature]</i>
16	Mogosi K.S.	Ward Committee 18	—	0829358570	<i>[Signature]</i>
17	Makhe M.O	Ward 02	—	0762966877	<i>[Signature]</i>
18	Mogosi M.	Ward Committee 01	—	0840861330	<i>[Signature]</i>
19	Kobeng M.C	Ward Committee 01	—	0732341099	<i>[Signature]</i>
20					
21					
22					
23					
24					
25					
26					
27					

Ba-Phalaborwa Local Municipality: MPAC Public Hearing

Date: 22 March 2017

Venue: Municipal Sports Hall

Time: 10H00

ATTENDANCE REGISTER

No	Surname & Initials	Organization/Position	E-Mail Address	Contact Numbers	Signature
1	Maake T.M.D	M.D.M	Makeda Mungweni gweni, 25	0822019581	
2	Mkhawshu M.C	M.D.M	Charlottevsmkhawshu@gmail.com .CO.ZA	0836919003	
3	RAPATSA K-I	M.D.M	Koqibonolo@gmail.com	073 976 7759	
4	ILAMMEGJA S.Y	M.C.M		07253462 4114	
5	ZITHA T.C	M.D.M	Zithathandere20@gmail.com	073 618 9411	
6	PIET H.P	Ward 18	Piethelobee63@gmail.com COM	0795924278	
7	ABEHL S.H.A.J	WARD COMMITTEE		0787395 554	
8	NEWANE P. G.	Ward 09	Community	073 53 55356	
9	MASWANKANYE M.M	ward 18		076 526 9155	M.P.
10	Mogalata J.M	17 Ward Committee		0796832715	Julia mabogaleke
11	Chauke K.	Ward Committee .17	www.kuneneDnere@gmail.com	0783211114	
12	Monye T.M	ward committee 17		0738924398	
13	JHANKU F.	ward Committee 17	ward Committee I.D.P	0767272423	

Ba-Phalaborwa Local Municipality: MPAC Public Hearing
 Date: 22 March 2017
 Venue: Municipal Sports Hall
 Time: 10H00

ATTENDANCE REGISTER

No	Surname & Initials	Organization/Position	E-Mail Address	Contact Numbers	Signature
1	Baigora D.E	MPAC	mpac@mpac.gov.za	0168222244	
2	Rambhadrak B	MPAC	ramb@mpac.gov.za	0721233781	
3	Fera J.A	MPAC	afinahpeta@gmail.com	9834744682	
4	Masthuur S	MPAC	D. Masthuur@gmail.com	0734213601	
5	Shaji S	MPAC	shajis@mpac.gov.za	0786687813	
6	Mthembu K.P.	MPAC	mpac@mpac.gov.za	0827195603	
7	MALILE T	MPAC	malilete@gmail.com	08287223065	
8	Mombum N.T	MPAC	loemombum@gmail.com	0829555752	
9	Mokhele S.C.	BPM SA CO	quokymokhele@gmail.com	0533146376	
10	Dikale P.S	B/Committee		0839611274	
11	Mokhele S.A.	T/S		0763919982	
12	Makhele P.K	Mand. Cur/P/Planning	makhelepk@gmail.com	0613360921	

Ba-Phalaborwa Local Municipality: MPAC Public Hearing

Date: 22 March 2017

Venue: Municipal Sports Hall

Time: 10H00




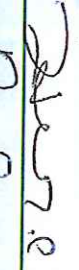







No	Surname & Initials	Organization/Position	E-Mail Address	Contact Numbers	Signature
13	St Show	CLUB	show-g mail-co	0786634086	[Signature]
14	Mmola A.A	EXCO	peetmmola@gmail.co	0797815456	[Signature]
15	Mphahle R.J	PR Co-ordinator	rjmphahle@gmail.com	082 771 9315	[Signature]
16	Moosa UM	CLUB	moosam@bopun.gov	0738452803	[Signature]
17	Makesela R	CLUB	makasesela@gmail.com	88155151	[Signature]
18	MAKASE N.B	EFF CLUB	beday+n2b@gmail.com	073 6815667	[Signature]
19	Lamola GINT	EBR	gabriel.lamola@gmail.com	078 0659557	[Signature]
20	Z. Nollovy	CLUB	zamaribug@gmail.com	078 6886179	[Signature]
21	Malesa Mimi	EXCO	males.malesa@gmail.com	083 6683 213	[Signature]
22	Kwoza LP	MPAC Researcher	kwoza@ba-phalaborwa	073 0411570	[Signature]
23					
24					
25					

Ba-Phalaborwa Local Municipality: MPAC Public Hearing

Date: 22 March 2017

Venue: Municipal Sports Hall

Time: 10H00

No	Surname & Initials	Organization/Position	E-Mail Address	Contact Numbers	Signature
13	MALISA ME	BPM. M/S Manager	malisa.me@phalorwa.gov.za	0834721657	
14	Chune R S	BPM/ASS DISTIC	chune@phalorwa.gov.za	0828457091	
15	Maweti S X	MLM		0725462414	
16	Zitha T E	MDM	Zitha@phalorwa.gov.za	073 618 9411	
17	RAPOTSA K. I	MDM	rapotsa@phalorwa.gov.za	073 976 7759	
18	Mkhwasha M. C	MDM	mkhwasha@phalorwa.gov.za	0836919003	
19	Mabe M. D	MDM	mabe@phalorwa.gov.za	0828993581	
20	Mhewane E	BPM			
21	Mkhabela D Q	CTM	mkhabela@phalorwa.gov.za	072440229	
22	Mkhambata M L	ASSA	mkhambata@phalorwa.gov.za	082335338	
23	Mhambani T	ASSA	mhambani@phalorwa.gov.za	0152839880	
24					
25					

Ba-Phalaborwa Local Municipality: MPAC Public Hearing

Date: 22 March 2017

Venue: Municipal Sports Hall

Time: 10H00

ATTENDANCE REGISTER

No	Surname & Initials	Organization/Position	E-Mail Address	Contact Numbers	Signature
1	MOGANO T. J	BPM CFO	MOGANO.T@ba-phalaborwa.gov.za	015 780 6303	
2	MAWENENE H.P	BPM Dir - DPA	WMAWENENE.H@ba-phalaborwa.gov.za	076 954 0488	
3	MOKHONGELA M.M	BPM: Deputy Dir. Internal Audit	MOKHONGELA.M@ba-phalaborwa.gov.za	019 850 8401	
4	SEKHWARI T.N.T	ASD: Risk	SEKHWARI.T@ba-phalaborwa.gov.za		
5	ZUNGU H.	BPM DCSS	ZUNGU.H@ba-phalaborwa.gov.za	08 429 6225 015 780 6506/15 015 780 6552	
6	MPHARALUA K	BPM (DTS)	MPHARALUA.K@ba-phalaborwa.gov.za	015 780 6303	
7	MOACAMELA M.I	BPM (Camm)	MOACAMELA.M@ba-phalaborwa.gov.za	015 780 6302	
8	SESHOBENE M.E	msm	SESHOBENE.M@ba-phalaborwa.gov.za	015 911 6300	
9	PHISOA K.O	BPM BPM	PHISOA.K@ba-phalaborwa.gov.za	076 187 9100	
10	MASHALE M.C	BPM	MASHALE.M@ba-phalaborwa.gov.za	082 776 0455	
11	PHALAUWA M.S	BPM	PHALAUWA.M@ba-phalaborwa.gov.za	015 780 6302	
12	LOURENS C.J	Bani Dep. Dir. Electric	LOURENS.C@ba-phalaborwa.gov.za	015 780 6414	

Ba-Phalaborwa Municipality Public
Accounts Committee
Public hearing on the 2015/16
Annual report.

Venue: Impala Park Sports Hall

Date : 22 March 2017

Time : 10h00

Programme Director : Cllr Bayana D

1. Opening Prayer
 2. Welcome Address
 3. Acknowledgement of guests
 4. Rituals
 5. Questions and Responses
 6. Vote of thanks
 7. Announcement
 8. Closure
- Cllr KO Pilusa
Cllr P Mhlari
Cllr Peta KA
MPAC Committee
Cllr Ramothwala B
Lulu Khoza
Cllr Bayana

BA-PHALABORWA MUNICIPALITY




OFFICE OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)

DATE: 22 March 2017 - Wednesday
VENUE: Impala Park Sports hall
TIME: 10h00
MINUTES

No	Item	Discussions	Resolutions	Responsible Person	Recommendations
1	Opening and Welcome	The meeting was opened with a prayer by a voluntary community member. Chairperson of MPAC welcomed all stake holders and the entire community members who attended the hearing in numbers. Cllr Bayana D was the programme director of the day.		Chairperson Cllr Bayana D	
2	Registrations	Attendance register circulated to all members of the public, cllrs, directors and stakeholders to sign.		Secretary	

		Members of MPAC attended the hearing: Cllr K O Pilusa –Chairperson, Cllr P Mhlari, Cllr T Malaŋje, Cllr Peta KA, Cllr Ramothwala B, Cllr Bayana D, Cllr Shayi S, Cllr Mashumu SP, Cllr Mampuru J. and the Resarcher Khoza LP		
4	Rituals	Cllr Peta KA performed rituals for public hearing, stated that the Public hearing was being held because of Legislative purposes of MPAC on the Annual Report, she further indicated that only members of MPAC are allowed to pose questions to the Accounting Officer the public is there to observe the proceedings as the report was distributed to different places for them to comment.	Cllr Peta KA	
5	Questions and Answers	The Chairperson and other members of MPAC pose questions to the Accounting Officer. The Accounting Officer made responses and also promised to provide MPAC with evidence that MPAC requested during questioning. Questions posed to the Accounting Officer are attached in the report and also recordings to her responses are recorded by MPAC for evidence purposes.	MPAC members and Accounting Officer	
6	Vote of thanks	MPAC Member Cllr Ramothwala B made vote of thanks to all members of the public, different Stakeholders and MPAC officials and their chairpersons from other Municipalities who managed to come and support.	Cllr Ramothwala B	

7	Announcement	The secretary announce that all guest remain behind after the meeting.		Secretary	
8	Closure	The MPAC Chairperson declares the meeting officially closed and prayer was done by one of the community members. Programme director Clr Bayana announce that it was the end of the meeting.	Meeting adjourned 12h45	Chairperson	


KO PITUSA
 MPAC CHAIRPERSON

29/03/2017
 DATE




ZBA-PHALABORWA MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

MINUTES

Venue: White House boardroom

Date: 3 March 2017- Friday

Time: 8h30

No.	Item	Discussions	Resolution	Responsibility
1.	Opening and Welcome	The Chairperson declared the meeting officially opened and welcomed all members of MPAC present. He further indicated that it is very much important for members to attend meetings more especially that report is probed and recommendations that are taken should be taken by all members of MPAC not individual.		Chairperson
2.	Signing of the attendance register	Attendance register was circulated for all present to sign.		All

	Apologies		Apologies were received from Cllr Peta, Cllr Shai, Cllr Mampuru, and Cllr Mhlari		
3	Probing Annual report for questions		The Committee probed the report in preparation for developing questions.		All
4	Public hearing preparations		Preparations for public hearing were discussed by all members agreeing on venue, time, notices, invites and other logistics.		All
5.	Announcement and Way forward		There were no announcement, wayward was that Secretary to develop questions to be submitted to management for respond.		Secretary
6	Closure		The Chairperson declared the meeting officially closed at 11h30.		Chairperson

Prepared by.....

Date..... 08/03/2017

MPAC Secretariat Khoza LP

Approved by.....

Date..... 08/03/2017

MPAC Chairperson Pilusa KO

BA-PHALABORWA MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Date : 3 March 2017- Friday
Time : 8h30
Venue : White House

Agenda

1. Opening and Welcome
2. Roll call and Apologies
3. Probing annual report for questions
4. Public hearing preparations
5. Announcement
6. Closure



Get tested, know your status, it is the right thing to do!!



ZBA-PHALABORWA MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

MINUTES

Venue: White House boardroom

Date: 8 March 2017- Wednesday

Time: 10h00

No.	Item	Discussions	Resolution	Responsibility
Opening				
1.	Opening and Welcome	The Chairperson declared the meeting officially opened and welcomed all members of MPAC present and further acknowledge the presence of the AG indicating that it is important to have them as they are going to assist on the best approach of questioning the report.		Chairperson
2.	Signing of the attendance register	Attendance register was circulated for all present to sign.		All

	Apologies	Apologies were received from Cllr Peta.		
3	Annual report questions presentation by AG	The AG presented how best MPAC can make questions on the report as it was for the first time cllrs probe the report.		All
4	Questions and Clarifications	The committee had the chance for clarity on matters that they did not understand.		All
5.	Announcement and Way forward	There were no announcement, wayward was that Secretary make follow ups to questions send to management for response, and also follow ups on the invitations for public hearing.		Secretary
6	Closure	The Chairperson declared the meeting officially closed at 12h30.		Chairperson

Prepared by: 

Date: 21/03/2017

MPAC Secretariat Khoza LP

Approved by: 

Date: 21/03/2017

MPAC Chairperson Pilusa KO



Date : 8 March 2017- Wednesday
Time : 10h00
Venue : White House

Agenda (Special meeting)

1. Opening and Welcome
2. Roll call and Apologies
3. Annual report questions presentation by AG.
4. Announcement
5. Closure



Get tested, know your status, it is the right thing to do!!



2BA-PHALABORWA MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

MINUTES

Venue: White House boardroom

Date: 21 March 2017- Tuesday

Time: 8h00

No.	Item	Discussions	Resolution	Responsibility
Opening				
1.	Opening and Welcome	The Chairperson declared the meeting officially opened and welcomed all members of MPAC present although it is holiday but time was no longer available for the next day 22 March 2017 was the day of public hearing, he further reminded the committee that Accounting Officer and her directors will join the committee at 14h00 for clarifications on some of their responses.		Chairperson
2.	Signing of the attendance register	Attendance register was circulated for all present to sign.		All

	Apologies	Apologies were received from Cllr Malatjie.		
3	Public hearing updates on preparations	The Chairperson requested the Secretary to update the committee on issues of Public hearing prep. The Secretary indicated that invitations were sent and some confirmed attendance and others did not confirm.		Secretary
4	Annual responses from the accounting Officer	Responses from the Accounting Officer were submitted the last day before the hearing and that led the committee to call the meeting on a holiday.		All
5.	Meeting with the Accounting Officer	The Accounting Officer accompanied by CFO and director Technical services joined the committee and was welcomed. The Accounting Officer apologize for sending responses to MPAC very late, she indicated that she was not in the office for some days and questions were supposed to be consolidated by her before sent to MPAC. The Accounting officer together with her directorate clarifies MPAC on the issues that needed clarity and openly admitted where management did not answer the questions as expected.		Secretary
6	Closure	The Chairperson declared the meeting officially closed at 16h45.		Chairperson

Prepared by.....



MPAC Secretariat

Khoza LP

Date: 21 / 03 / 2017

Approved by 

MPAC Chairperson Piusa KO

Date 21/03/2017

(C)

(C)



Date : 21 March 2017- Tuesday
Time : 8h00
Venue : White House

Agenda (Special meeting)

1. Opening and Welcome
2. Roll call and Apologies
3. Public hearing final prep
4. Annual report responses from Accounting officer
5. Meeting with the Acting Accounting officer
6. Announcement
7. Closure



Get tested, know your status, it is the right thing to do!!





Date : 22 February 2017 - Wednesday
Time : - 10h00
Venue : White House

Agenda (Special Meeting)

1. Opening and Welcome
2. Roll call and Apologies
3. Presentation of the report of the Auditor-general
4. Questions and Clarifications
5. Announcement
6. Closure



2BA-PHALABORWA MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

MINUTES

Venue: White House boardroom

Date: 22 February 2017- Wednesday

Time: 10h00

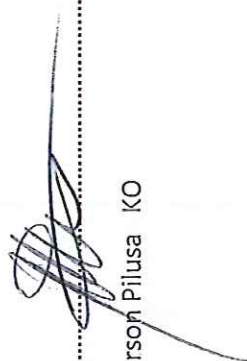
No.	Item	Discussions	Resolution	Responsibility
Opening				
1.	Opening and Welcome	The DDIA Ms Makhongela opened the meeting with a prayer. Chairperson of MPAC welcomed presentation from Office of the Auditor General, Internal Audit and all members of MPAC present.		Chairperson
2.	Signing of the attendance register	Attendance register was circulated for all present to sign.		All
	Apologies	Apologies received were received from Cllr S Shayi and Cllr P Mhlari		Secretary

3	Presentation of the report of the AG	<p>The AG presented the report to MPAC and further highlighted issues that led to disclaimer opinion. The issue of non-submission of required documents during audit was a very serious concern for the Municipality. Consequently management not adhered to, writing off journals without approval, issues on supply chain management and further issues around budget and treasury on the revenue section. The AFS were not corrected and supporting documents not submitted. The AG further indicated that paragraphs in the AGs report were increased because of unresolved issues. He also indicated that clean audit is possible as long as officials submit requested documents.</p>	AG
4	Questions and Clarifications	<p>The Committee has asked questions to the AG and clarity was given, and further advice that AG is available for assistance anytime needed.</p>	All
5.	Announcement	<p>The Secretary will notify the committee of the day of the next meeting</p>	Secretary
6	Closure	<p>The Chairperson thank the AG for the effort in assisting the municipality and further tress the committee will always consult for assistance, he declared the meeting officially closed.</p>	Chairperson

Prepared by.....

MPAC Secretariat Khoza LP

Date: 031 031 2017

Approved by 

MPAC Chairperson Pulusa KO

Date 03/03/2017