



GA-SEGONYANA LOCAL MUNICIPALITY

OVERSIGHT REPORT IN RESPECT OF 2023/24 ANNUAL REPORT

NAMES OF MUNICIPAL PUBLIC ACCOUNTS COMMITTEE MEMBERS

Cllr. T Merementsi – Chairperson

Cllr. I Kok

Cllr. E Mothobi

Cllr. B Mosiapo

Cllr. J Marumo

Cllr. K Molokwe

Cllr. K Setlhodi

Cllr. P Moepeng

Cllr. T Nyathi

Cllr. M Taeng

Cllr. O Mathibe

COMMITTEE SUPPORT STAFF

Mr. PI Mokgwetsi – MPAC Researcher

Table of Contents

1. FOREWORD OF THE CHAIRPERSON	3
2. INTRODUCTION.....	4
3. LEGISLATIVE MANDATE FOR THE OVERSIGHT REPORT	4
4. 2023/24 OVERSIGHT ON THE ANNUAL REPORT PROCESS PLAN	5
5. ANNUAL REPORT CHECKLIST.....	6
6. COMMENTS ON THE COMPONENTS OF THE ANNUAL REPORT	6
7. QUESTIONS AND REPONSES ON THE ANNUAL REPORT.....	12
7.1. MANAGEMENT COMMENTS.....	12
7.2. COUNCILLORS AND WARD COMMITTEE INPUTS.....	16
7.3. PUBLIC & INTERESTED PARTIE’S COMMENTS ON THE ANNUAL REPORT.....	16
8. 2023/24 PROJECTS SITE INSPECTION REPORTS	16
9. MFMA SECTION 32 REPORT	25
10. REPORT TO COUNCIL	25
11. MPAC RECOMMENDATIONS.....	27
12. ATTACHMENTS.....	28
12.2. Annexure A- All agendas related to Oversight process	28
12.1. Annexure B- All minutes related to Oversight process.....	28
12.3. Annexure C- All attendance registers related to Oversight process.....	28
12.4. Annexure D- Publicity Notice on the Annual Report	28
12.5. Annexure E- All invitations and adverts related to Oversight report	28

1. FOREWORD OF THE CHAIRPERSON

Council is vested with the responsibility to oversee the performance of their respective municipality, as required by the Constitution, the Municipal Finance Management Act (MFMA) and Municipal Systems Act (MSA). This oversight responsibility of council is particularly important for the process of considering annual reports according to MFMA Circular 32.

As part of its oversight responsibility the Municipal Public Accounts Committee of Ga-segonyana Local Municipality assessed and interrogated the draft 2023/24 annual report of the municipality with due diligence. The Municipal Public Accounts Committee (MPAC) has fulfilled its duties in terms of the provisions of the Local Government Municipal Structures Act No.117 of 1998 and the Municipal Finance Management Act No. 56 of 2003 regarding the exercise of oversight.

The MPAC remains a functional committee and remains committed to the goal of an improved audit outcome and improved service delivery for the community of Ga-segonyana Local Municipality.

The 2023/2024 oversight report for Ga-segonyana Local Municipality is hereby tabled in terms of section 129 of the Municipal Finance Management Act.



Cllr. T Merementsi
Chairperson
Municipal Public Accounts Committee
Ga-segonyana Local Municipality

2. INTRODUCTION

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

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

The Municipal Public Accounts Committee is appointed by council in accordance with the provisions of section 79 (1) (a)(b) and (c) of the Municipal Structures Act 1998, to amongst other to oversee the content of the annual report on its behalf.

The 2023/24 annual report was tabled in council on the 30th day of January 2025. This was done in compliance with section 127 (2) of the MFMA, 56 of 2003 which states that the mayor of the municipality must, within seven months after the end of a financial year, table in the municipal council the annual report of the municipality and of any municipal entity under the municipality's sole or shared control.

The final step of reporting is for the municipality to consider and adopt the annual report in light of the findings contained in the Oversight report. In terms of the new guidelines, the oversight report must be compiled by MPAC in consultation with members of the community and other stakeholders.

3. LEGISLATIVE MANDATE FOR THE OVERSIGHT REPORT

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

- approved the Annual Report with or without reservations;
- rejected the Annual Report; or
- has referred the Annual report back for revision of those components that can be resolved.

4. 2023/24 OVERSIGHT ON THE ANNUAL REPORT PROCESS PLAN

<u>DATE</u>	<u>ACTION/ ACTIVITIES/PURPOSE</u>	<u>REPONSIBILITY</u>
30/01/2025	2023/24 Annual Report tabled in council by Mayor.	Corporate Services Office of the Speaker
03/02/2025	Put up public notices to invite comments from the public on the 2023/24 AR	PMS
06/02/2025	MPAC MEETING 2023/24 Oversight on the Annual Report	MPAC members and Support Staff
06/02/2025	<ul style="list-style-type: none"> • Send questions and comments on the 2023/24 AR to management for responses • Request all the 2023/24 projects to prepare for the project visits 	MPAC members and Support Staff
10/03/2025	PROJECT SITE VISITS 2023/24 Projects site visits	MPAC members and Support Staff
26/03/2025	MEETING: <ul style="list-style-type: none"> • Consolidation of the 2023/24 draft Oversight report in respect of the annual report. 	MPAC members and Support Staff
31/03/2025	Table the 2023/24 draft oversight report in respect of the annual report in council for adoption	Office of the Speaker MPAC Members
03/04/2025	Make the 2023/24 oversight report public and submit copies of the oversight report and copies of the annual report to Provincial Legislature, 1 to treasury, 1 to Cogta and 1 to AG	Accounting Officer MPAC Support Staff

5. ANNUAL REPORT CHECKLIST

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

CONTENT OF THE ANNUAL REPORT	YES/NO
a) Annual Financial Statement of the municipality	Yes
b) AG's report on the financial statements	Yes
c) Annual Performance report of the municipality prepared by the municipality in terms of section 46 of the municipal systems act.	Yes
d) Auditor General's report in terms of section 45 (b) of the Municipal System Act	Yes
e) An assessment by the Accounting officer of any arrears on municipal taxes and services	Yes
f) Assessment by the municipality's accounting officer of the municipality's performance against the measurable performance objectives referred to in section 17 (3) (b) for revenue collection from each revenue source and for each vote in the municipality's approved budget for the relevant financial year.	Yes
g) Particulars of corrective action taken or to be taken or to be taken in response to issues raised in the audit reports referred to in paragraphs (b) and (d)	Yes
h) Any explanation that maybe necessary to clarify issues in connection with the financial statement	Yes
i) Any information as determined by the municipality	Yes
j) Any recommendations of the municipal's audit committee	Yes
k) Any other information as may be prescribed	Yes

6. COMMENTS ON THE COMPONENTS OF THE ANNUAL REPORT

LEGISLATIVE REQUIREMENT	COMPLIANCES	RESPONSE	RECOMMENDED CORRECTIVE ACTION
Annual financial statements- Section 121(3) (4); of MFMA.	1. Have the AFS of the municipality and that of municipal entity been included in the annual report?	Yes	None required in respect of the AFS

	<p>2. Are both annual financial statement and annual report been audited</p> <p>3. Are the AFS compliant with GRAP?</p> <p>4. Is the audit report been included in the tabled annual report?</p> <p>5. Any explanations that may clarify issues in connection with the financial statement?</p> <p>6. Any assessment by the accounting officer on arrears on municipal taxes and service charges including that of MODA?</p> <p>7. Any comment by the audit committee in relation to the AFS?</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	
Supply Chain Management Regulations and Policy	1. Has certain disclosures of SCM matters been included in the annual report as required.	Yes	None required, largely compliant

1.1 DIVISION OF REVENUE ACT

SECTION 123 OF MFMA AND CIRCULAR 11	1. Has the municipality had any allocation per DORA delayed or withheld 2. Is there any disclosure on allocation made by the municipality to an organ of state, municipal entity or other municipality? 3. Are all compulsory disclosures contained in the notes to the Annual Financial Statements?	No No, municipality does not have an entity. Yes	
	4. Has the municipality complied with the conditions of the grant?	Yes	
SECTION 124 (1)(2) Disclosure of councillors, Directors and Officials in the notes to the AFS	1. Have the salaries, allowances and benefits paid to councillors and the Municipal Manager, CFO and senior been disclosed? 2. Is there a statement by the Accounting Officer, stating that salaries, allowance and benefits paid to councillors are within the upper limits of the framework envisage in	Yes Yes	None Required, largely compliant

	<p>section 219 of the constitution?</p> <p>3. Have arrears for rates and services owed by councillors, in which the arrears was more than 90 days been disclosed including the name of the councillor?</p> <p>4. Have salaries of the board of MODA, CEO and senior managers been disclosed?</p>	<p>Yes</p> <p>Yes</p>	
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1.2 MUNICIPAL SYSTEMS ACT- PERFORMANCE MANAGEMENT

LEGISLATIVE REQUIREMENT	COMPLIANCES	RESPONSE	RECOMMENDED CORRECTIVE ACTION
Section 46 of the MUNICIPAL SYSTEMS ACT Annual Performance reports of the Municipality	<p>1. Has the performance report been included in the annual report?</p> <p>2. Have all the performance target set in the budget, SDBIP, service agreements etc. been included in the report?</p> <p>3. Does the performance evaluation in the annual report compare actual performance with target expressed in the budget and SDBIP approved for the financial year?</p> <p>4. In terms of key functions or services, how</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Performance is satisfactory but can be improved</p> <p>83% achievement</p>	Performance improvement plans to be implemented and monitored.

	<p>has each performed?</p> <p>5. To what extent have targets been met?</p> <p>6. Are council and community satisfied with the performance?</p> <p>7. What actions have been taken and planned to improve performance?</p> <p>8. Did the target set in the budgets, SDBIP agree with the targets set in the performance contracts of the municipal manager and other senior manager?</p> <p>9. Does the report evaluate the efficiency of mechanism applied to deliver the performance outcomes?</p> <p>10. Taking into account the audit report and opinion and the views of the audit committee, is performance considered to be efficient and effective?</p>	<p>Council is largely satisfied but believes there is room for improvement.</p> <p>Performance improvement plans developed per department</p> <p>Yes</p> <p>Yes</p> <p>Largely yes</p>	
Performance of municipal entities and municipal service	<p>1. Has an assessment been included in the Annual Report on the</p>	<p>Yes</p>	

providers	<p>performance of the municipal entities?</p> <p>2. Has the assessment been included in the annual report on the performance of all contracted service providers?</p>	Yes	
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1.3. PUBLIC PARTICIPATION

LEGISLATIVE REQUIREMENT	COMPLIANCES	RESPONSE	RECOMMENDED CORRECTIVE ACTION
Section 127 (2);130 (1)(2)(3) and section 21A of MSA Council meetings open to public and certain public official	<p>1. Was the public invited to the council sitting where the annual report was considered?</p> <p>2. Did the Accounting Officer make public the annual report?</p> <p>3. Was the annual report submitted to the AG; PT and DLG&TA?</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	None required
Written comments	<p>1. Did the municipality receive any written submission on the Annual Report?</p>	No	Public education on the importance of community participation

7. QUESTIONS AND REPOSSES ON THE ANNUAL REPORT

7.1. MANAGEMENT COMMENTS

PAGE NUMBER	FINDING	MPAC COMMENT/ RECCOMENDATION	MANAGEMENT COMMENT
Page 3-4	Table of Contents - Some of contents do not reflect the page number where the information is to be found. Instead, it reflects a message that says “ Error! Bookmark not defined. ”	Table of contents pages must be corrected	STILL IN THE PROCESS
Page 13	Table T1.2.3 – Population details not completed.	The table must be populated with the necessary information	STILL IN THE PROCESS
Page 22	1.6. Auditor General’s Report – The paragraph relates to the 2022/23 financial year and not to the current year under review (2023/24).	The information which relates to the correct year under review must be included.	UPDATED
Page 43	Official Municipal Website – not all documents required to be on the official website of the municipality as per section 75 of the MFMA have been placed on the website.	The Municipality must ensure that all documents required to be on the website in terms of section 75 of the website are placed on the official website of the municipality.	No information received from management
Page 48	Table T 3.1.3 – The table on Water Service delivery levels does not include the 2023/24 financial year which is the year under review.	Information relating to the 2023/24 financial year must be	No information received from management

		included.	
Page 69	Table T 3.7.4 – Information on the table is incomplete.	The information on the table must be completed.	STILL IN THE PROCESS
Page 71	Table T 3.7.6 - The table does not include information relating to the 2023/24 financial year which is the year under review.	Information relating to the 2023/24 financial year must be included.	STILL IN THE PROCESS
Page 79	Table 3.10.3 - The table does not include information relating to the 2023/24 financial year which is the year under review.	Information relating to the 2023/24 financial year must be included.	STILL IN THE PROCESS
Page 82	Table 3.11.5 – No information presented on the table.	Table must be completed with the required information.	STILL IN THE PROCESS
Page 93	Table T3.20.2 – Table is incomplete. Table T3.20.2.1 - The table does not include information relating to the 2023/24 financial year which is the year under review.	The table must be completed. Information relating to the 2023/24 financial year must be included.	STILL IN THE PROCESS
Page 115	Table 3.25.3 - No information presented on the table.	Table must be completed with the required information.	STILL IN THE PROCESS
Page 118	Table 3.27.3 - No information presented on the table.	Table must be completed with the required information.	STILL IN THE PROCESS
Page 123	Table 3.30 - No information presented on the table.	Table must be completed with the required information.	STILL IN THE PROCESS
Page 130	Table 4.3.7 – the information	The	STILL IN THE

	refers to the 2022/23 financial year and not the current year under review.	information must be corrected to reflect the current year under review.	PROCESS
Page 173	Appendix A - Table TA - No information presented on the table.	Table must be completed with the required information.	STILL IN THE PROCESS
Page 174	Appendix B - Table TA - No information presented on the table.	Table must be completed with the required information.	STILL IN THE PROCESS
Page 177	Appendix E - Table TA - No information presented on the table.	Table must be completed with the required information.	STILL IN THE PROCESS
Page 178	All tables on page 178 - No information presented on the tables	Tables must be completed with the required information.	STILL IN THE PROCESS
Page 179	All tables on page 179 - No information presented on the tables.	Tables must be completed with the required information.	STILL IN THE PROCESS
Page 180	Appendix I - No information presented on the table.	Table must be completed with the required information.	STILL IN THE PROCESS
Page 182	- No information presented on the table.	Table must be completed with the required information.	STILL IN THE PROCESS
Page 184	Table T.K.1 - no information presented on the table.	Table must be completed with the required information.	STILL IN THE PROCESS
Page 187	Table TL - no information	Table must be	STILL IN THE

	presented on the table.	completed with the required information.	PROCESS
Page 190	No information presented on the table.	Table must be completed with the required information.	STILL IN THE PROCESS
Pages 191 - 195	No information presented on the tables.	Tables must be completed with the required information.	STILL IN THE PROCESS
Pages 199 – 206	No information presented on the tables.	Tables must be completed with the required information.	STILL IN THE PROCESS
Page 233	The audit report on page 233 relates to the 2022/23 and not the 2023/24 financial year.	The 2023/24 audit report must be included in the annual report.	COMPLETED
Page 265	The annual financial statements on page 265 onwards relate to the 2022/23 and not the 2023/24 financial year.	The 2023/24 annual financial statements must be included in the annual report.	COMPLETED
Performance Information	<p>According to the AG's report the following is applicable:</p> <ul style="list-style-type: none"> Only 83% of the targets have been achieved. Key performance indicators were not well defined, verifiable or measurable. 	What plans have the municipality put in place in order to ensure that 100% of the planned targets are achieved and that KPI's are well defined, verifiable and measurable.	Resolved during the review of the SDBIP which got approved by the Mayor by 28 February 2025.
UIFW Expenditure	According to the AG's report the following is applicable:	What steps has the municipality	Comments not received from management.

	<ul style="list-style-type: none"> • Fruitless and wasteful expenditure has increased from R 17 225 in 2023 to R 268 333 in 2024. • Irregular Expenditure has increased from R 51 429 million in 2023 to R 75 075 million in 2024. 	taken to prevent the occurrence of UIFW expenditure in line with the MFMA	
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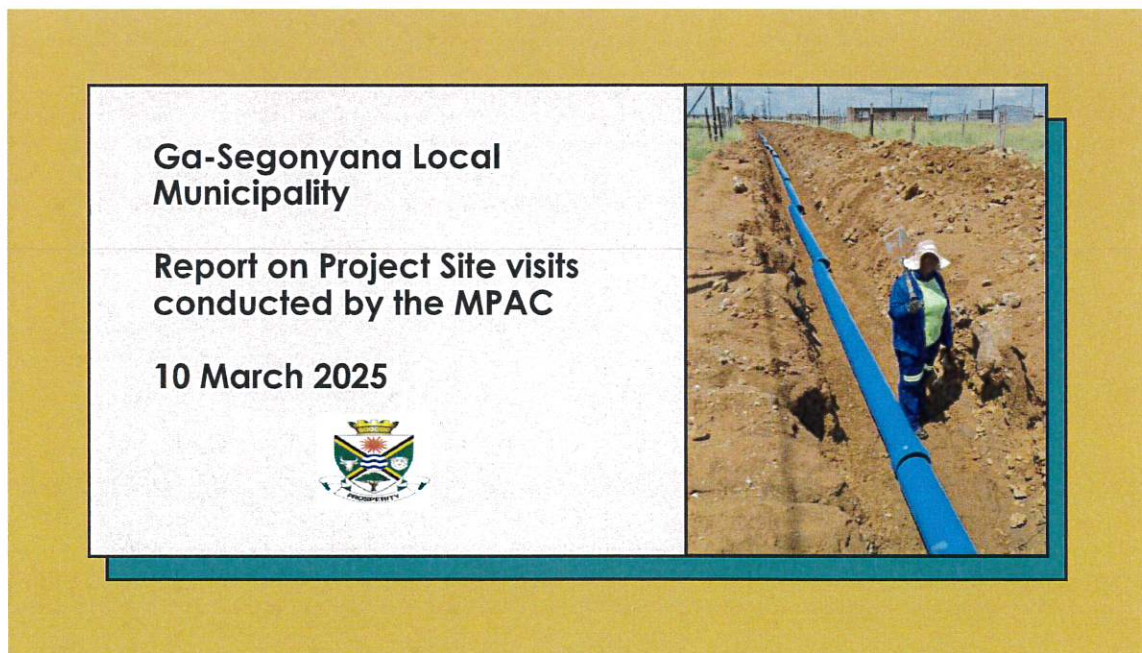
7.2. COUNCILLORS AND WARD COMMITTEE INPUTS

No inputs received.

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

No comments received from the public.

8. 2023/24 PROJECTS SITE INSPECTION REPORTS



EXECUTIVE SUMMARY

- This report represents the findings of the project oversight inspections undertaken by the Municipal Public Accounts Committee of Ga -segonyana Local Municipality to assess progress on the projects.
- The inspection involved physical inspection of the project sites. The inspection was done by the Municipal Public Accounts Committee accompanied by Ms. T. Matlhaku (PMU), the MPAC support staff as well as an official from the Communications section. The inspection was done on 10 March 2025, and the following project was visited:

WATER PROJECT IN DIAMOND VIEW

2

Project site visits report

2025

RESPONSIBILITY FOR OVERSIGHT

- It must be noted that the responsibility for oversight rests with the Council according to legislation. This oversight function is delegated to the Municipal Public Accounts Committee as the oversight committee of the Council.

3

Project site visits report

2025

OBJECTIVES, ToR AND SCOPE

- As stated in the executive summary, the objectives of the inspections were to assess the level of progress and completion of the identified projects.

4

Project site visits report

2025

SUMMARY OF FINDINGS

- A. The project value is around R 19 million.
- B. The project duration is 10 months.
- C. Expenditure on the project is at around 40%.
- D. About 800 meters of pipes has been laid in the trenches.
- E. The project is experiencing frequent delays due to community protests.
- F. The project faces the risk of funds being withheld by the funders.

5

Project site visits report

2025

WATER PROJECT IN DIAMOND VIEW

- a) The project value is around R 19 million
- b) The project duration is 10 months



6

Project site visits report

2025

WATER PROJECT IN DIAMOND VIEW

- c) Expenditure on the project is at around 40%
- d) About 800 meters of pipes has been laid in the trenches.



7

Project site visits report

2025

WATER PROJECT IN DIAMOND VIEW

e) The project is experiencing frequent delays due to community protests.

f) The project faces the risk of funds being withheld by the funders



8

Project site visits report

2025

Recommendations

1. The Municipality must ensure that the projects are completed within the allocated time.
2. The municipality should consider instituting restraining orders against members of the community who attempts to stop the project from continuing.
3. The risk of fruitless and wasteful expenditure as a result of the delays must be mitigated and managed.

9

Project site visits report

2025

**Ga-Segonyana Local
Municipality**

**Report on Project Site visits
conducted by the MPAC**

26 March 2025



EXECUTIVE SUMMARY

- This report represents the findings of the project oversight inspections undertaken by the Municipal Public Accounts Committee of Ga -segonyana Local Municipality to assess progress on the projects.
- The inspection involved physical inspection of the project sites. The inspection was done by the Municipal Public Accounts Committee accompanied by Ms. Maletsati Manhe (Technical Services), the MPAC support staff as well as an official from the Communications section. The inspection was done on 26 March 2025, and the following project was visited:

Construction of the Diamondview Internal Block Pavement Road Phase 1

RESPONSIBILITY FOR OVERSIGHT

- It must be noted that the responsibility for oversight rests with the Council according to legislation. This oversight function is delegated to the Municipal Public Accounts Committee as the oversight committee of the Council.

OBJECTIVES, ToR AND SCOPE

- As stated in the executive summary, the objectives of the inspections were to assess the level of progress and completion of the identified project.

SUMMARY OF FINDINGS

- A. The project is valued at R 20 857 776.96.
- B. The project is for a 2.6-kilometer paving road in diamond view.
- C. The was supposed to be completed by Nov 2024.
- D. Expenditure on the project is at around 42%.
- E. The contractor anticipates further delays. The revised completion date is end of May 2025.
- F. Certain sections of the road marginally reduced because of ESKOM poles in the way.
- G. Contractor provided assurance not to charge extra for the delays.
- H. 16 workers have been appointed for the project.

5

Project site visits report

2025

ROAD PAVING PROJECT IN DIAMOND VIEW

The Project is valued at R 20 857 776.96.

The project is for a 2.6-kilometer paving road in diamond view.

The was supposed to be completed by Nov 2024.



6

Project site visits report

2025

ROAD PAVING PROJECT IN DIAMOND VIEW

Expenditure on the project is at around 42%.

The contractor anticipates further delays. The revised completion date is end of May 2025.

Certain sections of the road marginally reduced because of eskom poles in the way.



7

Project site visits report

2025

ROAD PAVINGPROJECT IN DIAMOND VIEW

Contractor provided assurance not to charge extra for the delays.

16 Labourers have been appointed for the project.



8

Project site visits report

2025

Recommendations

1. The municipality must develop a policy which will regulate the interaction of appointed service providers/contractors with the tribal authorities, ward councillors and the community in relation to the social responsibility of the contractor
2. There must be value for money for the project and the project must be completed and all further delays must be avoided

9. MFMA SECTION 32 REPORT

UIFW Expenditure investigations were conducted during the course of the year and reports in respect of such have been tabled in council. The Municipal Public Accounts Committee continues to investigate instances of UIFW expenditure.

10. REPORT TO COUNCIL

PURPOSE

The purpose of this oversight report is to enable the Municipal Public Accounts Committee to discharge its oversight responsibility in considering the 2023/24 Annual Report of Ga-segonyana Local Municipality in terms of section 129 of the Municipal Finance Management Act 56 of 2003 (MFMA).

BACKGROUND AND DISCUSSION

Section 127 (2) of the Municipal Finance Management Act states that; “The *mayor of a municipality must, within seven months after the end of a financial year, table in the municipal council the annual report of the municipality.....*”. The 2023/24 annual report for Ga-segonyana Local Municipality was tabled in council on the 30th day of January 2025.

In terms of section 129(1) of the Municipal Finance Management Act, the Council of a Municipality must consider the tabled annual report of the Municipality by no later than two months after the date on which the annual report was tabled in council in terms of section 127 of the MFMA.

MFMA Circular 32 recommends the establishment of an oversight committee to analyse and review the annual report. In the case of Ga-segonyana Local Municipality, the annual report is analysed and reviewed by the Municipal Public Accounts Committee as a committee of Council established in terms of section 79 of the Municipal Structures Act.

In line with section 127 (5) of the Municipal Finance Management Act, the community must be invited to make representations in terms of the draft annual report. The draft annual report was made available on the official website of the municipality and placed at the municipal offices and public libraries for the community to access and make comments.

The Municipal Public Accounts Committee (MPAC) first considered, reviewed and analysed the 2023/24 draft annual report of Ga-segonyana Local Municipality at a meeting held on 06 February 2025, from this meeting, the committee raised questions and comments which were forwarded to management for responses.

On 10th March 2024, the committee conducted project oversights visits as part of its oversight process in respect of the 2023/24 annual report.

On 26th March 2025 the committee again considered the 2023/24 annual report as well as the responses of management to the questions and comments raised by the committee on the 2023/24 annual report. The committee thereafter considered and prepared the oversight report on the annual report.

According to section 129 of the MFMA, the council must adopt an oversight report containing the council's comments on the annual report, which must include a statement whether the council—

- (a) has approved the annual report with or without reservations;
- (b) has rejected the annual report; or
- (c) has referred the annual report back for revision of those components that can be revised.

MFMA Circular 32 dictates that in order to approve the annual report without reservations, council should be able to agree that the information contained in the report is a fair and reasonable record of the performance of the municipality and properly accounts for the actions of the municipality in the financial year reported upon. Approval means that the executive and administration have discharged in full, their accountability for decisions and actions and that their performance meets the criteria set by performance objectives and measures and is also acceptable to the community.

FINANCIAL IMPLICATIONS

None.

LEGAL IMPLICATIONS

- The Municipal Finance Management Act 56 of 2003

- MFMA Circular 32 of 15 March 2006
- The Municipal Systems Act 32 of 2000
- The Municipal Systems Amendment Act 44 of 2003
- Municipal Structures Act 117 of 1998

HUMAN RESOURCE IMPLICATIONS

None.

PARTIES CONSULTED

- Members of the Council of Ga-segonyana Local Municipality
- The Local Community of Ga-segonyana Local Municipality
- Accounting Officer - Ga-segonyana Local Municipality

POWER OF APPROVAL

The power of approval to approve the oversight report is vested in the Council of Ga-segonyana Local Municipality.

11. MPAC RECOMMENDATIONS

It is recommended that:

- 11.1. Council, having fully considered the 2023/24 annual report of Ga-segonyana Local Municipality and the representations thereon approves the updated 2023/24 annual report based on the fact that the Municipality obtained an unqualified audit opinion.
- 11.2. The 2023/24 annual report be updated in accordance with all issues raised by the MPAC in respect of the report.
- 11.3. The oversight report be made public within seven days of adoption in accordance with section 21A of the Municipal Systems Act.
- 11.4. The oversight report be submitted to the provincial legislature within seven days after adoption by council.
- 11.5. The Accounting Officer in line with section 62(d) of the MFMA is responsible for managing the financial administration of the municipality and therefore must for this purpose take all reasonable steps to ensure that unauthorised, irregular, fruitless and wasteful expenditure and other losses are prevented.