

# OVERSIGHT ON THE ANNUAL REPORT FOR 2022/2023 FINANCIAL YEAR

Signed by:

CIIr Z.A.Qonto MPAC Chairperson

# OVERSIGHT ON THE ANNUAL REPORT OF AMAHLATHI LOCAL MUNICIPALITY FOR 2022/2023 FINANCIAL YEAR

[File No.....]

[Author: MPAC Chairperson/ZAQ] [Council Meeting: 25 January 2024]

#### **PURPOSE**

For the Council to adopt the Oversight on the Annual report of Amahlathi Local Municipality for 2022/2023 financial year.

#### **AUTHORITY**

The Constitution of the Republic of South Africa, (1996 as amended). - The Local Government Municipal Structures Act (Act 117 of 1998 as amended). - The Local Government Municipal Systems Act (Act 32 of 2000 as amended) - The Local Government Municipal Finance Management Act (Act 56 of 2003) - Municipal Finance Management Regulations, Circular 11, 32 and 63 - The Standing Rules of Amahlathi Local Municipality - The Municipal Public Accounts Committee Terms of Reference

#### LEGAL AND/ OR STATUTORY REQUIREMENTS

According to section 151(2) of the Constitution of the Republic of South Africa, 1996 (as amended) the legislative and executive authority of a municipality is vested in its municipal Council.

Section 79(1)(a) of the Municipal Structures Act ( Act 117 of 1998 as amended) provides for the Council to establish one or more committees necessary for the effective and efficient performance of any of its function or exercise of any of its powers. Section 46(1)(a) of the Municipal Systems Act ( Act 32 of 2000 as amended) states that a municipality must prepare for each financial year an annual report reflecting the performance of the municipality and each external service provider during that year.

Section 129(1) of the Local Government: Municipal Finance Management Act ( Act 56 of 2003) states that: "
The Council of a municipality must consider the annual report of the municipality and of any municipal entity under the municipality's sole or shared control and by no later than two months from the date on which the annual report was tabled in the Council in terms of 32 section 127, 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."

According to the Municipal Finance Management Act, 2003, Municipalities are enjoined to review the Annual report of the Municipality and municipal entity and develop and adopt an oversight report.

The Terms of Reference of the Municipal Public Accounts Committee provide for the Committee to oversee the Annual Report of the Institution and develop an Oversight Report

#### **BACKGROUND**

Local government legislation requires municipalities to prepare annual reports on service delivery and financial performance. The requirement for annual reporting is contained in section 46 of the Municipal Systems Act, 2000 (Act 32 of 2000 as amended), and section 121 of the Municipal Finance Management Act, 2003 (Act 56 of 2003). In addition, the National Treasury (NT) issued Circular 11of the MFMA, which provides guidance to municipalities on compliance with the above legislation and in accordance with the said Circular:

A municipal annual report must include the following major elements:

- 1. Annual performance report, comparing the year's performance with the performance objectives established in the IDP, Budget and SDBIPs;
- 2. Annual financial statements (AFS), Auditor-General's (AG) audit report on the AFS and management's responses to address the AG's audit findings;
- 3. Other disclosures as required by the MFMA in Sections 121, 123, 124and 125 (e.g. Councilors and top management compensation, grants, bank accounts, investment information, etc.).

Section 129 (1) of the Municipal Finance Management Act, 2003 and National Treasury's (NT) Circular 32 direct and guide the oversight process and the preparation of the oversight report.

The Municipal Public Accounts Committee are successors in title to the Oversight Committee whose mandate entails, inter alia to:

- a) Lead the process of review of the annual report for Council, through a detailed analysis and engagement with stakeholders.
- b) Engage the Executive and the Administration on issues raised by the Auditor General to get assurance that such issues are attended to.
- c) Prepare the oversight report and to provide Councilors with a more detailed and comprehensive analysis of the annual report than what they would have reached individually and or during the sitting of Council.

The rationale for the establishment of oversight committee is to assist Council in providing better oversight over municipal operations and, ultimately, improve the quality of the annual report so that it can function as an effective performance monitoring tool for Council and citizens.

In terms of the National Treasury guidelines for Councilor's part eleven the Oversight of a municipality is not confined to the financial statements but includes monitoring the service delivery and the level of performance of the Municipality. For this reason, Oversight must "assess effectiveness, efficiency, service quality and municipal productivity and reports on SDBIP implementation that assesses whether promised service delivery targets have been delivered". It assesses whether the services that are delivered to the citizens meet the expectations of the citizens and whether they are of such a quality that is commensurate with the resources invested.

Considering that the review of the annual report may not be effective if done by the whole Council, the Amahlathi Local Municipality Council appointed multi-party Municipal Public Accounts Committee, in line with Guidelines issued by the Department of Cooperative Governance and the National Treasury.

Accordingly, the Municipal Public Accounts Committee is mandated to receive the Annual Report and analyze it to establish if the Municipality has fulfilled its mandate to the electorate in terms of service delivery as well as whether in delivering such services the resources of the institution were utilized in an effective and efficient manner.

On receipt of the Annual report of ALM and the consolidated annual financial statements the Municipal Public Accounts Committee met to consider the annual reports as required in terms of the Act, 2003 and developed a program of action to guide the committee in dealing with the Annual report.

The program of action also includes Public Participation on the Annual Report thus affording communities an opportunity to assess the performance of the Municipality as envisaged in section 16(1)(a)(iii) of the Municipal Systems Act ( Act 32 of 2000 as amended). Comments and inputs of the Communities are included in the Oversight Report.

#### STAFF IMPLICATIONS

None

FINANCIAL IMPLICATIONS

None

#### **RECOMMENDATIONS**

- 1) That the Oversight on the Annual Report for 2022/2023 financial year **BE ADOPTED**.
- 2) That the Directors/Senior Officials, Portfolio Heads and Ward Councilors BE PART of the Annual Report Public Hearings to answer/clarify service delivery issues raised by the community members and other participants.



OVERSIGHT ON THE ANNUAL REPORT OF AMAHLATHI LOCAL
MUNICIPALITY FOR 2022/2023 FINANCIAL REPORT

#### STRUCTURE OF THE REPORT

- 1. INTRODUCTION
- 2. SUMMARY OF THE RESOLUTIONS OF COUNCIL
- 3. PROCESS FOLLOWED BY THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE IN CARRYING OUT ITS WORK.
- 4.1. MEMBERSHIP
- 4.2 PUBLIC PARTICIPATION ON THE ANNUAL REPORT
- 4.3 INTERACTION WITH THE EXECUTIVE AND THE ADMINISTRATION
- 4.4 SUMMARY OF CONCLUSIONS OF COUNCIL WITHOUT RESERVATIONS EXPRESSED
  ON THE ANNUAL REPORT AND THE ANNUAL FINANCIAL
  STATEMENTS OF THE ALM
- 5. ANNEXURES
  - MUNICIPAL PUBLIC ACCOUNTS COMMITTEE PROGRAM OF ACTION "ANNEXURE 1A"
  - 2. MPAC TERMS OF REFERENCE "ANNEXURE 1B"
  - 3. INVESTIGATION OF UIFWE"ANNEXURE 2A"
    - > IRREGULAR EXPENDITURE 2018 & 2019 FY
    - > FRUITLESS AND WASTEFUL EXPENDITURE 2018,2019 AND 2020 FY
  - 4. INVESTIGATION OF UIFWE "ANNEXURE 2B"
    - > IRREGULAR EXPENDITURE 2020& 2023 FY
    - > FRUITLESS AND WASTEFUL EXPENDITURE 2022/2023 FY
  - 5. WRITE OFF OF OLD BALANCES THAT CAN NOT BE SUPPORTED "ANNEXURE 2C"
  - 6. INVESTIGATION OF UIFWE "ANNEXURE 2D"
    - ➤ UNAUTHORISED EXPENDITURE FOR 2017 UP TO 2022FY
  - 7. MUNICIPAL INFRASTRUCTURE GRANT PROECTS FOR 2022/2023 FY

"ANNEXURE 3A"

- 8. 2022/2023 ANNUAL REPORT PROGRAM OF ACTION "ANNEXURE 3B"
- 9. COMMENTS OF THE COMMUNITIES "ANNEXURE 3C"
- 10. ANNUAL REPORT ROADSHOWS ATTENDANCE REGISTERS "ANNEXURE 3D"

#### INTRODUCTION

Section 151(2) of the Constitution of the Republic of South Africa, 1996 as amended, vests both legislative and executive authority of the Municipality on the Council. This means that Council has the responsibility to oversee the work of the Executive and the Administration of the municipality. The oversight responsibility of the Council is meant to ensure that there are checks and balances in the running of the Municipality and the delivery of services to the community.

Section 152(a) of the Constitution of the Republic of South Africa, 1996 as amended, states that the object of local government is:

#### "To provide democratic and accountable local government for communities".

In the light of this provision, it becomes the responsibility of all the political and administrative office bearers to promote a culture of accountability within the entire institution and any municipal entity of which the municipality has sole or shared responsibility or ownership and seek to give effect to the provisions of the Constitution.

The submission of the Annual Report and the Annual Financial Statements to the Council is a step towards attainment of fully accountable governance and enables the Council to exercise its leadership role in ensuring an accountable local government. The submission of the Oversight report on the annual financial statements and the annual report is an area in which the Council must play a meaningful role in terms of ensuring:

- That the Executive and the Administration comply with the requirements of the Municipal
   Finance Management Act, 2003 and other relevant legislation in terms of reporting.
- That the annual report reflects that the Municipality has lived up to its goals and strategies in terms of delivering services to the community as set out in its Integrated Development Plan.
- That the municipality responds to national and provincial government norms in terms of the development objectives set by those spheres of government.

- 4. That the interests of the community are served to the extent that the municipality has the capacity and the resources to respond to the needs of the community.
- That the municipality gives effect to the Integrated Development Plan as required in terms of section 36 of the Municipal Systems Act (Act 32 of 2000 as amended) and the Standing Rules (2014).
- That the resources of the Institution are applied in an efficient and economic manner to deliver services to the community.

The Council of Amahlathi Local Municipality in considering mechanisms to do effective oversight in terms of the Act resolved to appoint a Municipal Public Accounts Committee to exercise the oversight functions of Council on behalf of Council and report progress in terms of section 79 of the Municipal Structures Act (Act 117 of 1998 as amended). The Terms of Reference of the Municipal Public Accounts Committee include the consideration of the Annual Report and preparation and presentation of an oversight report to the Council for adoption.

#### SUMMARY OF THE RESOLUTION OF THE COUNCIL ON THE ANNUAL REPORT

The Mayor of Amahlathi Local Municipality, Her Worship Cllr Nomakhosazana Nongqayi, presented the Annual Report and the Audited Annual Financial Statements for the Local Municipality in a Council Meeting on 25<sup>th</sup> January 2024 in terms of section 127 of the Municipal Finance Management Act (Act 56 of 2003) as part of item 6.3 of the Council Agenda.

#### **RESOLVED**

That the 2022/2023 Annual Report with Audited Annual Financial Statements appended to the agenda for the 02/2023/2024 Council Meeting to be held on the 25 January 2024 **BE APPROVED**.

# PROCESS FOLLOWED BY THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE IN DOING ITS WORK.

In terms of the Municipal Finance Management Act, 2003 (Act 56 of 2003), section 121 states that: Every Municipality and every Municipal entity must for each financial year prepare an annual report in accordance with this chapter. The Council of the Municipality must within nine months after the end of a financial year deal with the annual report of the Municipality and any of the Municipal entity under the municipality's sole or shared control in accordance with section 129.

The Committee developed a program of action for oversight on the Annual Report. The Program of action which is attached herewith as **Annexure 3B** of this report entailed the following key component:

1. Roll out of the Annual report to Communities for the citizens to be afforded an opportunity to give their views and raise concerns on the performance of the Municipality on service delivery.

#### **MEMBERSHIP**

The oversight committee is a committee of council established under section 79 of the municipal structures act 1998. Sectoin 79, allows for co-option of advisory members to a committee, who are not members of the council. Due to the separation of roles and responsibilities, between council and executive committee (MAYOR AND EXCO). It is not appropriate that members of the EXCO be members of the oversight committee.

#### AMAHLATHI OVERSIGHT COMMITTEE COMPOSED OF THE FOLLOWING MPAC MEMBERS:

- Cllr Z.A Qonto-Chairperson
- Cllr X. Neti
- Clir P.A.Simandla
- Cilr M.Gantsho
- Cllr Z.Mjandana
- Clir N.Ncevu

#### PUBLIC PARTICIPATION ON THE ANNUAL REPORT

Public hearings on the Annual report are a unique opportunity for communities to analyse and give comments on how they view the performance of the Municipality. In this regard the Municipality is able to comply with the provisions of section 16(1) (iii) of the Local Government Municipal Systems Act, 2000 as amended. However successful and effective participation of citizens in these processes depends on the extent to which an enabling environment is created for effective engagement. Thus the support and cooperation of the local municipalities is important so that communities are able to evaluate the performance of local government in their areas.

During the Public Hearings the Committee was accompanied by the Honorable Mayor Mayor who presented the report to the communities. The Committee is pleased to report that it was able to visit all the areas of the local municipality.

The Committee noted that some of the issues raised by communities during the Public Hearings were raised in previous years and there is an indication that the Institution has not been able to resolve them or they are taking longer to resolve. It is the view of the Committee that the Local Municipality is not moving fast enough in resolving the issue.

While the Communities have raised a number of issues, the over-arching impression was that of appreciation of the efforts that are made by ALM in delivering services to communities. Amongst the positive comments of the Communities are the following:

- a. The Amahlathi Local Municipality's consistency in bringing a report to communities on their performance.
- b. Communities appreciate the efforts that are made by ALM in delivering services in view of backlog inherited from the past.

The details of the comments of the communities are captured in "Annexure 3C" of the report

#### INTERACTION WITH THE EXECUTIVE AND THE ADMINISTRATION

An important component of the oversight on the Annual report is the interaction between the Municipal Public Accounts Committee, the Executive and Administration. The purpose of the interaction is for the Municipal Public Accounts Committee to get assurance that matters raised by the Auditor General are receiving the attention of the Administration and the Executive and that there are plans in place to systematically deal with the matters and resolve them timeously. Due to the tight schedule of the ALM calendar, it was not possible to meet with the Executive and the Administration before the committee undertook the process of the public hearings.

# SUMMARY OF CONCLUSIONS OF COUNCIL WITHOUT RESERVATIONS EXPRESSED ON THE ANNUAL REPORT AND THE ANNUAL FINANCIAL STATEMENTS OF ALM

The Municipal Public Accounts Committee has reviewed the Annual report and consulted communities in the process. The Committee is satisfied that the information provided by the Executive and the Administration during the interactive sessions is a fair representation of the state of affairs within the Municipality. The Committee therefore recommends that the Annual report of Amahlathi Local Municipality be adopted.

# **ANNEXURE 1A**

# MUNICIPAL PUBLIC ACCOUNTS COMMITTEE PROGRAM OF ACTION

Terms of Reference/Objectives	Activity	Frequency	Expected Outcomes
Ensure accountability, efficiency and effectiveness of Executive and Administration			
	Expenditure on Municipal Infrastructure Grant conducted by the Municipal Public Accounts Committee	Quarterly	The MPAC is required by the Municipal Structures Act (Act 117 of 1998) as amended, to serve as an oversight committee. They are further required by ALM TOR's to visit the ALM projects at any stage of their implementation so as to:
			i) Assess the level of community satisfaction on the implementation of the project.  ii) Assess the impact of the project on the community and establish whether the resources of the Institution are effectively utilised.  iii) Identify any challenges in the implementation of projects and advise council for corrective action.
Ensure capacity building for the committee	Municipal Public Accounts Committee Ordinary meeting	Quarterly	To share information and discuss issues at hand
	Arrange training for the committee	On- going/As and when is requested by the committee.	To strengthen capacity of committee.  To develop probing and investigative skills.
	Meetings with the Audit Committee	Quarterly	- Discuss opinions on financials.
			- Share information on IA processes
			- Get opinion of IA on Financial Statements and Audit Process.

Terms of Reference/Objectives	Activity	Frequency	Expected Outcomes
Ensure Community participate in review of Municipal Performance	Conduct Public Hearings on the Annual Report	Annually	- Community inputs into Municipal Performance.
Prepare oversight report on annual report	Meetings with the Mayor, Mayoral Committee and Management	Annually	- Get responses on issues raised by AG on the Annual Report Provide assurance to Council and communities.
Ensure Clean and Accountable governance	Investigations into fruitless and wasteful expenditure	As and when requested by Council	Promote transparent and accountable governance.

Signed by:

MPAC CHAIRPERSON CLLR Z.A.QONTO

ANNEXURE 1B

# **AMAHLATHI LOCAL MUNICIPALITY**



**MPAC TERMS OF REFERENCE** 

### INDEX

		Page
1.	GENERAL DEFINITIONS	
	1.1 General definitions	4
2.	INTRODUCTION AND PURPOSE	5
3.	THE COMMITTEE'S MANDATE	
•	3.1 Responsibilities related to management and internal control	5
	3.2 Responsibilities related to the Internal Audit function	6
	3.3 Responsibilities related to External Audit performed by the Auditor-General	6
	3.4 Performance management and performance evaluation	7
	3.5 Risk management	7
	3.6 Compliance management	8
	3.7 Review Annual Financial Statements	8
	3.8 Special investigations	8
	3.9 Other responsibilities	8
4.	REPORTING TO COUNCIL	8
5.	COMPOSITION OF THE COMMITTEE	
	5.1 Membership	9
	5.2 Non-members attending Ex-Officio	9
	5.3 Chairperson	9
	5.4 Co-opted members, expert consultants and/ or advice	10
	5.5 Secretariat of the Committee	10
	5.6 Remuneration of members	10
	5.7 Indemnity of members	10
6.	OPERATION	
	6.1 Frequency of meetings	11
	6.2 Quorum	11
	6.3 Conflict of interest	11
	6.4 Access to information	11
	6.5 Confidentiality	11
	6.6 Notice of meetings	11
	6.7 Agenda, papers and distribution	11
	6.8 Minutes	11
7.	OTHER MEETINGS OF THE CHAIRPERSON	11
8.	EVALUATION OF THE EFFECTIVENESS OF THE COMMITTEE	12
q	ΔΡΡΚΟΥΔΙ	12

#### 1. GENERAL DEFINITIONS

#### 1.1 General definitions

1.1.1 In this Audit Committee and Performance Audit Committee Charter, unless the context indicates otherwise, a word or expression to which a meaning has been given, has the same meaning, and –

"Accounting Officer" means the Municipal Manager, referred to in section 60 of the Act "Act" means the Municipal Finance Management Act, Act 56 of 2003

"Committee" means the Municipal Public Accounts Committee established in terms of

section 79 of the Municipal Systems Act,

means the Audit Committee and Performance Audit Committee established in terms of Section 166 of the Act and the Performance Audit Committee established in terms of the Local Government

Municipal Planning and Performance Regulations, 2001.

"Chief Financial Officer" means the employee designated in terms of MFMA who performs such

budgeting, and other duties as may in terms of section 80 & 81 of the MFMA be delegated by the accounting officer to the chief financial

officer.

"Local Municipality" means a municipality that shares municipal executive and legislative

authority in its area with a district municipality within whose area it falls, and which is described in section 155(1) of the Constitution as a

category B municipality

"Employee" means a person in the employ of the Local Municipality

"External Auditors" means the Auditor-General

"Internal Audit Function" means an internal audit component as constituted by Council.

"MPAC" means a Municipal Public Accounts Committee as constituted by Council.

"TOR's" means the Terms of reference as adopted by Council.

#### 2. INTRODUCTION AND PURPOSE

- 2.1 The Municipal Public Accounts Committee (MPAC) is established in terms of Section 79 of the Municipal Structures Act as a Committee of Council for the efficient and effective performance of its functions. The MPAC Terms of Reference (TOR's) is the statement of its functions and responsibility as delegated by the Council. The Terms of Reference states the purpose of the Committee and its specific responsibilities. MPAC is the Committee of the Council and answerable to the Council on performance of its functions. MPAC's recommendations are only binding when adopted as Council resolutions.
- 2.2 The role of MPAC is to serve as an oversight Committee and to review Amahlathi Local Municipality's Annual Report with specific focus on the financial aspects as contained in the Auditor-General's Report and also when instructed by the Council to advise Council in respect of unauthorized, irregular or fruitless and wasteful expenditure in terms of Section 32(2) of the Municipal Financial Management Act (MFMA).
- 2.3 The Committee (MPAC) is a link in the accountability chain and plays accountability role at the local sphere of government. It enhances the accountability process by ensuring that there is objective political oversight in addition to the other governance committees, such as Council Executive, Executive Committee (EXCO), Finance Portfolio and the Audit Committee.
- 2.4 MPAC will assist Council to hold the executive and municipal agencies to account as well as ensure the efficient and effective use of public finance.
- 2.5 The MPAC enables the Council, in respect of financial management, to fulfil its constitutional obligation to scrutinize and oversee executive action with regards to financial administration and non-financial activities.

Oversight in the Municipality enables the Council to:

- gain the trust of the voters on good governance related to public resources;
- to improve service delivery and performance;
- to hold the executive and administration accountable for their stewardship on policy implementation and use of municipality funds;
- to enables councilors to evaluate the performance of the municipality against the set and agreed targets;
- to report on performance of the municipality to their constitutions; and
- to enhance the integrity of the municipality and thereby installing confidence by the local communities.
- Monitor, implementation of recommendations by the AG Audit Committee and Internal Audit.
- 1.6 Request the support of Internal and/or external Auditors for advisory when necessary for any function assigned through council resolution

#### 3. THE COMMITTEE'S MANDATE

- 3.1 Responsibilities related to management and internal control- The Committee should advise Council in carrying out its responsibilities in terms of the Municipal Structures Act. The following amongst others, would be expected from the Committee: To consider and evaluate the content of the following reports submitted to Council by the Executive Mayor and to make recommendations to Council in respect of such reports;
  - i) Quarterly Supply Chain Management Reports;
  - ii) Quarterly Performance Reports;

- iii) Quarterly reports of the on the implementation of the Service Delivery and Budget Implementation Plan (SDBIP) to assess the effectiveness, efficiency and quality of services rendered and/or goods purchased; and to ascertain whether specific promised service delivery targets have been met;
- iv) Section 71 and section 72 reports
- a) The MPAC is also empowered to invite persons with relevant experience both internally and externally to attend its meetings as it deems fit
  - i) To consider and evaluate the content of the annual report, and draft an oversight report in accordance with Section 129(1) of the MFMA, within two months of the annual report being tabled in Council. The oversight report must include a statement recommending that Council:
  - ii) approve the annual report with or without reservations;
  - iii) reject the annual report;
  - iv) refer the report back for revision of those components that can be revised;
- b) Promote the effectiveness of the Municipality's internal control system regarding, financial, operational and Compliance with applicable laws and regulations;
- c) Perform any other functions assigned to it through a resolution of council within its area of responsibility;
- d) Understand the scope of internal and external auditors' review of internal controls over financial reporting and obtain reports on significant findings and recommendations, together with management's responses;
- e) Interrogate the content, quality, adequacy, reliability and accuracy of the financial information (monthly and quarterly reports) provided to Council and other users of such information;
- f) Interrogate any accounting and auditing concerns identified as a result of internal and external audits performed;
- g) Interrogate the Auditor-General's management letter and management's response;
- h) Recommend/ investigate changes in accounting policies and practices; and
- i) Recommend adjustments resulting from the audit;
- By way of a resolution of Council, to investigate the recoverability of unauthorized, irregular or fruitless and wasteful expenditure in terms of Section 32(2)(a) and (b) of the MFMA;
- k) Play an oversight role by conducting Departmental visits through the office of the Mayor;
- 3.2 Responsibilities related to the Internal Audit function and Audit Committee-The Committee should ensure that the Internal Audit function performs its responsibilities effectively and efficiently through:
  - Assist Internal Audit in promoting good governance, transparency and accountability on the use of municipal resources
  - b) MPAC should interrogate the audit reports of the municipality;
  - c) Evaluate the extent to which the Audit Committee's and Internal Audit's recommendations have been implemented;
  - d) Recommend or undertake any investigation in its area of responsibility, after reviewing any investigation report already undertaken by the Internal Audit;
  - e) MPAC should request the support of Internal Auditors for advisory when necessary for any function assigned through Council Resolution;
  - f) Request advice from Internal Audit on the technical content of MPAC reports;
  - g) Have meetings with the Internal Auditors as deemed necessary;
  - h) Request advice from audit committee on the adequacy reliability and accuracy of financial reporting and information, performance management, effective governance compliance with the MFMA and the Division of Revenue Act and other local government applicable legislation.

- The Committee shall be entitled to visit the ALM projects at any stage of their implementation so as to:
  - Assess the level of community satisfaction on the implementation of the project;
  - ii) Assess the impact of the project on the community and establish whether the resources of the Institution are effectively utilised;
  - ii) Identify any challenges in the implementation of projects and advise council for corrective action;
- j) The following procedure will be followed when MPAC project visits take place:
  - i) MPAC develops a report;
  - ii) MPAC meeting the Executive Mayor and Municipal Manager to appraise them on MPAC findings;
  - iii) The Mayor and Municipal Manager develop action plans or provide comments to add to MPAC findings;
  - iv) MPAC report with recommendations is tabled to Council;
  - v) Within 30 days, the Mayor and Municipal Manager meet with MPAC to appraise MPAC on actions taken;
  - vi) Municipal Manager reports to Council on steps taken to address issues raised by MPAC;
  - vii) In this process the independence of MPAC must be maintained unless it is a matter of urgency, the Committee must liaise with the Municipal Manager in respect of proposed site visits, to ensure that officials and/or service providers are on site to provide project related information to the Committee, as well as to ensure that interruptions to the projects to be visited are minimized.
  - viii) Committee should develop effective follow-up procedures to determine if action has been taken to implement its recommendations;
  - ix) Replies to recommendations of the committee are required from the accounting officer or any structure;
  - x) Replies should indicate the action taken to deal with the problem;
  - xi) Replies to questions must be provided to the committee within 30 days after the date of the resolution of the committee;
  - xii) When it is not feasible to provide information within the stipulated period the responsible department must furnish reasons with reasonable timeframes.

#### 3.3 Responsibilities related to External Audit performed by the Auditor-General

- a) MPAC should convene meetings and hearings as and when it is required;
- b) Request advice on the technical content of MPAC reports.
- c) Ensure that there are no restrictions or limitations placed on the auditors;
- d) Examine audit results and contents of financial information and the action plans of management;
- Meet with the External Auditors at their request as they deem necessary;
- f) Ensure direct access by the External Auditors to the Committee, the Chairperson of the Committee and the Executive.

#### 3.4 Responsibilities related to Performance management and Performance evaluation

- a) Interrogate the reports of the internal auditors covering the performance measurements of the Municipality.
- b) Interrogate the Municipality's performance management system and make recommendations in this regard to Council.

c) In reviewing the Municipality's performance management system the Committee should focus on economy, efficiency, effectiveness and impact in so far as the key performance targets set by the Municipality are concerned.

#### 3.5 Responsibilities related to the public

- a) Participate in the public hearings;
- b) Provide comments on matters referred to the public;
- c) Committee hearings are open to the public, however, in-camera Hearings may be held if the Committee is of the view that the matters in question may impact on rights to privacy or any other rights protected by the Constitution.

#### 3.6 Risk Management

- a) The Committee should ensure that a risk register exists;
- b) The Committee should consider the overall risk management processes in the Municipality.
- c) The typical risks inherent to the functions and activities of the Municipality as well as the management and control of such risks;
- d) Ensure that all projects are registered within the risk register;
- e) Details of the action plans of management to control the level of risk;

#### 3.7 Compliance Management

- f) Investigate the effectiveness of the systems for monitoring compliance with laws and regulations and the results of management's investigation and follow-up (including disciplinary action) of any instance of non-compliance;
- g) Ensure that the Committee's activities comply with all requirements, as determined by any applicable legislation and regulations promulgated there under, as well as any regulatory/ supervisory authority and shall review the Municipality's compliance with any statutory requirements and regulations, in respect of accounting and financial reporting;
- h) Request and consider reports and presentations by management on measures implemented to ensure compliance with statutes, internal policies, procedures and controls, including accounting systems and record keeping controls, information systems and technology controls, internal auditing processes, management information systems and reports applied to the day to day management of the Municipality's business, and review the internal control structure including financial control, accounting systems and reporting; and

Consider the impact of new legislation on the affairs of the Municipality

#### 3.8 Review the annual financial statements

a) According to section 166 (2)(b) of the Act, the Committee must interrogate the Annual Financial Statements to provide the Council of the Municipality with an authoritative and credible view of the financial position of the Municipality, its

- efficiency and effectiveness and its overall level of compliance with the Act, the annual Division of Revenue Act and any other applicable legislation.
- Review the reasons for major fluctuations in the financial results (current year compared with prior years).

#### 3.9 Special investigations

a) Where circumstances necessitate, the Committee may undertake special investigations referred to it by Council without having to wait for an investigation report already undertaken by the Internal Audit.

#### 3.10 Other responsibilities

- a) Perform any other functions assigned to it through a resolution of council within its area of responsibility.
- b) Advise on matters relating to:
  - i) Effective governance; and
  - ii) Any other issues referred to it by the Council

#### 4. Reporting To Council

- The Committee has no executive powers, however, the findings and recommendations of the Committee carry considerable weight for good governance. The committee submits report to Council on its recommendations as soon as possible after adoption. These recommendations are submitted to Council for consideration and approval.
- b) The MPAC must discuss and adopt its report for Council, as the MPAC is a committee of the council, its reports are submitted directly to the council without being submitted to the EXCO.
- c) The name of individuals are included in its reports. These reports would then be considered at in-committee meetings.
- d) The MPAC should be able to communicate freely with the Speaker on the inclusion of reports of the MPAC in the Council agenda.

#### 5. COMPOSITION OF THE COMMITTEE

#### 5.1 Membership

d)

- The MPAC shall comprise of councilors, excluding any councilor serving as an Executive Mayor or Deputy Executive
   Mayor, Mayor or Deputy Mayor, Speaker, Whip or a member of Mayoral Committee.
- b) As a committee established in terms of Section 79 of the Structures Act, the Committee is authorized by Council to coopt advisory members who are not members of Council, but within the limits determined by Council
- c) MPAC members may not serve in other Committees of Council to minimize possible conflict of interest.
  Members ought to represent a wide range of experience and expertise available in Council and represent various political affiliations.
  - Councillors serving on MPAC shall be appointed for a term as determined by Council.
- e) The Council may dissolve the MPAC at any time by way of a Council resolution.

#### 5.2 Chairperson

- a) The Chairperson of the Committee is to be appointed by Council resolution.
- b) The Council may consider making the position of Chairperson of the Committee full-time.
- c) If the chairperson of the committee is unable to attend a particular meeting, the members present will elect an acting chairperson for that meeting.

#### 5.3 Secretariat of the Committee

- a) In order for the MPAC to be effective in executing its functions, officials in the Legislative and Executive Support Department will provide support to the Committee to coordinate and undertake research activities, and will also provide secretarial and administrative support as required by the committee work programme.
- b) MPAC Chairperson shall have direct access to the Attorneys of the Municipality for advice and review on any investigation report undertaken by the MPAC Committee.
- c) The Committee's annual budget shall be under the control and management of the Legislative and Executive Support department.
- d) Council must ensure adequate provision of financial and other resources to ensure that the Committee fulfils its mandate.

#### 6. OPERATION

#### 6.1 Frequency of meetings

- a) The meetings of MPAC shall be included in the annual calendar of Council and will sit on quarterly as determined by Council in its schedule of meetings, but special meetings may be called when necessary to consider urgent matters as mandated by Council.
- Agendas for the meetings shall be issued at least seven days prior to a meeting.
- c) The standard rules for the Council shall apply to MPAC.
- d) The meetings of the MPAC should, as far as is possible and practical, be open to the public in accordance with section 160(7) of the Constitution.

#### 6.2 Quorum

a) The quorum for meetings will be 50% plus 1 of the members of the Committee.

#### 6.3 Conflict of interest

a) Subject to the provisions of any act, regulation or prescript, where a member of the Committee has an interest in a matter being considered, this interest shall be declared at the beginning of the proceedings of the meeting and the member must recuse him/ herself from the decision making process.

#### 6.4 Access to information

 MPAC is authorized to seek any information from and have access to any Councilor and/employee, and to direct all Councilors or employees to cooperate with any request by the Committee.

- b) MPAC has unrestricted access to information relating to all personnel, books of account, records, assets and liabilities of the Council and to any other sources of relevant information that may be required from the Council for the purpose of its duties and responsibilities, however MPAC has to notify the office of the Municipal manager, unless the Municipal Manager is implicated in the matter.
- c) Head of departments should provide information within 7 working days failing which, the MPAC Chairperson will direct the request to the Office Municipal Manger and if there is no response from the M.M either, the Committee shall forward the matter to Council.
- d) It shall have the authority to instruct committee members, management and other employees of the council to be present at any given meeting for possible interview and/or give input regarding items on the agenda.
- e) MPAC committee has an authority to obtain legal, technical and other specialized assistance required to exercise its functions and duties but that should be within the budget approved for the committee and subject to the supply chain management policy where applicable.
- f) The MPAC shall have direct access to internal and external auditors and to direct investigations into any matters referred to it by Council.
- g) The committee should have permanent referral as they become available of :
  - i) All financial statements and the Annual Report of the municipality and its municipal entities as part of the Committee's oversight process;
  - ii) Audit opinion, other reports and recommendations from the Audit committee;
  - iii)Reports in respect of transgressions in terms of the MFMA pertaining Sections 32(2) of the MFMA;
  - iv) Information in respect of transgression in terms of the MFMA pertaining to the Council and its Municipal Entities, i.e. failure to prepare and adopt the Annual Report as well as the submission and auditing of the annual financial statements;
  - v) Feedback on corrective action taken in respect of recommendations by the MPAC;
  - vi) Information in respect of any disciplinary action taken in terms of the MFMA where it relates to an item that is currently serving or has served before the committee;
  - vii) Any other audit report from the municipality; and
  - viii) Performance information of the municipality;
- h) The Standing Rules for the Council applies to the Committee and provide various other rights and powers to the Committee to assist it in carrying out its functions effectively, for example:
  - i) The power to work with other committees of Council.
  - ii) The right of other Committee Members to attend in an observation capacity will be accommodated, but participation in the Committee hearing will be at the discussion of the MPAC Committee members.
- i) To ensure that the Council oversight report as envisaged in Section 129 of the MFMA is prepared for adoption by Council and that corrective action has been taken in respect of the comments and resolutions in respect of the oversight report.

#### 6.5 Confidentiality

a) The Committee undertakes that it will not, at any time, disclose confidential information to any third party for any reason or purpose whatsoever without the express prior written consent of the Municipal Council.

#### 6.6 Notice of meetings

a) Notice of each meeting shall be given in writing to all members of the Committee, at least fourteen days prior to the date on which such meeting is to be held.

#### 6.7 Agenda, papers and distribution

b) The agenda of each meeting shall be prepared and distributed at least seven days prior to the meeting date. Any person attending the meeting may add items to the agenda up to three days before the agenda is finalized. Such items must be provided to the secretary of the Committee.

#### 6.8 Minutes

a) The secretary shall prepare draft minutes of the meeting for review by the Chairperson within 10 working days of a meeting. The minutes shall be tabled at the next meeting of the Committee for adoption.

#### 7. OTHER MEETINGS OF THE CHAIRPERSON

- a)Should the external auditors, internal auditors, audit committee or legal manager or any other party request an audience from the Committee, the Chairperson shall consult the other members prior to convening such a meeting;
- b)The Chairperson may at his/ her discretion meet separately with the external auditors, internal auditors, audit committee or management to discuss any matter;

#### 8. EVALUATION OF THE EFFECTIVENESS OF THE COMMITTEE

- a) Although the effectiveness evaluation of the Committee is the responsibility of the Council, the Committee shall conduct a self-assessment evaluation on an annual basis. The results of the evaluation shall be made available to the members and Council as soon as convenient.
- b) At the last meeting of each financial year, the Committee shall conduct an evaluation of the Committee's Terms of Reference, and will make any recommendations to improve the effectiveness of the Committee, as may be required.
- c) The Council must also evaluate the effectiveness of the MPAC annually.

#### 9. APPROVAL

a) These Terms of Reference are hereby adopted as the guiding document for existence and operation of the Amahlathi Local Municipality's Municipal Public Accounts Committee.

CHAIRPERSON OF THE COMMITTEE

DATE: 13/02/2023





INVESTIGATION OF UNAUTHORISED,
IRREGULAR, FRUITLESS AND WASTEFUL
EXPENDITURE





#### MUNICIPAL PUBLIC ACCOUNTS COMMITTEE REPORT

Kindly note that this document is not for the public domain and therefore should be kept private up until such a time it becomes published and further note that according to section 117 of the MFMA Councillors are barred from serving on municipal tender committees. Please bear in mind that this is not a meeting to the effect stated above but it is just to ensure that the process unfolds efficiently and effectively.

MPAC CHAIRPERSON

DATE

CLLR Z.A.QONTO

05/05/23



INVESTIGATION OF IRREGULAR EXPENDITURE FOR 2018 & 2019 FY

#### **IRREGULAR EXPENDITURE FOR 2018 & 2019 FINANCIAL YEAR**

#### **Purpose**

The purpose of this communication is to provide a report to the council on the investigation of irregular expenditure.

#### **Background**

The Municipal Public Accounts Committee is required by the Municipal Structures Act (Act 117 of 1998) as amended, to serve as an oversight Committee and when instructed by the Council to advise Council in respect of unauthorized, irregular or fruitless and wasteful expenditure in terms of Section 32(2) of the Municipal Financial Management Act (MFMA).

Irregular expenditure is defined in section 1 of the MFMA as follows:" irregular expenditure", in relation to a municipality or municipal entity, means-

- (a) Expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act, and which has not been condoned in terms of section 170;
- (b) Expenditure incurred by a municipality or municipal entity in contravention of ,or that is not in accordance with , a requirement of the Municipal Systems Act ,and which has not been condoned in terms of that Act;
- (c) Expenditure incurred by a municipality in contravention of ,or that is not in accordance with , a requirement of the Public Office – Bearers Act ,1998 (Act No 20 of 1998); or
- (d) Expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of Supply Chain Management Policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy or by-law, but excludes expenditure by a municipality which falls within the definition of "unauthorized expenditure".

In this context 'expenditure 'refers to any use of municipal funds that is in contravention of the following legislation:

- Municipal Finance Management Act, Act 56 0f 2003, and its regulations;
- Municipal Systems Act, Act 32 of 2000, and its regulations;
- Public Office –Bearers Act ,Act 20 of 1998, and its regulations; and
- The municipality's supply chain management policy and any by-laws giving effect to that policy.

#### **Authority**

The Constitution of the Republic of South Africa, 1996 as amended. The Local Government Municipal Structures Act (Act 117 of 1998) The local Government Finance Management Act (56 of 2003), The Municipal Supply Chain Management Regulation.

#### Legal / Statutory Requirement

According to section 151(2) of the Constitution of the Republic of South Africa, 1996 as amended, the legislative and executive powers of a municipality are vested in its municipal council. In terms of this provision the council is expected to develop mechanisms to ensure a balance in the performance of both functions compromise to the principle of separation of powers.

Section 79 of the Local Government Municipal Structures Act (Act 117 of 1998 as amended) makes provision for the Municipal Council to

(b). Establish one or more committees necessary for the effective and efficient performance of any of its functions or the exercise of any of its powers.

#### CONCLUSION

During the investigation, the committee discovered that the expenditure incurred is due to SCM processes that were not properly followed. Even though the processes were not properly followed

- (a) Services were rendered and they were rendered at a market value.
- (b) Value of work matched what was paid for.

The conclusion and recommendations are based on the information obtained through inquiry meetings with officials deemed relevant for the investigation and scrutiny of documents obtained.

#### **RECOMMENDATIONS**

- 1) That the Council <u>APPROVES THE WRITE OFF</u> of irregular expenditure that amounts to R 7 674 338, 47 for the following years:
  - > Irregular expenditure as at 30 June 2018 R 7 389 413,20
  - > Irregular expenditure as at 30 June 2019 R 284 925,27
- 2) That the SCM processes are followed at all material times.
- 3) That the politicians not to interfere with admin work / SCM processes

#### List of Irregular Expenditure as at 30 June 2018

heque No.	Date	Name of Pavee	Amount	Reason
DC 003/17	27/11/2017	Adv Luvuya Bano	R 148 165,00	No competitive bidding process was followed
DV/001/17	07/08/2017	Adv.Luvuyo Bano	R 19 200,00	No competitive bidding was followed
DV/001/18	15/08/2017	Adv Luvuya Bono	R 25 600,00	No competitive bidding was followed
DV001/18	07/05/2018	Advocate Luvuyo Bono	R 102 757,50	No competitive bidding process was followed
DV001	21/07/2017	Advocate Luvuyo Bono	R 108 500,00	No competitive bidding process was followed
DV001	21/07/2017	Advocate Luvuyo Bono	R 44 800,00	No competitive bidding process was followed
RVD0688	10/10/2017	Arms Audit	R 332 166,00	No competitive bidding process was followed
60	14/12/2017	Arms Audit	R 498 700,00	No competitive bidding process was followed
RV01834	22/02/2018	Arms Audit Services	R 200 000,00	No competitive bidding process was followed
	30/06/2018	Catering Services	R 1 950 269,00	Proper SCM processes were not followed
483	22/09/2017	L & B Enterprise	R 3 842,00	3 quotes were not obtained
RV02590	17/05/2018	Lionel Trichadt & Assosciates	R 18 144,98	No competitive bidding process was followed
RV00467	04/10/2017	Lionel Trichard & Assosciates	R 33 652,80	No competitive bidding process was followed
759	30/11/2017	Lione Trichard & Assosciates	R 50 160,00	No competitive bidding process was followed
671/2017	04/08/2017	Lionel Trichardt	R 185 631,93	No competitive bidding was followed
759	12/09/2017	Lionel Trichardt	R 35 157,60	No competitive bidding was followed
RV01723	15/02/2018	Lionel Trichardt & Assosciates	R 231 695,04	No Competitive bidding process was followed
M/03/17	12/09/2017	Patel & Associates	R 306 894,00	No competitive bidding was followed
01	06/11/2017	Patel & Assosciates	R 248 702,00	No competitive bidding process was followed
M/01/18	22/05/2018	Patel & Assosciates	R 172 094,40	No competitive bidding process was followed
M/001		Patel & Assosciates	R 239 411,00	No competitive bidding process was followed
AM/001		Patel & Assosciates	R 419 936,21	No competitive bidding process was followed
AM/001		Patel & Assosciates	R 324 604,00	No competitive bidding process was followed
200149	15/08/2017	Red Alert	R 18 540,67	No competitive bidding was followed
5178	18/10/2017	Red Alert	R 12 896,95	No competitive bidding process was followed
3RV01459	01/01/2018	Red Alert	R 342,00	No competitive bidding process was followed
5RV01600	25/01/2018	Red Alert	R 15 718,45	No competitive bidding process was followed
RV02191	06/04/2018		THE RESERVE OF THE PERSON NAMED IN COLUMN 2 IS NOT THE PERSON NAME	No competitive bidding process was followed
GRV02488	14/05/2018			No competitive bidding process was followed
RED001	06/06/2018	Red Alert		No competitive bidding process was followed
REDOO1	1	Red Alert		No competitive bidding process was followed
REDOO1		Red Alert		No competitive bidding process was followed
01/2017	29/08//2017	Shweme General Trading		No competitive bidding was followed
SHWE/001	The second section is a second section of the second section of the second section sec	Shweme General Trading	THE RESERVE AND THE PARTY NAMED IN	No competitive bidding was followed
SHWE/001	27/08/2017	Shweme General Trading		No competitive bidding was followed
001	13/09/2017	The state of the s		3 quotes were not obtained
0002	11/10/2017	Tyekana Protection & Cleaning	THE RESERVE AND ADDRESS OF THE PARTY OF THE	No competitive bidding process was followed
UUU2	_	Unakho Business Solutions		Reason for the deviation not valid

R 7 389 413,20

#### List of Irregular Expenditure for the year ending 30 June 2019

<u>Date</u>	Name of Payee	Amount	Reason
30/07/2018	Counterpoint trading		No competitive bidding process was followed
30/08/2018	Red Alert	R 15 482,55	No competitive bidding process was followed
01/10/2018	Red Alert		No competitive bidding process was followed
31/10/2018	Red Aleri	100	No competitive bidding process was followed
01/11/2018	Red Alert	R 12 401,80	No competitive bidding process was followed
30/11/2018	Red Alert	R 402,50	No competitive bidding process was followed
01/12/2018	Red Alert	R 12 401,18	No competitive bidding process was followed
31/12/2018	Red Alert	R 7 101,25	No competitive bidding process was followed
02/01/2019	Red Alert	R 3 540,44	No competitive bidding process was followed
11/01/2019	Red Alert	R 10 229,86	No competitive bidding process was followed
01/02/2019	Red Alert	R 3 540,44	No competitive bidding process was followed
02/02/2019	Red Alert	R 10 229,86	No competitive bidding process was followed
01/03/2019	Red Alert	R 12 907,80	No competitive bidding process was followed
01/04/2019	Red Alert	R 764,75	No competitive bidding process was followed
01/04/2019	Red Alert		No competitive bidding process was followed
02/05/2019	Red Alert	R 764,75	No competitive bidding process was followed
02/05/2019	Red Alert	R 1 707,75	No competitive bidding process was followed
01/06/2019	Red Alert	R 764,75	No competitive bidding process was followed
01/06/2019	Red Alert	R 1707,75	No competitive bidding process was followed
	Total Amount	R 284 925,27	

		The council should consider writing- off this expenditure, a much as procurement percent not followed services were not followed as a condened at a murafuel value rendened at a murafuel value murafuel value.	The council should consider writing off this expenditure, a smooth as procurement procurement followed a smooth condition of followed a smooth condition of the sweet of the smooth condition of the sweet of the swe	The council should contain withing of the superdiara, a much a superdiara. In contain the superdiara superiara super
		2	2	O A
	idlid	g.	9	2
		£	9	2
	illi	Ves	33 >-	× × × × × × × × × × × × × × × × × × ×
		94	Q.	2
2018	de la companya de la	Yes	\$ \$ \$ >	29
pendinne.		Y es	**************************************	V 468
Irregular Ex		No competitive bidding process was followed	No competitive by Yes	No competitive by Yes
reatment of		Complete	Complete	Complete
int for Treatment of Irregular				
ng Docume		expending	regular ex penditure	rregular expenditure
Work				
		Appointed to do Labacour Relaborns matters	(ppo med to do ababur de la laborat laborat la laborat laborat la	R 25 600,00 Legal services Appointed to do Labaour Relations matters
		egal services	R 19 200.00 Legal services Appointed to do Lababour Relations matters	ngai services. A
		R 146 155,00 Legal services Appointed to do Labour Relators matters	R 19 200.00 L	R 25 800,00 L
	and to the	Adv Luruyo Bono	Adv Luruyo Bono	Adv Liveryo Bono
		1 07-08-2081 Adv	2 15-08-2017 Adv	3 07-05-2018 Adv

should consider wing-off tha supenditure, a smuch as smuch as smuch as were not followed cances were followed as a market was were not followed as followed as followed as followed as followed as followere	The council should consider a consider withing- of this superior as much as processes processes were not followed and followed and laby were professed as a market value.	The council phouse consider withing- off this expenditure, as the consideration of the consideration followed followed followed followed followed followed followed as a market and market value.
The council  consider  wing- off the expenditure,  procurement procurement followed Services well followed foll	The countil should consider withing off a countil to a much as procurents a procurents were not isolowed in market value.	The council should council writing of a council writing of a council was a procurement processes were not followed. Services were mediered as methes vein method vein methes vein method v
Š Z	2	2
	_	
<u>\$</u>	2	₹
9	2	9
<b>58</b>	ž.	\$ <del>\$</del>
2	2	2
	<u>\$</u>	\$ <del>\</del>
_		, , , , , , , , , , , , , , , , , , ,
<u>}</u>	A S S S S S S S S S S S S S S S S S S S	A See
No competitive Yes bidding process vest followed	No competitive bidding process was followed	No compassive budding process was followed
2 0 H	233	23 *
Complete	Complete	Complete
	0	0
expendure expendure	expenditure expenditure	ezpenditue ezpenditue
eta dice	E 30	E S
8	ob 01	9 0 0
ppointed abacur seletions villers	abaour elations nefters	epointe abaour Rataions natters
R 102 757,50 Legal services Appointed to do Labour Relations matters	R 108 500,00 Legal services Appointed to do Labaour Retariors matters	R 44 800,00 Legal services Appointed to do Labsour Relations members
33		W 100
2757.50	00:005 9	4 800,00
R 185	α α	α.
okna	oánan	oánan
Adv Luvuyo Bono	Adv Livuyo Bono	Adv Lunyo Bono
4 21-07-2017	6-2017	6 14-12-2017
O	5 10-10-2017	6.24
	]	

The countain should consider withings of this security of this security of the	The council should contaider without contaider without of this expenditure, is a much as a much as a much as procusement processes were not followed and much followed and fol	The council study consider without consider without of this superviolation as a much as processes were not followed and followed and subsy were an endered and market value
No.	2	2
No	2	2
2	<u>&amp;</u>	Ď
\$5.A	\$\frac{1}{\text{\chi}}	\$
Ž	2	2
32	\$3	, Age
*	X8	<u>\$</u>
No compatibre bidding process was followed	No competitive bidding process was followed	No competitive bidding process was followed
Complete	Complete	Correlate
expendare expendare	expenditure	expendiure
		5
R 3X2 186,00 Legal services Appointed to do investigation investigation	R 438 700,00 (Legal services Appointed to do investigation investigation	R. 200 000,00 Legal services Appointed to do investigation investigation
Legal services	Legal services	Legal services
R 3.22 196.00	R 498 700,00	R 200 000,00
Arms Audit	Arms Audit	Sperv.
22-02-2018	8 30-06-2018	9 22-09-2017

The same and the s			
The council abroad consider writing- of this expenditure, a much as processes processes processes were not followed as every followed foll	The council should consider writing- off this supervision to the consider writing- off this supervision to the council as were not followed. Supervision to the council as were the council as were the council as were the council as	The council should consider without of the councilor without of the coperations of many of the coperations of the councilor o	
2	2	2	
2	2	2	
\$	2	2	
\$ >	<u>8</u>	<b>y</b>	
2	2	2	
, p	12	<u> </u>	
<b>\$</b>	<u>\$</u>	<u>\$5</u>	
Y 65	<b>3</b>	, , , , , , , , , , , , , , , , , , ,	
g		No competitive bidding process was followed	
Proper SCM processes w ret followed	3 quotes were not obtained	No competity bidding proce was followed	
	<u> </u>		
Complete	Oompless	Complete	
expenditue	rregular e	irreguder experiodure	
inspiration expenditure expensive ex	reyredus	impenda euspendin	
. 8	80	se melan san	
Getering services for political officer's events	Counter service for urgant deliveries	Legal services following:Plant Hire, levestigati oris, Standardiz, altion	
		5 8 8 17 2: 3: 1: 0: 0	
Services	Services	re (reday)	
R 1 950 269.00 Cetaring	R 3 842,00 Counter	R 18 144,99 Legal services	
% - ∠	ec	α	
8 \$8 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	Enterprise	Uchael Tricharit & Associates	
Services			
17-05-2018	04-10-2017	12 30-11-2017	
71	<u>-</u>	<del> </del>	

The council should consider wring, off this expenditure, a s much as s much as s much as s much as s moth as s much as s much as frocesses we's not frocesses we's no	The council should consider wring- off this expenditus, a s much as procur enem procur enem procus ene	The council should consider withing off this expenditure, a smuch as a much as a much as a much as a concerned should and and and and and and and and and an
Ô.	2	92
o <sub>2</sub>	<u>2</u>	9
o co	2	\$
3	\$	**************************************
o Z	Ž	2
89	Yes	λ γ γ γ γ γ γ γ γ γ γ γ γ γ γ γ γ γ γ γ
<b>₹</b>	\$	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
No competitive bidding process was followed	No competitive bidding process was followed	No competitive bidding process was followed
Complete	Complete	Complete
Pregular expenditure	expendare expendare	rzesidare expendânce
I ogst services for the following Plant Mre, Investigati ons, Standardiz ation	E egal services for the following: Part this investigat ons. Standards: ation	Legal services for the following:Part Here,Investigations, Standardiz ation
R 33 652,80 Legal services Legal services for the following Plant Hire Irrestigat onts. Standardiz atton	R 50 180,00 Legal services for the following:Plant Frei, Investigations, Standards ation	R 185 631,93 Legal services (Legal services following) and the property of the control of the co
R 53 652.	R 50 160,00	R 165 631 93
Lionel Trichardt & Associates	Lionel Trichardt & Associates	Llonel Trichsidt & Associates
13 04-09-2017	12-09-2017	15-02-2018
	**	

	***
The council about of a should consider writing, off this conditions, as much as processes were not followed followed includes were resident as a market value.	The council about a should consider writing, off this expendition, a smooth that a smooth that a smooth that a smooth that were a market value.
2	ž.
Š.	<u>2</u>
Ž	2
\$ <u>\$</u>	\$89 >
<u>2</u>	2
4 es	
\$5 4	152 Ves
No compatitive bidding process was followed	No compediere Ves bidding process was followed
Congleto	Complete
expenditue	enipuedra sandan
Legal sarvices for the for the form the forestigation ors. Standardiz ation	Legal services for the following: Here, investigabl ours. Standardt atton
R 35 157 60 Legal services Legal services for the following:Plant Hre-Investigate ons. Standardic atton	R 231 695,04 Legal services Legal services (for the following:Plant Mre. Investigation attion attion
R 35 157,60	P. 231 685,04
Lionel Trichardt & Assoccales	Liconal & Trichardt & Associates
16, 12-09-2017	17 15-02-2017
7	=

Commence of the last of the la		The council should consider writing-off this should eithbulle withing-off this should have as much there was not compliance compliance during the procurement process. Services were endered and was for manay was realized.	The council should work the same and the sam	The council should consider writing-off this impulse expenditure, as much there was non-compliance was non-compliance surfag the procurement process was rendered and rendered r
Name die	Appendix App	2	Og	92
-	اناانا	2	2	2
		2	2	QN.
1	h	74s	Yes	\$ 0 >>
P. 17. 1		ĝ	90	92
118		Ves.	Yes	Yes
enditure-20		Ve3	¥\$	Yes
regular Exp		No competitive bidding was foled	Nh Competitive bidding was folled	No competitive budding was folled
atment of Ir		Complete	Complete	Complete
ent for Tre				
Working Document for Treatment of Irregular Expenditure-2018	I	expenditure	Progulas exponditure	iregular expendiure
Wor	Citiza to Personal Citiza Investiga			
		Procumenent of service provided of the service procuments of the service provided of the service provi	Procurement of services provider in investigate Standarduzabon and Plant Nive	Procurement of service provides to investigate Standardization and Plant three
		Services		
No. of the last		R 306 594 00	R 248 702.00 Legal Services	R 172 094.40 Legal
The state of the s		Pares & Associates	Panel a Associates	Pasel & Associates
		18 12-09-2017 P	19 06-11-2017 A	20 22-05-2018

The council should consider build consider without the consider in apparatular	The council consider welfing-off that irregular experience as much there was non-compliance compliance procurement	The council about consider writing-off the image of the i
2	2	2
2	<u>2</u>	2
<u> 2</u>	2	2
\$	, ves	,
₹	<u>9</u>	2
, A	, , , , , , , , , , , , , , , , , , ,	γ <sub>68</sub>
No Yes  Orangetitive  Budding was  Kelled	Yes  Ornpeliive  Coffed was  Coffed to the c	No Ocompetitive bidding was folded
Paragraphic Paragr	S on page 2	N 9.42 D
(irregular endeure	aurepuedze apribas	suppression in the superior in the suppression in the suppression in the superior in
5 e S .		8 8 0
Procurement of service provide to irresigate Standardization and Plant Nire	Procurement of serves provider is investigate in investigate and Plant hire and Plant hire	Procurement of service provider to the service provider to the service provider and Plant hire.
R 239 411,00 (nggal	R 419 936.21 Legal	R 324 604 00 Legal
Patel & Associates	Associates	Pavel & Associates
8	8	33

The council should consider blood consider by welling-off this irregular expendular, as much there as not non-complished council the process, services were process, services were monthly water for money was realished.	The council should consider co	The council stoud consider whing-off this. Imagedan expenditure, expenditure, expenditure, expenditure to compliance during the procuse, and the process. Expenditure and value for money was realised.
The control of the co	horder of the control	Short
ON.	2	2
2	9	2
2	2	2
× 68	\$	۲۲۹۶
2	92	2
	\$\$\\	\$0 }-
\$0 >-	¥5 0>>	
No competitive bledding was folled	No competitive biodiding was cated	No competitive bidding was folled
Complete	Complete	Complete
expendure	expandiure	rregular expenditure
R 18 540,87 Alarm System Alarm system for municipal budding	R 12 096,35 Alarm System Adam system for municipal building	R 342,00 Alam System for municipal bulding
Alam System	Alarm System	Alarm System
78 080 540 87	R 12 096,95	R 342,00
Red After	Red Arter	Red Ariet
15-08-2017	25 18-10-2017	26 01-01-2018
24	25	100 PM

should consider the bounds about the bounds of the bounds	The council about consider wellseg-off this wellseg-off this expandium. as much there was non-complete to the consider of the procurement procurement procures. services were formotely was realised.	The council should consider withing-off this imagular expenditure, as reach there completes not during the process were process were services were inches was reached and value for money was realised.
	2	2
S Z	<u> </u>	2
2	2	2
<b>5</b>	\$ <del>\text{\text{\$\delta}}</del>	\$9A
<u>2</u>	<u></u>	2
£9.	Λes γes	, kes
Competitive Ves	77 competitive bidding was folled	No compession of
Complete	Complete	Complete
Integrals spendern spendern	Irregular expenditure	and particular and pa
an foc	no foc	en for
Ham System Cruncipal Cruncipal Cruncipal Cruncipal Cruideng	Alarm Ajata municipal building	stem Atawn aystem for municipal building
R 15 718.45 Alem System Alem system for reunicipal culding building	R 14 875.30 Macm System Alarm system for municipal building	R 488.75 Alarm System
27 25-01-2018 Red Arfet	29 06-04-2013 Red Artet	29 14-05-2018 Red Antel
23.540	98 88	P# 2

The council should consider in with the consider in winning-off this irregular expected law as much there was noth-compliance during the procurement process. Services were rendered and value for money was realisted.	The countish should should should consider writing-off this small three expenditure, as a much three was non-compliance to compliance to compliance three th	The council should consider witingular experiment as much there as much there compliance during the process, growtes were rendered and value for money was realised.
94	2	90
<u>Q</u>	004	00
2	Q.	ON.
es - - -	V68	Y63
92	Z	2
- A	\$6 3 3 3 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5	Yes
No Yes	No competitive bidding was talked	No competitive bidding was folled
Complete	Camplete	Complete
Integular expenditure	repular de la composition della composition dell	uregular expenditure
em for	em for	Part for
item Allam syste mannopal building	stem Alam System municipal building building	teeri Alaam systi muulcipal Vuiding
R 5 675,18 Alaem System Alaem system for mrunicoal building	R 18 454 75 Alarm System Alarm system for municipal building	R 13 561,17 Alarm System Alarm system for municipal building
30 06-06-2016 Red Artet	Red Artet	Ried Arter
8	6	26
	1	1

ahoud	The council should consider the standard of th	The council should should should suit should controlled without a more suit should suit suit should suit suit should should suit should su
2	2	2
2	2	2
2	2	<u></u>
\$	, Yes	\$5.
₹	92	2
\$	<u>**</u>	<u>\$</u>
No. Ves Competitive Diodoting was folked	No competitive bidding was folked	No budding was folded
Complete	Complete Com	Complete
eripandine	imgular expenditure	arrepuedo: apriledo:
- 1	No. 36	75. 20
Procurament of service provider to to ALI internal roads	Procument of service provider to do ALM Internst roads	Procurement of service provider to do ALM internal roads
R 404 264,59 Construction of Internal roads	6 Construction of internal reads	R 167 817.66 Construction of viternal roads
R 404 2564.5	R 571 882,26	R 167 617 8
Shreine General Treding	7 Shweme General Trading	7 Shwerne General Trading
33 28-08-2017	34 27-27-2017	35.27.08-2017

	dit .	
should sh	The council should contable to should contable to whiting-off this irregular expenditure, was non-compliance during the probustration of process, sendened and value for mortey was realised.	The council should consider writing-off this writing-off this irregular as much there as much there compliance compliance compliance process.  Services were income for modely was nesteed.
08	€	2
92	2	2
02 2	94	2
\$\$	\$ <del>\$</del>	√es
<u>0</u>	92	2
\$\$ \ \	\$ <u></u>	\$ > >
√€2 Λ	<b>8</b>	***
2 quotes were yes	No competitive bidding was folled	Reason for the devisition not valid
Complete	Complete	Complete
kragutar expendura	expendivire	regular expenditure
W M.	* * -	2 2 2
Procurement of service provider to protect ALM assets	Procurement of service provider protect ALM assets	Procurement of Service provider to do a workshop for MPAC members
		MPAC workshop
R 60 000,000 Security	R 265 000,000 Security Securit	R 120 000,00 MPAC.
Tyekana Protection and Cleaning	Tywkians Protection and Cleaning	Unako Business Solubons
7102-60-51	37/11-10-2017	38 30-10-2017
	P7	V'



		The council consider writing-off this secure of the second	The council should consider withing-off this implication withing-off this expenditure, as much there was not compliance compliance compliance compliance compliance compliance and manufactured and value for money readised.	The council should consider withing-off this implication accordance was more compliance compliance process.  Services were process.  Services were services were indicated and value for money and value for money realisated.
		2	2	2
	illid	2	9	GN.
		2	2	ž
	th.	, Mes	\$ A	A Pes
		ĝ	9	2
	A CONTRACTOR OF THE PERSON OF	Yes	Yes	** **
		\$90.		Yes
THE PERSON NAMED IN		No competitive biddrig was folled	No competitive bidding was folded	No competitive badding was folled
The second second		Complete	Complete	Complete
		expenditure expenditure	expenditure	irregutar expenditure
	Other Parket			
		Procurement of service provider to go ALM internal roads	Alam system for municipal building	R 12 401,80 Alarm System Alarm system for municipal building
		Construction of internal roads	R 15 482.55 Marm System	Alarm System
		R 176 151,04	R 15 482.55	R 12 401.80
		Counterpoint	Red Arter	Red Arlet
		1 30-07-2018 trade	2 30-08-2010 Red	3 01-10-2018 Red

The council should consider writing-off this writing-off this expandium. as much there compliance during the process. services were process. services were money value for money realized.	The council should consider wellsay of the more consider wellsay the expenditure, as much there complemes complemes procurement process, as when for markes	The council school considerate considerate without of the considerate without of the considerate with the considerate considerate when the considerate when the considerate and vehicles when for months were for months were
2	2	2
<u>g</u>	2	2
8	₹	<u>g</u>
\$\$ <u>}</u>	<u>s</u> ,	\$5 
2	2	2
Ves Ves	Ves	Yes (
saw galagan saw galagan palagan yy	V. Discharge vas.	No compessive Vicinity was folled
Complete	Complete	Complete
irregularre experiodure	ampuedo:	expenditure expenditure
en for	em for	JO J
stem Atem System and American Transleting Political Coulding	Stem Alarm system for municipal building building	Alam Alam Arstern runkigasi building
R 707.25 Alann System Alann system for multicipal multicipal building	R 12 401,80 Alam System	R 402,50) Alarm System Alarm system for municipal building
4 31-10-2018 Red Artet	5 01-11-2018 Red Aviet	6 30-11-2018 Red Arter
÷6		8

should consider withing a should be a shou	The council solution of the council consider withing-off this irregular expenditure, expenditure, expenditure, expenditure, compliance compliance procurerient process, were rendered and value for manney realisted.	The council statement of the council consider writing-off this statement or completion
	GN.	92
	94	2
	82	92
	55	\$ \$ \$
	2	. ON
	S	, Veş
-	Y <sub>0.5</sub>	765
competitive bidding was folled	No Pidding was folded	No competitive bldding was folded
	Complete	Complete
andender	expenditure expenditure	irregular expenditure
murkopalala	Alam system fo	Alam system for municipal buidang
MUNICIPAL MARINE SPACE IN THE PROPERTY OF THE	R 7 101,25 Alerm System Alerm system for municipal building	R 3 540,44 Alam System Alaem system for municipal building
00 ° 00 ° 00 ° 00 ° 00 ° 00 ° 00 ° 00	R 7 101,25	R 0.860
1881-1 D D D D D D D D D D D D D D D D D D	Red Arrest	Red Arter
81.75-2018	31-12-2018	9 02-01-2019
•	Φ.	On .

The council should consider consider consider impairs expendiante, expendiante, expendiante ounglance oung	The council should consider writing-off this imagistant, as much shern was new-compliance during the process.  process and as were process were intridented and velue for the process.	The council should consider or consider withing of this impairs withing of the impairs was non-was non-complement of the procusement of the procusement of the procusement of the impairs
<u>ş</u>	2	2
2	2	2
2	2	2
8	, 48	468
2	2	O
\$ \$	Yes Yes	Yes Yes
ownpeakers budged was folked	No competitive bidding was folled	No compatitive bidding was forted
Complete	Complete	Complese
2	g g	25
Imagular expenditure	megular	a.rrsp.cedxe
vm systlem for anticipal adving	arm system for incloped	alem system for sincepal aliding
R 10 229,996 Alarm System for municipal municipal customing budding	R.3 Su0,44 Alarm System Alarm system for manicipal building	R 10 229,66 Alarm System for municipal building
R 10 229,886	R 3 540,44	R 10 229,66
Red Aret	Red Ares	Red Arter
10 11-01-2019	11 01-02-2019	12 02-02-2019

The council should consider white-off this impalian expenditure, expenditure, expenditure, compliance during the procurement process, services were noticelled and money realest for money	The council should consider with the council should consider with the consideration of the co	The council actional consider withing-oif this angular expendation as much there was ner-completione completione procurement process. Process were rendered and value for money realised
Ŝ.	990	92
9	2	2
2	9	98
ξ <del>ε</del>	, (es	, √es
ON.	ON	No
<u>\$</u>	, Additional of the season of	\$5
<b>₹</b>	X es	Yes
No propertive bidding was folled	No competitive bidding was folled	No competitive bidding was folled
Complete	Complete	Complete
expendative expendative	rregular expenditure	expenditure
R 12 907.80) Alarm System Alarm system for municipal multicipal bulleding	Alarm System for municipal building	R 1 707,75 Alarm System Abarm system for municipal building
Alerm System	R 764,75 Alarm System	Alam System
R 12 907.80	70 40 40 41 41	R 1707.75
Red Arfeit	Red Aret	Red Aver
13 01-03-2019	01-04-2019	15 01-04-2019

The council should consider consider consider impulser expenditure, se much bleve was non-compliance compliance compliance procurement procurement procurement procurement procurement considered and were framised or make for make for makes for mak	The council chould consider for the council choise for the choise for t	The council should consider the consider witing-off the tempular expenditure, as much there considers considers to the process, services were process, services were realised.
<u> </u>	98	2
2	2	2
₹	2	2
\$ <u>&gt;</u>	\$	3
2	2	2
× × × × × × × × × × × × × × × × × × ×	7 kgs	7 Y SS
Ves competitive bendeng was foaled	No No Competitive	NO OCHIDARIAN PER
Complete	Compiles	Complete
Pregular expenditure	irregular expendibles	arbendara sybendara
	en for	an for
Alem system building building	Algarm System for municipal municipal building	Alam Aysh municipal building
R 764,75 Alam System Alam system for municipal building		R 764.75 Alaem System Alaem system for municipal building
	R1 707.76	
5-2019 Red Anter	Sed Artel	Nec Aute:
16 02-0	0-20	81 10
16 02-05-2019	17 02-05-2019	18 01-06-2019

The council should consider writing-off this irregular expenditure, as much there	compliance during the	procurement process,	services were	value for	money	realised.
9 Z						
2						
2						
\$2 \$2						
2						
\$ }						
Yes Yes						<u>-</u>
No competitive bidding was folled					_	
Complete			_			
Imegular expenditure					_	
Alarm System Alarm system for municipal building						
Alarm System						
Rt 707.75						
Red Artel						
19 01-05-2019   Red Artet						



# **AMAHLATHI LOCAL MUNICIPALITY**



INVESTIGATION OF FRUITLESS AND WASTEFUL EXPENDITURE FOR 2018 & 2019 & 2020 FY

### FRUITLESS AND WASTEFUL EXPENDITURE FOR 2018, 2019 & 2020 FINANCIAL YEAR

[Author: MPAC Chairperson/ZA/Q]
[Ordinary Council Meeting: 25 May 2023]

#### **Purpose**

The purpose of this communication is to provide a report to the council on the investigation of fruitless and wasteful expenditure.

#### **Background**

The Municipal Public Accounts Committee is required by the Municipal Structures Act (Act 117 of 1998) as amended, to serve as an oversight Committee and when instructed by the Council to advise Council in respect of unauthorized, irregular or fruitless and wasteful expenditure in terms of Section 32(2) of the Municipal Financial Management Act (MFMA).

Section 32 of the Municipal Finance Management Act requires that:-

- (a) A municipality must recover fruitless and wasteful expenditure from the person liable for that expenditure unless the expenditure is:
- (b) After investigation by a council committee, certified by the council as irrecoverable and written off by the council.

Fruitless and wasteful expenditure refers to the expenditure that was made in vain and could have been avoided had reasonable care been taken.

#### **Authority**

The Constitution of the Republic of South Africa, 1996 as amended. The Local Government Municipal Structures Act (Act 117 of 1998) The local Government Finance Management Act (56 of 2003), The Municipal Supply Chain Management Regulation.

#### **Legal / Statutory Requirement**

According to section 151(2) of the Constitution of the Republic of South Africa, 1996 as amended, the legislative and executive powers of a municipality are vested in its municipal council. In terms of this provision the council is expected to develop mechanisms to ensure a balance in the performance of both functions compromise to the principle of separation of powers.

Section 79 of the Local Government Municipal Structures Act (Act 117 of 1998 as amended) makes provision for the Municipal Council to

(b). Establish one or more committees necessary for the effective and efficient performance of any of its functions or the exercise of any of its powers.

#### CONCLUSSION

During the investigation, the committee discovered that the expenditure incurred due to interest on overdue accounts and penalties. The main course for the late payments was the prioritization of salaries for employees and councilors over the payment of creditors. The conclusion and recommendations are based on the information obtained through inquiry meetings with officials deemed relevant for the investigation and scrutiny of documents obtained.

#### RECOMMENDATION

- 1) That the Council <u>APPROVES THE WRITE OFF</u> of fruitless and wasteful expenditure that amounts to R 5 311 481,18 for the following years:
  - Fruitless and wasteful expenditure as at 30 June 2018 R 262 552,00
  - Fruitless and wasteful expenditure as at 30 June 2019 R 793 025,75
  - Fruitless and wasteful expenditure as at 30 June 2020 R4 255 903,43



# List of Fruitless and wasteful expenditure as at 30 June 2018

Cheque No.	Date	Name of Payee	Amount	Reason
<del></del>				
P000119	03/08/2017	Tava Networks	R 70 014,68	Positions advertised were not filled
PO00120	03/08/2017	Tava Networks	R 8 841,80	Erratum to unfilled positions
8909181833	24/08/2017	Eskom	R 5 718,05	Interest on over due account
8027862993	05/09/2017	Eskom	R 932,20	Interest on over due account
GRV 00889	18/10/2017	Nelson Mandela University	949,65	Interest on overdue account
928	25/10/2017	Eskom	R 232,99	Interest on overdue account
GRV00747	27/10/2017	Eskom	R 399,45	Interest on overdue account
1075	31/10/2017	Eskom	R 20,74	Interest on overdue account
GRV 01567	01/12/2017	Telkom	R 2 410,56	Interest on overdue account
GRV01468	01/01/2018	Eskom	R 142,58	Interest on Overdue Account
GRV01684	09/02/2018	Eskom	R 663,86	Interest on Overdue Account
GRV01726	19/02/2018	Eskom	R 20 005,36	Interest on Overdue Account
GRV02005	23/02/2018	Eskom	R 206,53	Interest on Overdue Account
GRV01995	28/02/2018	Eskom	R 14,66	Interest on Overdue Account
GRV02006	28/02/2018	Eskom	R 51,27	Interest on Overdue Account
GRV02128	28/03/2018	Eskom	R 30,91	Interest on Overdue Account
GRV02507	16/04/2018	Eskom	R 3 923,30	Interest on overdue account
GRV02604	22/04/2018	Eskom	R 11,49	Interest on overdue account
GRV02512	26/04/2018	Eskom	R 17,06	Interest on overdue account
GRV2659	12/06/2018	Eskom	R 99,25	Interest on overdue account
GRV2666	12/06/2018	Eskom	R 121,20	Interest on overdue account
GRV2668	12/06/2018	Eskom	R 74,58	Interest on overdue account
GRV2673	12/06/2018	Eskom	R 97,81	Interest on overdue account
ESK001	26/06/2018	Eskom	R 482,67	Interest on overdue account
GRV 3090	27/06/2018	Eskom		Interest on overdue account
GRV 3091	27/06/2018	Eskom		Interest on overdue account
GRV3093	27/06/2018	Eskom		Interest on overdue account
PAY 001	30/06/2018	Afoe Travel	R 146 493,61	Accomodation for policy workshop
WCA001				
		Total Amount	R 262 552,00	2
_				

# Fruitless and Wasteful Expenditure as at 30 June 2019

<u>Date</u>	Name of Payee	Amount	Reason
	Eskom		Interest on Overdue account
15/08/2018	Eskom		Interest on Overdue account
22/08/2018	Eskom	<u> </u>	Interest on Overdue account
04/09/2018	Eskom	· ·	Interest on Overdue account
	Eskom	1	Interest on Overdue account
20/07/2018	Eskom		Interest on Overdue account
15/08/2018	Eskom		Interest on Overdue account
22/08/2018	Eskom		Interest on Overdue account
30/08/2018	Eskom	<u> </u>	Interest on Overdue account
04/09/2018	Eskom		Interest on Overdue account
31/10/2018	Eskom		Interest on Overdue account
30/11/2018	Eskom		Interest on Overdue account
29/12/2018	Eskom	1	Interest on Overdue account
30/01/2019	Eskom	1	Interest on Overdue account
04/03/2019	Eskom		Interest on Overdue account
31/03/2019	Eskom		Interest on Overdue account
30/04/2019	Eskom		Interest on Overdue account
10/05/2019	Eskom	R 448,65	Interest on overdue account
17/05/2019	Eskom		Interest on overdue account
22/05/2019	Eskom	R 1 770,55	Interest on overdue account
28/05/2019	Eskom	R 68,01	Interest on overdue account
28/05/2019	Eskom	R 77,19	Interest on overdue account
28/05/2019	Eskom	R 41 177,38	Interest on overdue account
28/05/2019	Eskom	R 11 174,82	Interest on overdue account
31/05/2019	Eskom	R 52 467,40	Interest on Overdue account
28/06/2019	Eskom	R 79,43	Interest on overdue account
28/06/2019	Eskom	R 161,35	Interest on overdue account
28/06/2019	Eskom	R 82 272,43	Interest on overdue account
28/06/2019	Eskom		Interest on overdue account
28/06/2019	Municipal Cllrs Pension Fund		Interest on late payment
	South African Local Authorities		
28/06/2019	Pension Fund	R 93 658.86	Interest on late payment
20,00,2015			
<u> </u>	Total Amount	R 793 025,75	

# List of Fruitless and wasteful expenditure as at 30 June 2020

<u>Date</u>	Name of Payee	Amount	Reason
31/07/2019	Eskom EL		Interest on overdue account
31/07/2019	AGSA		Interest on overdue account
15/08/2019	Eskom EL		Interest on overdue account
13/09/2019	Eskom EL	R100 656,76	Interest on overdue account
02/10/2019	Eskom EL	R132 589,00	Interest on overdue account
09/10/2019	Eskom EL		Interest on overdue account
14/10/2019	Eskom EL	R121 478,13	Interest on overdue account
	Eskom EL		Interest on overdue account
	Eskom EL		Interest on overdue account
	Eskom EL		Interest on overdue account
	Ëskom EL		Interest on overdue account
	AGSA		Interest on overdue account
, ,	Eskom EL		Interest on overdue account
/	Eskom EL		Interest on overdue account
31/12/2019	Eskom EL		Interest on overdue account
14/01/2020	Eskom		Interest on overdue account
, ,	Eskom		Interest on overdue account
	Eskom		Interest on overdue account
	Eskom		Interest on overdue account
26/03/2020	Eskom		Interest on overdue account
30/03/2020	Eskom	R3 887,82	Interest on overdue account
01/04/2020	Eskom	R594,29	Interest on overdue account
02/04/2020	Eskom	R833 968,34	Interest on overdue account
20/04/2020	Eskom	R172 639,89	Interest on overdue account
07/05/2020	Eskom	R810,72	Interest on overdue account
12/05/2020	Eskom	R100 538,32	Interest on overdue account
31/05/2020	AGSA	R27 145,82	Interest on overdue account
09/06/2020	Eskom	R390,68	Interest on overdue account
10/06/2020	Eskom	R130 161,25	Interest on overdue account
17/06/2020	Eskom	R3,23	Interest on overdue account
22/06/2020	Eskom	R829,41	Interest on overdue account
24/06/2020	Eskom	R476,83	Interest on overdue account
26/06/2020			Interest on overdue account
28/06/2020	Eskom		Interest on overdue account
30/06/2020	SARS		Interest on overdue account
30/06/2020	SARS	R1 011 718,44	
30/06/2020	Pensions		Interest on overdue account
	Total Amount	R4 255 903,43	3
			-



	The council should be consider to writing off Bis expenditure, a smuch there no appointments made, the advert was issued.	The council about the council condider writing off tha experiments a much there supporting the mude, the subvert was tasued.	The council should consider writing of the same incured due to late perment of involves	The council should consider with a sepandium at with the late payment of invited as invi	The countill should consider with a consider with a consider was incured due to take payment of invoices
	2	2	9	9	No.
illii	2	2	2	94	2
Hill	9	£	9	2	2
	3	Yes	Yes	Yes	Yes
Hill	2	2	2	2	2
2018	Yes	Yea	Yes	Yes	¥a.⊁
Expenditure from post of action defend	748	, ce	Yes	Yes	8
Document for Treatment Fruitless and Wasteful Expenditure 2018	Untitled	Unfiled	Late payment of invoices	Late payment of involces	of invoices
eatment Fruitless and V	Complete	Complete	Complete	Complete	Complete
Treatment					
ocument for	Finitess and westaful expendsule	Fuctors and wasteful expenditue	Fratess and wasteful expenditive	Fuites and wasteful expenditue	Frutess and wasteful expenditive
Working	NE Monda	NE liberide	L Manyingoto	L Manjingolo	L Navyingolo
	The advertives issued Jouwever to appointments were made	Eratum	interest on overdue accounts	Interest on Overdue accounts	Interest on overdue accounts
		Overtisment. E			1
	70 D14,68 Adventsment	R 8 641,80 Advertisment	R \$ 718.05 Electricity	R 932,20 Electricity	R 949,65 Nandela University
	Tava	Tava Networks	Estom	Estom	Nelson Mande
	1 03-06-2017	2 05-06-2017	3 24-06-2017	4 05-09-2017	5 18-10-2017

The council should consider witting-off Bris exponditure if the twee incurred due to teste prayment of invoices.	The countal should consider consider without the consider was included one to bee perment of involces	The council should consider writing-off bis expenditure, it was incurred due to tate perment of involces	The council should consider consider weeking-off its expenditure, it was incured due to lere payment of invoices	The council should consider witing-off this expenditura. A visit should due to less peyment of involces	The council should consider writing-off this corporation. It was incurred due to tere payment of invoices	The council should consider withing-off that expenditure. It was incured due to late preyment of involces.
<u>2</u>	2	2	9	2	2	2
<u>.</u>	2	2	2	2	<u>\$</u>	£
2	2	2	2	2	£	2
\$	\$69 >-	\$ *	<u>s</u>	\$8 }	\$ ×	\$ <b>6</b>
<del>2</del>	2	2	<u>2</u>	2	2	2
<b>*</b>	\ \ \	<u>\$</u>	\$	× ves	<b>\$</b>	7 4 <b>8</b>
, ves	3	\$	5 A C S	Yes	, Age	Ves
of invoices	of invoices	of invaices	Lake payment of Yes	Late payment of involces	of invoices	Late payment of invoices
Complete	Complete	Complete	Complete	Complete	Complete	Complete
plens and starkii	Fruitess and wasterful expenditue	Fruitess and wasteful expenditue	Fruites and westerful expandible	Fulless and expenditue expenditue	Fruidess and wasterful expanditue	Fruites and expendine expendine
L Manjingolo Frutices and expenditue	L Manijingolo Fra	L Manjingol Na	L Manjangolo	L Maryingolo FF	L Manjingolo F	L Manjangolo Fi
overdise ecounts	overdue accounts	Overdue accounts	overdue accounts	interest on overdue accounts	overdue accounts	Interest on overdue accounts
	Elecaticity	R 20,74 Electricity	:	Electricity	Elecatolty	Electricity
R 232,99 Electricity	R 389,45 Electricity	R 20,74	R2410,56	R 142,58 Electricity	R 863,86 Elecentry	R 20 005,36 Electricity
Eskam	Eston	Estom	Telkom	Eskon	Estron	Estom
6 25-10-2017	7 27-10-2017	8 31-10=2017	9 01-12-2017	10 01-01-2018	11 09-02-2018	12 19-02-2018

The council should	consider writing-off this	expenditure, it	due to late payment of	INVOICES
No			_	
S.				
92				
Yes				
No				
, es				
Yes				
Late payment of invoices				
Complete			****	
_				
Fruitess and	expenditue			
L Manjingolo				
Interest on	200000000000000000000000000000000000000			
R 206,53 Electricity				
Estrom				
3 23-02-2018 Esk				
13				



		The council should consider consider witings off this ependiture it was incured due to lette payment of investment	The council should consider consider consider writing off this apandhum. It was incared as to be	The council should consider writery—off this ependiture A uws incared due to take polyment of involces.	The council should consider writing off this ependiture it was incured one to late payment of involces.	The council should consider consider writing-off this eponditure, it was incured due to late payment of involces.	The council should consider consider writing- off this ependlaure_if was incured due to tate payment of involces.
		2	8	2	2	-92	2
		2	No.	2	92	2	No.
		£	94	9	2	92	No
		7683	Yes	V 88	Yes	Yes	Yes
		2	94	2	2	2	2
		59 <sub>7</sub>	Yes	Yes	B <sub>k</sub>	\$8	\$ A
		Yes	Yes	1 Yes	700 1100	li Yes	Yes
		Late payment Yes of involces	of invoices	Late payment. Yes of involces	Late payment Yes of involces	Late payment of invoices	Late payment Yes of invoices
		Complete	Complete	Complete	Complete	Complete	Complete
ocument fo	Type of Positions Expenditure	Fruitess and washeful expenditure	Fruitess and wasteful expenditure	Fruitess and wasteful expenditure	Fruitess and wasteful expenditive	Fruitess and wasteful expenditure	Fortess and wasteful expenditure
Working D.	Common Library Common or Name Common Transmit	L Manjingolo	L Manyingolo	L Manjingolo	L. Manjingolo	L Manyingolo	L Manyingolo
		Interest on overdue account	Interest on overdue account	Interest on overdue account	overdue account	interest on overdue account	Interest on overdue account
	Consider of the constant of th	ectroity	ectricity	ectiony	ectrain	ecticity	ectricity
	1	14.66 Electricity	R 51.27 Electrical	R 30,21 Electricity	R 3 923,30 Electricity	R 11,49 Electricity	R 17,06 Electricity
		Estom	Eskom	Estom	is storm	Estom	Estorn
		14 28-02-2018	15 28-02-2018	16 28-03-2018	17 16-04-2018	18 22-04-2018	19 26-04-2018
		4	60	60 102	la de la companya de	90	O.

The council should consider withing-off this ependature. It was incured due to late payment of involces.	The council should consider withing-off this ependaure, it was incured due to less payment of invoices.	The council should consider without of the council	The council should consider to consider with the council	The council should consider consider to the	The council strong strong consider consider writerg- off this ependiture. It was incured due to less prement of inveloss.	The council should consider withing off this epondhura, it was incured due to take payment of involces.
<del>2</del>	2	9	2	92	9	2
2	<u> </u>	2	2	2	2	2
<u> </u>	2	<u>2</u>	<u> 2</u>	2	2	2
<del>ss</del> .	<b>₹</b>	<b>\$</b>	A 48	<b>3</b>	\$ >-	\$ *
2	2	2	2	2	2	2
	8 >	\$\$ <u>X</u>	V 488	88 A	<b>*</b>	<b>*</b>
\$\$ }	768	N Yes	Yes.	Yes	74 665	\$ *
Lats payment Yes of invaloes	Late payment of envoices	Late peyment. Yes of involces	of invoices	Late payment of involces	Late payment of invoices	Late payment of involces
Complete	Complete	Complete	Complete	Complete	Complete	Complete
Fruitess and wasteful expendiure	Fulless and wasteful expanditure	Fruitess and wasseful expenditure	Fruitess and wasseful expanditure		Fruitess and wasteful expenditure	Fruitess and wasteful expenditure
L Manjingoto	L Manimpolo	T. Menjingob	L. Maryingolo	1. Manjingolo	1. Manjingoto	L. Manjingolo
Interest on Overdue account	interest on overdue account	interest on overdue account	inferest on overdue account	inherest on overdue account	enterest on overdue account	ecount
Electricity	Appropries	R 74.58 Electricity	R 97,81 Elecandry	Electricity	Electricity	Blectricity
R 99.23 Elecnicity	R 121,20 Electricity	R 74.58	R 97,81	R 482,67	R 143,09 Electricity	R 337,08
Eskom	Estom	Estom	Eskom	Eshom	Estom	Eskom
20 12-06-2018	21 12-06-2016	12-38-2018	23 12-06-2016	1 28-06-2018	25 27-06-2018	26-20-2018
<b>8</b>	2	X		58	N 	<b>A</b>

The council should consider writings off this ependiture, if was incurred due to late payment of levolcas.	The council should consider writing- off shi shi shi ependature, if was incured due to late payment of involces.	should council should consider writing- off bits gradult and could not be avoided.
9	2	#1
2	ĝ.	
2	2	
\$	V 462	
92	2	
\$ <del>\$</del>	, kes	:
Yes	Yes	73 0
Late payment Yes of Invoices	Late payment Yes of involces	Late cancellation accommodati on due unforseen circumstance s.
Complete	Complete	
Fruides and wasteful expenditure	Fruidess and wasteful expenditure	Fruidess and wasteful expenditure
opoBuliusum	ologingolo	Accommodated L. Manjing eld
Interest on overdue account	overdue account	Accorrenogate
Hecinoity	Workmans Compansation Act	Accommodation
R 115,57 Electricity	R 58 781,07 Wortunans Acr	R 146 493,61 Accommodation
Eskon	20%	Aloe Travel
27 27-06-2018	28 30-06-2018	29 30-06-2018
23	28	200



Control Control	The council should consider writing- off this expenditure. If the incurred due to late payment of Invoices	The council consider consider writing- off this expenditure. It is necessarily to less payment of involces.	The council should consider writing- of this expanditure. It incured due to laze payment of invoices.	The council should consider withing- of this arpenditure, it incread due to lass payment of throtices.	The council should consider writing- off this expenditure it included due to list beyonder of the beyonder of involces.	The council consider consider writing- off this expenditure. I incured due to late payment of invoices.
	2	92	9	2	9	92
illis	Ŷ.	O.	Đ.	Ž	2	No.
	<u>N</u>	No.	O Z	o Z	O Z	90
	, Yes	Yes	E,	Yes	, Yes	7.65 7.65
	No	Ø.	No.	9	Ple	N. C.
Working Document for Treatment of Fruitees and Wasteru Expenditure-2019	Yes	Yes	Yes	Yes	Yes	Yes
	Yes	8	88,	× ×	88	8
and A	Late payment of invoices	Late payment of invoices	Late payment of invoices	of involces	Lass payment of avoices	of involces
t of Fruitie	Complete	Complete	Complete	Complete	Complete	Complete
r Treatmen						
ocument to	Fruitoss and wasteful expenditure	Fruitess and wasteful expenditure	Fruitless and wasteful expenditure	Fruitess and wasteful expenditure	Fruidess and wasteful expendume	Fruidess and wasteful aupenditure
Working	L Manyingolo	L. Maryingolo	L. Maryingoko	L Nanjingolo	L. Manyingolo	L. Martingolo
Southful of management of mana	Interest on overdue accounts	Interest on overdue accounts	interest on overdue accounts	Interest on overdue accounts	Interest on overdue accounts	Interest on evertue accounts
Samuel Sa	20,33 Electricity	R 520,02 Electricity	R 0,43 Electricity	R 544,94 Electricity		R 20,33 Electrocity
	20,33	R 520,02	R 0.43	R 544.54	R 43 103.49 Electricity	R 20,33
Marin Course	Estom	Eskom	Eskom	Eskom	Estom	Eskom
	20-07-2081	2 15-08-2018	3 22-08-2018	4 04-09-2018	5 30-09-2018	6 20-07-2018
		74	cr)	4	lvi	φ

	9 9	1 8 0	# o	1 11 2	# # 8
The council should consider writing- off else writing- off else payment of invoices.	The council should consider withing-off this expenditure, it incured due to less periment of theoloss.	The council should consider writing- off this expenditure, it incured due to less payment of invoices.	The council should consider writing- of this copendure. It includes the total facts payment of involces.	The council should consider writing- of this expenditure. It incursed due to late payment of envoices.	The council should consider writing- of this expandium, it incured due to be see payment of invoices.
2	2	ON.	2	2	9
<b>2</b>	2	2	Ŷ.	\$	92
Ŷ.	g.	* : : : : : : : : : : : : : : : : : : :	2	2	SO.
<u>*</u>	\$ <del>\</del>	<u>\$</u>	\$	\$\$,	<b>8</b>
2	2	2	2	2	92
Λ68	#	*	> S	\$ ×	*
<b>3</b>	SE	8	88 ,	SS. ∧	\$
of invoices	of involces	Late payment Yes of invoices	Late payment Yes of invoices	Late payment of Invoices	Lete payment of trvoloss
Complete	Complete	Complete	Complete	Complete	Complete
Fruitess and wasseful expenditure	Fruitess and washful expenditure	Fruitess and wasteful expenditure	Fruitess and wessertal expenditure	Fruitess and westerid expenditure	Fruitess and westeful expenditure
L Manjangolo	L Manifingolo	L Marphgolo	L Manjingoto	L Manyingolo	L Manjingolo
Precess on overdue accounts	interest on overdue accounts	interest on overdus accounts	interest on overdue secounts	Interest on overdue accounts	ecounts
	R 0,43 Securicity	Electricity	R 544.94 Electroity	Elecancity	Electricity
R 520,02 Electricity	R 0.43	R 33 068,82 Electricity	8. 8.	R 75 108,40 Elecencity	R 16 766.71 Electricity
Estom	Eskom	Eston	Eskom	Estom	Estom
7 15-08-2018	8 22-08-2018	9 30-08-2018	10) 04-03-2018	11 31-10-2018	12 30-11-2018
Pr.	(C)	<b>3</b>	Ot-	=	12

The council should consider consider writing- off this incured due to leas payment of invaices.	The council should consider writing- of the payment of involves.	The council should consider consider writing- off this augendiante, if incured due to labe playment of invoices.	The council should consider consider writing- off this expenditure, it incured due to late payment of involces	The council should consider writing- off this expenditure it incured due to late payment of involces.
2	Ž	2	2	2
2	9	2	<b>9</b>	22
OV.	2	2	2	2
Yes	Yes	\$6	Ves	\$59.
90	2	2	W.	ON.
, , , , , , , , , , , , , , , , , , ,	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	, Les	Yes	, Ke
of involces	of involces	of enroices	of invokes	Late payment Yes
Complete	Complete of	Complete of of	Complete	Complete
Fruidess and wasteful expenditure	Fruidess and westeful expendence	Fruitess and wasteful expenditure	Fruttess and wasteful expendence	Fruitess and wasteful expenditure
opologuent 1	L. Manjangolo	- Manjingolo	L Manyingolo	L Maryingolo
Interest on overdue accounts	Interest on Dverdue accounts	Interest on overdue accounts	overdue accounts	interest on overdue accounts
R 29 918,84 Electrocity	R 57 132.89 Electricity	R sel 623.54 Electrocity	R 31 741 82 Electrony	R 74 835.32 Electricity
R 29 91	R 57 13	R 54 62	R 315	R 74 83
Eskom Eskom	Eskom	Estom Estom	Estom	Eskorn
13 29-12-2018	14 30-01-2019	15 04-03-2018	16 31-05-2019	17 30-06-2019
			<u>                                     </u>	



		The council should consider consider witing-off this expenditure, it was incured due to late payment of invoices.	The council should consider witting-off this expenditure, it was incurred due to lete payment of invoices.	The council should consider writing-off this separenthure, it was incurred due to late payment of invoices.	The council should consider writing-off this welling-off this was incurred due to late payment of invoices.	The council should consider consider writing-off this expenditure, it was included the to late payment of invoices.
		ON.	2	2	2	2
		Ŝ.	o Z	2	£	£
		2	2	Mo	94	No.
		Yes	Yes	, ves	, kes	Yes
P-2019		Q.	9	9	NO.	90
Expenditur		Yes	Yes	Yes	No.	7687 X
Wasteful	parameter of the state of the s	Yes	<u>x</u>	88 >>	\$8 >-	<b>∀</b>
ruitless and	American A American American American American A American American American American A American American American American A American A A A American A A A A A A A A A A A A A A A A A A A	of Invoices	Late payment Yes of invoices	Late payment Yes of invoices	Late payment of anytices	Late payment of invoices
atment of F		Complete	Complete	Complete	Complete	Complete
sent for Tre	- Control of the Cont					
Working Document for Treatment of Fruitless and Wasteful Expenditure-2019		Fruitess and wasteful expenditure	Fruitess and wasieful expenditure	Fruitess and wasleful expenditure	Fruitess and westeful expenditure	Frailess and wasteful expenditure
Worl	Person labor (Office Bases)	L. Manjingolo	L Manjingolo	L Manjingolo	L Manyngolo	L Maryingolo
		interest on overdue accounts	Interest on overdue accounts	Interest on overdue accounts	accounts	Interest on overdue accounts
	Southern of the Controlled or grant or controlled or contr	448,65 Electricity			R 68,01 Electraty	R 77,19 Electricity
		448,65	R 69 769.21 Electricity	R 1 770,55 Electricity	R 68,01	R 77.19
	estand as at large	18 Eskom	19 Eskom	20 Eksow	21 Eskom	22 Eskom
		6. A	5	8	2	22 65

.2 ≃	.g =	2 = _	要型し	#2.
The council should consider to consider writing-off this expenditure, it was incured due to late payment of invoices.	The council should consider writing-off this expenditure, it was incured due to late payment of invoices.	The council should consider writing-off this expenditure, it was incured due to late payment of involces.	The council should consider writing-off this expenditure, it was incured due to late payment of invoices.	The council should consider to consider withing-off this expenditure, it was incured the to late payment of invelors.
2	2	2	2	2
2	2	2	2	2
2	2	2	2	2
<u>\$</u>	<u> </u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
2 	2	2	<u> </u>	2
	<b>5</b>	¥88	, Kes	χes.
of anvoices	25 S	es Yes	of invoices	285 Yment Yes
Late pay of envoice	Late payment of invoices	of invoces	of invoice	Late payment of invoices
Complete	Complete	Complete	Complete	Complete
0				
Fruitess and wasteful expenditure	Fruitess and wasteful expenditure	Fruites and wasteful expenditure	Fuidess and western expenditure	Fruitess and wasterul expenditure
L. Manjingdo Fruitess and westerul expenditure	L. Maryingolo Fruitess and westerly expenditure	L. Marijngolo	L. Maryingolo	L. Maryingoto
Interest on overdue accounts	interest on overdue accounts	interest on overdue accounts	Interest on overdue accounts	interest on overdue accounts
Bechicity	Electricity	Alecadority (Secondary)	R 79,43 Electricity	R 161,35 Electricity
R 41 177,38 Electricity	R 11 174,82 Electricity	R S2 467,40 Electricity	R 79,43	R 161,35
23 Estron	24 Estom	25 Estom	28 Eskom	27 Estom
	u	I.A.		

The council should consider writing-off this expenditure, it was incured due to fate payment of invoices.	The council should consider writing-off this expenditure, it was incured due to fate payment of invoices.	The council should consider writing-off this expendure, it was sizured due to late payment of irrocioes	The council should consider with a should consider with a should should be s
9	9	2	9
9	0	8	2
Q.	2	No.	No
3	\$ \$ \$	s d	s A
<u>8</u>	2	2	2
¥ 	5	, A	, Kes
Jale payment (Yes	Late payment. Yes of invoices	Late payment 1 Yes of invoices	of Invoices
Complete	Complete	Complete	Complete
0			
Fruitess and wasteful expenditure	Fruitess and wasteful expenditure	Fruitess and wasteful expenditure	Fruiless and wasteful expenditure
L Manjingolo Fruitess and wasteful expenditure	L Manjingolo Fruitess and wasteful expenditure	Ł Manjingoło	L Manjingolo
interest on overdue accounts	Interest on overdue accounts	interest on overdue accounts	laterest on overdue accounts
Electricaty	Electricity	Electricity	
R 82 272,43 Electricaty	R 20 500.70 Electricity	R 928,10 Electricity	R 93 658,86 Electricity
Eskom 28	23 Eskom	30 Municipal Clrs Pension Fund	31 South African Local Authorities Pension Fund



Desira common		The council should council councilder withing-off this expenditure, it incured due to take payment of invoices.	The council should consider witing-off this expenditure, it incured due to the speriment of invoices.	The council should coretider withing-off this expenditure. It incured due to the payment of throtose.	The council should corrected writing-off this isopendisure, it is isopendisure, it is isopendisure, it is payment of involces.	The council should consider writing-off little expenditure, it is expenditure, it is beyment of involces.	The council should consider writing-off this expenditure. It incured due to late payment of invoices.
No. 10		92	8	2	02	o v	e z
Hen he		2	2	2	92	0.7	No
Are flare day	Ш	9	2	g 2	2	9	3
Elleado the		84,	A V PER	Yes	V 495	Yes	E,
Manual for	0.000	on	N.	S.	PM:	ů Z	2
	State Service Control of Service Servi	482	V45	745	s,	S A	Yes
STATE OF THE PERSON NAMED IN		<b>8</b>	Yes	Yes	Yes	Yes	Yes
	Name of the last	of invoices	Late payment Yes of invoices	Cate payment of avoices	Late perment ) of invoices	of invoices	Late payment Yes of invoices
		Complete	Complete	Complete	Complete	Complete	Complete
Continuent 101		Frudess and wasteful expenditure	Fruitess and westerly expenditure	Furitiess and westerul expenditure	Fruidess and wasteful expenditure	Frudess and wasteful expenditure	Fruitess and wasteful expenditure
WOTKING DO		L Mangingolo	L Manjingolo	L Manyingolo	L. Maryingolo	L Manjingolo	L Manjingolo
		Interest on Overde accounts	interest on I overde secounts	overde accounts	Interest on 6 overde accounts	Interest on 0 overde accounts	Interest on 0 overde secounts
The state of the last							
		50 156,78 Eectricky	R 29 296.77 Electricay	R 90 091,65 Electricity	R 100 656.76 Electricity	R 132 589,00 Electricity	R 59,86 Electricity
		Eston EL	AGSA	Eskom El.	Eskom EL	Eskom El	Eskom EL
		31-07-2019	2 31-07-2019 A	3 15-08-2019 E	4 13-09-2019 E	5 02-09-2019 E	6 09-10-2019 E
		-	1.0	e	4	N7	9

2 2 2	2 × 3 ± 3	# # # # # # # # # # # # # # # # # # #	##8 ##8	2 2 2 2 4	71 4 5 5 5 4
The council should consider writing-off this expenditure, it incured due to late payment of involces.	The council should consider writing-off this expenditure, it expenditure, it is incured due to late payment of involces.	The council should consider writing-off this expenditure, it included the to little payment of invoices.	The council should council should consider witing-off this expenditure, it incured due to liste payment of invoices.	The council should consider writing-off this expenditure, it is expensive, it is permant of invoices.	The council should consider writing-off this expenditure, it whomed due to latte payment of invoices.
<u> </u>	<u> </u>	# # 8 # 6 # B	86281823	<b>C#838538</b>	<u> </u>
2	<u></u>	2	2	<b>Q</b>	2
<u> </u>	<u>z</u>				
2	<del>2</del>	9	2	2	2
2	2	2	2	2	Ŷ
Yes	<u>ş</u>	\$ <del>\</del>	<u>\$</u>	<b>8</b>	\$6 >-
92	<u> </u>	2	2	2	2
<u>\$</u>	<u>ş</u>	\$ >	<u>*</u>	\$	\$
58 X	9 >-	\$8 }	, , , , , , , , , , , , , , , , , , ,	\$ >	\$ >
of invoices	of invoices	of invoices	of invoices	of invaions	Late payment of invoices
out of	8.E 5 C	3 E	35	3.5	9 6
Complete	Complete	Complete	Complete	Сояріве	Complete
<u>\$</u>	<u> </u>	3	<u>3</u>	<u>8</u>	5
		1			
R .	2	2 4	P e	2 .	D 9
Fruitess and wasseful enpenditure	Fruitbess and wasteful expenditure	Fruitess and wasteful expenditure	Fuitess and westeful exponditure	Fruitess and wasteful expenditure	Foutless and wasteful expenditure
5 5 8 6		£ 3 3			
- Manjangolo	L Manjingolo	L Manyingolo	L Manjingolo	L Maningolo	L Margingolo
overde eccounts	interest on overde accounts	interest on overde accounts	Interest on overde accounts	Interest on overde accounts	interest on overde accounts
	]				)
R 121 478,13 Electricity	R 1 503.86 Electricity	R 180,35 Bectricity	R 79 802.52 Electricity	R 373.86 Elecaricity	R 26 396.29 Electricity
378,13	903.86	160,35	802.52	373,86	396.29
R 121	ď	CC.	R 79	oc.	8. 8.
	<u> </u>	ស	<b>ಪ</b>	d	
EStom E.	Eskom El	Estom El	Estom EL	Eskom E.	AGSA
7 14-10-2019	8 24-10-2019	9 28-10-2019	10 31-10-2019	07-11-2019	12 30-11-2019
r-	00	Ø	<del>Q</del>	=	12

should council consider wrong-off bis expenditure. It incured due to late payment of involces.	The council should consider without the consider withing-off this expenditure, a incured due to late playment of involces.	The council should consider writing-off this expendiane, it incured due to the plane payment of evolosis.	The council should consider withing-off this expenditure, it incured due to late payment of involces.	The council should consider withing-off this expenditure, it incured due to title payment of invoices.	The council should consider consider withing-off bis expenditure. It is incured that is little payment of involces.
<u>§</u>	2	2	2	94	No.
9	92	Ž	Ž	ž	<u>Q</u>
5	92	2	2	No.	2
-	<del>\</del>	\$6 \	Yes	\ ∀es	*
2	2	Š Ž	°Z.	Ž	2
5	¥4	****	×63	, kes	\$
<b>8</b>	X-Y-S	Yes	Z X	X4	Yes
Late payment 7 os of involces	Late payment of invokes	Cate payment of envices	Late payment of envoices	Late payment of invoices	Late payment of invoices
Complete	Соярбере	Complete	Complete	Complete	Complete
Fruitess and wasteful expendicine	Fruitess and wasteful expenditure	Frudess and wasteful expenditure	Fruidess and wasteful expenditure	Fruities and wasteful expenditure	Pruttess and wasteful enpendeure
E. Manyingolo	L Mantingolo	L Manjingolo	L. Manyingolo	L Manjangolo	L Maryimgote
bheirest on Overde accounts	overde secounts	Interest on overde accounts	interest on overde accounts	Interest on overde accounts	interest on overde accounts
Electronity	7 Electricity	R 90 145,46 Electricity	0 Electricity	4 Electrocity	9 Electricity
R 172 858,61 Electricity	R 150 220,47 Electricity	80 TA 25.2	R 138 310,30 Electricity	R 153 535,34 Electronity	R 177 004,19 Electricity
Estom EL	Eskon	Estrom EL	Eskom	Ester	Estom
13 02-12-2019	14 19-12-2019	15 31-12-2019	16 14-0-2020	17 12-02-2020	13-02-50-50
-		<u> </u>	-	qua	

70	8 ± 8 ± 6
The coun	should consider writing-off this expenditure, it incurred due to lase payment of invoices.
2	<u> </u>
Påo	!
NA.	<u>!</u>
Vee	1
IN.	2
- A	
27	8
I adm man	of invoices
	wasteful expenditure
	Mangardo Arthuras and Arthuras
	overde socounts
	Beginner
	R 176 811.7
	Eston
	19 16-03-2020 Estem
	<del>ु।</del> #

	The council should consider writing-off this expenditure, a was incured due to tate payment of involces.	The council should consider writing off this expenditure, it was incured due to liste payment of involces.	The council should consider writing-off this expenditure, it was incurred. Our to tate preprinent of involces.	The council should consider witng-off this expanditure, it was incured due to little due to little payment of involces.	The council should consider withing-off this expenditure, it was incured due to less payment of invoces.
1	2	Q.	9	2	S.
	o <sub>N</sub>	9	9	940	2
	2	9	00/	9	9
illi	ş,	Y GS	Yes	Yes	Yes
	GN.	Page 1	2	PA S	2
Working Document for Treatment of Fruitless and Wasteful Expenditure-2020	£,	V EE	Yes	Yes	58 <sub>A</sub> ,
afu Expen	20	Yes	\$	Yes	X Ass
sa and Was	Late payment of invoices	Late payment of invences	Late payment. Yes of involces	Late payment. Yes of invoices	Late payment Yes of involces
t of Fruitle	Complete	Complete	Complete	Complete	Complete
r Treatmen					
ocument fo	Frutess and wasteful expenditure	Fruitiess and wasteful expenditure	Fruitiess and wasteful expenditure	Fruitess and was teful expanditure	Frutiess and wrateful expenditure
Working D	L Manipogoto	L Manjingolo	L Manjingolo	- Mangado	L Manjingolo
County of County	overdue secounts	interest on overdue accounts	Overdue accounts	Interest on overdue secounts	Prierest on overdue accounts
Service of the servic					
	7 399,91 Elecaricay	R 3 887,82 Esection	R 594.29 Electricity	R 833 968.34 Electricity	R 172 639,89 Electricity
	Eskom	Estern	Estom	Es kom	Eskom
This of parisons	20 26-03-2020	21 30-03-2020	22 01-04-2020	23 02-04-2020	23/02-04-2020
	20 28	30	22 01	23 02	24 02

The council should consider writing-off this expenditure, it was incured due to late payment of involces.	The council should consider writing off the expenditure, it was incured was incured the to less payment of involces.	The council should consider withing-off this expenditure, it was incurred due to late payment of involces.	The council should consider writing-off this expenditure, if was incured due to late permant of involces.	The council should consider whitenged this expenditure, it was incurred due to less payment of invoices.	The council should about the council should consider without the expenditure, it was incured due to tate payment of invoices.
2	<u>Q</u>	2	<b>9</b>	98	2
<u>2</u>	Ž	2	2	2	2
Ž	<u>\$</u>	2	2	2	2
	\$ <del>\$</del>	\$6	*	\$	, A
	<b>Q</b>	2	Ŝ	0 <u>0</u>	2
× × × × × × × × × × × × × × × × × × ×	Ves	\$ A	<b>3</b>	<b>13</b> /	*
Yes	Yes	8	55. 25.	\$13. Ke	γε
of invoces	Late payment of involces	Late payment of involces	Clare payment	C Invoices of Invoices	Late payment of invoices
Complete	Complete	Complete	a a a a a a a a a a a a a a a a a a a	Complete	Complete
P	2	2	9 a	P .	2 .
Fruitess and westeful expenditure	Fruidess and wasteful expenditure	Fruitess and wasteful expenditure	Fruitess and wasseful expenditure	Fruitess and wasteful expenditure	Fruitess and wasteful expenditure
L. Manjingoto	L Mariprigolo	, Menjengolo	L Manyargolo	L. Maryingolo	L Manyingolo
Interest on overdue accounts	Interest on overdue accounts	interest on Overdue accounts	inseest on overdue accounts	Interest on overdue accounts	Interest on overdue accounts
Becircity	Elecaticity	Electricity	R 390.68 Electricity	Becman	R 3,23 Electroisy
R 810,72 Electricity	R 100 538,32 Elecaricity	R 27 145,82 Electricity	R 390,68	R 130 161,25 Evernicity	R 3,23
Estrom	Eskon	Eskon	Eskom	Eskom	Estrom
2502-404-2020	26 07-05-2020	27 12-05-2020	28 31-05-2020	29 09-06-2020	30 10-06-2020

The council should consider writing-off this expenditure, it expenditure, it expenditure, it payment of invoices.	The council should consider white superditure, it was incured was incured was incured in the same of invoices.	The council should consider consider writing-oil this eupenditure, it eupendit	The council should consider withing-off this expenditure, it expenditure, it expenditure, it expenditure, it expenditure, it involves.	The council should consider should consider withing-off this expenditure, it was incured due to late payment of invoices.	The council should consider without a should consider without and was moured due to has playment of irvolces.
Ŷ.	ĝ	92	92	2	2
<u></u>	92	92	<b>D</b>	2	2
2	Ŝ	2	o <sub>N</sub>	<u>a</u>	24
Yes	3	463	50	, ke	Yes
2	2	92	92	2	2
<b>√63</b>	, A 65	, 4€\$	<b>5</b>	ζ¢	, <del>6</del>
Late payment Yes of invoices	Lake payment Yes of invoices	Late payment. Yes	Use payment Yes of involces	of invoices	Late payment   Yes of invoices
Complete	Complete of	Complete	Complete	Complete of of	Complete
Fruitess and wasteful expenditure	Frutess and wasteful expenditure	Frudess and wastaful expenditure	Fruitess and wasteful expenditure	Fruitess and wasteful expenditure	Fruitess and wasteful expenditure
L Maryingolo	L Manimgodo	L Manjingolo	L Maryingolo	L Manjingolo	L Manjangodo
Interest on overdue accounts	interest on overdue accounts	Interest on overdue accounts	Interest on overdue accounts	Interest on coverdue accounts	Pertables
R 829,41 Electricity	R 476.83 Electrony	R 104 115,00 Tax	R 281,03 Electrony	R 147 625.29 Tax	KET
6C		R \$100		R 147 &	
2020 EShom	2020 ESkom	SARS	2020 ESkom	2020 SARS	SARS SARS
31 17-06-2020	32 22 -06-2020	33 24-06-2020	34 26-06-2020	35 28-06-2020	36.30-6-2020

The county		Dried Dried	and days	TO ACCES	ting-off thes	penditure, it	ts incured	due to late	yment of	roices.		_
É		₹,	1	8	¥	<b>4</b>	7	3	g	Ē	_	
TV	-			_		_					_	
4	9											
-	_					_						
5	8											_
777	2						_		_			
PAA	2	_	_	_		_	_	_	_		_	
1	<u> </u>		_	_	_					_	_	_
	*											
1	# 76	_	_	_	_			_	_	_	_	_
1		of involves										
ŀ	<u> </u>	2	-	_		_						_
	Complete											
ľ	_											
ŀ	53 Brid	7	5	dibra								
ŀ	Profession of the second	478000		PADE				_				
ŀ	nipopolo	in december of										
	Z						_		_			_
			3	accounts.								
1	end inte	-	5	9				_	_	_	-	_
1	R 19 871 23 Pension Fund Interest on											
-	71.23 Pr		_	_						_	_	_
	R 19 8.											
-	91											
	37 30-06-2020   Pensions											
	2020										_	
	3000	}	_	_						_		
		,										
1												

# **AMAHLATHI LOCAL MUNICIPALITY**



INVESTIGATION OF UNAUTHORISED,
IRREGULAR, FRUITLESS AND WASTEFUL
EXPENDITURE





## **AMAHLATHI LOCAL MUNICIPALITY**

## MUNICIPAL PUBLIC ACCOUNTS COMMITTEE REPORT

Kindly note that this document is not for the public domain and therefore should be kept private up until such a time it becomes published and further note that according to section 117 of the MFMA Councillors are barred from serving on municipal tender committees. Please bear in mind that this is not a meeting to the effect stated above but it is just to ensure that the process unfolds efficiently and effectively.

MPAC CHAIRPERSON CLLR Z.A.QONTO

DATE 24/07/23

# **AMAHLATHI LOCAL MUNICIPALITY**



INVESTIGATION OF IRREGULAR,
FRUITLESS AND WASTEFUL
EXPENDITURE

#### **IRREGULAR EXPENDITURE FOR 2020 AND 2023 FINANCIAL YEAR**

[File No.............]
[Author: MPAC Chairperson/ZA/Q]
[Ordinary Council Meeting: 31 August 2023]

#### Purpose

The purpose of this communication is to provide a report to the council on investigation of irregular expenditure for 2020 and 2023 financial year.

#### **Background**

The Municipal Public Accounts Committee is required by the Municipal Structures Act (Act 117 of 1998) as amended, to serve as an oversight Committee and when instructed by the Council to advise Council in respect of unauthorized, irregular or fruitless and wasteful expenditure in terms of Section 32(2) of the Municipal Financial Management Act (MFMA).

Section 32 of the Municipal Finance Management Act requires that:-

A municipality must recover irregular expenditure from the person liable for that expenditure unless the expenditure is:

After investigation by a council committee, certified by the council as irrecoverable and written off by the council.

Irregular expenditure is defined in section 1 of the MFMA as follows: "irregular expenditure", in relation to a municipality or municipal entity, means—

- (a) Expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act, and which has not been condoned in terms of section 170;
- (b) Expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;
- (c) Expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998);
- (d) Expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of "unauthorised expenditure".

In this context 'expenditure' refers to any use of municipal funds that is in contravention of the following legislation:

- Municipal Finance Management Act, Act 56 of 2003, and its regulations;
- Municipal Systems Act, Act 32 of 2000, and its regulations;
- Public Office-Bearers Act, Act 20 of 1998, and its regulations; and
- The municipality's supply chain management policy, and any by-laws giving effect to that policy.

#### **Authority**

The Constitution of the Republic of South Africa, 1996 as amended. The Local Government Municipal Structures Act (Act 117 of 1998) The local Government Finance Management Act (56 of 2003), The Municipal Supply Chain Management Regulation.

### **Legal / Statutory Requirement**

According to section 151(2) of the Constitution of the Republic of South Africa, 1996 as amended, the legislative and executive powers of a municipality are vested in its municipal council. In terms of this provision the council is expected to develop mechanisms to ensure a balance in the performance of both functions compromise to the principle of separation of powers.

Section 79 of the Local Government Municipal Structures Act (Act 117 of 1998 as amended) makes provision for the Municipal Council to

(b). Establish one or more committees necessary for the effective and efficient performance of any of its functions or the exercise of any of its powers.

#### **CONCLUSSION**

During the investigation, the committee discovered that the expenditure incurred due to non-compliance of SCM processes. Despite the non-compliance that was detected, the municipality did not suffer any loss

- a) Goods were delivered
- b) Services were rendered and they were rendered at a market value
- c) Goods or services were aligned to the specification
- d) Value of work matched what was paid for

The conclusion and recommendations are based on the information obtained through inquiry meetings with officials deemed relevant for the investigation and scrutiny of documents obtained.

#### RECOMMENDATION

- 1) That the Council <u>APPROVES THE WRITE OFF</u> of irregular expenditure for the following financial years:
  - > Irregular Expenditure 2020 FY R 6 621 127, 78
  - > Irregular Expenditure 2023 FY R 1 568 418, 59
- 2) That SCM refrain from appointing suppliers who are non-compliant to SARS regardless of the arrangements made.
- 3) That SCM refrain from using regulation 32 going forward.

## List of Irregular Expenditure as at 30 June 2020

DATE	Name of Payee	Amount	Reason
26/08/2019	MaxProf (Pty) Ltd	R 210 589,46	Regulation 32 was implemented
03/10/2019	I & A Diesel Engines	R55 965,90	Supplier not tax compliant
23/12/2019	MaxProf (Pty) Ltd	R 259 309,04	Regulation 32 was implemented
20/03/2020	MaxProf	8435 024,90	Regulation 32 was implemented
15/04/2020	Ntshuza Trading	R29 050,00	Supplier not tax compliant
30/06/2020	Vodacom	R 1 313 861,48	Supplier failed to provide us with invoices
30/06/2020	Eskom - FBE	R4 317 327,00	Municipality paid for indigents that do not appear in the indegent register
	TOTAL	R 6 621 127,78	
		•	•
	1		

	_		
			,
<del></del>			
		I.	

		The council should consider writing-off this succession with as much as regulation 32. Services were rendered and rendered and muchey was resided for muchey was resided for muchey was resided and resided and resided and resided and resided and resided for muchey was resided and services for muchey was resided and resided and resided for muchey was	The council should consider writing-off this supplier is much as not tax compliant. Services were endered and the much services were much services were much services were and the much services were much services and the much services were services and the much services and the much services and the services and the services and the services services and the services ser	The council should consider writing-off this superindary, as much as much as regulation 32 was applied services were rendered and services were rearried and subset for money was reasonal reasonal reasonal reasonal and services were rearried and services were rearried and services were reasonal reasonal reasonal reasonal reasonal services and	The council should consider writings of the council expenditure, as mychaelon 32 was applied services are rendered and money was insidered was insidered in money was insidered in money was insidered in considered in man
		O N	2	No.	2
	hlid	D. C.	Ĉ.	0	9
	hil	2	94	SA.	2
		13/	A 65	Yes	8,
		ĝ	ĝ.	2	2
		Yes	Yes	Yes	75 A
diture-2020		Ţ.	7 A CE	Yes	253
ular Experie		Reputation 32 was implemented	Suppleer not tan Yes	Reputation 32 was unplemented	Regulation 32 wat amplemented implemented
Amahlathi Local Municipality int for Treatment of Irregular I		Complete	Complete	Complete	Complete
mahlathi Lo t for Treatm					
A Documen	1	expenditure expenditure	expenditive	expenditure expenditure	irregular expensiture
Workin					
		Procurement of service provider to do Vat	Procurement of service to do repairs on municipal vehicles	Procurement of service provider to do Vat	Procurenent of service provider to do Vat
		٨٤		80	
		A 210 589,46 VR	R55 965, 90 Repairs	R 259 309.04 Vet	R435 D24.90 V22
		Marked (Pty)	1.6. A Diesel (regimen	ManProf (Pty)	MaxProf (Pty)
		1 16/08/7019	2 03/18/7019	\$ 24/13/7019	DECIT COMPA
			IV.		*

should consider without of the consider without of the consider is much as the suppler is the complemy, services were rendered and they were produced at a manter value as	The Council should consider withing off the superior sea much as the superior falled to provide the mining and with invocas, were rendered	This expenditure is invocational to the second should consider with writing it off this expenditure expenditure.
	ON.	Q
	92	9
	2	o <sub>N</sub>
	V 665	, Kes
	2	2
	<u>×</u>	.35
cempilant	Section 765	thay Yes
	Suppley talky to provide us with investoral	ie Mount-pality paud for deficients that do not the indegent register register
	Complete	Complete
expendunc	tregular expendieur	rregoda eupenditure
	p 4	
service provider to de catening	Procurement of service provider to municipality with the following: Celephones and data sim cards	Free Besic Electricity
CO-200 GE HAITE OF OCCUPANT	R 1 3 13 8 6 1, 48 Telephonds I niemet Procurement of and Data Sim provider provider provider the municipality with following: Celiphones and sim cards	Free Basic Electricity
90000	변 명 대 대 대 대 대 대 대 대 대 대 대 대 대 대 대 대 대 대	R4 317 327,00 Free Basic Electricity R 6 621 127,78
Nithele Trading	Vodkrem	£ 8 6 6 7 7 8 8 8 8 8 8 9 9 9 9 9 9 9 9 9 9 9 9
0202/60/51	020/96/1030	30/86/2020

## List of Irregular Expenditure as at 30 June 2023

DATE	Name of Payee	<u>Amount</u>	Reason
22/07/2022	Kukho Consulting	R191 533,42	Supplier failed to honour SARS arrangements
23/08/2023	Kukho Consulting	R450 968,48	Supplier failed to honour SARS arrangements
21/10/2023	Kukho Consulting		Supplier failed to honour SARS arrangements
25/11/2023	Kukho Consulting	R116 833,59	Supplier failed to honour SARS arragangements
01/03/2023	Ngquzi General Trading		Procurement Processes not followed
01/03/2023	Ngquzi General Trading	R37 770,00	Procurement processes not followed
30/03/2023	Kukho Consulting	R 420 214,80	Supplier failed to honour SARS arrangements
	TOTAL	R1 568 418,59	
Prepared By			
-			
		<u> </u>	
Checked By:		<u> </u>	
		<u> </u>	<u> </u>
Approved By			
		<u> </u>	

		The Council should consider withing-off this expendance, its much as the service provider falled the honorur SARS armogramms he followed falled who honorur sarmogramms he fishe mendered aservices for the municopality,	The Council phodule phodule consider with a phodule consider with a phodule phodule is such as the She phodule is the She rendered for the municipality.	The Council should consider with the Council should consider with the supervices to the service to horizon. SARS.  SARS.  SARS.  SARS.  Services from the considered services for the condered services for the condered services for the condered services for the municipality.
		Q.	N .	2
		94	0.04	Ē
		o N	2	94
		\$\$.	Yes	49 A
		g Z	92	94
		\$	¥	8 4
thure-2023	The same of the sa	ā	A	, A
ular Expend	The second secon	Supplier Laked to hender SARS arrangements.	Supplier failed to henour SARS arrangements	Supplier Tailed (to hange SARS arrangements
Attainabili Local Mollicipality	ł	Complete	Complete	Complete
for Treatm				
Decimon		expending	expendiure	expendiure
Modela	Comment of the commen			
		Consultant for Engineering Services	Consultant for Engineering Services	Consultant for Engineering Services
	Champion of the gents. Descriptor of box	R193 533,42 Consultant for Engineering Services	A 9.0 968.48 Consultant for Engineering Services	R333 098,30 Consultant for Enganeering Services
	ped phone	R159 1538,4	R450 968.4	R333 036.3
		Kukho Comvuteng	Consulting	Consulting
	Day of payment	122/02/7022	2 23,046,7023	3 23/76/2023

should consider with the Council should consider with the consider with the consider with the consider with the construction of the construction o	The Council should consider with your with your standard as much as procurament processes were not followed, sand followed, sand rendered as a market value	The Council should consider withing-off this sequential as much as procurement an much as procurement (followed.services were not followed.services as a market value	The Council and a should contain a should contain a should be service the service arendered to henous sawices for the fisher condened services for the fisher services for the fisher services for the fisher services for the fisher services for the services for t	
2	2	2	2	
Ž	9 <u>7</u>	Ž.	02	
No.	<u>8</u>	£	No	
•	0	\$	\	
§	N	<u> </u>	Z	
APS S S S S S S S S S S S S S S S S S S	765	7-6-8	11s	
Suppler falled to homour SARS arrangements	Procuement Procussas not followed	Processes not Adlowed Adlowed	Supplier failed To honour SAS arrangements	
Complete	Complete	Complete	Complete	
ampuadra september	rregular expenditure	imegular expenditure	expenditure	
Consultant for Engineering Services	Procurent of service provider to do catenng do catenng	Procurement of service provider to do catering	Consultant for Engineering Services	
	A 18 000 00 Catering services services do c	R37 770,00 Catering services Services 60 c		
R116 833.59 Consultant for Engineering Services			R 420 214 80) Consultant for Enganeering Services	R 1 568 418,59
Koaho Consulting	Mgquz General Trading	Negwor General	Consulting	
4 25/11/2023	\$ 01/03/2023	6 01/03/2023	7 30/03/2023	

#### FRUITLESS AND WASTEFUL EXPENDITURE FOR 2022/2023 FINANCIAL YEAR

[File No......]
[Author: MPAC Chairperson/ZA/Q]

[Ordinary Council Meeting: 31 August 2023]

### Purpose

The purpose of this communication is to provide a report to the council on the investigation of fruitless and wasteful expenditure for 2022/2023 financial year.

### **Background**

The Municipal Public Accounts Committee is required by the Municipal Structures Act (Act 117 of 1998) as amended, to serve as an oversight Committee and when instructed by the Council to advise Council in respect of unauthorized, irregular or fruitless and wasteful expenditure in terms of Section 32(2) of the Municipal Financial Management Act (MFMA).

Section 32 of the Municipal Finance Management Act requires that:-

A municipality must recover fruitless and wasteful expenditure from the person liable for that expenditure unless the expenditure is:

After investigation by a council committee, certified by the council as irrecoverable and written off by the council.

Fruitless and wasteful expenditure refers to the expenditure that was made in vain and could have been avoided had reasonable care been taken.

#### **Authority**

The Constitution of the Republic of South Africa, 1996 as amended.

The Local Government Municipal Structures Act (Act 117 of 1998)

The local Government Finance Management Act (56 of 2003),

The Municipal Supply Chain Management Regulation.

## **Legal / Statutory Requirement**

According to section 151(2) of the Constitution of the Republic of South Africa, 1996 as amended, the legislative and executive powers of a municipality are vested in its municipal council. In terms of this provision the council is expected to develop mechanisms to ensure a balance in the performance of both functions compromise to the principle of separation of powers.

Section 79 of the Local Government Municipal Structures Act (Act 117 of 1998 as amended) makes provision for the Municipal Council to

(b). Establish one or more committees necessary for the effective and efficient performance of any of its functions or the exercise of any of its powers.

## **CONCLUSSION**

During the investigation, the committee discovered that the expenditure incurred due to interest on overdue accounts and penalties. The main course for the late payments was the prioritization of salaries for employees and councilors over the payment of creditors. The conclusion and recommendations are based on the information obtained through inquiry meetings with officials deemed relevant for the investigation and scrutiny of documents obtained.

## **RECOMMENDATION**

1) That the Council <u>APPROVES THE WRITE OFF</u> of fruitless and wasteful expenditure that amounts to **R 9 730 687, 01** for 2022/2023 financial year.

## **INTEREST & PENALTIES FOR 2022/23**

	The second secon	TILIMETICOT	PERSONAL CONTRACTOR CO
Date	Name of Payee	Amount	Reason
2022-07-11			Interest Expense:Overdue Accounts
2022-07-11			Interest Expense:Overdue Accounts
2022-07-14	Eskom		Interest Expense:Overdue Accounts
2022-07-15	Govt Printing Works	2572,9	Interest Expense:Overdue Accounts
2022-07-22	Eskom	483,43	Interest Expense:Overdue Accounts
2022-07-31	Auditor - General	10982,32	Interest Expense:Overdue Accounts
2022-08-01	Eskom	242660,23	Interest Expense:Overdue Accounts
2022-08-24	Eskom	913,28	Interest Expense:Overdue Accounts
2022-08-31	Auditor - General	7695,6	Interest Expense:Overdue Accounts
2022-09-02	Eskom	396661,93	Interest Expense:Overdue Accounts
2022-09-25	Eskom	228,32	Interest Expense:Overdue Accounts
25-Sep-22	Eskom	R228,32	Interest Expense:Overdue Accounts
30-Sep-22	Auditor - General	R6 437,99	Interest Expense:Overdue Accounts
2022-10-03	Eskom	510515,76	Interest Expense:Overdue Accounts
11-Oct-22			Interest Expense:Overdue Accounts
11-Oct-22	Eskom	R196,74	Interest Expense:Overdue Accounts
11-Oct-22			Interest Expense:Overdue Accounts
11-Oct-22			Interest Expense:Overdue Accounts
12-Oct-22			Interest Expense:Overdue Accounts
14-Oct-22	<del></del>	4	Interest Expense:Overdue Accounts
2022-10-22		<u> </u>	Interest Expense:Overdue Accounts
22-Oct-22		+	Interest Expense:Overdue Accounts
26-Oct-22			Interest Expense: Overdue Accounts
26-Oct-22		+	Interest Expense:Overdue Accounts
26-Oct-22		+	Interest Expense:Overdue Accounts
26-Oct-22	-		Interest Expense:Overdue Accounts
26-Oct-22	<del></del>	+	Interest Expense:Overdue Accounts
26-Oct-22		+	Interest Expense:Overdue Accounts
26-Oct-22		<del></del>	Interest Expense:Overdue Accounts
28-Oct-22			Interest Expense:Overdue Accounts
28-Oct-22		+	Interest Expense:Overdue Accounts
28-Oct-22		4	Interest Expense:Overdue Accounts
	Auditor - General	<u> </u>	Interest Expense:Overdue Accounts
01-Nov-22			Interest Expense:Overdue Accounts
01-Nov-22		+	Interest Expense:Overdue Accounts
29-Nov-2		-	Interest Expense:Overdue Accounts
	2 Auditor - General		Interest Expense:Overdue Accounts
01-Dec-22		<del></del>	Interest Expense:Overdue Accounts
08-Dec-2		R172 064,95	· · · · · · · · · · · · · · · · · · ·
13-Dec-2	<del></del>		Interest Expense:Overdue Accounts
		-	
14-Dec-2	+		Interest Expense: Overdue Accounts
25-Dec-2			Interest Expense:Overdue Accounts
30-Dec-2		<u> </u>	Interest Expense:Overdue Accounts
	2 Auditor - General		Interest Expense:Overdue Accounts
01-Jan-2	SISARS	R654,44	Interest Expense:Overdue Accounts

00 (+= 00	Colore	DEGE CE	Interest EugeneerOvership Associate
22-Jan-23			Interest Expense:Overdue Accounts
	Auditor - General		Interest Expense:Overdue Accounts
03-Feb-23			Interest Expense:Overdue Accounts
16-Feb-23			Interest Expense:Overdue Accounts
20-Feb-23	Eskom		Interest Expense:Overdue Accounts
22-Feb-23	Eskom	R354,63	Interest Expense:Overdue Accounts
28-Feb-23	Auditor - General	R25 337,89	Interest Expense:Overdue Accounts
01-Mar-23	SARS	R0,96	Interest Expense:Overdue Accounts
02-Mar-23	Eskom	R711 994,21	Interest Expense:Overdue Accounts
08-Mar-23	SARS	R159 259,04	Penalty
09-Mar-23	Eskom	R103,42	Interest Expense:Overdue Accounts
09-Mar-23	Eskom	R2,78	Interest Expense:Overdue Accounts
09-Mar-23	Eskom	R122,61	Interest Expense:Overdue Accounts
09-Mar-23	Eskom	R46,10	Interest Expense:Overdue Accounts
09-Mar-23		R345,90	Interest Expense:Overdue Accounts
09-Mar-23		R101,50	Interest Expense:Overdue Accounts
14-Mar-23			Interest Expense:Overdue Accounts
14-Mar-23		-	Interest Expense:Overdue Accounts
15-Mar-23			Interest Expense:Overdue Accounts
23-Mar-23			Interest Expense:Overdue Accounts
24-Mar-23			Interest Expense:Overdue Accounts
24-Mar-23			Interest Expense:Overdue Accounts
24-Mar-23			Interest Expense:Overdue Accounts
24-Mar-23			Interest Expense:Overdue Accounts
24-Mar-23			Interest Expense:Overdue Accounts
24-Mar-23			Interest Expense:Overdue Accounts
24-Mar-23			Interest Expense:Overdue Accounts
24-Mar-23			Interest Expense:Overdue Accounts
28-Mar-23			Interest Expense:Overdue Accounts
28-Mar-23			Interest Expense:Overdue Accounts
28-Mar-23			Interest Expense:Overdue Accounts
28-Mar-23			Interest Expense:Overdue Accounts
	Auditor - General		Interest Expense:Overdue Accounts
04-Apr-23			Interest Expense:Overdue Accounts
	Auditor - General		Interest Expense:Overdue Accounts
02-May-23			Interest Expense:Overdue Accounts
06-May-23	<del></del>	R132 266,81	
19-May-23			Interest Expense:Overdue Accounts
	•		Interest Expense:Overdue Accounts
22-May-23			Interest Expense:Overdue Accounts
	Auditor - General		
31-May-23	<del> </del>	•	Interest Expense:Overdue Accounts
02-Jun-23	<del></del>		Interest Expense:Overdue Accounts
06-Jun-23			Interest Expense:Overdue Accounts
08-Jun-23		R169 227,71	
09-Jun-23			Interest Expense:Overdue Accounts
09-Jun-23			Interest Expense:Overdue Accounts
09-Jun-23	Eskom	R1,43	Interest Expense Overdue Accounts

13-Jun-23	Eskom	R100,41	Interest Expense:Overdue Accounts
26-Jun-23	Eskom	R122,86	Interest Expense:Overdue Accounts
26-Jun-23	Eskom	R138,22	Interest Expense:Overdue Accounts
26-Jun-23	Eskorn	R29,32	Interest Expense:Overdue Accounts
26-Jun-23	Eskom	R56,19	Interest Expense:Overdue Accounts
26-Jun-23	Eskom	R1 440,76	Interest Expense:Overdue Accounts
26-Jun-23	Eskom	R69,75	Interest Expense:Overdue Accounts
26-Jun-23	Eskom	R93,00	Interest Expense:Overdue Accounts
26-Jun-23	Eskom	R806,10	Interest Expense:Overdue Accounts
26-Jun-23	Eskom	R4,14	Interest Expense:Overdue Accounts
26-Jun-23	Eskom	R35,75	Interest Expense:Overdue Accounts
26-Jun-23	Eskom	R69,10	Interest Expense:Overdue Accounts
28-Jun-23	Eskom	R2,31	Interest Expense:Overdue Accounts
28-Jun-23	Eskom	R189,78	Interest Expense:Overdue Accounts
28-Jun-23	Eskom	R109,03	Interest Expense:Overdue Accounts
28-Jun-23	Eskom	R87,82	Interest Expense:Overdue Accounts
30-Jun-23	Auditor - General	R23 322,00	Interest Expense:Overdue Accounts
30-Jun-23	Auditor - General	R2 899,16	Interest Expense:Overdue Accounts
30-Jun-23	Auditor - General	R10 387,57	Interest Expense:Overdue Accounts
30-Jun-23	SARS	R12 347,77	Interest Expense:Overdue Accounts
30-Jun-23	Eskom	R1 142 484,37	Interest Expense:Overdue Accounts
	Total Amount	R9 730 687,01	
		<u> </u>	The state of the s

Compiled

Checked

		The council should consider writing-off this expenditure, if was incured due to late payment of invoices.	should consider consider white of the consider white of the expenditure, it was incured due to late payment of invoices.	The council should consider white and the expenditure of was incured due to base payment of invoices.	The council should consider wriang-off this expenditure, it was incured due to late payment of invoices.	The council should consider or consider writing-off this expenditure, it with include dues to lake payment of invoices.	The council should consider consider wramp-off this expenditure, it was incured due to late payment of invoices
		°Z	92	2	ON.	°Z	ON.
		2	9	o N	92	92	92
	A Description of the last of t	2	2	2	2	是	2
		\$ .	S A A	35	\$ <del>\$</del>	, Address	*
	ilili	92	o N	2	2	9	9
		\$8. X	Yes	X A	\$	Yes	Yes
ful Expend	A Section of the Sect	¥	Yes	Yes	Yes	Yes	\$ \$
Amahlathi Local Municipality  Modeling Document for Treatment of Fulldess and Wasteful Expenditure-2022/2023	A Paragraph Control of the Control o	Late payment of invoices	Late payment of invoices	Late payment of invoices	Late payment of invoices	Late payment of invoices	Late payment of envoices
	1	Complete	Complete	Complete	Complete	Complete	Complete
		2	2	The state of the s			a
		Frutess and westeful expenditue	Fruitess and wasteful expenditure	Fruitess and wasteful expenditure	Frudess and wasleful expenditure	Fruites and wasteful expenditure	Frudess and wasteful expendative
Vorteing Do		L Manyingolo	L Manjingolo	L Manjingolo	L Manifingolo	L. Marijingoto	L Manjangolo
1		Interest on overde accounts	interest on overde accounts	overde secounts	Interest on Overde accounts	Interest on owerde accounts	Interest on overde accounts
		799.94 Electricity	238.36 Electricity	791.1 Electricity	5372.9 Govt Pratumg Works	41,43 Electricity	19982.72 Auditor-
	Abroved seld	709,	282	<u>2</u>	Ž	3	
	Partie of gays.	2022-07-11 Eskom	2022-07-11 Eskom	2022-07-14 Eskom	2022-07-15 Gent Prosing Works	2022-07-22 Essuen	2022-07-33 Audebr - General
	Dies of Johnson	1 1202202	3022-07-1	1-10-2202	4 7022-01-1	5	9

The council should should consider with what and was incured due to late payment of invoices.	The council should should consider with an expenditure, it was incurred pure to late purpoles.	The council should consider writing-off this expendance, it was incured due to late payment of invoices.	The council should consider wrang-off this expendance, it was incurred payment of invoices.	The council should consider writing-off this expenditure, it was incurred was incurred payment of invoices.	The council should consider writing-off this expenditure, 4 was incured fore to late payment of invoices.	The council should consider writing-off this expenditure, it due to lake payment of invoices
98	99	<u>&amp;</u>	ON.	92	Š	Ŷ
Ž	Ż	Š	2	92	2	٤
2	2	2	Ž	No	2	Ž
\$	Yes	×	Yes	Yes	98 80 >-	\$
2	2	No.	20	2	2	2
\$	Ves	\$\$ >	\$53. 	<u>\$</u>	\ ess	\$5
11 Ves	Yes	Xes	n Yes	Yes	Yes	Yes
Late payment. Ves of invoices	of invoices	Late payment. Yes of invences	Late payment of invoices	of invoices	Late payment of invoices	Late payment of invoices
Complete	Complete	Complete	Complete	Сотрые	Complete	Complete
		75	n n	7		75
Fruitess and wasteful expenditure	Fruitess and wasteful expenditure	Frudess and wasteful expenditure	Fruidess and wasteful expenditure	Frudess and wasteful expenditire	Fludess and wasteful expenditure	Fruidess and wasteful expenditure
L Manjingolo	L Manjingolo	C Manjingolo	L. Manyingolo	L Maryingolo	alognijnam J	L Manjingolo
Impression overde accounts	Interest on overde accounts	Interest on overde accounts	Interest on overde accounts	Interest on overde accounts	interest on overde accounts	Interest on overde accounts
34.2660 23 Electricity	913.28 Electricity	7695.6 Auditor- General	396661,93 Electricity	228.32 Electricity	RZ28 32 Electricity	76 437,99 Auustror- General
77,260	£16		39666.	223	122	
13 Estom	7022-06-24 Esson	2022-08-31 (Audier - Ceneral	2022-49-02. Estient	2022-09-25 Eskom	25-Sep-22 Estam	3b-Sep-22 Auditor - General
7 2022-48-401 Ect-tom	8 2022-496-2	2022-08-3	0.5022-49-0	11 2022-09-2	12 25-Sup-2	33.3
				2-0	qua (i)	

		4+*		=	
The council should consider with this expenditure, if was incured due to tate payment of invoices.	The council should consider withing-off this expenditure, it was incured due to late payment of invoices.	The council should consider withing-off this expenditure, it was incured due to late payment of involces.	The council should consider withing-off this expenditure, if was incured due to late payment of arvoices.	The council should consider writing-off this expenditure, it was incurred due to late payment of invoices.	The council should consider whong-off this expendeure, a was incured due to late payment of invoices
2	99	2	§	2	2
o Z	2	Ŷ	°N	Ŝ.	Ŝ.
Ŷ.	Ŷ	ON.	No	Ŷ	O <sub>N</sub>
Yes	** ** >~	×	√es.	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	× 468
No.	ON	o z	ON.	O <sub>N</sub>	o Z
\$\$	s s s s s s s s s s s s s s s s s s s	N	Yes	\$ S A	Yes
/ves	1 Yes	Yes	1 Yes	Yes	Yes
Late payment. Yes of invoices	Late payment of invoices	Late payment of invoices	Late payment of invoices	Late payment. Yes of invoices	Late payment of invoices
Complete	Complete	Complete	Complete	Complete	Complete
Fruites and wasteful expenditure	Fruitess and wasteful expenditure	Prubess and wasteful expenditure	Fruitoss and wasteful expenditure	Fruntess and waskeful expenditure	Fruites and wasteful expenditure
L Manjingolo	L. Manjingoko	L Manyingolo	L Manjingelo	L Manyingolo	L Manjangoto
Interest on overde accounts	Interest on overde accounts	unierest on overde accounts	Interest on overde accounts	Interest on overde accounts	interest on overde accounts
\$10515.76 Electricity	R073.25 Electricity	R196,74 Eketincky	78.01 Electricity	R227.27 Electroity	R71.54 Electricity
\$10015	, C.	R196	<i>₩</i>	1523	RR
2022-1043 Estom	11-0c-22 Eston	11-On-22 Estore	11-04-22 Евьот	11-Ор:22 Еваоп	12-Oth-22 Eskorn
14 2022-10-0	1-00-1	91.001	17	11.00e.	12-00:-

-	B		m 17	2 6	10 M	n 3	0.3	0.5
	Chamber or season		The council should consider whengoff this expenditure it was incured due to overdue accounts.	The council should consider this expenditure, if with incured due to overdue accounts	The council should consider was incured was incured due to overdue accounts	The council should consider was mounted this was incured due to evertue accounts	The council should consider writing-off bis expenditure, it was incured due to overdue accounts	The council should consider or subuld consider writing-off that expenditure, if was incured due to overdue accounts.
	Total Control of the		No	2	02	ON.	ο <sub>ν</sub>	92
	1	idiil	ON.	92	ON.	940	Mo	2
			o <sub>N</sub>	0 N	DN DN	ON.	090	0 N
			×e ↓	50	Yes	Yes	Yes	Y/05
			2	0 Z	2	2	92	<u>8</u> Z
	ure-2022/2		Yes	Yes	Yes	Yes	<del>10</del>	¥63
	ul Expendi		SS.	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	Yes	, As	× es	\ \ \
nicipality	and Wastef		of invoices	of invoices	Late payment Yes of ervoices	Late payment of involces	Late payment of invoices	Late payment of invoices
Amahlathi Local Municipality	f Fruitless		Complete	Complete	Complete	Complete	Ситуже	Сотрене
Amahiat	reatment o	to all the same of						
	ument for		Fruitless and wasteful expenditure	Frutess and was leftli expenditure	Frudess and wasteful expenditure	Fruitess and wasteful expenditure	Fruidess and wasteful expenditure	Frutiess and wasteful expenditure
	Working Document for Treatment of Fruitless and Wasteful Expenditure-2022/2023	Common Co	L Manjargolo	L Manjingolo	L Manipropolio	L. Manjangoko	L. Manjingolo	E. Manyimpoko
100	X	p and the same of	interest on overde accounts	interest on overde accounts	interest on overde accounts	Interest on Overde accounts	Priterest on overde accounts	Prierration overde accounts
		Conception of the greater or to re- present or to re-	RING SN Electricity	666,th Electricity	M66.th Electricity	R127 18 Electricity	KS17 14 Electricity	R20 14 Electricity
		The same of	R205.90	666,03	R666.G	R127 16	PS17 14	F2007
	Service seems of the	make of payers	Ербот	Estom	Eskom	Estem	Estan	Estom
	Contract of the last		14-Ost-22 Esteon	2022-16-22 Estom	22-Os-22 Estom	26-00-22 Estem	3-00-22 Estem	26-00-22 Estom
			20	21	22	25	24	52
-	_	15						

The council should consider consider was included due to due to due to due to accounts	The council should consider writing-off this expenditure, it was incured due to overflue accounts	The council should consider writing-off this expendatire it was incured due to execute accounts	The council should consider with the expenditure if was incured due to due to accounts	The council should consider wrang-off this expenditure it was incured due to due to accounts	The council should consider wrang-off this expenditure, it was incured due to accounts	The council should consider witung-off this was incured due to overdue accounts
0 Z	N <sub>0</sub>	Ŷ	Ŷ		Ž	92
2	0 X	2	2	2	2	Ž
9 Z	No.	o Z	© Z	o Z	2	Š
X A	\ \ \ \	× kes	ss >	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	\$\$ >-	55,
8	2	2	2	2	2	Ż
\$5 45 20 45 45 45 45 45 45 45 45 45 45 45 45 45	\$,	\$	\$ <del>\</del>	Yes	\$5 	\$9,
Late payment   Ves of invoices	yment Yes	of myoices	Ces Ces	Late payment Yes of invoices	of invoices	of involces
	ete Late payment of invoices		Late payment of tryonces			
Complete	Complete	Complete	Complete	Complete	Complete	Complete
nubess and asteful xpenditure	Frudess and wasteful expendsure	expendiure	Fruidess and wasteful expenditure	Frudess and wasterful expendibure	Fluttess and wasteful expenditure	Fruidess and wastefuk expenditure
L Manjingako Frudess and wasteful en pendulure	L Manjingolo	Ologoping State of the State of	L Manyingolo	L Manyingolo	d chogningolo	A Manyimgolo
Interest on Overde accounts	Interest on overde accounts	interest on overde accounts	inverest on overde accounts	inveress on overde accounts	Inherest on overde accounts	interest on overde accounts
N6.47 Electronty	R80.12 Electricity	Ris, 66 Electrony	R86.06 Electrocity	R127.24 Electricity	R85.07 Electricity	R115.54 Electricity
2	1465 1405		₹	R13.	É	60
26-05-22 Estam	76-05-22 Estrain	28-Oct-22	26-0st-22 Estum	28-Oci-22 Estram	28-On-22 Estom	28-Oct-22 Estkom
36	27	28	29	06	IE IE	35 35
{						

The council should consider writing-off this expenditure it was incured due to overdue accounts	The council should consider writing-off this expenditure, if was incured due to overdus accounts	The council should consider withing-off this expenditure, it was incurred due to due to accounts	The council should consider wheng-off this expendance, it was incurred due to due to due to accounts	The council should consider wrang-off this expenditure, it was incured due to due to accounts	The council should consider writing-off this expenditure, 4 was incured due to overdise accounts
\$	Ž	2	Ž	0 Z	ON.
2	2	Ŷ.	2	2	2
2	2	2	2	90	2
\$\$ 	× 48	\$9 >	\$	Yes	, kes
9 Ž	9	2	Q.	022	Š.
\$\$ }	, kes	Yes	\$ \$ \delta \delt	, , , , , , , , , , , , , , , , , , ,	, es
SS A	Yes	55		Les Les	Yes
Late payment. Yes of invoices	of invoices	Lase payment of invoices	of invoices	Late payment of invoices	Late payment of invoices
Complete	Complete	Complete	Complete	Сощоне	Complete
Fruitess and wasteful expenditure	Frudess and wasteful expenditure	Fruitess and wasteful expenditure	Fruitess and wasteful expenditure	Frudess and wasteful expenditure	Fruidess and wasteful expenditure
L Manjangolo	L Manitingolo	L. Manjingolo	L Manjingolo	L Maryingolo	L Marnjingoko
Interest on overde accounts	Interest on overde accounts	Interest on overde accounts	interest on overde accounts	frierest on overde accounts	Interest an overde accounts
ra 325.91 Electricity	1624 602.43 Electricity	R190.25 Electrocity	RSO, 27. Electrocity	RS 719,30 Audolor - General	8510 964 36 Electrocity
680 125.91	R624 602.4;	R 190.72	R90, 8.	16. 20. 20.	R610 964 34
Estom	Estom	Eshom	Eston	30-Vor-22 Audisor -Cerveral	Eskom
31-Ott-22 Estom	01-40v-72 Estam	03-406-22 Eshom	29-Nov-22 Estem		01-0m-/2 Estom
8	8	S.	8	£	89

The council should consider in 2 웃 2 No ŝ ž å Yes 168 163 Working Document for Treatment of Fulltless and Wasteful Expenditure-2022/2023 Yes 8 2 8 Yes Yes ×65 Late payment of invoices Complete Complete Соприя Соmplete Complete Fruidess and wasteful expenditure Fruidess and wasteful expenditure Fruitess and wastehul expenditure Fruitess and wasteful expenditure Fruitess and wasteful expenditure Fruidess and wasteful expenditure Frutiess and wasteful expenditure L Manjingolo L. Manjingolo L Manyingolo L. Manyingolo L Manpingolo L Manjingolo L Manprigolo interest on overde accounts RS01.87 Electricity R709 521.85 Electricity Auditor-General R2 969,89 Tax P354.44 R17 466,10 31-Dec-22 Audtor - Ceneral 14-Dec-22 SARS 13-Dec-22 Estom 25-Dec-22 Eston 30-Dec-22 Eston 01-ten-23 SARS 08-Dec-22 SARS 93 9 42 4 3

The council should consider with a consider with a consider with a consider with a constant of the to little payment of invoices. The council should consider wrang-off this expenditure, it was incured due to lake payment of invoices The counce should consider wrang-off this expenditure it was incured due to tate payment of invoices The council should consider wriang-off this expenditure it was incured due to lette payment of involces. The council
should
should
writing-off this
superiorities.
The council
should
somside
writing-off this
superiorities.
writing-off this
superiorities. Yes Working Document for Treatment of Fruitiess and Wasteful Expenditure-2022/2023 Yes K Late payment Yes of invoices Late payment of involces Late payment of invoices Late payment of invoices Late payment of invoices Late payment of invoices Complete Complete Complete Fruitess and wasteful expenditure Frudess and wasteful expenditure Fruttess and wasteful expenditure Fruitess and wasteful expenditure Fultiess and wastehul expenditure Fruttess and wasteful expenditure L Manpingolo Manjingolo L. Manyingolo Manyingolo L. Manungolo L Manjingolo overde scounts Interest on overde accounts R946 152,00 Electricity R624.90 Electricity R354.63 Electricity R30 581.43 Auditor-General R1811.86 Tax 31-Jan-23 Auditor-General 03-Fish-23 Eskom 20-Feb-23 Esubm

m #	w = 1		97 T	N. E.	g =	g =
The council should consider withing-off this expenditure, it was incured due to late payment of invoices.	The council should consider withing-off this authonicure, it was incured due to tate payment of invoices.	The council should consider wrang-off this expendance, if was incured due to lake payment of involces.	The counce should consider writing-off this expenditure, it was incured due to late payment of invoices.	The council should consider writings of this expenditure, it was incurred due to late payment of invoces.	The council should consider witing-off thus expenditure, if was incured due to late payment of invoices.	The council should consuder writing-off this expenditure, it was incured due to tate payment of involces
0 2	2	2	Ŷ.	00	ON.	2
ON.	Z	ŝ	₹	2	2	2
ON.	QV	Q	Na	O <sub>N</sub>	ů.	92
«es	Yes	Yes	, ces	\$40	Yes	Yes
O Z	Мо	92	Q.	O	92	2
Yes	, kes	√	Yes	S .	Yes	Yes
	\$6		, des	, kes	Yes	¥ es
Late perment. Yes of invoices	of avvoices	of invoices	of invoices	of invoices	Late payment of invoices	of invoices
Complete	Complete	Complete	Complete	Complete	Complete	Complete
Fruites and wasteful expendeure	Fruitess and wasteful expenditure	Fruitess and wasteful expenditure	Funtess and wasteful expenditure	Fruitess and wasteful expenditure	Fruitess and wasteful expenditure	Fruitess and wasieful expenditure
L Manyangolo	L Manjingolo	L Maryingolo	L Maryingolo	L Manjingolo	L Manyingolo	L Manyingolo
interest on overde accounts	Interest on overde accounts	overde accounts	interest on overde accounts	interest on overde accounts	Interest on overde accounts	Interest on overde accounts
		R711 954 23 Electrocity		R103.42 Electricity	R2.78 Electrony	R122.61 Electricity
R25 137 89 Auditor	- 00.09 - 00.09 - 00.09	R711 996.23	R159 239.04 Tax	R103.42	R2.74	812.6
28-Feb-23 Auditor-Connects	SARS	Estor	SARS	Estorn	Estan	Eshom
28-68-23	01 Augr. 23 SAPS	02-May-23 (Estam	06-May-23 SAUS	09-Mar 23 Eston	09-Mar. 23 Eshon	Оў-мак-23 Енют
es .	\$	22	3	95	63	33

R SSER	7 6 5 3 . X	n despes	7 6 5 7 7	n bêras	2
The council should consider wrangeoff this expenditure, it was incurred due to late payment of invoices.	The council should consider consider consider was expenditure, it was incured due to fate payment of envoices.	The council should consider writing-off this expenditure, it was incurred due to late payment of involces.	The council should consider consider withing-off this expenditure, it was incurred due to tate payment of involces.	The council should consider writing-off this expendance, it was incurred due to late payment of knoices.	Should consider writing-off this expenditure, it was incured due to late payment of invoices.
Š	8	2	8	2	2
Ž	2	2	2	2	9
a N	0 2	Ŷ.	9	9	2
<u>**</u>	× ×	× es	Yes	χ ζ	Yes
				_	
2	Ŝ.	S.	2	2	2
Yes	8	\$ A	Yes	Yes	\$es
Yes	× × × × × × × × × × × × × × × × × × ×	7es	Yes	5 5 7	π ×es
Late payment Yes of invoices	of invoices	of invoices	of Invoices	Late payment of invoices	of envoices
Complete	Complete	Complete	Complete	Complete	Complete
8 0	2 .	2	9	9 6	9 4
Fruitess and wasteful expenditure	Frutiess and wasteful expenditure	Frutess and wasteful expenditure	Frutiess and wasteful expenditure	Fruttess and wasteful expenditure	Frutiess and wasteful expenditure
I .		1	1		
L Manyangolo	L Manyingolo	L Martimgolo	L Manjingolo	L Manjingoko	L. Manjingolo
Interest on overde accounts	Interest on overde accounts	interest on overde accounts	Interest on overde accounts	Interest on overde accounts	Interest on overde accounts
					11 8 8 8
RAG. 10 Electrocity	RMS.90 Electrony	R101.50 Electricity	R76.78 Electricity	R266,82 Electricity	Ĭ.
646,30	R245,90	3.	R76.78	25,25	R3 665,13 Tax
E	u.	E	6	e	\$2
09-Max-73 Estem	09-Mar -23 Eston	09-Mar-23 Estion	6-14s-20 Eskon	14-Mar-23	SAR-22 SARS
09-¥-	750	100	4	1	1 m
\$	8	5	23	2	2

Т	T	CONTRACTOR OF THE PERSON NAMED IN	9 =	2 =	85.	27.	8 H	2 2 2 2
	Ownered defendance		The council should consider writing-off this expenditure, it was incured due to late payment of invoices	The council should consider withing-off this expenditure. It was noured due to late payment of unvoices.	The council should consider writing-off this expenditure, if was incured due to tate payment of rivoices.	The council should consider withing-off this expenditure, it was incured due to tate payment of invoices.	The council should consider wrang-off this expendance, it was incured due to late payment of invisions.	The council should consider withing-off this expenditure, it was incured due to late payment of invoices.
	Hara the		2	No	No.	2	o 2	9
	Clear Do		92	opy	044	Mo	No.	Mo
	And the Party an		DQQ	ON.	O.N.	Mo	No	Mo
	-		58 <sub>2</sub>	\$ <u></u>	Yes	Yes	Yes	Yes
	2		2	2	98	o <sub>N</sub>	92	Q.
	Working Document for Treatment of Fruitiess and Wastetui Expenditure-2022/2023		g.	Yes	Yes	5	\$	Yes
	Expanditur		Yes	ŝ		2	Ves V	8
Cipality	Wasteful		of invoices	of envices	Late payment Yes of invoices	of avoices	of invoices	of invoices
Amahlathi Local Municipality	Fruitless an		Complete	Complete	Complete	Complete	Complete	Complete
Amahlath	extruent of							
	ment for Tr		Frutess and wasteful expenditure	Frutess and wasteful expenditure	Fruitess and wasteful expenditure	Fruitess and wasteful expenditure	Frutess and wasteful expenditure	Frutess and wasteful expenditure
	riding Docu		L Mangropolo	Manyingolo	L Manjingolo	L Manyngolo	L Marijingolo	Manyngoto
			brancest on overde accounts	interest on U	overde accounts	overde accounts	interest on overde accounts	interest on overde accounts
			RSA 38 Electricity	R177.15 Electroity	Ria, 93 Electricity	R168,77 Electrocky	RBs.39 Electricity	PBA 20 Electricity
		1	2	R177.15	8146.93	R166.77	1884.50	28 × 28
			stom	skom	skom	west.	kom	marks.
	M		2348-73 Estom	24Mar 23 Estom	24-Abr-23 Eskom	24-Mar-23 Eshan	28-Mar-33 Eskom	24 ANST-23 EALON
	The state of the s		\$9	8	6	3	9	0.0

The council should consider with many and the was incured due to late payment of invoices.	The council should consider writing-off this expenditure, if was incured due to late payment of invoices.	The council should should consider writing-off this expendature, it was incured due to late payment of invoices.	Should should consider writing-off this expendare, it was incured due to late due to late thydices.	The council should consider writing—off this expenditure, it was incured due to late payment of invoices.	The council should consider white of this expendence, it was incured due to late herment of myoloss.	The council should controlled withing-off this was incured due to late payment of invoices
The cour should consider wmbrg-of expendin was arou- due to las payment invoices.	The cour should consider without consider without of expenditi was incur due to lat payment invoices.	The cour should consider was incura was incura due to lai payment invoices.	The court should consider writing-of expending was included to large payment invoices.	The cour should consider writing-or expendit was into	The cour should consider was incur was incur due to tal payment involces.	The court should contider with the court contider with the contider was incured due to be payment invoices
2	2	2	Ž	Š.	2	Ż
0 %	o N	o z	2	2	g Z.	2
2	2	2	9 <u>V</u>	S S	2	92
\$ *	\$	\$ ,	\$ <del>*</del>	<u>\$</u>	, Kes	, kes
2	9	2	2	<u>8</u>	Ž	Ž
<b>3</b>	Yes	Yes	463	Yes	Yes	Yes
<u>&gt;</u>						2
Yes	yment Yes	yment Yes	Maria Yes	werd Yes	when Yes	Late payment Yes of invoices
Late payment of invoices	Late payment of stronges	Late payment of invoices	of invoices	Lete payment of invoices	Late payment of irroices	of invoice
Complete	Complete	Complete	Complete	Complete	Complete	Complete
Fruitess and wasteful expenditure	Fruitess and wasteful expenditure	Fruitess and wasteful expenditure	Frusters and wasteful expenditure	Fruitess and wasteful expenditure	Fruitess and wasteful expenditure	Fruites and wasteful expenditure
L. Manyingold	1. Manjingolo	L Manyingolo	L Manyingolo	L Manjingolo	L Manjingolo	L Manjingolo
Interest on overde accounts	Interest on overde accounts	Interest on overde accounts	Interest on overde accounts	Interest on overide accounts	hiterest on overde accounts	Interest on overde accounts
R25,56 Electricaty	1875,14 Electricity	RM 64 Electricity	Pa 52 Elecuriory	ABS, AZI Electricity	Rill 24 Electricity	R1923-56 Elecencity
8.8	FG975, 46	28. dd	Ra sta	R89, 63	R111.24	R193.56
works	Skom	shom	and the second	sham	Shom	Skon
24.Mar.23 Estum	24-May -23 Estom	24-abs-73 Estion	26-Mar-27) Estion	26-Mar. 23 Estam	28-Mar-23 Estom	28-44pr. 23 Eshon
Pho	2	52	47	75	202	44

N T	& E	v €	g * _	<u> </u>	2 ×
The council should consider whengooff this expenditure, it was should due to late payment of invoices.	The council should consider withing-off this expenditure, it was incurred due to late payment of invoices.	The council should consider writing-off this expenditure, it was incured due to tate payment of invoices.	The council should consider withing-off this expenditure, it was incured due to lake payment of invoices.	The council should consider writing-off this expenditure, it was incured due to late payment of irrodoces.	The council should consider with miss expenditure, it was incured due to late payment of invoces.
ON.	No	€	o <sub>N</sub>		o N
9	0	N.	No.	Mo	Q
<u> </u>	Ž	o Z	2	ON.	<u> </u>
× kes	\$	\$ * * * * * * * * * * * * * * * * * * *	Se X	Yes	×es ×
o Z	o z	2	8	2	Ŷ.
\$9 _	Yes	Yes	s <sub>2</sub> /	% es	Yes
/es	Yes	E	\$4	\$6	es
Late payment Y of intronces	Late payment Y	of invoices	of involces	of invoices	Late payment Yes of invoices
Complete	Complete	Complete	Complete	Complete	Complete
<u>.</u>	S	8	<u>0</u>	8	<u>0</u>
F rudess and wasteful expenditure	Fruless and wasteful expenditure	Fruitess and wasteful expenditure	Fourtess and wasteful expenditure	Findess and wasteful expenditure	Frutess and wasteful expendative
Globalingola 1	L Mangingolo	L. Manjingolo	L Maningolo	L Maryingolo	L Manjingolo
Interest on overde accounts	imerest on overde accounts	interest on Loverde accounts	Interest on Coverde secounts	overde accounts	Interest on Overde accounts
			Electricity		Eskom
R21 575.56 Auditor-	R991 453.46 Electricity	R14 624 23 Auditor-	Ra41 326.82 Electricity	R132 286.81 Tax	R09.10 Eskom
bior General	You	Zanada D. Loggi	Agm	ASS.	\$ kom
20-lear 23. Auditor-Centeral	04 Apr.23 Estam	30-kpr-23 Austion-Commercia	02-May-23 Eshom	D5-Way-23] SARS	19-May-23 Es kom
86	19	8	66	22	ES .

		The council should consider whang-off this expenditure, it was incured due to late payment of invoices.	The council should consider wriang-off this expenditure, it was incured due to late payment of envoices.	The council should consider with the consider with the consider was incured due to lake payment of invoices.	The council should consider with the consider was incured due to late payment of invoices.	The council should consider writing-off this expenditure, if was incured due to lake payment of invoices.	The council schould consider wrang-off this expenditure, it was incured due to late payment of ervonces
	Section 1	2	0 2	2	2	- AUS OS OS OS	0
	Con 10 magnetic of the control of the contr	94	O.W.	S.	Q.	9	Mo
		2	9 Z	Q.	ŝ	O.W.	S.
		Yes	25 <sub>2</sub>	55 54 7-	Ves	Ness.	A A
123		Ď.	0 Z	o X	9N	o <sub>N</sub>	o Z
hura-2022/2	(fin bas sale)	Ves	X 68	Ves	Yes	Yes	Yes
fut Expandit	promote of the control of the contro	763	88	59.	\$ <del>2</del>	V 488	Yes
and Waster	Riek crube (v. pointrace of copumbles	Late payment Yes of invoices	cl evolces	Late payment Yes of invoices	Late payment of involces	Late payment of involces	Late payment of invoices
Modeling Document for Treatment of Englises and Westeful Expenditure-2022/2023		Complete	Complete	Complete	Complete	Complete	Complete
Treadment		D	9	D	B	5	D
Cument for		Fludess and wasteful expenditure	Fruitess and wasteful expenditure	Frudess and wasteful expenditure	Fruitess and westeful expenditure	Fruttess and wasteful expenditure	Fruitess and wasteful expenditure
Modeline De	Critic Bearing	L Manyingolo	L Manyingolo	L Manyingolo	L Mangrigolo	L Manyingolo	L Manjangolo
	Description of the second	Interest on overde accounts	interest on overde accounts	overde accounts	Interest on overde accounts	Interest on overde accounts	Inferest on overde accounts
	And in contract of the contrac	RDOS A2 Electricity	Ri2 652,71 Audition General	R3 34,72 Pension Fund Interest on overde accounts	R1 059 143,32 Electrocky	26 L	#5. #9 
		R305.	R12 862	80314	R1 059 743	71.0 700	R196-277,71 TSR
	second of community	22-4ay-23 Eskom	31-May-23 Audron- General	11-May-23 CRF	O'S Jun-23 Estam	06-Jun-23 \$485	00-len-23 SARS
	Design of payment	- And	31-448-7-	31-1405-	673 62-Jan-	88	68

The council should consider withing-off this expenditure, it was incurred due to late payment of invoices.	The council should consider withing-off this expenditure, it was incured due to late payment of invoices.	The council should consider writing-off this expenditure, if was incurred due to fate payment of invoices.	The council should consider white of the water withing off the expenditure, it was incured due to late payment of invoices.	The council should consider witting-off this expenditure, it was incured was incured bythe payment of invoices.	The council should consider writing-off this expenditure, if was incurred due to late gaymen of invoices.	The council should consider whiting-off this was incured due to late payment of invoices.
	0 2 4 3 5 6 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8		<u> </u>	F # 8 % # 8 # 8 # 8 # 8 # 8 # 8 # 8 # 8 #	2	F 7 6 3 6 3 6 G S
No.	0	00		0 V	2	2
2 2	o Z	2	e e	No	9	9
\$ 6 4	3,	Yes	≺es	٨٤٤	× 4 4 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	\$
o z	Q.	0 <u>2</u>	Ž	ON	0 Z	°Z
\\ \epsilon \	, kes	\$	Yes	Yes	\ \ \	199 2
\$9. 	N Yes	¥es	, Yes	\$9.	¥ 4es	. √es
Late payment of invoices	Late payment of invoices	Late payment. Yes of invoices	Late payment Yes of invoices	Late payment of invoices	Late payment of invoices	Late payment of invoices
Complete	Complete	Complete	Complete	Complete	Complete	Complete
7	2 4	2 0	2 0	2 4	P #	E 40
Fruites and wasteful expenditure		Fruless and wasteful expenditure	Fruitess and wasteful expenditure	expending	Fruitess and expenditure	Pruless and wasteful expenditure
L Manimgolo	L. Manjangolo	L Manjangolo	L Manjangolo	L Mangingolo	orosania de la Mangradoro	L Manjimgolo
Interest on diverde accounts	Interest on overde accounts	overde accounts	overde accounts	Interest on overde accounts	Interest on overde accounts	accounts
R112.51 Electricity	R06.74 Electroity	R. 43 Electricity	R100.41 Electrocity	R122.06 Electricity	R138.22 Efectnory	R29.33 Electricity
E.	\$	0c	018	R12	H H	5
09-Jun-23 Eddom	09-Nn-23 Estom	26-Jun-23 Estern	26-Jun-23 Estant	26-Jun-23 Estlom	26-Jun-23 Estom	26-Nov-23 Estlom
06	24.60	26	N-7-52	P6	FR	8

The councy should consider writing-off this expendibute, it was incured due to late due to late invoices.	The country should consider writing-off this expenditure, it was incoured dayment of invoices.	The council should consider writing-off this expenditure, it was incured due to late they out to late invoices	The council should consider writing-off thes expenditure, it was incured due to late anyment of involces.	The council should consider wrieng-off this expenditure, it was incured due to late quer to late payment of invoices.	The council should consider writing-off this expendature, it was incured the to late payment of involces.
		Ž	Š Z	<u>N</u>	Ž
No	₽	2	₽	2	2
ON.	Ž	Ŷ.	Q	Š	S.
\$ \$	× ×	×es ×	. ∀es	× 4 es	kes Y
o Z	Q.	0 Z	o X	2	Ž
\$ \\ \	₹ es	Yes	, Ada	X8.	× 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
Late payment   Yes of invoices	Late Dayment Yes of invoices	Late payment. Yes	Cate payment Yes	of invoices	Late payment. Yes of myologs
Complete	Complete	Complete	Complete	Complete	Complete
Fruitess and wasteful expenditure	Fruites and wasteful expenditure	Fruttess and wasteful expendeure	L Manyingolo Fruitless and wasteful expenditure	Fruitess and was telus expendance	Fruitess and wasteful expenditure
L Maryingolo	L Manyingolo	L Maryingolo	L. Manyingoko	- Manjingole	L Manjirigoko
Interest on Overde accounts	Interest on overde accounts	interest on overde accounts	interest on overde accounts	Interest on overde accounts	Interest on Overde accounts
R-66.19 E-5.kom	R1440,78 Electricity	RS\$.75 Eston	R3), 00 Electricity	PBD6, 14) Electrocky	Pa. 14 Estom
26-Jun-23 [54om	26-Jun-23 Estom	76-Лил-23 Емот	26-Jun-23 Estam	26-lun-23 Eston	26-Jun-23 ES-born
26	96	65	00	101	102
	1			1	

No newspapers		The council should consider writing-off this expenditure, it incurred due overdue accounts	The council should consider within axpenditure, it incured due everdue accounts	The council should consider writing-off this expenditure, it incurred due overdue accounts	The council should consider with wind of the consider with the consider with the consider of the counties.	The council should consider wrang-off this expenditure, it incured due everdue accounts	The council should consider without consider without expenditure, it incured due byerdue accounts	The council should consider writing-off this expenditure is uncured due overdue accounts
		o Z	2	90	0N	2	2	ON.
	idiil	2	92	2	99	090	2	9
		2	9	2	G.W.	ž	2	2
		Yes	, Kes	1 A	Yes	Yes	Yes	Yes
		92	Ŷ.	2	9	OM.	9	92
ture-2022/2		X	X-98	\$	¥ 4	Yes	1,48	SS Yes
I Expendi		<b>8</b>	ş	\$,	ş	\$	S <sub>A</sub>	\$8 >-
and Wasteft		of envoices	Cate payment of invoices	Late payment of mvolces	of invoices of invoices	Late payment of invoices	Late payment of invoices	Late payment of invoices
atment of Fruitless and Wast		Complete	Complete	Complete	Complete	Complete	Camplete	Complete
reatment o				,				
ument for T	Comments of the comments of th	Fruitess and wasteful expenditure	Fuiless and wasteful expenditure	Fridess and wasteful expenditure	Fruitess and wasteful expenditure	Frutiess and wasteful expenditure	Frudess and wasteful expenditure	Fruidess and wasteful expenditure
Working Document for Treatment of Fruitless and Wasteful Expanditure-2022/2023	Other Berry)	L Manjangolo	L Manjingolo	L Manjungolo	L Manyingolo	L. Manjingolo	L. Manyingolo	L Manjingolo
S	Dissolphin of	interest on overde accounts	Interest on byerde accounts	Interest on overde accounts	overde accounts	Interest on overde accounts	overde accounts	interest on overde accounts
	Designation of the control of the co	PSS.78 Electroity	R83.10 Electricity	R.33 Electricity	Ries 78 Electricity	RIBJID Electricity	M. III Electricity	23 122,00
	Appendix of the last	, , , , , , , , , , , , , , , , , , ,	lik like		2	Œ		
		26-Jun-23 Estom	26-Jan-23 Esson	20-Jun-23 Estom	28-Jan-23 Estom	28-Jun-23 Eukom	28-Jun-27 Estem	30-Jun 23 Auchin-Command
	general representation of the second	103	N N N N N N N N N N N N N N N N N N N	105	82	201	201	60

The council should should consider websical fris expendince, 4 incured due overdue accounts	The council should consider withough with the expenditure, it incured due giverdue secounts	The council should consider writing-off this expenditure, it incurred due overdue secounts	The council should consider writing-off bits expenditure it incured due overtible accounts
Ž	2	2	2
2	Š	<u>8</u>	NO.
Q.	Ŷ.	140	20
\$9 >	, kes	Yes	Yes
°Z	Ž	2	2
<b>\$</b>	>-	\$ <del>\</del>	× × × × × × × × × × × × × × × × × × ×
of invoices	of invoices	Late payment Yes of invoices	of mveices
Complete	Complete	Complete	Complete
Flatless and wasteful expenditure	Fruitess and wasteful expenditure	Frudess and wasteful expenditure	Fruitless and wasteful expenditure
L Manyangoko Frudess and wasteful expenditure	L Manjingolo	L Manjingolo	L Manyingolo
Interest on overde accounts	Interest on overde accounts	Interest on overde accounts	interest on overde accounts
149	6.0	1	Ri 142 484.37 Electricity
2 629	R10 387.57	R12 347.77	RF 142 484
30-km-23 Austran-Gemeral	30-Lun-273 Auditor-Genvertal		30-Aur-23 Estam
		30-Aur-Z3	
110	gu- gu- yun	Cil	113



# **AMAHLATHI LOCAL MUNICIPALITY**



WRITE-OFF OF OLD BALANCES FOR
DEBTORS THAT CAN NOT BE SUPPORTED

# WRITE OFF OF OLD BALANCES FOR DEBTORS THAT CANNOT BE SUPPORTED

[File No.....]

[Author: MPAC Chairperson: ZA/Q] [MPAC Ordinary Meeting: 19 October 2023] [Ordinary Council Meeting: 14 December 2023]

# **Purpose**

The purpose of this communication is to provide a report to the council on investigation of long-term receivables that amounts to **R 346 551.00**.

# **Background**

Ten or more years ago, certain companies within Amahlathi submitted a request for the installation of new HT lines (High Tension lines), Therefore Amahlathi municipality started with the process of issuing quotations to the companies, and it turned out that the quotations were too expensive for them to pay at once in so much that the companies negotiated with the municipality to be "loaned" and repay the money in installments with interest. Considering the above, the municipality and the companies entered into an agreement with the above-mentioned terms and conditions. After a procurement process, invoices were issued, and the companies started to pay their monthly instalments until they finished their debts. The last payment received from the debtors was on 30<sup>th</sup> September 2023.

In light of the above, MPAC was mandated by the council to investigate an amount of **R346 551.00** of Long-Term Receivables that was the result of HT lines installed by the municipality for certain companies. Therefore, MPAC played its role in investigating the matter to assist the council in respect of financial management, to fulfil its constitutional obligation to scrutinize and oversee executive action with regards to the financial administration and non-financial activities.

# RECOMMENDATION(s)

After a thorough investigation, scrutiny of documents obtained from Budget and Treasury Office, inquiries with officials deemed relevant for this investigation, the committee is confident to advise the Council to **write-off** Long-term receivables that amounts **R346 551.00**.

# 9. MATTERS FOR CONSIDERATION

# 9.18 AMAHLATHI: WRITE OFF OF OLD BALANCES FOR DEBTORS THAT CAN NOT BE SUPPORTED

[File: 5/1/1-2022/2023]

[Author: Municipal Manager/ZS/lm]

[Ordinary Executive Committee Meeting: 17 August 2023]

[Ordinary Council Meeting: 31 August 2023]

# It was Resolved

**MUNICIPAL MANAGER** 

- 1) That the long-term receivables balances in the table below appended as supplementary to the agenda for the 02/2023/2024 Ordinary Council meeting held on the 31 August 2023 **BE WRITTEN OFF.**
- 2) That the long term receivables balances in the table below BE SUBMITTED to MPAC for investigation.

Long Term Receivables of R346 551 consisting of the following debtors:

Item	Balance
Amatola Spar (Maggies)	159 951
Cato Prop Holdings CC	59 274
Pallet Tech Trust	45 770
Cato Prop Holdings	23 735
Mrs LV Ovsepian	26 541
Cato Prop Holdings CC	10 966
Cato Prop Holdings CC	4 087
Timber Tailor	16 598

Dr. Z. SHASHA	DATE



# **AMAHLATHI LOCAL MUNICIPALITY**



INVESTIGATION OF UNAUTHORISED,
IRREGULAR, FRUITLESS AND WASTEFUL
EXPENDITURE

# UNAUTHORISED EXPENDITURE FOR 2017, 2018, 2019, 2020, 2021 AND 2022 FINANCIAL YEAR

[FileNo.....]

[Author: MPAC Chairperson: ZA/Q] Mpac Inquiry Meeting: 01 Nov 2023]

[Ordinary Council Meeting: 14 December 2023]

# Purpose

The purpose of this communication is to provide a report to the council on investigation of unauthorized expenditure that amounts to **R 162 420 679.00** for 2017, 2018,2019,2020,2021 and 2022 financial year.

# Background

The Municipal Public Accounts Committee is required by the Municipal Structures Act (Act 117 of 1998) as amended, to serve as an oversight Committee and when instructed by the Council to advise in respect of unauthorized, irregular, or fruitless and wasteful expenditure in terms of Section 32(2) of the Municipal Financial Management Act (MFMA). Section 32 of the Municipal Finance Management Act requires that:

- a) A municipality must recover the expenditure from the person liable for that expenditure unless the expenditure is:
- b) After investigation by a council committee, certified by the council as irrecoverable and written off by the council.

Considering the above, the municipality had received an unqualified audit opinion, however in relation to unauthorized, irregular, fruitless and wasteful expenditure. Therefore, MPAC is assisting the council to fulfill its constitutional obligation to ensure the efficient and effective use of public finance.

Unauthorised expenditure is defined in section 1 of the MFMA as follows: "unauthorised expenditure", in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3), and includes—

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

#### Authority

The Constitution of the Republic of South Africa, 1996 as amended. The Local Government Municipal Structures Act (Act 117 of 1998) The local Government Finance Management Act (56 of 2003), The Municipal Supply Chain Management Regulation.

# Unauthorised Expenditure Schedule 2017

Description	Budget	Actual	Unauthorised	Reasons
Depreciation and Impairment	30 000 000'00	30 342 284,00		342 284,00 Limited budget
Debt Impairment	2 000 000,00	7 916 439,00		2 916 439,00 Slow payment by debtors
Loss on disposal of assets		47 128 072,00		47 128 072,00 Yellow Plant Lease disposal
	35 000 000,00	85 386 795,00	- 50 386 795,00	

# Unauthorised Expenditure Schedule 2018

Description	Budget	Actual	Unauthorised	Reasons
Depreciation and Impairment	26 000 000,00	29 390 194,00		3 390 194,00   Limited budget
Debt Impairment	5 000 000,00	10 352 410,00		5 352 410,00   Slow payment by debtors
Loss on disposal of assets	,	2 338 580,00		2 338 580,00   Derecognition of assets/roads
	31 000 000,00	42 081 184,00 -	- 11 081 184,00	

# Unauthorised Expenditure Schedule 2019

Description	Budget	Actual	Unauthorised	Reasons
Depreciation and Impairment	28 000 000,00	- 65 392 931,00		37 392 931,00 Assets destroyed by fire
Debt Impairment	2 500 000,00	9 365 613,00		6 865 613,00 Slow payment by debtors coupled with limed budget
Loss on disposal of assets		8 360 883,00		8 360 883.00 Assets destroyed by fire
Finance Costs	20 000,00	- 93,00		525 693,00   Late payment of creditors due to cash flow problems
	30 550 000,00	83 695 120,00 -	- 53 145 120,00	

# Unauthorised Expenditure Schedule 2020

	Distract	Arthiat	Linauthorisad	Reasons
Describuon	Johnna	- Fring	200000000000000000000000000000000000000	
Depreciation and Impairment	26 000 000,00	26 647 423,00		647 423,00 Limited budget
Debt Impairment	10 000 000,00	32 643 558,00		22 643 558,00   Slow payment by debtors coupled with limed budget
Loss on disposal of assets	,	4 275 229,00	- 4 275 229,00	
Finance Costs	1 000 000,00	2 667 328,00		1 667 328,00 Late payment of creditors due to cash flow problems
	37 000 000.00	66 233 538,00	- 29 233 538,00	

# Unauthorised Expenditure Schedule 2021

Description	Budget	Actual	Unauthorised	Reasons
Depreciation and Impairment	26 000 000,00	25 570 250,00		429 750,00 Limited budget
Debt Impairment	10 000 000 00	- 26 485 045,00		16 485 045,00 Slow payment by debtors coupled with limed budget
Loss on disposal of assets	•	1 661 813,00	1 661 813,00	
Finance Costs	3 000 000,00	3 801 999,00		801 999,00 Late payment of creditors due to cash flow problems
	39 000 000,00	57 519 107,00	- 18 519 107,00	

# Unauthorised Expenditure Schedule 2022

Description	Budget	Actual	Unauthorised	Reasons
Depreciation and Impairment	26 000 000,00	26 054 935,00	- 54 935,00 Limited bi	Limited budget
	26 000 000,00	26 054 935,00	- 54 935,00	

- 162 420 679,00

# **AMAHLATHI LOCAL MUNICIPALITY**



2022/2023 MUNICIPAL INFRASTRUCTURE
GRANT PROJECTS

# 2022/2023 MUNICIPAL INFRASTRUCTURE GRANT PROJECTS

[File No..............]
[Author: MPAC Chairperson/ZA/Q]
[Council Meeting:25 January 2024]

# **Purpose**

To report to the Council on 2022/2023 municipal infrastructure grant projects.

# Background

The Municipal Public Accounts Committee is required by the Municipal Structures Act (Act 117 of 1998) as amended, to serve as an oversight Committee and when instructed by the Council to advise Council in respect of unauthorized, irregular, or fruitless and wasteful expenditure in terms of Section 32(2) of the Municipal Financial Management Act (MFMA). They are further required by the ALM TORs to visit the ALM projects at any stage of their implementation so as to:

- i) Assess the level of community satisfaction on the implementation of the project.
- ii) Assess the impact of the project on the community and establish whether the resources of the Institution are effectively utilised.
- iii) Identify any challenges in the implementation of projects and advise council for corrective action.

# **Authority**

- The Constitution of the Republic of South Africa, 1996 as amended.
- The Local Government: Municipal Structures Act (Act 117 Of 1998)
- The Local Government Municipal Finance Management Act (56 of 2003), Municipal Supply Chain Management Regulations

# **Legal And or Statutory Requirements**

According to section 151(2) of the Constitution of the Republic of South Africa, 1996 as amended, the legislative and executive powers of a municipality are vested in its municipal council. In terms of this provision the Council is expected to develop mechanisms to ensure a balance in the performance of both functions without compromise to the principle of separation of powers.

Section 79 of the Local Government Municipal Structures Act (Act 117 of 1998 as amended) makes provision for the Municipal Council to:

 Establish one or more committees necessary for the effective and efficient performance of any of its functions or the exercise of any of its powers.

# RECOMMENDATION(s)

- 1) That the 2022/2023 Municipal Infrastructure Grant projects BE NOTED.
- 2) That Engineering Services includes MPAC from the beginning of projects.
- 3) That MPAC and Engineering Services engage before visiting the projects.
- 4) That Engineering Services and the Municipal Manger be part of the project visits to provide answers on projects related issues.
- 5) That Steering committee members and community members be part of the projects visits to iron out issue related to the projects before Annual Report Roadshows.
- 6) That a retention payment must not be released until the project is 100% complete.

# SURFACING OF CATHCART STREETS (DALIWE & KATIKATI) PROJECT DESCRIPTION

The project is situated at Cathcart in ward 4 (Daliwe) and ward 5 (Katikati) within the Amahlathi Local Municipality of the Amathole District Municipality in the Eastern Cape at Cathcart. Daliwe is situated adjacent to the Cathcart Central Business District (CBD). On the other hand, Katikati is situated on the far opposite from the Cathcart Town.

The proposed project comprises of the construction of surfaced internal roads to talling to a length of 2.4 km at a width of 6.2 m. However, the wearing course (roadway) of the road is 5 m wide.

The proposed project will comprise of the following: -

- Construction of 1.5 km block paved main road of Daliwe area;
- · Construction of 0.9 km block paved roads of Katikati area;
- Surface storm water drainage facilities (Kerb and Channel);
- Permanent Road Signage (Road marking and installation of Road signs);
- Provision of employment opportunities to unemployed dwellers of the town.

# KATIKATI



The project is complete, and the community members are satisfied with the quality of work done.

# **DALIWE**









The project is complete however, the community members are not satisfied with the quality of work done. The quality is very poor compared to Katikati paving.

# STUTTERHEIM MULTI-RECREATIONAL CENTRE

# **Project Location**

The project is situated at Stutterheim between Long Street, Hill Street, and Maclean Road (N6)

# Objective and Project Initiation

The objective of the project entails the construction of a multi-recreational centre with offices, boardroom, ablution facilities, multi-purpose hall or an Auditorium, workshops, and outdoor recreational facilities. The project initiation was done by Amahlathi Local Municipality in consultation with the local community

The scope of works is divided into 3 service categories namely Buildings, Civil Engineering, Electrical & Mechanical Engineering Services. The project implementation commenced on the 20th day of April 2023 and is due for completion on the 23rd day of January 2024.

# Scope of work

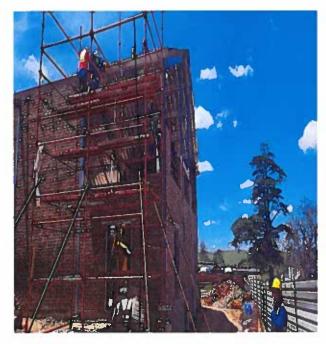
The Scope of work entails the construction of the following: -

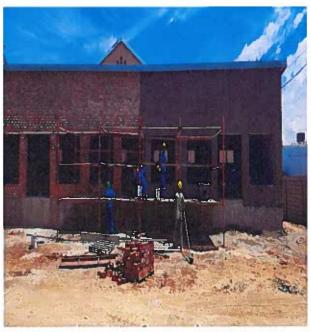
- Offices.
- > 25-seater boardroom.
- Ablution facilities.
- Multi-purpose hall with squash court and table tennis facilities.
- Workshops.
- Access road.
- > Parking bays and
- > Fencing.
- > 3 workshops.
- > IT Centre.
- Information Centre.
- > Tourism Centre.
- Revenue Hall.
- Council Chamber (40 sitter).
- Reception Area.

The scope of works is divided into 3 service categories namely Buildings, Civil Engineering, Electrical & Mechanical Engineering Services.

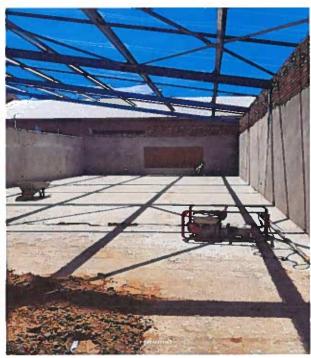












- The project is almost complete ,80% of the construction is done.
- Plastering of internal building is almost complete and external plaster is 10% done.
- Walls were built by SMME's, and plastering is also done by SMME's.
- The roofing is done by local skilled labour.

# Challenges

- Underground structures (concreate walls)
- Civil action (2days)
- Stutt group delay in supply of material (approximately 2 weeks)
   The construction is 2months behind the schedule

# KEISKAMMAHOEK RECREATIONAL CENTRE

# **Project Location**

The project is situated at Keiskammahoek in Ward 01, near the town's central business district (CBD), within the Amahlathi Local Municipality of the Amathole District Municipality in the Eastern Cape. The site is owned by the municipality and has deteriorated library building on it.

# Objective and Project Initiation

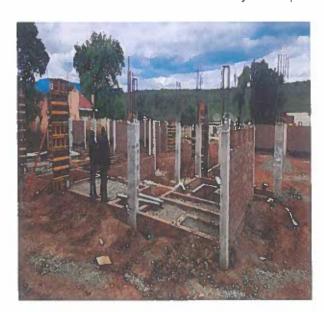
The project is aimed at constructing a multi-recreational facility and a library in Keiskammahoek. It has a duration of 8 months which commenced on the 28th of February 2023 expected to be completed on the 12th of December 2023. Project initiation and assessment were made starting on inception, identifying what needed to be done, topographical surveys and geotechnical investigations were conducted. Preliminary design and Final design report were also submitted and approved. The project was out on tender last year December 2022 and closed in January 2023 and Vitsha Trading was awarded the contract early March 2023.

# Scope of work

Construction of a multi-recreational facility, includes the following:

- ➤ Hall
- Changerooms
- > Kitchen
- > Toilets for males and females
- > Building foundation
- > Stormwater drainage around the building
- ➤ Library
- Construction of pathway
- Construction of a parking space (staff and visitors)
- > Fencing

The contractor was not on site due to delays in the process of replacing the safety officer.









- > The building has been compacted.
- ➤ G2 layered.
- > Reinforce steel installed.
- > Rockfill (300 layer).
- > Floating drain from underground installed.
- > A manhole drain will be installed however, they are awaiting the municipality's drawing to continue with the installation.

# **Delays and challenges**

- ➤ Weather conditions Rain.
- Clay soil.
- > Delays with supply of material by Stutt group.
- Water in the foundation from underground.
- > Water in the trench of the wall from underground.
- > Delay in cutting of concrete columns.
- > Stormwater pipes that are not properly fitted
- > Reinstallation of pipes (drop down the existing pipes)
- Underground Telkom cables.
- > Awaiting way leaves

#### Frankfort Internal Roads

# **Project Location**

The project is situated in Ward 12 within the Amahlathi Local Municipality of the Amatole District Municipality in the Eastern Cape at Frankfort.

# **Objective and Project Initiation**

The Employers objective is addressed below:

- > Define/refine parameters and assumptions made during the preliminary feasibility study.
- > Identify constrains and develop solutions.
- > Improve transportation and more efficient route.
- > Increase connectivity between villages.
- > Create employment for locally unemployed people and business.
- > To contribute to overall development of the region.

# Scope of work

The construction process of 6km will include the following operations:

- General Requirements and Provisions
- > Contractor's Establishment on Site and General Obligations
- > Offices for the engineer's site personnel
- > Accommodation of Traffic
- Clearing and Grubbing
- Dayworks
- Drains
- Mass Earthworks
- > Pavement Layers of Gravel Material
- > Pitching, Stonework and Protection against erosion
- Road Signs
- > Testing Materials and Workmanship







- The road has been graveled and shaped. Bedding laid Second course will be added. Water channels will be installed.

#### **MLUNGISI SPORTFIELDS PHASE 2**

#### SITE CLEARANCE

- Clear and grub
- > Remove and grub large trees and tree
- > Stumps of girth
- Over 1m and up to and including 2m

#### **EARTHWORKS**

- > Site preparation
- Remove topsoil to nominal depth 150mm and excavate to nominal depth 200mm stockpile and maintain
- Bulk excavation
- > Excavate in all materials and use for embankment or backfill or dispose, as ordered
- Combi and netball Courts
- > Extra-over for intermediate
- > Hard rock excavation
- > Rip and recompact insitu earth to 93% Mod AASHTO
- > Excavation in earth to reduces levels
- Under solid floor
- > Excavation in earth not exceeding 2m deep
- Trenches
- Column bases, holes, etc.

#### Extra over all excavations for carting away

- Surplus material from excavations and/or stock piles on site to a dumping site to be located by the contractor
- > Risk of collapse of excavations
- Sides of bulk excavations not exceeding 1,5m deep
- > Keeping excavations free of all water other than subterranean water
- > Filling material obtained from excavations compacted to 93% Mod AASHTO density
- > Backfilling to trenches, holes, etc
- > Filling material obtained from the commercial sources compacted to 93% Mod AASHTO density (under floor)
- Coarse river sand filling supplied by the contractor (under floor)

# Compaction of surfaces

- > Compaction of ground surface under floors etc including
- > scarifying for a depth of 150mm, breaking down oversize
- > material, adding suitable material where necessary and compacting to 93% Mod AASHTO density

#### Soil Poisoning

# Soil insecticide

Under floors etc. including forming and poisoning shallow furrows against foundation walls etc., filling in furrows and ramming

To bottoms and sides of trenches etc.

#### **COMBI COURTS**

#### SURFACING OF THE COURTS

Construction of netball field (30.5M X 15.25M), Basketball (29m x 15m) and Volley ball (18m x 9m). Supply and lay all-weather coloured slurry and marking on the courts.

# FLOOD LIGHTS FOR SOCCER FIELD

The Contractor shall design, in accordance with the relevant codes, a floodlighting system to provide an average maintained horizontal illuminance at ground level of not less than 100 lux, with an illumination uniformity of not less than 0, 4 and an illumination uniformity gradient of not more than 25% per 5 m.

The floodlighting system shall be capable of switching to a low level of 75 lux for general training purposes.

The Contractor shall provide for the installations of all ducts and footings required for the installation of the floodlights and shall provide as an option the complete installation. All footings shall be finished level with the finished ground level so as not to create a tripping hazard. Including poles installation 18m high minimum.

The supplier shall submit as part of the supplier's proposal a lighting plot showing the anticipated horizontal illuminance over the entire area at each level of illuminance.

#### **BEDDING (PIPES)**

Provision of bedding from trench excavation (Class C bedding):

Selected granular material

Selected fill material

Supply only of bedding by importation (Class C bedding):

#### Sewers

Supply, lay, joint, bed (Class B) and test pipeline, for a structured wall uPVC sewer pipes conforming with SANS Specification as follows:

110 mm diameter - Class 34

160 mm diameter- Class 34

Supply concrete manhole rings and covers conforming with the requirements of SABS 677 all straight channels, channel bends, concrete and sealant including all other required material for manhole depths

Up to 1,0m deep

Exceeding 1,0m and up to 2,0m deep

Exceeding 2,0m and up to 3,0m deep

Extra-over item 6.2 for:

Backdrops

For channel junctions in manhole for"

160mm to 160mm dia junction

# **MEDIUM PRESSURE PIPELINES**

Supply, bed, lay, disinfect, join and test potable water pipelines. All works inclusive in the rate, except where specific items are provided. All activities in accordance with project specifications.

# **HDPE Pipe**

#### PIPE FITTINGS

Non return Valve Assembly for 100mm steel pipe (all fittings, specials and flange drillings)

Irrigation System for the soccer pitch

# **STANDPIPES**

Supply and install standpipe complete including HDPE saddle, 40mm HDPe pipe(20m), tap and galvanised riser pipe, concrete work including shuttering, elbows, nipples, etc,

Allow for a connection to the existing main line

Total summary of schedule

Description

PRELIMINARY AND GENERAL

Site Clearance

Earth works for sports fields

Grand stand

Combi courts

Floods lights

Bedding pipes

Sewer

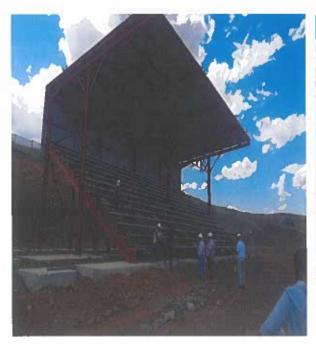
Medium pressure pipes

Stand pipes













The contractor was terminated in June 2023 and the scope for tender to finish the work is being finalized.

# 2022/2023 ANNUAL REPORT PROGRAM OF ACTION

Time Purpose	11H30 Schedule of the Annual Report Public Hearings dates.	11H00 For adoption.	10h00 For the committee to view the draft report prior to presentation to council	To comply with section 129 (3) and section 132 (1) of the MFMA
Date	19 October 2023	25 January 2024 11	12 December 2023 10P	Within 7 days of its adoption
Program	Municipal Public Accounts Committee Chairperson	Presentation of oversight report to council.	Presentation of Draft Oversight Report to the committee	Publication and submission of the oversight report to legislature
Venue	ALM	ALM	ALM	ALM

		CLUSIERS		
CLUSTER	VENUE	DATE	TIME	PURPOSE
ККН Ward:1,2,3,10 &11	Springbok Community Hall	09 November 2023	14h00	For Mayor and the Executive to report back to Communities on performance and for the Municipal Public Accounts Committee to afford communities an opportunity to interact with the report and give an input.
STUTTERHEIM Ward:6,9,13,14&15	Mlungisi Community Hall	28 November 2023	10h00	For Mayor and the Executive to report back to communities on performance and for the Municipal Public Accounts Committee to afford communities an opportunity to interact with the report and give an input
CATHCART Ward: 4&5	Cathcart Town Hali	28 November 2023	14h00	For Mayor and the Executive to report back to communities on performance and for the Municipal Public Accounts Committee to afford communities an opportunity to interact with the report and give an input
KING KEI Ward: 7,8,12	Frankfort Community Hall	30 November 2023	10h00	For Mayor and the Executive to report back to Communities on performance and for the MPAC to afford communities an opportunity to interact with the report and give an input.

ANNEXURE 3C

Community comments on 2022/2023 Annual Report Roadshows

		2022/2023 ANNUAL REPC	2022/2023 ANNUAL REPORT PUBLIC HEARINGS: KKH CLUSTER (SPRINGBOK COMMUNITY HALL)	SOMMUNITY HALL)
NAME	WARD/VILLAGE	PROBLEM	QUESTION/COMMENT	RESPONSE
Mekuto	Ward	Standardization	Concern on high cost of employee salaries	The matter of Standardization is in court and awaiting a judgement.
Kebeyi	Phumlani	Revenue collection	There are a lot of resources that the municipality can use to increase the collection of revenue.	The Revenue enhancement strategy in place.
	:	Bylaws	Bylaws that are not implemented	There are 18 Gazetted bylaws.
		Animal Pound	No Animal Pound in KKH	
		Illegal shops that are	The Municipality should start billing the shops that are	
		operating	operating illegally to increase revenue collection.	
		Sandmining	The area should be monitored, and entry fee should	
			also be collected on vehicles that enters the sand pit for	
			sandmining.	
		Poor Attendance of meetings	Poor attendance of meetings by community members	
	<u> </u>	Loud Hailing	Loud Hailing to be done at least 2 to 3days before the	
			meeting.	
		Bush cutting	Trees that are falling on the road poses danger on	Bush cutting was done however the trees were not removed from
			vehicle drivers that are using the road.	the road.
Thandiwe	Ward 11	Provision of transport	Provision of transport to community members due to	The municipality used to transport community members from
			vastness of wards.	various wards ,however that has been stopped due to financial
				constraints.
		Youth unemployment	Youth unemployment	EPWP is employed to reduce the amount of unemployment.
		Employment of EPWP	Employment of EPWP workers	EPWP is employed to reduce the amount of unemployment.
		Poor arrangement of meetings	Poor co-ordination of AR meetings	

		2022/2023 ANNUAL REPORT PUBLIC HEA	ORT PUBLIC HEARINGS: KKH CLUSTER (SPRINGBOK COMMUNITY HALL)	COMMUNITY HALL)
NAME	WARD/VILLAGE	PROBLEM	QUESTION/COMMENT	RESPONSE
Thandiwe	Ward 11	Town Bylaws	Town Bylaws	There are two Bylaws that are recently gazetted that talks exactly to town bylaws ,however ALM do not have peace officers to implement the bylaws due to limited budget.
		Water supply	Poor water supply	The Honorable Mayor attended ADM imbizo with regards the water issue. There are monies invested to assist with the water issue, however there are processes to be followed.
				Loadshedding is the contributing factor to poor supply of water.
				Illegal connections of water are another contributing factor, the water flow speed decreases.
				Breakage of pipes Vandalization of tapes and water pipes affects the water flow.
		Infrastructure damage	Damaged infrastructure due to damaged pipes	ADM is in the process of dealing with the matter through injected fundings.
Nozuko Nofuthuka	Ward 11	Access road from KKH to Stutterheim	Construction of tar road from KKH to Stutterheim	The route will start from Xesi to Stutterheim. The samples have been taken from Xholorha up to Gida Hospital.  There was also someone who was sent to inspect how busy is the road.
Lungiswa	Ward 11	Access road from KKH to Mthwaku	Access road from KKH to Mthwaku	The samples have been taken.

		2022/2023 ANNUAL REPORT PUBLIC HEARI	T PUBLIC HEARINGS: STUTTEHEIM CLUSTER (MLUNGISI COMMUNITY HALL)	ISI COMMUNITY HALL)
NAME	WARD/VILLAGE	PROBLEM	QUESTION/COMMENT	RESPONSE
Gqeba Zukile	Khayelitsha	Community participation	Community participation is not 100%	It is the duty of the community members to be united and participate in the meetings and also iron out issues before the AR public hearings.
		Mlungisi Sport field	The presentation is not a true reflection of the work done.	The Municipal Public Accounts Committee will change the approach of dealing with the oversight of projects. The committee will also invite all relevant stakeholders going forward to iron out issues before the annual report public hearings.  The Ward Councilor can invite Engineering Services department while having their community meetings to also clarify projects related issues.
		High cost of travel allowances	There were recommendations made by Xolile Ngata from Cogta	Employees have taken the matter to court, and the municipality is awaiting judgement.
		Standardization	There were recommendations made by Xolile Ngata from Cogta	The matter was taken to court and the council was advised to wait for the court outcome.
Bhangqo	Ward 14& 15	Loud Hailing	Loud hailing should be done at least 2/3days before the meeting.	The MPAC official facilitated the process of loud hailing with Councilor Salaze and the speaker was delivered to one of the ward committees.
		Water Inaccuracy of reports High crime rate	The community is suffering due to non-supply of water. Inaccuracy of reports High crime rate due non function of Mlungisi sport fields. The youth need sports facilities to keep away from crime and illegal activities.	The matter will be passed to ADM
Thozama	Ward 9/Mgwali	Incomplete internal roads	The roads are not complete ,however the documents states that the roads are complete.	The Municipal Public Accounts Committee will change the approach of dealing with the oversight of projects. The committee will also invite all relevant stakeholders going forward to iron out issues before the annual report public hearings.
		High Mast Lights EMasimini Internal Roads	The community members are victims of Amapara due to the darkness of the streets Isabhunge can be layered without grading the road	Enquiries will be made to the as to why the High Mast Lights are not working.  A relevant department will be approached to deal with the matter.
			S	

		2022/2023 ANNUAL REPC	2022/2023 ANNUAL REPORT PUBLIC HEARINGS:CATHCART CLUSTER (CATHCART TOWN HALL)	ART TOWN HALL)
NAME	WARD/VILLAGE	PROBLEM	QUESTION/COMMENT	RESPONSE
Sipho	Ward 4	Improper way of loud hailing		
		The surfacing is not complete	R43 million was allocated ,however only R11 million worked.	It is a multi-year project that will be done in phases.
Thembinkosi Tokola	Ward 5	Unemployment	High rate of unemployment	EPWP workers are employed to reduce the high rate of unemployment
		Unfilled positions	Why the vacant posts are not filled or frizzed?, The	The municipality cannot afford to hire more employees due to
			municipality is using EPWP to fill the vacant position to minimize costs.	financial issues, and the municipality is also operating on deficit. The municipality took a decision to only fill critical positions.
Lwando	Ward 4	Non construction of RDP	Five or more years ago, human settlement promised to	Planning and Development Department will do a follow up on the
		Houses	build 300 houses	matter.
Likhona	Ward 5	Water	No access to water, ADM switches off the water supply at night	The matter will be referred to ADM.
Wandile Velem	Ward 4/Daliwe	Surfacing of Cathcart Streets	No backfilling made. The quality of Daliwe paving is poor compared to Kati Kati paving.	The Municipal Public Accounts Committee will sit with Engineering Services come in January to give clarity on project related issues.
				MPAC will also invite Steering committee and other interested parties.
		Potholes in Daliwe	No filling of Isabhunge	The matter will be referred to Engineering Services Department.
		High Mast Lights	A municipality worker was stabbed to death due to the darkness of the streets. Robbery	The matter will be referred to Engineering Services Dept.
		Leakage of sewage	Leakage of sewage	ADM will be consulted

NAME Thandi Velem	WARD/VILLAGE	PROBLEM Services that are not delivered to communities No access road to the gravesite	2022/2023 ANNUAL REPORT PUBLIC HEARINGS:CATHCART CLUSTER (CATHCART TOWN HALL)  DBLEM  QUESTION/COMMENT  vices that are not The municipality must ensure that they deliver services to the community in order for the rate payers to be encouraged to pay for delivered services.  access road to the resite	CART TOWN HALL) RESPONSE	
Gqeba Zukile		EPWP should also be expanded to townships. Revenue generation	EPWP should also clean in villages  The municipality should prioritize towns in services		
Sandisile Bukwana	Ward 5		delivery so trial triefe will be a revenue generation.		T
Nondikho	Ward 4	High Mast Lights RDP Houses	High Mast Lights that are not working RDP Houses		
		Prioritization of temporary houses for indigent households	Prioritization of temporary houses for indigent households		
Hlelo Matyeni	Ward 5	Garbage truck	Refuge that is not collected in time.		
		Potholes	Filling of potholes in locations		

		2022/2023 ANNUAL REP	2022/2023 ANNUAL REPORT PUBLIC HEARINGS: CATHCART CLUSTER (CATHCART TOWN HALL)	ART TOWN HALL)
NAME	WARD/VILLAGE	PROBLEM	QUESTION/COMMENT	RESPONSE
Mom Gxwala	Ward 4	RDP Houses	RDP Houses	
Likhona	Ward 5	Water	No access to water ,ADM switches the water supply off	
			at night.	
Siya		Youth facilities		
		Maintenance of sports		
		grounds		
Garhishe	Ward 4	Water Supply	No water supply, the water was lastly supplied in May	
Nompumelelo				
		Billing	The water bill is issued to the households while there is	
			have access to water?	
Mr Vesh		RDP houses	Department of Human Settlement should prioritize	A letter will be sent to the Premiers office to fast track the matter.
		Traffic Department	Traffic Department that is not operating	

j
HAL
ΣĦ
MM
8
(FORT
RANKF
ER (F
LUSTI
KEICI
KING F
GS:K
ARIN
H 의
PUBL
ORT
L REP
NNUAL
23 AN
22/20
207

NAME	WARDVIII AGE	PRORI EM	OLIESTION (COMMENT	RESONSE
		+		
	Ward			
-	8/Nonkululeko	_		
		Internal Roads		
		Electricity		
	Nompandlana	Internal Roads		
		Electricity		
	Kei Road	Housing		
		Green fields		
		infrastructure		
		Electricity infills		
	Boarderpost	Rdp houses		
	Khayelitsha	Bridges	The Communities are struggling on rainy days due to	
			bad conditions of bridges around Khayelitsha.	
			No intervention was done about the 3 bridges ever	
			since 2021 disaster.	
	Ward			
	12/Malindana			
		Water	Unavailability of water in the middle of the village	
		Internal Roads	Bad condition of roads	
		Unemployment	High rate of unemployment	
		Fencing of graveyard	Fencing of graveyard	

		2022/2023 ANNUAL REPOR	2022/2023 ANNUAL REPORT PUBLIC HEARINGS:KING KEI CLUSTER (FRANKFORT COMMUNITY HALL)	T COMMUNITY HALL)
NAME	WARD/VILLAGE	PROBLEM	QUESTION /COMMENT	RESONSE
	Gubevu			
		Internal Roads	Bad condition of roads	
		Unattended disaster of	Unattended disaster of affected households	
		affected households		
		Households in poor	Households in poor conditions	
		conditions		
		Unemployment	High rate of unemployment	
		Public Facility	Lack of Public Facility such as community hall	
		Fencing of graves	Fencing of graves	
	Nothenga &			
	Upper Izele			
		Unemployment		
		Internal Roads	Bad condition of internal roads	
		Unattended disaster	Unattended disaster cases	
		cases		
		Households in bad and	Households in bad and risky condition	
		risky condition		
		Fencing of graves	Fencing of graves	

3
₹
≥
Ξ
₹
Ś
Ë
Ö
¥
ք
R (F)
罝
2
프
쪼
SINGS:KING
Six
2
AR AR
빞
음
9
F
Ř
띭
A
$\geq$
A
023
022/2
20,

Line	TO A STREET		FUDINGO NOITOLIO	DECONCE
NAME	WARDIVILLAGE	PROBLEIM	COESTION /COMMEN	NEOUNDE
	Nompumelelo			
		Damaged internal Roads		
		Disaster cases	Unattended disaster cases	
		Unemploment	High rate of unemployment	
		Community Hall	No community hall	
		Fencing of graves	Fencing of graves	
	Hokwana			
		Houses in bad condition	Houses in bad condition	
		Unemployment	High rate of unemployment	
		Fencing of graves	Fencing of graves	
	Frankfort			
		Unemployment	High rate of unemployment	
		Unattended disaster	Unattended disaster cases	
		cases		
		Internal Roads	Bad condition of internal roads	
		Water	Unavailable water supply in some areas.	
		Houses in bad condition	Houses in bad condition	

#### "ANNEXURE 3D" ANNUAL REPORT ATTENDANCE REGISTERS



2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: SPRINGBOK COMMUNTIY HALL (KKH CLUSTER)

DATE: 09 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
Notworks and removed respect to the succession	WBBS GOWNAMEE		065557866	B
You her of March	Ward Committee	) (	other Till Significants	J. Mante
NESSPHO TAGUREN	SAB COLL	)	198541590	Suit Suit
	3		P72C36abu	V. TWES
91 54	WARD Comm, TTEE	) )	08491118121	
	6	DO-	०५३५९ ११८	Affer
	>			

2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: SPRINGBOK COMMUNTIY HALL (KKH CLUSTER)

DATE: 09 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
Nebesuthy Zologayi	Ward Committee	(n) 0 1 1 1	0126878977 17880	N Seconday
ZolA Towtsi	( b) x		081891230	A.
KLYDYLIAHALA MPANGO	(Joseph John Hes	warde	shoter 720	
Avine Rousis	1	w and oa	1861540490	Mardos Obyoysissi A. Ralisisu
5	Word Committee	tuloral 02	Co wanter Word of otherson 218	Bulate
	WARD COMMITTEES	MARD 02	HARD 02 083 524 8935 METLY	MENT

2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: SPRINGBOK COMMUNTIY HALL (KKH CLUSTER)

DATE: 09 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
N. VANO	WARD		0333404335	C. C
	3	-	079729667	2. Cumb
	MERN 3	N	O ho 5-7.39 903	V. MHLUZ
LWELTON	WARD //	Marie Ma	9n8nn9h8L0	Bardie
STO STONE	Y	9	Black	The sta
S. Mecane	ward committee	C	0788548978 Sontes	SMECEN

2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: SPRINGBOK COMMUNTIY HALL (KKH CLUSTER)

DATE: 09 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
A. P. SIM ANDLA	Walle 12 model 12	12	>88891h8940	Album
NC MKICA	WARDOICHE	0	128624185	078624/856 NCMEERS
C. Z. P. S. C. D.	WARD 03 Gue	8	OBOTHESPEC H. Marie	T. Marchard
N. Manentsa	MARS OI	Q	OG712C8292 N.Maneufer	N. Manerites
M. MOGENO	WARD 02	69	D1.2.M M15.10	M.S.14
B. S120	ward oi	-0	0634211812	8.50

2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: SPRINGBOK COMMUNTIY HALL (KKH CLUSTER)

DATE: 09 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
PIHENKES, CINGER	SANCO 1.7	<u></u>	ST8225773	
GHSONS GOVI	ANC	m D	6725007EB	Glosho
Camilia MATA	Verle-Rapids	11	3606954AB	
N Distance	Ward 11 Amalloth	//	D167343326	County Cape
うになる。 て	warb Com	1	0634955KD	
L. Shelapanta	ANC		079777903	SAR

2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: SPRINGBOK COMMUNTIY HALL (KKH CLUSTER)

DATE: 09 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
Bakang Mgum	Anallate Col.		043 492 1160	
Thouseh Majoria	Anallati Lm		N2/267 870	T.A. 17
MHangabez Mobil	1) maples		27859504	d
GNOISING MENANANA	Honnes prom		123745520	*
Talismo Phelery	MARIS Commite	-	1	Q
NOWHANDO Grans	MARD Com.	H	06048757111	A A A A A A A A A A A A A A A A A A A

2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: SPRINGBOK COMMUNTIY HALL (KKH CLUSTER)

DATE: 09 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
NONZIMPE WAREDUME	LINES CONMITTEE	93	0735111810	07357(1810 N. MARSONDA
brount to Seishe	WARD COMMITTEE	50	henn see con	de
MALUNCISA	PHUMLANI LOC	02	2582955590	di-th
Drate Notiener	ALM-Comms as PU		074 869 6596	Orgilans
A A	Man Convitte	9	0722946096	of those
whanke Metuto	Charpesor Jundonse	7	25086392	Mynde

2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: SPRINGBOK COMMUNTIY HALL (KKH CLUSTER)

DATE: 09 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
NICKOFO NE L CALIAD 0		60		Constitution of the Consti
Kimphol Khartisa	Lond Committee	<i>e</i> 0	070031 295	070031 298 h. Kumbaco
	Ward Committee	20	8553618110	A Galana
1 8	Ward Countte	6	EN 87 45087473	1 SMS
Cmarc M	WARD Connitte	03	6777370365 E	(Cu)
Thosema Milysi	maid Committee	63	071 2229196 TS Milly.	T.S Milly-

2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: SPRINGBOK COMMUNTIY HALL (KKH CLUSTER)

DATE: 09 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
GLUBENI Marsin	Ward Committee	70	0692176621	Beth
C ASOLA CONTRACTOR OF THE PROPERTY OF THE PROP	S	0	112906540	Jastup astup
ASIPHE PETER	Public Participation ALM INTERN		0783139430	<b>A</b>
COWB DABA		0		8
MOSINGTHI Made	WARD Momenthe	0	0730338171	TON. N.
SIBUSISO GINÍ		0	~ 765L6489	SLGIMI

2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: SPRINGBOK COMMUNTIY HALL (KKH CLUSTER)

DATE: 09 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
SPINOLIN SORM	Amahlat	4	-765603350	South
a Children	PHC P		281884210	Milder
Nowico Noturne			075 IST 1781	Magrees
I. F. N. KLERY	Resident	<b>4</b>	Ox 36240860	Kelekus
L. V. Mermic	her dent		BEZEYISON EUNIN	EUNN
AMKAMA BLUGGER	RESIDENT	_	0738150239	Handera

2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: SPRINGBOK COMMUNITY HALL (KKH CLUSTER)

DATE: 09 NOVEMBER 2023



SIGNATURE			
CONTACT NO.	JR285120	८३४ ८१२ ६५० ८३४ ८४३ १६२०	
EMAIL ADDRESS	Wolawaldolly Ognail.com	EXECUTIVE SPRVICES 2 Konzelano avvella livros 1043 492 1062  Spec Saev/ment bumbabooi 500 pmail, com 1043 492 1062	)
DEPARTMENT	WAR.	EXECUTIVE SPRVICES FREC SERV/MPPL	
NAME & SURNAME	Sulcay Bord	Zukisna konzeka Pumla Bog	

2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: SPRINGBOK COMMUNITY HALL (KKH CLUSTER)

DATE: 09 NOVEMBER 2023



NAME & SURNAME	DEPARTMENT	EMAIL ADDRESS	CONTACT NO.	SIGNATURE
RAO-MANIKA	ACING MINIOR,	JH BTD (Synail.con	SUBSCOOPE	RO Manuara
Man Matoras	MPAC	novnikole g mailian 3025307	an 3035307	(App)
A.P. SMANNA	MPAC	0768 Simondhasmendhanganailes	07682,16888	A Fermi
M. GANTSHO	MPAC	Execution 66,861556 Apontode	1.66.861556	Bonseye
CAUTON I		WARD CLIR OS montembreonyongwallegmaily com 082746288 N. Myandan	082746288	N. Marsen
NC MKLUA	WARDCIROL	NARD CIROI CENTRAINMENTER BONNEY CONTRAINED NCHALLING	2014524167b	MCKAKKA

2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: MLUNGISI COMMUNTIY HALL (KKH CLUSTER)

DATE: 28 NOVEMBER 2023

TIME: 10H00



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
Portuneto Saleze	Naid Courcilles 15	7	0718999186	
MOSLIND NOIN!	W/CLLROA	60	0727252	W.
M.E. Mauceni	w / CLLOS 14	7	0733 78480	
24KISA RONTO	MORC CHAR	ZHOM	0731562285	J. Commission of the Commissio
Busisa Xongwan	Acting Mayor		0791701818	18 Xargumen
Micholas Masul	MAC	MAC	MAC 0730025367	



2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: CATHCART TOWN HALL (CATHCART CLUSTER)

DATE: 28 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
Colin Nachwir	COmmunity Member	170	0637149/49	LNgen
Nogaelle Jey.	COMMUNITY MEMBER	40	4 2	X
The Minimari		70	266.44 H 388	(Colong)
hemba Mahalima		4	2	J. Williams
0 6			4/2	
in pani		+	X Z	The god



2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: CATHCART TOWN HALL (CATHCART CLUSTER)

DATE: 28 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
57	MAC nonger		0834.9.1928	B



2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: CATHCART TOWN HALL (CATHCART CLUSTER)

DATE: 28 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
SANd151LE BUTWAM	Cerusyity Members	8	0737433777	S. E. Sylvan
SiPhelo Jail	Community	\ <u>\</u>	0 78311 7228	Suyer
Mik (whon	Community	2	C&34333792	State 1
KARINGES! S. 4060.90	( Growing	5	0785876272	S.
4. V.3. 2. # 10.10.3	I wir dawity	<b>∨</b>	NY BARLO	The state of the s
miniali myiko	Commany	M	0767738UR	Ase



2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: CATHCART TOWN HALL (CATHCART CLUSTER)

DATE: 28 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
handeka Calli		X	0/89501123	15ali
Koste (1)	W/ Com	5	073285357	
SON SON CLAST		5	0.73690696	Mbyas
040		177	0.784809001	N Dyos.
10	(Dismurity Make	# Q	~	+
Happie Llawall		90	NA	1



2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: CATHCART TOWN HALL (CATHCART CLUSTER)

DATE: 28 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
Lacred Traiprile	community rember	t	カントラントという	D CACA C
Swound Maxoundwan.	County of g Member	-7	UES CCL 6540	S. Proposition of the second
TEMBAN MITINA	(OGTA- CDIN - WARDS	50	J82947 8236	Arthur
WANDER Winson	CONTUMBER NEWSCR	t	0733062082	
of the strice	1 Count Mandell	t	572010100	4
Hopey Byon	Comm Menssier	3	Ch374749845	



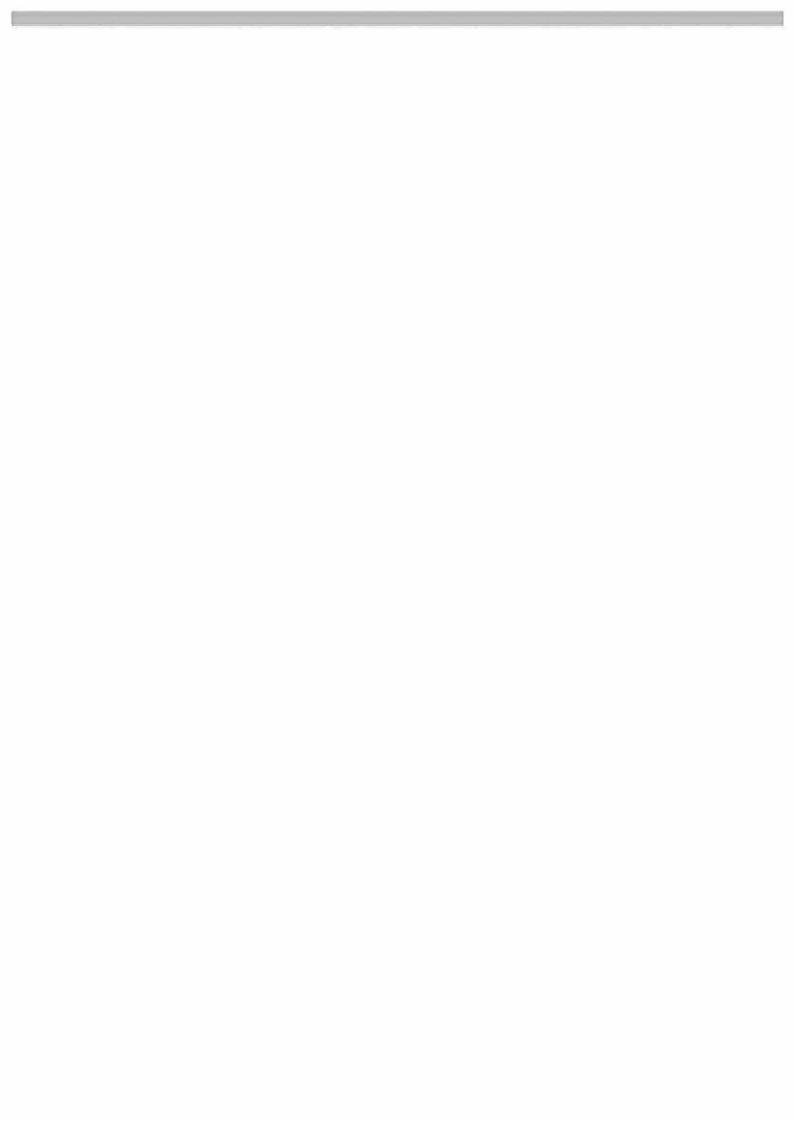
2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: CATHCART TOWN HALL (CATHCART CLUSTER)

DATE: 28 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
PENCHTINI FEI	Communitamen	7		Ser.
ASIPHE PETER	PLR INTERS		1 83139430	
Nord Kus Lat	Nord Kus Jak Community membe"	t	(C) 3505 (18)	in safte
MEMZINNOG! WINT		5	078570599	Jan Jan
The collins of the man		10	078-954-1046	650
race.	1	ナ	1 484 80 85 500	May base



2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: CATHCART TOWN HALL (CATHCART CLUSTER)

DATE: 28 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
Busisy Kongwork	Acting Mayor		27181061660	18. Xapera
Nontanyles (nailie ALM	ALM M.C.I. Oct	70	0271366517	
Nonwight Klans	W CLK, 25	60	PSE2 151 500	napleans
MICHOLAS MCENU	MAG	MPAC	C73C-025307	MA
Zulisa Conto	JACON STATE OF THE PARTY OF THE	2 de la companya della companya della companya de la companya della companya dell	55229552	The state of the s
Thomselp Major	Acm	Robbic Particles to	12 Je 210 4572 July.	1-4.7



2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: FRANKFORT COMMUNITY HALL

DATE: 30 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
Nonkos Azaka	170434	q	8mhn9an8Lo	
Grunda Sycherora	Fed B.C.H.	B	0839877120	A Company
S-IDNE MBEILEN	Welcomm.	80	0655150682	Samuel
7 - Medi		Ø	0635001550	. 8
WOWARD KRISHE		(0)	0656782351	A



2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: FRANKFORT COMMUNITY HALL (KING KEI CLUSTER)

DATE: 30 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
Jomesivale Mondellier	3	\$	M85349871	3
32 020	2/12	20	0786232324	A. A.
3	W/C	O	0792783890 M	Matthewa
MWR VBEREVI	3	0	5 14h SDL 1/LO	
S. Bay	070	(3.	0835227624	CARONES IN
Thadrie NisinAID	Y. C.W.	7	00 1050 3 LP	Town Town



2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: FRANKFORT COMMUNITY HALL

DATE: 30 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
N. W.ST	MMM withholes		8x515hz3	
A.P. SIMPINDIA	MFAC MEMBER	27	6768416888	A Phure
X	Patine Mayor			t and war
Z # Control	WAR CHARTESTON	JEN 1995	673/572255	2



2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: FRANKFORT COMMUNITY HALL

DATE: 30 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
Hobourle LAI.	2/ 3	$\infty$	0646013754 Al	41. 4st
NORAH NTSHANTA	W/ce	7	5673546075	A 60 65 2
Insbeka Songotolo	Wlow	>>	064 6107060	
DIMO BUSICA	RN		043 492 IM	ARIG. 2
Zykisha Kowzeka	474	1	उत्र तथा दक्ष	R



2022/2023 ANNUAL REPORT PUBLIC HEARINGS

VENUE: FRANKFORT COMMUNITY HALL

DATE: 30 NOVEMBER 2023



NAME & SURNAME	STAKEHOLDER	WARD	CONTACT NO.	SIGNATURE
SIPHELE THOMOSIC	TDP-PMS INEW		CACS E13 840	
ASIPHE PETER	Public ParticipATION INTER		0.5483183430	*
Momasslappe Kes, Incom	7.0.0.1	d	C\$27836001	P. K.S.
Nonorde Marings	T.S.O.S.T	ø	151583-6513	
Bumiss Dumalistic AMAHUATHII L.M.	AMAHUATHI K.M.		OK3 4921270	Juny Juny
allier Kosi Hewr	Androhi Cr		OCE UP 1159	HO