Umsobomvu Municipality
Continuously Rising

OVERSIGHT REPORT ON THE 2023/24 ANNUAL REPORT

REPORT OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE ON IT'S OVERSIGHT ROLE WITH REGARD TO THE 2023/24 DRAFT ANNUAL REPORT

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1. CHAIRPERSON'S FOREWORD

The Constitution of the Republic of South Africa, 1996 (S152) states that:
"(1) The objects of local government are –

(a) To provide democratic and accountable government for local communities;
(b) To ensure the provision of services to the communities in a sustainable manner;
(c) To promote social and economic development
(d) To promote a safe and healthy environment
(e) To encourage the involvement of communities and community organizations in the matters of local government"

Sub-section (2) then qualifies within which parameters a municipality must do this. It states that-

"A municipality must strive, within its financial and administrative capacity, to achieve the objects set out in subsection (1)".

The Annual Report gives further expression to these Constitutional provisions by:

- Providing a record of the activities of the municipality during the financial year.
- Providing a report on performance against the budget; and
- Promoting accountability to the local community for the decisions made throughout the year.

Council is vested with the responsibility to oversee the performance of the municipality, as required by the Constitution, the Municipal Finance Management Act (MFMA) and Municipal Systems Act (MSA).

The Mayor therefore must submit to Council the Annual Report that provides a record of the activities of the municipality, a report on the performance against the budget of the municipality and thereby promoting accountability to the local community for the decisions made throughout the year, as envisaged by section152(1)(d) of the Constitution.

The Municipal Public Accounts Committee therefore in its work should check whether the information contained in the Annual Report is a fair and reasonable record of the performance of the municipality and properly accounts for the actions of the municipality in the financial year reported upon.

"The MFMA now requires the municipality to report on all aspects of performance providing a true, honest and accurate account of the goals set by council and the success or otherwise in achieving these goals" (MFMA Circular 11 dd 14 January 2005)

Approval of the Annual Report means that the executive and administration have discharged in full, their accountability for decisions and actions and that their performance meets the criteria set by performance objectives and measures and is also acceptable to the community.

Council has assigned the responsibility of the Oversight Report on the Annual Report to MPAC.

The Terms of Reference, of MPAC, states:

(a) To consider and evaluate the Annual Report as tabled to Council, and thereafter make recommendations to Council in this regard. The Committee must receive the report no more than two weeks after tabling to Council.
(b) To compile an Oversight Report and table it in Council no later than two months from the date of which the Annual Report was tabled, in terms of Section 129 of the MFMA.
(c) To monitor that all submissions and calls for comment have been undertaken as per Section 127(5), 130 and 132 of the MFMA.
(d) To review whether matters raised in past Annual Reports have been attended to, as well as whether recommendations made in previous Oversight Reports in terms of Section 129 of the MFMA have been attended to.

As noted in our Oversight Report, Umsobomvu Local Municipality's 2023/24 Annual Report contains many positive elements and is a significant improvement over previous years' reports as it complies with the National Treasury guidelines in most areas. But we also note areas of deficiency indicated by the Auditor General and the challenges that are to be addressed and resolved amicably. We encourage and are ready to support the Mayor and Municipal Manager and his personnel in continuing ULM's record of continuous improvement by addressing the issues noted in our Report.

All in all, the year under review has been one of steady progress despite the many challenges encountered during the period under review.

On behalf of the current Councillors serving on the Municipal Public Accounts Committee, I would like to congratulate the Mayor, Councillor M.S. Toto and Councillors serving on the Municipal Public Accounts Committee, Councillor S.A. Yobo and Councillor G.M.H. Douw. I would also like to extend a word of appreciation to the former Municipal Manager, as well as current Municipal Manager, Mr. T.W. Msengana, and staff for the significant success that is demonstrated by the 2023/24 Annual Report.

On behalf of the Oversight Committee,

COUNCILLOR W. MINNIE
CHAIRPERSON: OVERSIGHT COMMITTEE

2. OVERVIEW AND PROCESS

The Constitution of the Republic of South Africa, 1996 (S152) states that:

"(1) The objects of local government are –

a) To provide democratic and accountable government for local communities;
b) To ensure the provision of services to the communities in a sustainable manner;
c) To promote social and economic development
d) To promote a safe and healthy environment
e) To encourage the involvement of communities and community organisations in the matters of local government"

Sub-section (2) qualifies within which parameters a municipality must carry out its mandate. It states that "*A municipality must strive, within its financial and administrative capacity, to achieve the objects set out in subsection (1)*".

The Annual Report gives further expression to these Constitutional provisions by:

- Providing a record of the activities of the municipality during the financial year.
- Providing a report on performance against the budget; and
- Promoting accountability to the local community for the decisions made throughout the year.

Council is vested with the responsibility to oversee the performance of the municipality as required by the Constitution, 1996 (Act 108 of 1996), the Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA) and Municipal Systems Act, 2000 (Act 32 of 2000 (MSA).

The Mayor must submit to Council the Annual Report that provides a record of the activities of the municipality, a report on the performance against the budget of the municipality and thereby promoting accountability to the local community for the decisions made throughout the year as envisaged by Section 152(1)(d) of the Constitution.

The Municipal Public Accounts Committee therefore, in the execution of its mandate, should check whether the information contained in the Annual Report is a fair and a reasonable record of the performance of the municipality and properly accounts for the actions of the municipality in the financial year reported upon.

"The MFMA now requires the municipality to report on all aspects of performance providing a true, honest and accurate account of the goals set by council and the success or otherwise in achieving these goals" (MFMA Circular 11 dated 14 January 2005)

The approval of the Annual Report means that the executive and administration have discharged in full, their accountability for decisions and actions and that their performance meets the criteria set by performance objectives and measures and is also acceptable to the community.

In accordance with the provisions of Section 79 (1) (a) (b) and (c) of the Municipal Structures Act 1998 (Act 32 of 1998) a municipality may 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 and appoint the members of such committee from among its members.

Furthermore Section 79(2) of the Municipal Structures Act, 1998 (Act 117 of 1998) provides the framework and guidelines within which such committees of council shall operate. During the 2009 conference of the Association of Public Accounts Committee (APAC) a resolution was taken stating that the conference supports the establishment of Municipal Public Accounts Committees (MPACs) in each municipality in the country as part of improving financial management and accountability at local level. It can be unequivocally stated that since the establishment of MPACs that the financial management of municipalities improved and that the time and monies invested in these committees are well spent.

Thus, in order to enhance, promote and consolidate the oversight role of the Council over the executive, the Department of Cooperative Governance and Traditional Affairs, having consulted the National Treasury and SALGA, has instructed that all municipalities establish MPACs. The focus of the MPAC will be to assist Council to hold the executive to account and to ensure the effective and efficient use of municipal resources.

The 2023/24 Draft Annual Report was tabled to Council on the 31 January 2025. The submission of the Annual report was in compliance with Section 127 (2) of the Municipal Finance Management Act, 56 of 2003. All annexures to be included in the annual reports were included in the 2023/24 Draft Annual Report.

The Municipal Public Accounts Committee is a Section 79 Committee established by Council in terms of Section 79 of the Local Government Municipal Systems Act, 2000 (Act 32 of 2000).

This Oversight Report is tabled by the Umsobomvu Local Municipality's Public Accounts Committee under the Chairpersonship of Councillor W. Minnie.

The Municipal Public Accounts Committee is tasked to review all the activities of the municipality for the period 0 1 July 2023 to 30 June 2024 and provides guidance in financial matters and assist in maintaining oversight within the broader governance context. Every effort has been made to ensure that the facts are correct and applicable to the mandate of the Municipal Public Accounts Committee.

2.1 Legal Framework

The Municipal Public Accounts Committee is a Section 79 Committee established by Council in terms of Section 79 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended. A Municipal Public Accounts Committee was re-established by Council per Council Resolution 01/12/2021 dated 13 December 2021 who took responsibility for all MPAC functions.

In accordance with National Treasury's Circular 32, Committee members received the following information to guide and inform members of their roles and responsibilities in carrying out their oversight functions:

(i) The 2023/24 Annual Report;
(ii) The Municipal Financial Management Act (MFMA), Pocket Version;
(iii) National Treasury's Circular 32, The Oversight Report;
(iv) National Treasury's Circular 11, Annual Report: Guidelines;
(v) The 2023/24 Integrated Development Plan (IDP);
(vi) The 2023/24 Service Delivery and Budget Implementation Plan; and
(vii) The 2023/24 ULM Budget document.

Induction training was presented by SALGA for all new Councillors after election and another session was conducted by the Municipal Manager on Policies and By- Laws. A separate training course was presented to the MPAC members on the Oversight process by the Manager Corporate Services prior to the public hearings.

2.2 Accountability Framework for Local Government

It is important to have a proper understanding of the responsibility framework for municipalities in order to correctly comprehend the purpose of the Oversight Report as it differs from that of the Annual Report and any other reports required from the municipality. The following table displays the nature of the culpability framework for local government:

Responsible body / individual	Responsible for	Oversight over	Accountable to
Council	Approving policy and budget	Mayor	Community
Mayor	Policy, budgets, outcomes, management of/oversight over Municipal Manager	Municipal Manager	Council
Municipal Manager	Outputs and implementation	Administration	Mayor (Council)
Chief Financial Officer and Senior Managers	Outputs and implementation	Financial management and operational functions	Municipal Manager

The Oversight Report is the final major step in the annual reporting process of a municipality. Section 129 of the Municipal Financial Management Act, 2003 (Act 56 of 2003) hereinafter referred to as the MFMA, requires the Council to consider the annual report of its municipality and to adopt an "Oversight Report" containing the Council's comments on the annual report. The Oversight Report must include a statement whether the Council:

(i) Has approved the annual report, with or without reservations;
(ii) Has rejected the annual report.

2.3 Community Participation Process

The Committee scheduled three Public Hearing meetings across all wards with communities of Umsobomvu Municipality.

Community members were invited per official notice published in the local media platforms of the municipality and on the official notice boards to provide their comments, in writing, and/or by attending public meetings of the Committee.

The 2023/24 Annual Report was made available to the community and other bodies and same was open for inspection at the following places:

Colesberg: Main Office, Mongezi Juda Library
Noupoort: Administrative Office and Noupoort Library
Norvalspont: Administrative Office
Official Website: www.umsobomvumun.co.za

Notices informing the public and interested parties that the Draft Annual Report is available for inspection have been placed on the website, social media platfoms and on the various official notice boards.

3. COMPOSITION OF MPAC

In terms of Council Resolution 11/11/2021 dated 22 November 2021 and Council Resolution 01/12/2021 dated 13 December 2021, Council appointed the Chairperson of the Municipal Public Accounts Committee and Councillors to serve on the MPAC:

The first composition of the Committee was as follows:

Composition of the Municipal Public Accounts Committee (MPAC)

Name	Portfolio	Political Affiliation
Councillor J.P. Matthee	Chairperson	Democratic Alliance
Councillor V.P. Harmse	Member	African National Congress
Councillor A. Poyo	Member	Umsobomvu Resident's Association

The Oversight Committee appointed by Council functioned until 31 August 2022 when the composition was changed by Council after an investigation by an Ad Hoc Committee established by Council to look into the problems experienced within the committee during the course of February 2022. On 31 August 2022, per Council Resolution **02/08/2022 Final Investigation Report of the Ad Hoc Committee on MPAC**, Council resolved to dissolve the Oversight Committee and appointed a new Oversight Committee.

The composition of the current Municipal Public Accounts Committee (MPAC) is as follows:

Name	Portfolio	Political Affiliation
Councillor W. Minnie	Chairperson	African National Congress
Councillor S.A. Yabo	Member	African National Congress
Councillor G.M.H. Douw	Member	Democratic Alliance

Oversight Committee Support Staff

A. Khalankomo Section Head Corporate Services

The Committee did not co-opt any person to the Committee to assist with its work to consider the Oversight Report.

4. FUNCTIONS OF THE MPAC

The functions of the MPAC with regard to oversight are to:

(i) Undertake a review and analysis of the Annual Report.
(ii) Invite, receive and consider inputs from Councillors and Portfolio Committees, on the Annual Report.
(iii) Consider written comments received on the Annual Report from the public consultation process.
(iv) Conduct Public Hearing(s) to allow the local community or any organs of state to make representations on the Annual Report.
(v) Preparation of the draft Oversight Report, taking into consideration the views and inputs of the public, representative(s) of the Auditor General, organs of states, Council's Audit Committee and Councillors.
(vi) Receive and consider Council's Audit Committee views and comments on the annual financial statements and the performance report.

5. SUMMARY OF POSITIVE ASPECTS OF THE 2023/24 ANNUAL REPORT

The Committee believes the 2023/24 Annual Report reflects a substantial and positive improvement in ULM's annual planning, budgeting and reporting processes. It is a significant improvement over the previous Annual Reports adopted by Council. The 2023/24 Report complies with all of the MFMA requirements and with National Treasury's guidelines for annual reports, as contained in Circular 11 issued by National Treasury.

The Committee notes, and commends the ULM management team, for preparing a well-organized, informative and readable document, in the format suggested by National Treasury. It also needs to be mentioned that the current format has been replaced with a new standardised format introduced to Council in the 2013/14 financial year, and the presentation thereof will gradually improve once all statistical information has been collected and filled out for all the reporting periods. This comparative information is a useful tool in assessing improvement, stagnation or deterioration.

6. CONTENT OF THE 2023/24 ANNUAL REPORT

The document's organization is an excellent example of the template that is prescribed by National Treasury in Circular 11, including the extensive Functional Service Delivery Report as contained in Annexure A of Circular 11.

Clearly, a substantial amount of high quality work is reflected in the 2023/24 Annual Report. The Committee notes specifically that most of the information required to be included by the MFMA is included. Specifically, the 2023/24 Annual Report contains the following items:

CHAPTER 1 – MAYOR'S FOREWORD AND EXECUTIVE SUMMARY

Component A: Mayor's Foreword
Component B: Executive Summary

- Municipal Manager's Overview
- Municipal Overview
- Municipal Functions, Population and Environmental Overview
- Service Delivery Overview
- Financial Health Overview
- Organisational Development Overview
- Auditor General Report
- 2023/24 IDP/Budget Process

CHAPTER 2 – GOVERNANCE

Component A: Political and Administrative Governance

- National Key Performance Indicators-Good Governance and Public Participation
- Introduction to Governance
- Governance Structure

Component B: Intergovernmental Relations
- Intergovernmental Relations

Component C: Public Accountability and Participation
- Public Accountability and Participation

Component D: Corporate Governance
- Risk Management
- Anti-Corruption and Fraud
- Audit Committee
- Performance Audit Committee
- Internal Auditing
- By-Laws and Policies
- Communication
- Website
- Supply Chain Management
- Disclosure of Financial Interest

CHAPTER 3

- Overview of Performance within the Organisation
- Introduction to Strategic Municipal Performance for 2023/24

Component A: Basic Services

- Water Provision
- Waste Water (Sanitation) Provision
- Electricity
- Waste Management (This Section to Include: Refuse Collections, Waste Disposal, Street Cleaning and Recycling)
- Housing
- Free Basic Services and Indigent Support

Component B: Road Transport

- Roads
- Waste Water (Storm water Drainage)

Component C: Planning and Local Development

- Planning
- Local Economic Development (Including Tourism and Market Places)

Component D: Community & Social Services

- Libraries and Museums
- Cemeteries
- Child Care; Aged Care; Social Programmes

Component E: Security and Safety

- Public Safety

Component G: Corporate Policy Offices and Other Services

- Executive and Council
- Financial Services
- Human Resource Services

Component H: Service Delivery Priorities for 2023/24

- Development of Service Delivery Priorities for 2023/24

CHAPTER 4 – NATIONAL KEY PERFORMANCE INDICATORS – MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT

- Introduction to the Municipal Workforce
- Employment Equity
- Vacancy Rate
- Staff Turnover Rate
- Managing Municipal Workforce
- Injuries
- Sick Leave
- HR Policies and Plans

- Capacitating Municipal Workforce
- Skills Matrix
- Skills Development –Training Provided
- Skills development - Budget Allocation
- MFMA Competencies
- Managing the municipal Workforce Expenditure
- Personnel Expenditure

CHAPTER 5 –FINANCIAL PERFORMANCE

- Component A: Statements of Financial Performance
- Financial Summary
- Financial Performance per Municipal Function
- Grants
- Asset Management
- Financial Ratios based on Key Performance Indicators

- Component B: Spending Against Capital Budget
- Capital Expenditure: Source of Finance
- Capital Spending
- Municipal Infrastructure Grants

- Component C: Cash Flow Management and Investments
- Cash Flow
- Gross Outstanding Debtors per Service
- Total Debtors Age Analysis
- Borrowing And Investments

CHAPTER 6 – AUDITOR GENERAL AUDIT FINDING

- Component A: Auditor-General Opinion 2023/24
- Auditor General Report 2023/24
- Component B: Auditor-General Opinion 2023/24
- Auditor General Report 2023/24
- List of Abbreviations
- Annexure A: Audited Financial Statements 2023/24
- Annexure B: Auditor General's Report 2023/24
- Annexure C: Audit Action Plan
- Annexure D: Audit Committee's Report 2023/24

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7. SUMMARY OF REPRESENTATIONS RECEIVED FROM BODIES/ INDIVIDUALS

The following table reflects that no written representations were received from/made by the respective bodies/individuals relating to the contents of the Annual Report:

Representation Submitted by	Key Issues Raised	Corrective Steps to be Implemented
Councillors	None	N/A
Auditor General	None	N/A
Audit Committee	None	N/A
Public input	None	N/A
Other spheres of Government	None	N/A

8. SUMMARY OF ISSUES AND CONCERNS WITH THE 2023/24 ANNUAL REPORT

The List of Issues and Concerns with the 2023/24 Annual Report contains the specific items noted by the Committee. The Committee had a look at the various pieces of legislation and drafted same in a table format to identify compliance and or non-compliance and recommended remedial actions.

Generally, these issues fall into the following categories:

ANNUAL REPORT CHECKLIST

Annual Financial Statements - Section 121(3) & (4) MFMA	For Consideration	Questions	Response	Recommended Corrective Action
121 (3)(a) The annual financial statements (AFS) for the municipality and, if applicable, consolidated statements (with all entities) as submitted to the Auditor-General	Where the municipality has sole or effective control of a municipal entity, consolidated financial statements are required. The AFS are to be in the form as required by the applicable accounting standards. MFMA Circular 18 with annexures, 23 June 2005, provides guidelines on the new accounting standards for municipalities.	1. Have the financial statements been included?	1. The Annual Performance Report, Audited Financial Statement and Report have been included in the Annual report.	1. No action required
		2. Are the financial statements audited?	2. The Auditor-General Report on the Financial Statements for 2023/24 is qualified with matters.	2. Audit Action Plan has been submitted with the Annual Report
		3. Have the financial statements been prepared in compliance with applicable accounting standards.	3. The Financial Statements are prepared in terms of GRAP compliance	3. No action required
121 (3)(b) The Auditor-General's reports on the financial statements of the municipality.		1. Is the audit report included in the tabled Annual Report?	1. The Audit Report is included in the Annual Report. The Audit Report was tabled along with the Draft Annual report. The office of the Auditor-General officially handed over the Report end November 2024 and tabled to Council on 31 January 2025.	1. No action required
		2. If not, when will the audit report be tabled?	2. N/A	2. N/A
		3. What are causes of the delays?	3. N/A	3. N/A
		4. 4. What actions are being taken to expedite the report?	4. N/A	4. N/A

Annual Financial Statements - Section 121(3) & (4) MFMA	For Consideration	Questions	Response	Recommended Corrective Action
121 (3)(h) Any explanations be necessary to clarify issues in connection with the financial statements	The accounting standards require that notes accompany the statements to provide explanations of issues and matters reported. Refer also to points below on information in notes to AFS.	1. Taking into consideration the Audit report and the Audit Committee comments, is sufficient explanation of financial issues contained in the notes to the statements?	The Audit Committee and Performance Audit Committee has submitted their reports respectively.	1. No action required
121 (3)(e) An assessment by the accounting officer on any arrears on municipal taxes and service charges, including municipal entities		1. Has an adequate assessment been included?	1. The report is included in the Annual report, Finance Department Section of the Annual Report.	1. No action required
		2. Is there sufficient explanation of the causes of the arrears and of actions to be taken to remedy the situation?	2. A dedicated section has been set up to deal with the collection of arrears and targets have been set. Debtors Age Analysis is captured in the Financial Statements.	2. Remedial action already implemented No action required
		3. Is any other action needed?	3. No	No action required
121 (3)(g) Particulars of any corrective action taken or to be taken in response to issues raised in the audit reports	The conclusions of the annual audit may be either – - An unqualified audit opinion with or without management issues, which means that the financial statements are acceptable; - A qualified audit opinion setting out reasons for qualification, which means that certain issues need to be addressed before an unqualified opinion can be achieved; or - The auditor will disclaim the statements and not offer an opinion. In this case there may be serious financial issues to be addressed. The objective of the municipality should be to achieve an unqualified audit opinion.	1. Taking into account the audit report, audit opinion and the views of the audit committee, council should consider: • To what extent does the report indicate serious or minor financial issues? To what extent are the same issues repeated from previous audits? • Is the action proposed considered to be adequate to effectively address the issues raised in the audit report? 2. Has a schedule of action to be taken been included in	The Annual Audit is qualified with matters, however, minor management issues were raised and subsequently taken to management for corrective actions to be considered on issues of non-compliance. Most of the issues raised in the Management report relates to prior years. Issues relating to the 2023/24 financial year are attended to and captured in the Audit Action Plan to monitor progress for addressing it. The Municipality has taken steps ensuring that managers draw up an action plan to address the	The Corrective Action Report on the matters is attached in the Audit Committee Report

Annual Financial Statements - Section 121(3) & (4) MFMA	For Consideration	Questions	Response	Recommended Corrective Action
		the annual report with appropriate dates? 3. Has the municipality taken steps to address the issues raised in the Audit Report? 4. Has the Audit Report been forwarded to the MEC?	issues as raised by the AG report	
121 (3)(i)&(k) Any information as determined by the municipality, entity or its parent municipality	Review all other information contained in the Annual Report.	Is the other information Report, relevant and accurate?	The Auditor General expressed a concern on the usefulness and reliability of information contained under basic service delivery	In-year reviews of actuals reported for KPIs on Top Layer with special emphasis on service delivery Strategic Objectives
121 (4)(d) An assessment by the municipal entity's Accounting officer of the entity's performance against any measurable performance objectives set in terms of the service delivery agreement or other agreement between the entity and the Municipality	Agreements between the municipality and its entities for service delivery are to include measurable performance objectives. This will include measures of services delivered to the community, financial targets, expenditure targets etc. The entity's annual report must include an assessment by the accounting officer, of performance against these objectives. In order to show the linkage between the entity and the municipality, the report of the municipality should also include the performance of entities. Council should comment and draw conclusions on performance and explanations provided.	Has the performance met the expectations of Council and the community?	The Municipality does not have any entities, thus any Performance	N/A
		2. Have the performance objectives been met?	Agreements with an entity are irrelevant.	
		3. What explanations have been provided for any non-achievement?		
		4. What was the impact on the service delivery and expenditure objectives in the budget?		
121(3)(J) and 121(4)(G) Recommendations of the audit committee in relation to the AFS and audit reports of the municipality and it's	Conclusions on these recommendations and actions required should be incorporated in the oversight report.	Have recommendations of the audit committee in regard to the AFS been adequately addressed by the municipality and/or the	The Audit Committee Reports have been attached.	The Audit Committee submitted a separate report on the AFS

Annual Financial Statements - Section 121(3) & (4) MFMA	For Consideration	Questions	Response	Recommended Corrective Action
entities.		entity? What actions need to be taken in terms of these recommendations?		
123(1)(a) Allocations received by the municipality from an organ of state, a municipal entity or another municipality.	The AFS must disclose: 1. Details of allocations received from another organ of state in the provincial or national sphere, municipal entity or another municipality.	1. Have allocations been received by an organ of state, a municipal entity or another municipality disclosed?	The disclosure of grants and subsidies in terms of Section 123 of the MFMA, 2003 (Act 56 of 2003) is captured in the AFS.	None
	2. Any other allocation made to the municipality under Section 214(1)(c) of the Constitution.	2. Does the audit report confirm the correctness of the allocations received in terms of DORA and provincial budgets?	The audit report confirmed all allocations received.	None
	Council should comment and draw conclusions on information and explanations provided.	3. Does the audit report or the committee recommend any action?	No actions were recommended.	None
123(1)(a) Allocations made by the municipality to an organ of state, a municipal entity or another municipality.	The AFS must disclose: 1. Details of allocations made to another organ of state in the provincial or national sphere, municipal entity or another municipality.	1. Have allocations been made to an organ of state, a municipal entity or another municipality disclosed?	1. No allocations have been made to an organ of state or other municipality.	No actions were recommended.
	2. Other information as may be prescribed.	2. Does the audit report confirm the correctness of the allocations made?	2. Not applicable.	None
	Council should comment and draw conclusions on information and explanations provided.	3. Does the audit report or the committee recommend any action?		None
125 Other compulsory disclosures and information in relation to outstanding debtors and creditors of the municipality and entities.	Municipalities and entities are reminded of the requirement to include, in their annual financial statements, amounts owed to them and persistently delayed beyond 30 days, by national or provincial departments and public entities. Other disclosures required; Contributions to organised local labour and amount outstanding at year end.	1. Are all the compulsory disclosures contained in the notes to the Annual Financial Statements? Does the audit report confirm that the disclosures have been made.	The following amounts credited to the Municipality have been disclosed: • Grants received disclosed in the Financial Statement. • Matters of compliance on MFMA Exemptions are	None

Annual Financial Statements - Section 121(3) & (4) MFMA	For Consideration	Questions	Response	Recommended Corrective Action
	Total amounts paid in audit fees, taxes, levies, duties and pensions and medical aid contributions and whether there were amounts outstanding at year end Name of bank where accounts held and year end balances Summary of investments held Contingent Liabilities Material irregular, fruitless of wasteful expenditure details of unauthorised expenditure particulars of non-compliance with the MFMA		outlined • The following were reported: - Contingent Liabilities Material irregular, fruitless or wasteful expenditure - Details of irregular expenditure is attached Information on the bank accounts of the municipality is captured in the notes to the AFS The comments of the Auditor-General are captured in the Auditor-General Report	
	The comments of the Auditor- General and the views of the audit committee should be used to determine the accuracy and appropriateness of this information			
123 (1)(c) - (f) Information in relation to the use of allocations received	Section 123 of the MFMA and MFMA guidance circular 11, require that the municipality provide information per allocation received per vote and include: 1.The current year and details of spending on all previous conditional grants, for the previous two financial years. Information is to be provided per vote. (For example, municipalities must report on all transfers received from provincial housing departments for housing subsidy grants for three financial years, and indicate how such funds were spent, and for what projects.	1. Disclosure on how allocations received have been spent per vote	1. Allocations received per vote are captured in the Financial Statements. Expenditure has not been classified by vote.	None
	2. Information stating whether the municipality has complied with the conditions of the grants,	2. Has the Municipality complied with the	2. All grants conditions have been complied with.	

Annual Financial Statements - Section 121(3) & (4) MFMA	For Consideration	Questions	Response	Recommended Corrective Action
	allocations in terms of section 214(1)(c) of the Constitution and	conditions of the grants received?		
	3. Allocations received from other than another organ of state. Where there is non-compliance same are to be provided.	3. Has the Municipality had any allocation per DORA, delayed or withheld?	None	None
	4. Information on whether allocations under the DORA were delayed or withheld and the reasons advanced for this. The Auditor-General will ensure that the audit process included a proper assessment (and reconciliation) on all national grants received by a municipality. Council should consider this aspect of the audit report and comments by the audit committee on the use of allocations received. The comments of the Auditor- General and the views of the audit committee should be used to determine the accuracy and appropriateness of this information.	4. Does the Audit report or Audit Committee recommend any action?	4. No action necessary	None
124(1) & (2) Information relating to benefits paid by municipality and entity to councillors, directors and officials	Information on the following items is to be included in the notes to the annual report and AFS: 1. Salaries, allowances and benefits of political office bearers, councillors and boards of directors, whether financial or in kind;	1. Have the salaries, allowances and benefits paid to Councillors and the Municipal Manager, CFO and Senior Managers been disclosed?	1. Salaries and allowances of Councillors, Municipal Manager, CFO and other Senior are disclosed in the AFS.	None
	2. Any arrears owed by individual councillors to the municipality or entity for rates and services, which at any time were outstanding for more than 90 days, including the names of councillors;	2. Is there a statement by the Accounting Officer, stating that salaries, allowances and benefits paid to Councillors are within the upper limits of the framework envisaged in	2. All salaries and allowances of Councillors are within the upper limits as per Government Gazette applicable to the 2023/24 financial year. The concurrence of the MEC was	None

Annual Financial Statements - Section 121(3) & (4) MFMA	For Consideration	Questions	Response	Recommended Corrective Action
		section 219 of the Constitution.	obtained prior to the implementation of the upper limits.	
	3. Salaries allowances and benefits of the municipal manager, CEO of a municipal entity, CFO and every senior manager; The comments of the Auditor- General and the views of the audit committee should be used to determine the accuracy and appropriateness of this information	3. Have arrears for rates and services owed by Councillors, in which the arrears were for more than 90 days been disclosed including the name of the councillor?	3. Councillors arrears for rates are captured in the Financial Statements (Councillor's arrear consumer accounts)	
		4. Have the salaries, allowances and benefits paid to members of the board of directors, CEO and senior managers of the entity been disclosed?	4. N/A - No entities.	

Municipal Performance	For Consideration	Questions	Response	Recommended Corrective Action
The annual performance reports of the municipality and entities	Section 46, MSA requires municipalities to submit a performance report reflecting the performance of the municipality and each service provider, a comparison of the performance with targets set for the previous year and measures taken to improve performance. The report must form part of the annual report. In terms of key functions or services, how has each performed? E.g. have backlogs for water, sanitation and electricity been reduced? What are the refuse collection volumes, library usage statistics ect? To what extent has performance achieved targets set by council? Is the council	1. Has the performance report been included in the annual report?	Yes, the APR is part of the Annual Report.	None
		2. Have all the performance targets set in the budgets, SDBIP, service agreements etc, been included in the report?	Yes.	None
		3. Does the performance evaluation in the annual report compare actual performance with targets expressed in the budgets and SDBIP approved for the financial year?	Yes	None

Municipal Performance	For Consideration	Questions	Response	Recommended Corrective Action
	satisfied with the performance levels achieved? Is the community satisfied with performance? Has a customer satisfaction survey been undertaken and, if so, how do the results align with the annual report contents? What were the outcomes of public consultation and public hearings? To what extent have actions planned for the previous year been carried over to the financial year reported upon? Have any actions planed in the reported year been carried over to the current of future years? If so are any explanations been provided by the municipal manager and are these satisfactory?	4. What actions have been taken and planned to improve performance?	An Audit Action Plan has been compiled and submitted with the Draft Annual Report to inform Council on the remedial actions to be implemented.	None
		5. Is the council satisfied with actions to improve performance?	Yes.	None
		6. Did the targets set in the budgets, SDBIP agree with the targets set in the performance contracts of the municipal manager and each senior manager?	Yes.	None
		7. Does the report evaluate the efficiency of mechanisms applied to deliver the performance outcomes?	Yes	None
		8. Taking into account the audit report and opinion and the views of the audit committee, is performance considered to be efficient and effective	Yes	None
Audit reports on performance	Section 45, MSA requires that the Auditor-General must audit the results of performance measurements, as part of the internal auditing processes and annually.	1. Have the recommendations of internal audit been acted on during the financial year?	1. Yes, the recommendation of the Audit Committee was acted upon, for example, Council has adopted the Audit Plan and Charter. The impendence of the Auditors reporting directly to the MM has been strengthened.	None
		2. Have recommendations by the auditor-general been included in action plans to improve performance in the following year?	2. Yes	None

Municipal Performance	For Consideration	Questions	Response	Recommended Corrective Action
Performance of municipal entities and municipal service providers	The annual report of the municipality should provide an assessment of the performance of the municipal entities and all contracted service providers. This is in addition to the separate annual reports of the entities. The report should evaluate the effectiveness of these services and whether alternative mechanisms should be considered. Is the council satisfied with the evaluation and conclusions of the municipality? What other actions are considered necessary to be taken by the accounting officers?	1. Has an assessment been included in the Annual Report on the performance of the municipal entities?	N/A	None
		2. Has an assessment been included in the Annual Report on the performance of all contracted service providers?	N/A	None
For municipal entities – an assessment of the entity's performance against any measurable performance objectives set in terms of the service delivery agreement or other agreement between the entity and municipality	This is the separate report of the municipal entity an should contain details of service delivery agreements with the municipality and the performance measures therein. Council should consider similar issues to that outlined above for municipal performance of municipal entities. To what extent were the objectives and performance measures of the entity aligned to the overall strategic objectives of the municipality and its IDP? Is the report of the municipal entity consistent with the conclusions on performance evaluation by the municipality? What specific actions should be taken by the entity and the municipality to improve performance?	1. Has the entity performed in line with its service delivery agreements?	N/A	None
		2. Have the objectives and performance measures of the entity been aligned to the overall strategy of the municipality?	N/A	

General Information	For Consideration	Questions	Response	Recommended Corrective Action
Relevant information on municipal entities	The municipality should disclose all information relating to the municipal entities under the sole or effective control of the municipality. Information to be disclosed includes names and types of entities, members of the board, addresses and contact details for entities, the purpose of the entity, the functions and services provided, the type and term of service level agreements with the entities.	1. Does the annual Report include detailed information on all municipal entities?	N/A	
The use of any donor funding support	What donor funding has the municipality received? Have the purposes and the management agreements for the funding bee properly agreed upon? Have the funds been used in accordance with agreements? Has the use of funds been effective in improving services to the community? What actions need to be taken to improve utilisation of the funds?	1. Has there been disclosure of donor funding received in the Annual Report, if applicable?	No donor funding was received.	
Agreements, contract and projects under Private- Public-Partnerships	Information similar to the details of municipal entities should be provided. Council should ensure that all details have been supplied.	1. Have details of all PPP's been disclosed in the Annual Report, if applicable?	No PPPs were entered into during the financial year or are currently running as long term contracts.	
Service delivery performance on key services provided	This may be a high level summary, in addition to detailed information on performance, which sets out overall performance under the strategic objectives of the municipality. Overall results on the strategic functions and services should be summarised. This should cover all services whether provided by the municipality, entities or external mechanisms. Council may draw conclusions on the overall performance of the municipality.	1. Is there a high level summary detailing the overall performance of the municipality against its strategic objectives	Yes. A summary is included in the Annual Performance Report which forms part of the Annual Report.	

General Information	For Consideration	Questions	Response	Recommended Corrective Action
	This information may be found in an executive summary section of the annual report or in statistical tables.			
Information on long-term contracts	Details of all long-term contracts including levels of liability to the municipality should be included, council should ensure all information is correctly supplied.	1. Have all long term contracts been disclosed?	No long term contracts	
Information technology and systems purchases and the effectiveness of these systems in the delivery of services and for ensuring compliance with statutory obligations	Details of significant IT activities should be outlined indicating the effectiveness of the IT projects and the quality of IT services. Council should consider how effectively the IT services support and facilitate performance of the municipality and whether value for money has been obtained. Details of any future IT proposals should be summarised. Council should comment and draw conclusions on the information provided.	1. Have significant IT activities been disclosed?	The Municipality's IT capability and risks were assessed by the AG and findings were made. All data on the server are backed- up daily and a full version of the data and financial system is stored off-site.	
Three year capital plan for addressing infrastructure backlogs in terms of the Municipal Infrastructure Grant (MIG) framework	A summary of the long-term capital plans and how these address the backlogs of services in the municipality should be provided. This should include details of types and scale of backlogs, projected cost implications, strategies to address the backlogs and plans proposed and/or approved. The summary here should cross reference to the performance reports in the annual report and also will be highlighted in the coming budgets. Council should consider whether the plans appropriately address the backlogs and are consistent with the strategic policy directions of council and needs of the community.	1. Has a summary of the long-term capital plans been disclosed?	The Long-Term Capital Plans have been disclosed, especially in the Technical Section. However, a more detailed plan would be included in future to capture backlogs in terms of (MIG) and Department of Energy (DE).	

Other considerations recommended	For Consideration	Questions	Response	Recommended Corrective Action
Supply Chain Management Regulations and Policy	Certain disclosures on Supply Chain matters are required to be included in the Annual Report.		The Supply Chain matters has been disclosed	
Timing of reports		1. Was the Annual Report tabled by 31 January, as per legislative requirements?	1. The Draft Annual Report was tabled to Council on 31 January 2025	
		2. Has a schedule for consideration of the report been adopted?	2. Council adopted the Draft Annual Report	
Oversight Committee or other mechanism		1. What mechanisms have been put in place to prepare the oversight report?	Members of MPAC convened on 18 March 2025 to compile and confirm Oversight Report following Public Hearings with communities.	
		2. Has a schedule for its completion and tabling been adopted?	A schedule for the adoption of the Oversight Report has been adopted by the Oversight Committee	
Payment of performance bonuses to municipal officials	Refer to Section 57 MSA as amended. Bonuses based on performance may be awarded to a municipal manager of a manager directly accountable to the municipal manager after the end of the financial year and only after an evaluation of performance and approval of such evaluation by the municipal council. Preferably such evaluation should be considered along with the annual report. The basis upon which performance is	1. Have bonuses been paid based on achievements of agreed outputs and after consideration of the annual report by council?	1. Performance bonuses were paid to the Municipal Manager and senior managers. The payment of performance bonuses are subject to the adoption of the Annual Report and evaluation of managers' performance report by Council.	
		2. If so has a proper evaluation of performance been undertaken?	2. Proper evaluation has been conducted by the Performance Evaluation committee.	

Other considerations recommended	For Consideration	Questions	Response	Recommended Corrective Action
	evaluated for payment of bonuses should be reconciled with the municipal performance reported in the annual report. Conclusions and comments on the evaluation and payment of performance bonuses of council should be included in the oversight report.	3. Was the evaluation approved by council?	3. Evaluation was submitted to Council and subsequently approved.	
		4. Does the performance evaluation align and reconcile with the performance reported in the annual report? It not, what reasons have been given for non-reporting of the basis of evaluation in the annual report?	4. Yes. Performance Agreements are aligned with the SDBIP and the KPIs reported on in the Performance Report which was submitted to the submitted to Council and the AG.	
		5. Are the payments justified in terms of performance reported in the annual report?	5. Payments were done in accordance with council approval and outcome of the Performance Assessment in line with the relevant Regulation.	

9. RESERVATIONS AND COMMENTS

9.1 Format of Annual Report

A substantial amount of high quality work is reflected in the 2023/24 Annual Report and it is noted by the Committee. The Committee notes specifically that all of the information required to be included by the MFMA, is included. The Committee is further satisfied with the overall format of the Annual Report and the required Annexures thereto.

Recommendation

That

(i) the annual report be noted and it be noted that the Committee is satisfied with the content of the report.

9.2 Report of the Auditor General on the Audit of Performance information and the Annual Financial Statements

9.2.1 The overall audit outcome of the municipality for the financial year ending 30 June 2024 was qualified with findings. This is the same as the previous year's audit outcome, although with lesser findings. The municipality's audit outcome has remained stagnant as management has struggled with addressing some of the errors identified during prior year audits.

Performance Information:

(i) Usefulness and completeness of relevant indicators: There were no findings on the usefulness and completeness of indicators. All indicators were well defined, making it helpful for measuring and reporting on progress against planned objectives.

(i) Reliability of reported information: Audit evidence not always available to support reported achievements. There was a material finding for TL29 where the auditors were unable to verify the indigents in Eskom areas received the free basic electricity. Performance information that is not credible for TL29 and the indicator is materially misstated.

(ii) The audit of performance information also identified a number of issues, which rendered the reported information not reliable due to errors between the report and actual information, which were later corrected and the report being re-submitted to the AG.

(iii) Achievement of planned targets in terms of the two objectives audited: The budget spent was not available as the municipality's actual spending is not aligned with their objectives

Compliance:

Subject matter	Non-compliance
Annual financial statements	Material misstatements of disclosure items were identified by the auditors in the submitted financial statements were corrected which resulted in the financial statements receiving an unqualified opinion.
	Payments were not made within 30 days.

Subject matter	Non-compliance
Expenditure management	Effective and appropriate steps were not taken to prevent irregular expenditure
	Effective and appropriate steps were not taken to prevent fruitless and wasteful expenditure
Consequence management	Some of the irregular and fruitless and wasteful expenditure incurred by the municipality were not investigated to determine if any person is liable for the expenditure
Asset management	Capital assets were permanently disposed of that were needed to provide the minimum level of basic municipal services.
	Capital assets were disposed of without the municipal council having, in a meeting open to the public decided on whether the assets were still needed to provide the minimum level of basic municipal services.
Human resource management	Aappropriate systems and procedures to monitor, measure and evaluate performance of staff were not developed and adopted.

Annual Financial Statements:

(i) The financial statements presented fairly, in all material aspects the financial position of the Umsobomvu Municipality s at 30 June 2024. Its financial performance and cashflows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 and the Division of Revenue Act 5 of 2023 (DORA).

Areas qualified:

Area	Detail	Root cause
Payables from exchange – Unallocated deposits	Lack of adequate supporting information for unallocated deposits included in payables from exchange transactions	Adequate documentation was not provided to support reported information during the prior year audit.
Allowance for impairment	The allowance for impairment balance in the doubtful debtors' schedule (debtors age analysis) did not agree to the AFS	The doubtful debtors schedule (debtors age analysis) did not map correctly to the general ledger and consequently the AFS.
Receivables from exchange - Water consumer debtors	The debtors age analysis did not agree with the AFS amount for Receivables from exchange - Water consumer debtors	The doubtful debtors schedule (debtors age analysis) did not map correctly to the general ledger and consequently the AFS.
Current assets (Receivables)	Cumulative effect of prior year uncorrected misstatements on Receivables	These misstatements are mainly due to the cumulative effect of revenue findings from previous years which were not resolved as well as Over(under) banking balance

Pressure on municipal finances:

Unwanted expenditures:
R1, 137million (2023: R2, 227million) irregular expenditure incurred.
Nature: Non-compliance with SCM processes.

R681 771 (2023:R1, 526million) Fruitless and wasteful expenditure incurred.
Nature: Interest incurred from Eskom and Auditor-General

Reasons for irregular & fruitless and wasteful expenditure not dealt with:
Not yet investigated – This expenditure relates to a couple of financial years back. Due to change in administration, the municipality is still in the process of gathering more evidence regarding these incidents.

Grant management:

The underspending of the WSIG was experienced in the current year. This underspending is due to the delays experienced in completing the project: Upgrading the Noupoort Sewer Network. This is a negative indicator in the current financial year since the municipality also does not have sufficient funds to cash back the unspent conditional grants.

Material irregularities:
Resolved MI
Internal capacity not developed to prepare annual financial statements resulting in overreliance on consultants.

Actions taken in previous and current year to resolve the MI:
- Development of the Strategy to Reduce Reliance on Consultants and Improve Municipal Capacity
- Revision of the organogram
- Appointment and training of interns in the finance unit
- Transfer of skills – Training provided by consultants to finance unit staff
- Appointment of more staff

MI Status
The auditor team assessed the actions taken by management as appropriate and the MI has been resolved. However continuous monitoring and follow up will still be made to assess further actions taken.

Recommendations from Management Report:

Recommendation	Detailed actions
1) Prioritise filling key vacant positions, with the required experience and knowledge. Improving internal capacity will enable the cultivation of a strong internal control environment.	If a senior management position is vacant, the progress in filling up such a position should be a standing agenda point in all critical engagement of the municipality.
2) Management should ensure that the action plan address the issues at hand and the progress in addressing issues is monitored regularly.	Implementation of the audit action plan is critical in ensuring that the municipality improves its audit outcome. Internally, management should monitor the implementation of the action plan monthly. Oversight structures should also monitor the implementation of the action plan regularly at least in a quarterly basis.
3) Oversight structures need to play their role by supporting the accounting officer in addressing these issues	• Council and the audit committee should closely monitor progress on the action plan on a regular basis and hold management accountable for slow progress in implementing those actions. • Oversee the appointment of suitable qualified and experienced senior management. • Ensure that there is a succession plan in place and ensure that the appointment process has been done and an appointee has been lined up to fill a role as soon It becomes vacant. • Proactively engage with supporting institutions to provide support to the municipality whenever necessary, e.g. the appointment of the CFO

10. Conclusion

The Committee would like to express its dissatisfaction with management with the qualified audit report, which is not an improvement on the previous years' audit outcome received from the Auditor General, although with less findings. The Committee concludes that improvement is still needed in critical areas such as the issues raised by the Auditor General. The Committee is of the view that the Management Team should place a high priority on producing an Annual Report and Annual Financial Statements in accordance with the MFMA and National Treasury guidelines, and strive to eliminate the emphasis of matters expressed by the Auditor General.

In an effort to adequately address the findings of the AG an Audit Action Plan was developed by management and this plan is attached as an Annexure to the Oversight report to enable Council and role players to have a comprehensive insight in all the issues raised by the AG during the audit and remedial actions to be instituted by the Accounting Officer. Seeing that the Audit Action plan was part of the submission of the draft Annual report the Committee will not elaborate on the document's content.

The Committee would like to express a word of thanks to the Mayor, the Speaker, Councillors and the entire management team of Umsobomvu Municipality, the Auditor General, Audit and Performance Committee and the Internal Audit Section for their support and co-operation in completing the annual report oversight process. The Committee strongly believes that ULM and its citizens will realize substantial and tangible benefits if a similar process is consistently followed in the following years. The Committee is grateful for the opportunity to be of service to municipality and its citizens.

11. Recommended resolution to be adopted by Council, in accordance with MFMA Section 129 (1):

Having performed the following tasks:

- Reviewed and analysed the Draft 2023/24 Annual Report;
- Considered comments and representations received;
- Received and considered Council's Audit Committee's views and comments on the annual financial statements and the performance report; and
- Prepared the draft 2023/24 Oversight Report, taking into consideration the views and inputs from the public, representatives of the Auditor-General, organs of state, Council's Audit Committee, Councillors and the Accounting Officer

The MPAC has pleasure in presenting the Oversight Report 2023/24 Council to consider the following resolution:
That:

(i) Council having fully considered the 2023/24 Annual Report of the Umsobomvu Local Municipality for the 2023/24 financial year, adopts the Oversight Report for the 2023/24 financial year;

(ii) approves the 2023/24 Annual Report without reservations;

(iii) the rectification of deviations listed in the Annual Report Checklist be included in the performance plans of the Municipal Manager and Managers directly accountable to the Municipal Manager;

(iv) the oversight process be continued on an on-going basis by means of the Municipal Public Accounts Committee (MPAC), and that the MPAC perform a quarterly review of progress towards meeting ULM's IDP and budget commitments, preparation of the following year's annual report, implementation of commitments made in response to the prior year's annual report issues, and any other issues as directed by the Council;

(v) the Oversight Report be made public as provided for in terms of Section 129(3) of the Municipal Finance Management Act, 2003 (Act 56 of 2003);

(vi) the Oversight Report and the final 2023/24 Annual Report be submitted to the Provincial Legislature in accordance with Section 132(2) of the Municipal Finance Management Act, 2003 (Act 56 of 2003);

(ii) sufficient budgetary provision is made by Council to address the capacity issues raised in the MPAC Report and those raised by the Auditor General;

(iii) the "Recommended Corrective Actions" contained in the Checklist and Reservations and Comments be adopted and same be included in the Audit Action Plan.

Umsobomvu Municipal Oversight Committee:

Councillor W. Minnie (Chairperson)

Councillor S.A. Yabo (Member)

Councillor G.M.H. Douw (Member)

Date: 18 March 2025

ANNEXURE A

UMSOBOMVU LOCAL MUNICIPALITY

KENNISGEWING: 05/2025

KONSEP JAARVERSLAG 2023/24 VIR PUBLIEKE KOMMENTAAR

Kennis word hiermee gegee ingevolge Artikel 21(A) van die Munisipale Stelselswet, Wet 32 van 2000, saamgelees met Artikel 127(5)(a)(i) & (ii) van die Wet op Munisipale Finansiële Bestuur, Wet 56 van 2003, dat die Raad van Umsobomvu Plaaslike Munisipaliteit gedurende 'n Spesiale Raadsvergadering gehou op **31 Januarie 2025** die Konsep Jaarverslag vir die 2023/2024 finansiële jaar voorgelê het.

Die verslag lê ter insae gedurende kantoor ure as volg:

- Munisipale kantore en Biblioteke (Colesberg, Norvalspont en Noupoort)
- Webtuiste van die Munisipaliteit by www.umsobomvumun.co.za

Geskrewe kommentaar/besware vanaf die publiek word afgewag en kan gerig word aan **Die Munisipale Bestuurder** voor of op sluitingsdatum **Vrydag, 07 Maart 2025** om **16h30.**

Vir enige navrae skakel gerus met Mev. Shereave Felix, by telefoonnommer 051 753 0040 of per e-pos na shereave@umsobomvumun.co.za.

NOTICE: 05/2025

DRAFT ANNUAL REPORT 2023/24 FOR PUBLIC COMMENT

*Notice is hereby given in terms of Section 21(A) of the Municipal Systems Act, Act 32 of 2000, read together with Section 127(5)(a)(i) & (ii) of the Municipal Finance Management Act, Act 56 of 2003, that the Council of Umsobomvu Local Municipality tabled the Draft Annual Report for the 2023/2024 financial year during a Special Council meeting held on **31 January 2025**.*

The report lies for inspection during office hours as follows:
- Municipal Offices and Libraries (Colesberg, Norvalspont and Noupoort)
- Municipal website at www.umsobomvumun.co.za

*Written comments/objections from the public are awaited and may be addressed to **The Municipal Manager** on or before closing date **Friday, 07 March 2025** at **16h30.***

For any enquiries kindly contact Mrs Shereave Felix at contact details 051 753 0040 or send an e-mail to shereave@umsobomvumun.co.za.

T.W. MSENGANA
MUNISIPALE BESTUURDER/*MUNICIPAL MANAGER*
Datum /*Date*: 07/02/2025

UMSOBOMVU
MUNISIPALITEIT/*MUNICIPALITY*
KERKSTRAAT 21A /*CHURCH STREET*
COLESBERG
9795
Tel:(051) 753 0040

ANNEXURE B

NOTICE / KENNISGEWING NO: 16/2025

PUBLIC HEARINGS ON THE DRAFT ANNUAL REPORT 2023/24 /

OPENBARE VERHORE TEN OPSIGTE VAN DIE KONSEP JAARVERSLAG 2023/24

In terms of Section 129 of the Local Government: Municipal Finance Management Act, No 56 of 2003, the Municipal Public Accounts Committee (MPAC) of Umsobomvu LM plans to visit the various communities in the municipal jurisdiction to conduct Public Hearings in respect of the Draft Annual Report 2023/24 that was tabled to Council on 31 January 2025. Details of the scheduled meeting are as per the table below:

In terme van Artikel 129 van die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, No 56 van 2003, beplan die Munisipale Openbare Rekeninge Komitee van Umsobomvu Plaaslike Munisipaliteit om die onderskeie gemeenskappe in die munisipale jurisdiksie te besoek om Openbare Verhore te hou ten opsigte van die Konsep Jaarverslag 2023/24 wat ter tafel gelê was aan die Raad op 31 Januarie 2025. Besonderhede van die geskeduleerde vergadering is as volg:

DATE / DATUM	TOWN / DORP	TIME / TYD	VENUE / LOKAAL
Monday / *Maandag* 03 March/ *Maart* 2025	COLESBERG	16:00	Town Hall (Civic Centre) Stadsaal

T.W. MSENGANA
MUNICIPAL MANAGER

NOTICE NO: 15/2025
Date: 28 February 2025

UMSOBOMVU MUNICIPALITY/ *MUNISIPALITEIT*
21A Church Street/ *Kerkstraat 21A*
COLESBERG
9795
Tel: (051) 753 0040

NOTICE / KENNISGEWING NO: 14/2025

PUBLIC HEARINGS ON THE DRAFT ANNUAL REPORT 2023/24 /

OPENBARE VERHORE TEN OPSIGTE VAN DIE KONSEP JAARVERSLAG 2023/24

In terms of Section 129 of the Local Government: Municipal Finance Management Act, No 56 of 2003, the Municipal Public Accounts Committee (MPAC) of Umsobomvu LM plans to visit the various communities in the municipal jurisdiction to conduct Public Hearings in respect of the Draft Annual Report 2023/24 that was tabled to Council on 31 January 2025. Details of the scheduled meetings are as per the table below:

In terme van Artikel 129 van die Wet op Plaaslike Regering: Munisipale Finansiële Bestuur, No 56 van 2003, beplan die Munisipale Openbare Rekeninge Komitee van Umsobomvu Plaaslike Munisipaliteit om die onderskeie gemeenskappe in die munisipale jurisdiksie te besoek om Openbare Verhore te hou ten opsigte van die Konsep Jaarverslag 2023/24 wat ter tafel gelê was aan die Raad op 25 Januarie 2025. Besonderhede van die geskeduleerde vergaderinge is as volg:

DATE / DATUM	TOWN / DORP	TIME / TYD	VENUE / LOKAAL
Wednesday / *Woensdag* 19/02/2025	NOUPOORT	16:00	Hutchinson Community Hall/ Gemeenskapsaal
Thursday/ *Donderdag* 20/02/2025	NORVALSPONT	16:00	Norvalspont Community Hall/ Gemeenskapsaal
Monday / *Maandag* 24/02/2025	COLESBERG	16:00	Kuyasa Community Hall / Gemeenskapsaal
Tuesday / *Dinsdag* 25/02/2025	COLESBERG	16:00	Lowryville Community Hall/ Gemeenskapsaal

T.W. MSENGANA
MUNICIPAL MANAGER

NOTICE NO: 14/2025
Date: 17 February 2025

UMSOBOMVU MUNICIPALITY/ *MUNISIPALITEIT*
21A Church Street/ *Kerkstraat 21A*
COLESBERG
9795
Tel: (051) 753 0040