

NAMA KHOI MUNICIPALITY



OVERSIGHT REPORT 2023/2024

TABLE OF CONTENTS

1. Introduction	Page 2
2. Purpose	Page 2
3. Municipal Public Accounts Committee	Page 2
4. Annual Report 2023/2024	Page 3
5. Annual Report 2023/2024 Consultation Process	Page 3
6. Conclusion	Page 3
7. Recommended Resolution to Council	Page 3
8. Annexures	Page 4

1. Introduction

To inform Council about the work of the Municipal Accounts Committee (MPAC) and to make recommendations to Council as required in terms of Section 129 (1) of the Local Government: Municipal Finance Management Act 56 of 2003.

2. Purpose

The purpose of MPAC is to submit an Oversight Report on the Annual Report 2023/2024 in terms of Section 129 of the MFMA.

MFMA Circular 11 states that "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".

3. Municipal Public Accounts Committee (MPAC)

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

In terms of a Council resolution, an MPAC was established in terms of Section 79 of the Structures Act of 1998, which consists of the following members:

- Councillor J Otto (Chairperson)
- Councillor KA Polori
- Councillor JE Van Den Heever

The role of MPAC is to serve as an oversight Committee and to review Nama Khoi Municipality's Annual Report with specific focus on the financial aspects as contained in the Auditor-General's Annual Financial Statements 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).

Oversight in the Municipality enables the Council to:

1. Gain the trust of the voters on good governance related to public resources
2. To improve service delivery and performance
3. To hold the executive and administration accountable for their stewardships on policy implementation and use municipality funds
4. To enable councilors to evaluate the performance of the municipality of the municipality against the set and agreed targets
5. To report on the performance of the municipality to their constitutions
6. To enhance the integrity of the municipality and thereby installing confidence by the local communities.

The main functions are:

- Review and analyze the Annual Report
- Receive and consider inputs on the Annual Report
- Prepare the Draft Oversight Report
- To undertake an investigation referred to it through a resolution of Council, in respect of Section 32 (2) of the MFMA or any area within its Terms of Reference area of responsibility with a view to recommended to Council whether such expenditure is irrecoverable or not.

4. The Annual Report 2023/2024

The Annual Report complies with the requirements of the Local Government: Municipal Financial Management Act 56 of 2003 and with National Treasury (NT) guidelines for annual reports.

See attached checklist, Oversight Comments and Minutes

5. Annual Report 2023/2024 Consultation Process

DATE	ACTIVITY
30 January 2025	Draft Annual Report 2023/2024 tabled and referred to MPAC to perform oversight
7 February 2025	Advertisement for inputs (closing date 7 March 2025)
27 March 2025	Oversight Meeting – Annual Report contents compared to checklist of COGHSTHA

6. Conclusion

In terms of Section 129 (1) of the Local Government: Municipal Finance Management Act 56 of 2003, it is stipulated that the Council of a Municipality must consider the annual report of the municipality by no later than two months from the date on which the annual report was tabled in terms of Section 127, adopt an oversight report containing the Council's comments on the annual report containing the Council's comments on the annual report, which must include a statement whether the Council-

- Has approved the annual report with or without reservations;
- Has rejected the annual report' or
- Has referred the annual report back for revision of those components that can be revised.

7. Recommended Resolution to Council

- MPAC recommends the following to the Council of Nama Khoi Municipality:
- That the Council, having fully considered the Oversight Report on the Annual Report 2023/2024 of the Municipality adopts the Oversight Report.
- That Council, having fully considered the Final Draft Annual Report 2023/2024, adopts the Annual Report 2023/2024 without any reservations.
- That the Oversight Report on Annual Report 2023/2024 be submitted to the Provincial Legislature in accordance with Section 132 (2) of the MFMA, 56 of 2003.

8. **Annexures**

Annexure A: Resolution of Council Meeting 30 January 2025

Annexure B: Advertisement

Annexure C: Questions and Comments



REVIEWED AND SIGNED BY MPAC CHAIRPERSON:

(COUNCILOR J OTTO

Date: 27 March 2025

COMMENTS – MPAC

APPENDICES

Question 31 – Appendix J: Senior Managers must be named and disclose Financial interest individually and it must be included as such in the next Annual Report.

A handwritten signature in black ink, consisting of a large, stylized 'G' followed by a long, sweeping horizontal line that ends in a small curve.

NAMA KHOI MUNICIPALITY



OVERSIGHT REPORT 2023/2024

TABLE OF CONTENTS

1. Introduction	Page 2
2. Purpose	Page 2
3. Municipal Public Accounts Committee	Page 2
4. Annual Report 2023/2024	Page 3
5. Annual Report 2023/2024 Consultation Process	Page 3
6. Conclusion	Page 3
7. Recommended Resolution to Council	Page 3
8. Annexures	Page 4

1. Introduction

To inform Council about the work of the Municipal Accounts Committee (MPAC) and to make recommendations to Council as required in terms of Section 129 (1) of the Local Government: Municipal Finance Management Act 56 of 2003.

2. Purpose

The purpose of MPAC is to submit an Oversight Report on the Annual Report 2023/2024 in terms of Section 129 of the MFMA.

MFMA Circular 11 states that "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".

3. Municipal Public Accounts Committee (MPAC)

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

In terms of a Council resolution, an MPAC was established in terms of Section 79 of the Structures Act of 1998, which consists of the following members:

- Councillor J Otto (Chairperson)
- Councillor KA Polori
- Councillor JE Van Den Heever

The role of MPAC is to serve as an oversight Committee and to review Nama Khoi Municipality's Annual Report with specific focus on the financial aspects as contained in the Auditor-General's Annual Financial Statements 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).

Oversight in the Municipality enables the Council to:

1. Gain the trust of the voters on good governance related to public resources
2. To improve service delivery and performance
3. To hold the executive and administration accountable for their stewardships on policy implementation and use municipality funds
4. To enable councilors to evaluate the performance of the municipality of the municipality against the set and agreed targets
5. To report on the performance of the municipality to their constitutions
6. To enhance the integrity of the municipality and thereby installing confidence by the local communities.

The main functions are:

- Review and analyze the Annual Report
- Receive and consider inputs on the Annual Report
- Prepare the Draft Oversight Report
- To undertake an investigation referred to it through a resolution of Council, in respect of Section 32 (2) of the MFMA or any area within its Terms of Reference area of responsibility with a view to recommended to Council whether such expenditure is irrecoverable or not.

4. The Annual Report 2023/2024

The Annual Report complies with the requirements of the Local Government: Municipal Financial Management Act 56 of 2003 and with National Treasury (NT) guidelines for annual reports.

See attached checklist, Oversight Comments and Minutes

5. Annual Report 2023/2024 Consultation Process

DATE	ACTIVITY
30 January 2025	Draft Annual Report 2023/2024 tabled and referred to MPAC to perform oversight
7 February 2025	Advertisement for inputs (closing date 7 March 2025)
27 March 2025	Oversight Meeting – Annual Report contents compared to checklist of COGHSTHA

6. Conclusion

In terms of Section 129 (1) of the Local Government: Municipal Finance Management Act 56 of 2003, it is stipulated that the Council of a Municipality must consider the annual report of the municipality by no later than two months from the date on which the annual report was tabled in terms of Section 127, adopt an oversight report containing the Council's comments on the annual report containing the Council's comments on the annual report, which must include a statement whether the Council-

- Has approved the annual report with or without reservations;
- Has rejected the annual report' or
- Has referred the annual report back for revision of those components that can be revised.

7. Recommended Resolution to Council

- MPAC recommends the following to the Council of Nama Khoi Municipality:
- That the Council, having fully considered the Oversight Report on the Annual Report 2023/2024 of the Municipality adopts the Oversight Report.
- That Council, having fully considered the Final Draft Annual Report 2023/2024, adopts the Annual Report 2023/2024 without any reservations.
- That the Oversight Report on Annual Report 2023/2024 be submitted to the Provincial Legislature in accordance with Section 132 (2) of the MFMA, 56 of 2003.

8. Annexures

Annexure A: Resolution of Council Meeting 30 January 2025

Annexure B: Advertisement

Annexure C: Questions and Comments

REVIEWED AND SIGNED BY MPAC CHAIRPERSON:

.....

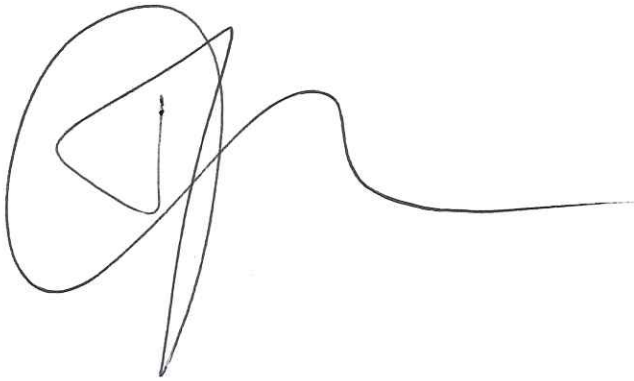
(COUNCILOR J OTTO

Date: 27 March 2025

COMMENTS – MPAC

APPENDICES

Question 31 – Appendix J: Senior Managers must be named and disclose Financial interest individually and it must be included as such in the next Annual Report.

A handwritten signature in black ink, consisting of a large, stylized 'Q' followed by a long, horizontal, wavy line that tapers off to the right.