

ANNUAL REPORT CHECKLIST 2017/2018

INFORMATION REQUIRED TO BE INCLUDED IN ANNUAL REPORTS

FINANCIAL MATTERS				
SECTION OF MFMA	DESCRIPTION IN MFMA		ANNUAL REPORT COMPLIANCE REFERENCE	RESPONSES/COMMENTS
121 (3) (a)	The annual financial statements of the municipality as submitted to the Auditor-General	Y	Attached to Annual Report	AFS were submitted within legislative timeframe before 31 August 2017 All standards have been met except per AG report
121 (3) (b)	The Auditor-General's audit report in terms of section 126(3) on those financial statements	Y	Attached to Annual Report	
121 (3) (c)	The annual performance report of the municipality prepared by the municipality in terms of section 46 of the Municipal Systems Act	N	NO	No Annual Performance Report was drafted for 2017/2018 as the performance management procedures and systems are in process
121 (3) (d)	The Auditor-General's audit report in terms of section 45(b) of the Municipal Systems Act	Y	Attached to Annual Report	
121 (3) (e)	An assessment by the municipality's accounting officer of any arrears on municipal taxes and service charges	Y	N/A	
121 (3) (f)	An assessment by the municipality's accounting officer of the municipality's performance against the measurable performance objectives referred to in section 17(3)(b) for revenue collection from each revenue source and for each vote in the municipality's approved budget for the relevant financial year	Y	Volume I to the Annual Report (contained in the Statement of Comparison of Budget to Actual Amounts)	
121 (3) (g)	Particulars of any corrective action taken or to be taken in response to issues raised in the audit reports referred to in paragraphs (b) and (d)	Y	Attached to Annual Report	Unqualified Opinion Audit Action Plan
121 (3) (h)	Any explanations that may be necessary to clarify issues in connection with the financial statements; Not applicable	Y	N/A	
121 (3) (i)	Any information as determined by the municipality	Y	Contained throughout the Annual Report	
121 (3) (j)	Any recommendations of the municipality's audit committee	N	Await Recommendations	To Be Submitted by Audit Committee in Feb 2019
121 (3) (k)	Any other information as may be prescribed	Y	N/A	
123 (1) (a) (i)	Any allocations received by the municipality from an organ of state in the national or provincial sphere of government;	Y	None	If any see notes to AFS
123 (1) (a) (ii)	Any allocations received by municipality from a municipal entity or another municipality	Y	None	If any see notes to AFS
123 (1) (b) (i)	Any allocations made by the municipality to a municipal entity or another municipality;	Y	None	If any see notes to AFS
123 (1) (b) (ii)	Any allocations made by the municipality to any other organ of state;	Y	None	If any see notes to AFS
123 (1) (c)	How any allocations referred to in paragraph (a) were spent, per vote, excluding allocations received by the municipality as its portion of the equitable share or where prescribed otherwise because of the nature of the allocation; Note 18 to the Annual Financial Statements	Y	In AFS	If any see notes to AFS
123 (1) (d) (i)	Whether the municipality has complied with the conditions of any allocations made to the municipality in terms of section 214(1)(c) of the Constitution; Note 18 to the Annual Financial Statements	Y		If any see notes to AFS
123 (1) (d) (ii)	Whether the municipality has complied with the conditions of any allocations made to the municipality other than by national organs of state; Note 18 to the Annual Financial Statements	Y	See AFS	See AFS
123 (1) (e)	The reasons for any non-compliance with conditions referred to in paragraph (d)	Y	None	
123 (1) (f)	Whether funds destined for the municipality in terms of the annual Division of Revenue Act were delayed or withheld, and the reasons advanced to the municipality for such delay or withholding. Note 18 to the Annual Financial Statements	Y	None	
124 (1) (a)	The salaries, allowances and benefits of political office-bearers and councillors of the municipality, whether financial or in kind, including a statement by the accounting officer whether or not those salaries, allowances and benefits are within the upper limits of the framework envisaged in section 219 of the Constitution; Note 24 to the Annual Financial	Y	All within the Upper limits	See AFS

124 (1) (b)	Any arrears owed by individual councillors to the municipality, or a municipal entity under its sole or shared control, for rates or services and which at any time during the relevant financial year were outstanding for more than 90 days, including the names of those councillors; and Note 39 to the Annual Financial Statements	Y	None	
124 (1) (c)	The salaries, allowances and benefits of the municipal manager, the chief financial officer, every senior manager and such categories of other officials as may be prescribed. Note 23 to the Annual Financial Statements	Y	See AFS	If any see notes to AFS
125 (1) (a)	A list of all municipal entities under the sole or shared control of the municipality during the financial year and as at the last day of the financial year.	Y	None	
125 (1) (b)	The total amount of contributions to organised local government for the financial year, and the amount of any contributions outstanding as at the end of the financial year; and Note 39 to the Annual Financial Statements	Y	None	
125 (1) (c)	The total amounts paid in audit fees, taxes, levies, duties and pension and medical aid contributions, and whether any amounts were outstanding as at the end of the financial year. Note 39 to the Annual Financial Statements	Y	See AFS	See AFS
125 (2) (a)	In respect of each bank account held by the municipality or entity during the relevant financial year— (i) the name of the bank where the account is or was held, and the type of account; and (ii) year opening and year end balances in each of these bank accounts; Note 10 to the Annual Financial Statements	Y	See AFS	See AFS
125 (2) (b)	A summary of all investments of the municipality or entity as at the end of the financial year; Note 10 to the Annual Financial Statements	Y	None	
125 (2) (c)	Particulars of any contingent liabilities of the municipality or entity as at the end of the financial year; Note 33 to the Annual Financial Statements	Y	See AFS	See AFS
125 (2) (d)	Particulars of— (i) any material losses and any material irregular or fruitless and wasteful expenditures, including in the case of a municipality, any material unauthorised expenditure, that occurred during the financial year, and whether these are recoverable; (ii) any criminal or disciplinary steps taken as a result of such losses or such unauthorised, irregular or fruitless and wasteful expenditures; and (iii) any material losses recovered or written off; Note 37 and 38 to the Annual Financial Statements	Y	See AFS	See AFS
125 (2) (e)	Particulars of non-compliance with this Act;	Y	See AFS	See AFS