

THEMBISILE HANI LOCAL MUNICIPALITY



MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) OVERSIGHT REPORT ON THE DRAFT ANNUAL REPORT FOR 2024/ 2025 FINANCIAL YEAR

25 March 2026

Contents

- (i) APPENDICES ATTACHED 2
- (ii) LIST OF ABBREVIATIONS 3
- (iii) DEFINITION OF OVERSIGHT 4
- 1. INTRODUCTION..... 5
- 2. PURPOSE 5
- 3. LEGAL FRAMEWORK..... 5
- 4. ACCOUNTABILITY FRAMEWORK FOR LOCAL GOVERNMENT..... 6
- 5. THLM MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) COMPOSITION .. 7
- 6. MPAC SUPPORT STAFF 7
- 7. MPAC TECHNICAL SUPPORT STAFF 7
- 8. FUNCTIONS OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE..... 8
- 9. LEGISLATIVE COMPLIANCE ON THE ANNUAL REPORT PROCESSES 8
- 10. MPAC OVERSIGHT PROCESSES FOLLOWED ON THE 2024/ 2025 DRAFT ANNUAL REPORT 9
- 11. PROBING DOCUMENTS 10
- 12. REPRESENTATIONS RECEIVED FROM THE PUBLIC AND OTHER STAKEHOLDERS 10
- 13. MPAC REVIEW ON THE ANNUAL REPORT CONTENT 10
- 14. MPAC QUESTIONNAIRE AND RESPONSES OF THE EXECUTIVE ON THE PROBING THE DRAFT THLM ANNUAL REPORT FOR 2024/ 2025..... 12
- 15. SUMMARY OBSERVATIONS/ COMMENTS OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE 29
- 16. RECOMMENDATIONS TO COUNCIL..... 30

(i) APPENDICES ATTACHED

APPENDIX A MPAC OVERSIGHT PROCESS PLAN ON THE DRAFT ANNUAL REPORT

APPENDIX B COMPLIANCE PROCESSES ON THE DRAFT ANNUAL REPORT

APPENDIX C COPIES OF THE MPAC MINUTES ON THE PROBING OF THE DRAFT ANNUAL REPORT

APPENDIX D REPRESENTATIONS ON THE DRAFT ANNUAL REPORT

(ii) LIST OF ABBREVIATIONS

AFS	ANNUAL FINANCIAL STATEMENTS
AG	AUDITOR GENERAL
AGSA	AUDITOR GENERAL SOUTH AFRICA
AO	ACCOUNTING OFFICER
EM	EXECUTIVE MAYOR
AR	ANNUAL REPORT
CoGHSTA	DEPARTMENT OF COOPERATIVE GOVERNANCE, HUMAN SETTLEMENTS AND TRADITIONAL AFFAIRS
IDP	INTEGRATED DEVELOPMENT PLAN
IMATU	INDEPENDENT MUNICIPAL AND ALLIED TRADE UNION
MFMA	MUNICIPAL FINANCE MANAGEMENT ACT
MM	MUNICIPAL MANAGER
MPAC	MUNICIPAL PUBLIC ACCOUNTS COMMITTEE
MSA	MUNICIPAL STRUCTURES ACT/MUNICIPAL SYSTEMS ACT
POE	PORTFOLIO OF EVIDENCE
SAMWU	SOUTH AFRICAN MUNICIPAL WORKERS' UNION
SCOPA	STANDING COMMITTEE ON PUBLIC ACCOUNTS
SDBIP	SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
THLM	THEMBISILE HANI LOCAL MUNICIPALITY
DORA	DIVISION OF REVENUE ACT
APR	ANNUAL PERFORMANCE REPORT
AR	ANNUAL REPORT

(iii) DEFINITION OF OVERSIGHT

IN THE CONTEXT OF LOCAL GOVERNMENT, “OVERSIGHT” REFERS TO THE RESPONSIBILITY OF “SUPERVISION” BY A MUNICIPAL COUNCIL OF ITS OWN AGENDA, BUSINESS OR AFFAIRS

1. INTRODUCTION

In accordance with the provisions of Section 79A (1) of the amended Municipal Structures Act, no 117 of 1998, a municipal council must establish a committee called the Municipal Public Accounts Committee.

The Municipal Public Accounts Committee (MPAC) of Thembisile Hani Municipality, similar to other committees of council comprise solely of Councillors appointed by resolution of a full Council meeting. In terms of Section 79A(2) the mayor or executive mayor, deputy mayor or executive deputy mayor, any member of the executive committee, any member of the mayoral committee, speaker, chief-whip and municipal officials are not allowed to be members of the Committee.

The current Municipal Public Accounts Committee (MPAC) of Thembisile Hani Local Municipality was established pursuant to council resolution TH-NDC 22/12/2021 on the 14th of December 2021.

The core of MPACs functions are to contribute to the governance of the municipality. Through its review of the annual report and various other reports, MPACs contribute to governance by providing assurance (on behalf of Council) on various issues pertinent to the Municipality and specifically the administration of the municipality.

The municipal council determine the functions of the MPAC.

2. PURPOSE

The purpose of this report is to table to council, the MPAC Oversight Report on the probing of Thembisile Hani Local Municipality Draft Annual Report 2024/ 2025 for council consideration and adoption in terms of Section 129 of the Municipal Finance Management Act no. 56 of 2003.

Further this report serves to inform the local community of Thembisile Hani Local Municipality on the work performed by MPAC in holding the executive accountable for all decisions made throughout the 2024/ 2025 financial year.

3. LEGAL FRAMEWORK

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

In accordance with the provisions of Section 121(1) of the Municipal Finance Management Act No. 56 of 2003, every municipality and every municipal entity must for each financial year prepare an annual report in accordance with this Chapter. The

council of a municipality must within nine months after the end of a financial year deal with the annual report of the municipality and of any municipal entity under the municipality’s sole or shared control in accordance with section 129.

Section 121(2) of the same act provides that, the purpose of an annual report is –

- (a) to provide a record of the activities of the municipality or municipal entity during the financial year to which the report relates
- (b) to provide a report on performance against the budget of the municipality or municipal entity for that year; and
- (c) to promote accountability to the local community for the decisions made throughout the year by the municipality or municipal entity

The annual report requirements are provided in Chapter 12 of the Municipal Finance Management Act (MFMA).

Section 129 of the Municipal Finance Management Act no. 56 of 2003 requires the council of a municipality to consider the annual report of the municipality, and by no later than two months from the date on which the annual report was tabled in the council in terms of section 127 of the MFMA, 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.

4. ACCOUNTABILITY FRAMEWORK FOR LOCAL GOVERNMENT

It is significant to have some understanding of the responsibility framework for municipalities in order to correctly comprehend the role of the Oversight Report as distinct from that of the Annual Report and any other reports required from the municipality. The following table displays the nature of the accountability framework for local government:

	Responsible for	Oversight over	Accountable to
Council	Approving policy and budget	Executive Mayor or Committee	Community
Executive Mayor or Committee	Policy, budgets, outcomes, management of/oversight over municipal manager	Municipal Manager	Council
Municipal Manager	Outputs and implementation	The Administration	Executive Mayor or Committee
Chief Financial Officer and Senior Managers	Outputs and implementation	Financial Management and Operational Functions	Municipal Manager

5. THLM MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) COMPOSITION

The MFMA Circular 32 advice councils to establish an oversight committee under section 33 and 79 of the Municipal Structures Act, (Act 117 of 1998) as amended in 2021, to undertake detailed analysis and review of the annual report and draft an oversight report that may be taken to full council for discussion.

Taking the above into account, the council of Thembisile Hani Local Municipality established the Municipal Public Accounts Committee in terms of Section 79A of the amended Local Government: Municipal Structures Act 117 of 1998.

The MPAC Thembisile Hani Local Municipality compose of the following members of councillors as appointed by council through council resolution TH-NDC 22/12/2021 on the 14th December 2021:

Members	
1. Cllr. LM Tshabangu	(Chairperson)
2. Cllr. SB Sindana	(Member)
3. Cllr. RB Jiyane	(Member)
4. Cllr. NE Radebe	(Member)
5. Cllr. P Mahlangu	(Member)
6. Cllr. LM Lukhele	(Member)
7. Cllr. RQ Mtsweni	(Member)
8. Cllr. Mita Motaung	(Member)
9. Cllr. MA Mokwena	(Member)
10. Cllr. KD Wesi	(Member)

Cllr. KD Wesi of the AIPO was appointed on the 1st April 2025 as a member of the MPAC, through Council resolution **TH-NDC 425/04/2025** as a replacement to Cllr ZJ Mnguni.

6. MPAC SUPPORT STAFF

- a. Research, Monitoring and Evaluation Manager
- b. Senior Admin Officers MPAC

7. MPAC TECHNICAL SUPPORT STAFF

- a. The Internal Audit Unit : Chief Audit Executive/ Any designated official
- b. Risk Management Unit : Chief Risk Officer/ Any designated official
- c. Performance Management System Unit : PMS manager/ Any designated official

8. FUNCTIONS OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Thembisile Hani council determined functions of MPAC *inter-alia*;

- 8.1. To initiate and develop the oversight report contemplated in section 129 on the annual report as required in terms of section 129 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);
- 8.2. To attend to and make recommendations to the municipal council on any matter referred to it by the municipal council
- 8.3. On its own initiative but subject to the direction of the municipal council, investigate and report to the municipal council on any matter affecting the municipality.
- 8.4. To examine the performance related information based on the functions assigned to the municipality as they are aligned to the financial information;
- 8.5. To evaluate the extent to which the Audit Committee's and the Auditor-General's recommendations have been implemented and to make additional recommendations to council for further actions arising from these reviews.
- 8.6. To review and recommend to Council actions or otherwise relating to the expediting and conclusion of Unauthorised, Irregular Fruitless and Wasteful expenditure.

9. LEGISLATIVE COMPLIANCE ON THE ANNUAL REPORT PROCESSES

The MPAC Conformance review highlights that Thembisile Hani Municipality has duly complied with the Municipal Finance Management Act and the MFMA Circular 63 as follows:

LEGAL DIRECTIVE	CONFORMANCE REVIEW BY THE MPAC
(i) Section 126.(1)(a) MFMA - The accounting officer of a municipality must prepare the annual financial statements of the municipality and, within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing	The municipality has complied - the draft 2024/ 2025 Annual Performance Report and the AFS were submitted to the Auditor General by 31st August 2025 .
Section 127 (2) MFMA - The mayor of a municipality must, within seven months after the end of a financial year, table in the municipal council the annual report of the municipality and of any municipal entity under the municipality's sole or shared control.	The Draft Annual report was tabled to council in terms of Section 127(2) of the MFMA on the 27th of January 2026 .
Section 127 (5) MFMA - Immediately after an annual report is tabled in the council in terms of subsection (2) , the accounting officer of the municipality must- (a) in accordance with section 21A of the Municipal Systems Act-	An official notice inviting the public to submit comments/representations in terms of Section 127(5)(a) of the MFMA was posted on municipal buildings and also issued in the Sowetan newspaper on 30th January 2026 .

LEGAL DIRECTIVE	CONFORMANCE REVIEW BY THE MPAC
<p>(i) make the annual report public; and (ii) invite the local community to submit representations in connection with the annual report;</p>	<p>Further copies of the Annual Report were made available for the community perusal and comments on the municipal website, at the municipal offices and satellite offices viz, Tweefontien K Satellite Office, Kwamhlanga Satellite office, Mthombomuhle Library, Phumula Library, Verena Library and Reception desks the New and Old Building at THLM Head Quarters/ Mthombomuhle on the 30th January 2026.</p>
<p>Section 127(5)(b) MFMA - submit the annual report to the Auditor-General, the relevant provincial treasury and the provincial department responsible for local government in the province.</p>	<p>After the Draft Annual Report was tabled to council in January the 27th, copies of the report were forwarded through e-mail communication to the following provincial stakeholders as required by Section 127(5)(b) of the MFMA, on the 29 January 2026:</p> <ul style="list-style-type: none"> (i) Provincial Treasury (ii) Provincial COGHSTA (iii) Provincial Legislature (iv) Auditor General

A Legislative Compliance on the Annual Report processes is supported by the portfolio of evidence attached hereto as **Appendix B**

10. MPAC OVERSIGHT PROCESSES FOLLOWED ON THE 2024/ 2025 DRAFT ANNUAL REPORT

- 10.1. In order to execute its oversight responsibility on the Annual Report, MPAC has developed an Oversight Process Plan (Calendar). The Process Plan is hereto attached as **Appendix A**.
- 10.2. The Municipal Public Accounts Committee (MPAC) probed the municipality's Annual Report on the 10th – 12 February 2026.
- 10.3. During the probing of the report, the committee formulated a questionnaire on the Annual Report and directed the same to the office of the Executive Mayor for responses.
- 10.4. On the 10th February 2026, the MPAC benefited from a briefing made by the Mpumalanga Provincial Auditor General of South Africa on the municipality's audit outcome, as well as the presentation by the Provincial Treasury on the 10th February 2026. Further on the 11th February 2026, the committee received

a presentation by the chairperson of the Performance Audit Committee providing the PAC perspective on the 2024/ 2025 municipal audit outcome – see the attached **Appendix D**

- 10.5. On the 26th February 2025, the MPAC considered the responses of the Executive Mayor and developed follow-up questions thereto.
- 10.6. On the 18th March 2026, the MPAC held a one-on-one public hearing with the executive, for the executive to respond orally to the committee.
- 10.7. On the 25th March 2026, the MPAC convened another meeting for consolidation and adoption of the Draft Oversight Report on the Annual Report.
- 10.8. On the 26th March 2026, the MPAC Oversight Report submitted to the office of the speaker who ultimately submitted the report to council on the 31 March 2026 for consideration and adoption.

11. PROBING DOCUMENTS

In probing of the Annual Report the committee resolved to make use of the following documents in order to ensure effective and efficient outcomes:

- a) The Municipality’s Draft Annual Report for the year under review
- b) MFMA Circular 32 and 63
- c) The AGSA, THLM management report

12. REPRESENTATIONS RECEIVED FROM THE PUBLIC AND OTHER STAKEHOLDERS

Representation received on the draft Annual Report were only received from the provincial Auditor General of South Africa, Provincial Treasury and the NDM shared Performance Audit Committee.

It should be noted that the municipality did not get any representations in respect of the municipality’s Draft Annual Report is concern, neither from the local stakeholders and nor the general public-

13. MPAC REVIEW ON THE ANNUAL REPORT CONTENT



MPAC reviewed the content of the THLM Draft Annual Report 2024/ 2025 and confirms that the content of the report is in accordance with Section 121(3) of the MFMA as follows:


SECTION 121(3) OF THE MFMA DETERMINES THAT THE ANNUAL REPORT MUST INCLUDE:	MPAC REVIEW COMMENTS
a) The annual financial statements of the municipality	The Annual Financial Statements as submitted to the Auditor-General for audit


SECTION 121(3) OF THE MFMA DETERMINES THAT THE ANNUAL REPORT MUST INCLUDE:	MPAC REVIEW COMMENTS
	are included in the Annual Report as Volume II
b) the Auditor-General’s audit report in terms of section 126(3) on those financial statements	The AG’s reports are included for 2 financial years 2023/ 2024 and 2024/ 2025 respectively under Chapter 6 of the Annual Report.
c) the annual performance report prepared by the municipality in terms of section 46 of the Municipal Systems Act	The municipality’s annual performance report is included in the Annual Report in Chapter 3
d) the Auditor-General’s audit report in terms of section 45(b) of the Municipal Systems Act	The AG audited the municipality’s results of performance measurements in Chapter 6 of the Annual Report as required by the act.
e) An assessment by the municipality accounting officer of any arrears on municipal taxes and services	The assessment referred to is included as part of the AFS in the Annual Report.
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 vote in the municipality’s approved budget for the relevant financial year.	The assessment referred to in this instance is included as Appendix K(i)(ii) in the Annual Report
g) particulars of any corrective action taken or to be taken in response to issues raised in the audit reports	The particulars are included in the Annual Report as AUDIT ACTION PLAN 2024/2025 pages 594 – 665.
h) any explanations that may be necessary to clarify issues in connection with the financial statements	
i) any information as determined by the municipality	None
j) any recommendations of the municipality’s audit committee	The Recommendations Of The Municipal Audit Committee are included in the Annual Report as APPENDIX G
k) any other information as may be prescribed	None

14. MPAC QUESTIONNAIRE AND RESPONSES OF THE EXECUTIVE ON THE PROBING THE DRAFT THLM ANNUAL REPORT FOR 2024/ 2025

Questions	Responses by the Executive Mayor	Follow-up Questions & Responses	MPAC Comments and Recommendations
<p>AGENDA ITEM: TH-MPAC 19/02/2026 MPAC PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025</p>			
<p>CHAPTER 1: MAYOR'S FOREWORD AND EXECUTIVE SUMMARY</p>			
<p>Observation: On pages 22–23 under 'Education Indicators' paragraph, the committee has observed that the reported information on Grade 12 Pass Rate performance information for Thembisile Hani, exactly matches the information that was previously reported in the 2023/ 2024 annual report.</p> <p>1. Question: Can the Executive Mayor confirm to the committee if the pass rate performance for the Grade 12 remained the same for the 2 consecutive years?</p>	<p>Answer: No, they did not remain the same, and the foreword should have actually indicated that "at the time of compilation of the Annual Report, the 2025 Matriculation results were not yet published".</p>	<p>No follow-up question</p>	<p>Accepted</p>
<p>CHAPTER 2: GOVERNANCE</p>			
<p>Observation: The committee has observed on the deviation register page 71 (Item. 32 & 34), that one vehicle (Reg. KFH 780 MP) was serviced twice (Service and repairs and Major service and fault finding) on the 5/7/2025 with</p>	<ul style="list-style-type: none"> Order No – 7881 <p>The grader required a major service and experienced a breakdown. Consequently, a quotation was requested from</p>	<p>No follow-up question</p>	<p>Accepted</p>

Questions	Responses by the Executive Mayor	Follow-up Questions & Responses	MPAC Comments and Recommendations
AGENDA ITEM: TH-MPAC 19/02/2026 MPAC PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025			
<p>different order number/ EFT number (7880 & 7881) and deferent amounts (R182 940.69 and R78 187.41)</p> <p>2. Questions: Can the Executive Mayor confirm whether it is possible for the municipality to conduct 1. services and repairs 2. conduct a major service on the same date and on the same vehicle? If it is possible, please motivate. Provide payment vouchers for both transactions as proof of expenditure?</p>	<p>manufacturing specialists for the comprehensive service and fault-finding necessary to rectify the breakdown. The total cost for the service inclusive of value-added tax, amounted to R89 915.52 (VAT inclusive), equivalent to R78 187.41 exclusive of VAT.</p> <div style="text-align: center;">  <p>EF020062-0001 - Order No 007881.pdf</p> </div> <ul style="list-style-type: none"> • Order No – 7880 <p>Following the fault finding or diagnostic investigation conducted by the third-party yellow fleet manufacturer, a quotation was issued detailing the itemised repair work and additional services required. The total cost for the services amounts to R210 381.79 VAT inclusive/ R182 940.69 VAT exclusive.</p> <div style="text-align: center;">  <p>EF020067-0001 Order No 007880.pdf</p> </div>		



Questions	Responses by the Executive Mayor	Follow-up Questions & Responses	MPAC Comments and Recommendations
AGENDA ITEM: TH-MPAC 19/02/2026 MPAC PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025			
<p>Observation: The committee has observed on deviation register page 72 (Item no. 43 & 44), that the service provider (BB truck Middleburg) provided two different services in one day (order no: 8002 & 8003) for Repairs and Maintenance of Compactor services, but no registration numbers captured for those compactor trucks.</p> <p>3. Question: Can the Executive Mayor provide registration numbers for each Compactor truck and furnish the committee with the payment vouchers for servicing the two compactor trucks?</p>	<ul style="list-style-type: none"> • Order number 8002 REPAIRS & MAINTENANCE - LGL 141 MP - COMPACTOR OUTWORK COSTS - REPAIR AND BALANCE PROPSHAFT as stated on the official purchase order, the number plate is provided. <div style="text-align: center;">  PurchaseOrder_0080 02_ORM_20260222_10 </div> <ul style="list-style-type: none"> • Order number 8003 REPAIRS AND MAINTENANCE LDT 568 MP - COMPACTOR TRUCK OUTWORK COSTS - REPAIR AND BALANCE PROPSHAFT <p>As stated on the official purchase order, the number plate is provided.</p>	<p>No follow-up question</p>	<p>Accepted</p>

Questions	Responses by the Executive Mayor	Follow-up Questions & Responses	MPAC Comments and Recommendations
<p>AGENDA ITEM: TH-MPAC 19/02/2026</p> <p>MPAC PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025</p>			
	 Purchase Order 008003.pdf		
<p>CHAPTER 3: SERVICE DELIVERY PERFORMANCE</p> <p>KPA – GOOD GOVERNANCE AND PUBLIC PARTICIPATION</p>			
<p>Observation: On Project Code MM33, 34 and 35, the MPAC has observed the culture of slow implementation of AGSA findings and Internal Audit recommendations.</p> <p>4. Question: Can the Executive Mayor explain what causes this culture of slow implementation of AGSA findings and IA recommendations?</p>	<p>Answer:</p> <p>MM33 refers to Implementation of AGSA management letter findings. MM34 refers to Implementation of Internal Audit Action Plan/ Recommendations. MM35 refers to Attaining and maintaining of Clean Audit Opinion).</p> <p>Action Plan on implementation of AGSA findings:</p> <p>The Auditor-General of South Africa raised audit findings which were addressed and implemented, while non-implemented recommendations were mainly attributed to capacity constraints within the Revenue units.</p>	<p>Follow-up question:</p> <p>Does the municipality have the requisite human capital to deal with challenges that it is facing in the affected departmental?</p> <p>Answer: At Municipal Strategic Lekgotla the municipality resolved to create 3 new positions to address the challenge. The recruitment process for the appointment of the deputy CFO is currently underway. In future budget will be allocated for the appointment of the other 2 outstanding positions.</p>	<p>Accepted</p>



Questions	Responses by the Executive Mayor	Follow-up Questions & Responses	MPAC Comments and Recommendations
AGENDA ITEM: TH-MPAC 19/02/2026 MPAC PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025			
	<p>The misstatements identified were mainly due to the following operational deficiencies:</p> <ul style="list-style-type: none"> • Daily transaction processing without adequate monthly reconciliations. • Lack of monthly reconciliation between the General Valuation Roll and the billing system. • Absence of real-time revenue monitoring and review controls. <p>These responsibilities are currently managed by limited personnel within the Revenue section, which consists of only one Accountant and one Chief Accountant overseeing. This causes delays in performing critical daily and monthly reconciliations, including:</p> <ul style="list-style-type: none"> • Cash Management • General Valuation Roll reconciliation • Billing processes • Amnesty programme administration • Indigent register management • Bank reconciliations • Traffic fines reconciliations • Investment register reconciliations • Grants register reconciliations 		


Questions	Responses by the Executive Mayor	Follow-up Questions & Responses	MPAC Comments and Recommendations
AGENDA ITEM: TH-MPAC 19/02/2026 MPAC PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025			
	<p>The concentration of these critical functions within a severely constrained structure has negatively impacted the effectiveness of preventative and detective controls, resulting in audit findings matters that affected the opinion and these are new findings.</p> <p>Incorrect tariffs applied resulting in misstatement of revenue from service charges; Misstatement of consumer debtors due to incorrect tariff applied and Ageing categories of debtors not disclosed.</p> <p>Furthermore, there has been delayed implementation of consequential management relating to historical fruitless and wasteful expenditure cases (dating back to 2016), which were investigated by the Disciplinary Board. The lack of timely resolution and enforcement has contributed to recurring audit findings.</p> <p>Root Cause on slow implementation of internal audit findings:</p> <p>The primary reason for delayed implementation of internal audit findings is the submission of insufficient evidentiary</p>		

Questions	Responses by the Executive Mayor	Follow-up Questions & Responses	MPAC Comments and Recommendations
AGENDA ITEM: TH-MPAC 19/02/2026 MPAC PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025			
<p>5. Question: Can the Executive Mayor indicate to the committee what controls measures will/ is the municipality putting in place to improve the situation.</p>	<p>support during audit procedures and the incomplete enforcement of internal control measures as prescribed in approved organizational policies.</p> <p>Action Plan on implementation of internal audit findings:</p> <ul style="list-style-type: none"> • Management must ensure that all information reported/ submitted to auditors is supported by complete and accurate POEs. • Management shall ensure that internal controls are fully implemented on a daily basis, as stipulated in the approved policies. Furthermore, Executive Managers must conduct proper reviews to verify the accuracy and completeness of all information reported or submitted, thereby maintaining compliance with statutory and regulatory requirements for transparent and accountable financial and operational reporting. 		

Questions	Responses by the Executive Mayor	Follow-up Questions & Responses	MPAC Comments and Recommendations
<p>AGENDA ITEM: TH-MPAC 19/02/2026</p> <p>MPAC PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025</p>			
<p>KPA: LOCAL ECONOMIC DEVELOPMENT</p>			
<p>Observation: On project code LED19 (Attending Tourism Indaba events), the committee has observed that although the project was achieved, the municipality has incurred over expenditure of R94 837 on the project.</p> <p>6. Questions: Can the Executive Mayor provide the committee with reasons for the over expenditure.</p>	<p>Answer:</p> <p>LED19: (Attending Tourism Indaba Events)</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  FW AT125 - Thembisife Hani Localcharge for Ms Ria Mai </div> <div style="text-align: center;">  Re Dereliction of duty for Ms Ria Mai </div> </div> <p>The budget allocation for Africa's Travel indaba was R 200 000,00 of which R 199 750,00 was used for the stand of the municipality. An additional R 139 319.59 was incurred for the procurement of the floor space and accreditation tags for SMMEs for SMMEs to exhibit at the event.</p> <p>Two invoices were issued by the event organisers and submitted to timeously to the Tourism and SMME Officer within the department. However, only one of the invoices was subsequently brought to the attention of the Executive Manager Planning and Economic Development Services (PEDS) for processing and financial oversight. The second invoice amounting to R 139 319,59, although received on time (10th of April 2025) by the said official was not disclosed or submitted</p>	<p>No follow-up question</p>	<p>Accepted</p>

Questions	Responses by the Executive Mayor	Follow-up Questions & Responses	MPAC Comments and Recommendations
<p style="text-align: center;">AGENDA ITEM: TH-MPAC 19/02/2026 MPAC PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025</p>			
	<p>to the Executive Manager responsible for review and budget verification, refer to the email from the event organiser dated 10th of April 2025). As a result of this omission the Executive Manager was not fully aware of the total financial commitment which ultimately led to over-expenditure.</p> <p>Processes of consequence management was initiated and is in progress, (refer to attached email sent to Labour Relations Office).</p>		
<p>KPAC: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT</p>			
<p>Observation: On project code DFS29 (Licensing of Municipal Fleet), the committee has observed that although the project was achieved, the municipality has incurred over expenditure of R40 980 on the project.</p> <p>7. Questions: Can the Executive Mayor provide the committee with reasons for the over expenditure?</p>	<p>Answer:</p> <p>DFS29: Licensing of Municipal Fleet</p> <p>The Municipality underbudgeted for the licensing of municipal fleet.</p> <p>Although the budget line item for the Licensing of the Municipal Fleet reflected an over-expenditure of R 40 980.00, the overall Fleet Management budget did not exceed its allocation. The over-expenditure was offset by savings realised on other line items within the Fleet Management budget at the end of the financial year.</p>	<p>No follow-up question</p>	<p>Accepted</p>

Questions	Responses by the Executive Mayor	Follow-up Questions & Responses	MPAC Comments and Recommendations
AGENDA ITEM: TH-MPAC 19/02/2026 MPAC PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025			
<p>Observation: On project code DFS30 (Purchase of yellow fleet moving truck and trailer (lowbed) through own funding), the committee has observed that although the project was achieved, the municipality has incurred over expenditure of R890 581 on the project.</p> <p>8. Questions: Can the Executive Mayor provide the committee with reasons for the over expenditure.</p>	<p>Answer:</p> <p>DFS30: Purchase of TLB</p> <p>The over expenditure is due to under budgeting in relation to what the open market charges for the yellow fleet moving truck</p> <p>However, a total of R951 803.12 (R 500 000.00 + R 451 803.12) was left (saved) in the Repairs and Maintenance line items for Fleet to cover the R 890 581.00 over expenditure on the Asset Acquisition budget line item.</p> <div style="text-align: right;">   </div> <p style="font-size: small; text-align: right;">VoteEnquirySCOA_OR VoteEnquirySCOA_OR M_20260220211956.p M_20260220205326.p</p>	<p>No follow-up question</p>	<p>THAT in future going forward the Executive Mayor must make sure that for each municipal project, there must be in-depth research to avoid unnecessary poor planning which lead to over expenditure.</p>
KPA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT			
<p>Observation: On project code DTS16 the committee has observed that the budget was exhausted, but the actual progress is %. Furthermore, the committee has also noted under Variances/Comments that the project detailed design investigations took longer than anticipated.</p>	<p>Answer:</p> <p>DTS16: Upgrading Mahlabathini Water Infrastructure Ward 22 - MIG.</p> <p>The completion of the detailed designs report delayed beyond the anticipated schedule because the appointed Professional Services Provider (PSP) was</p>	<p>No follow-up question</p>	<p>Accepted</p>

Questions	Responses by the Executive Mayor	Follow-up Questions & Responses	MPAC Comments and Recommendations
AGENDA ITEM: TH-MPAC 19/02/2026 MPAC PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025			
<p>9. Questions: Can the Executive Mayor clarify the Committee on what has led to the delay of the Project detailed design investigation. Provide the Committee with the investigation report as the POE.</p>	<p>required to perform a pressure-logging exercise on the existing bulk water network extending from Sun City to Mahlabathini Village. The purpose of the exercise was to determine whether the current bulk water provision in the area is sufficient or insufficient to accommodate the designed reticulation system.</p> <div style="text-align: center;">  <p>Mahlabathini Flow and Pressure Logging</p> </div>		
<p>Observation: On project code DTS20, DTS21, DTS22 the Committee has observed that the targets were not achieved due to the budget constraints.</p> <p>10. Questions: Can the Executive Mayor confirm to the Committee if the costing for above projects was conducted? If the costing was conducted, provide the committee with the reasons that led to budget constraints for each project.</p>	<p>Answer:</p> <p>DTS20: Construction of Mzimuhle, Molenkamp and Viaaklaagte Water Infrastructure.</p> <p>DTS21 and DTS22: Upgrading of Tweefontein K Waste Water Treatment Works, Phase 2.</p> <p>The cost estimation for the three projects was prepared in the form of detailed designs and final Bills of Quantities (BOQs). However, when the contracting companies were appointed by THLM, they were engaged on a multi-year contractual</p>	<p>No follow-up question</p>	<p>Accepted</p>

Questions	Responses by the Executive Mayor	Follow-up Questions & Responses	MPAC Comments and Recommendations
AGENDA ITEM: TH-MPAC 19/02/2026 MPAC PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025			
	<p>basis to execute the full scope of works over three financial years. The project encountered budgetary constraints because of the current fiscal year's budget was exhausted while awaiting allocation of the 2025/2026 financial year budget, which was required to continue and complete the works.</p>		
<p>Observation: On project code DTS32 the Committee observed that due to the high costs from Eskom it is difficult to install the required target for the high mast lights.</p> <p>11. Questions: Can the Executive Mayor furnish the Committee with the progress report regarding the COGHSTA's intervention as reported in the Action Plan?</p>	<p>Answer: DTS 32: Installation of High Mast Lights.</p> <p>To date, the municipality has not received positive feedback from the COGHSTA intervention, and the municipality has continued to settle the connection point charges as stipulated in the Eskom Budget quotation. It is anticipated that upon finalization of the matter between Eskom and COGHSTA, the municipality (THLM) will receive credit for the outstanding funds.</p>	<p>No follow-up question</p>	<p>Accepted</p>
<p>Observation: On project code DTS42 and DTS62 the Committee has observed that there was an expenditure incurred though the actual performance is zero (0)</p>	<p>Answer: DTS 42 and DTS62: Upgrading Kwaggafontein C Link Road from gravel to paved - Ward 26 (0.8km).</p>	<p>No follow-up question</p>	<p>Accepted</p>

Questions	Responses by the Executive Mayor	Follow-up Questions & Responses	MPAC Comments and Recommendations
AGENDA ITEM: TH-MPAC 19/02/2026 MPAC PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025			
<p>12. Questions: Can the Executive Mayor clarify the Committee what was the expenditure for?</p>	<p>The designs were approved during the financial year under review. Consequently, the municipality has remunerated the Engineers for the Detailed Design Review (DDR) aligned with the Engineering Council of South Africa (ECSA) professional guidelines, and an appointment letter for the work has been issued.</p> <p>The municipality adopted a strategic and operational decision to construct the road internally.</p>		
<p>Observation: On project code DSS07 the committee has overserved that the Baseline for the project was to hold 17 Awareness Campaigns and Events for Women, Elderly, people with disabilities and Children, however the Revised Annual target was reduced to 8, and the actual performance achieved on the project was 19 Awareness Campaigns and Events.</p> <p>13. Question: Can the Executive Mayor provide the committee with reasons on what led to the revision of the annual target from the baseline of 17 to 8?</p>	<p>Answer:</p> <p>DSS07: Conducting Awareness campaigns and events for women, elderly, people with disabilities and children.</p> <p>The initially set annual target was reduced to align with the allocated budget, given that these programmes are financed through the municipality’s internal budget.</p> <p>The original targets were based on the programmes that were initially planned internally. However, the District later introduced additional programmes that were not part of the original plan.</p>	<p>No follow-up question</p>	<p>Accepted</p>

Questions	Responses by the Executive Mayor	Follow-up Questions & Responses	MPAC Comments and Recommendations
AGENDA ITEM: TH-MPAC 19/02/2026 MPAC PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025			
	As a result, the higher numbers reflect the additional programmes implemented by the District, therefore the programmes were not under targeted.		
CHAPTER 4: ORGANIZATIONAL DEVELOPMENT PERFORMANCE			
<p>Observation: The committee has observed on page 306 (4.5 Skills Development and Training) that the report showing some of the managers who have achieved 0 (zero) Unit Standards, whereas the Regulation on minimum competency level requires that, any person appointed to a managerial position who does not meeting the minimum competency level must attain the level within 18 months from the date of appointment.</p> <p>14. Questions: Can the Executive Mayor share with the committee the progress made on the implementation of the regulation on minimum competency level for those managers who have achieved 0 (zero) Unit Standard.</p>	<p>Answer:</p> <p>The Executive Manager: Corporate Services, Ms. P.K. Radebe, was appointed on the 01st of June 2025, the final month of the 2024/2025 financial year.</p> <p>In terms of the regulations governing the appointment of Senior Managers, her appointment requires her to attain the minimum competence level within 18 months.</p> <p>The Municipality enrolled her in the competence program which commenced in September 2025 and due for completion in February 2026.</p>	No follow-up question	Accepted

Questions	Responses by the Executive Mayor	Follow-up Questions & Responses	MPAC Comments and Recommendations
<p>AGENDA ITEM: TH-MPAC 19/02/2026 MPAC PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025</p>			
<p>CHAPTER 5: FINANCIAL PERFORMANCE</p>			
<p>Observation: On page 320 chapter 5 under 'Borrowing and Investment' the committee has observed that the municipality invested an amount of R225 000 000 in the FNB account and earned R11 333 658.71 interests, however the FNB account is not clearly described to indicate whether it is a fixed deposit or call deposit account etc.</p> <p>15. Question: Can the executive Mayor provide the committee with the interest rate for the above FNB investment</p> <p>16. Question: Can the executive Mayor provide the committee with full description of the FNB account whether it is call deposit, fixed deposit or any other deposit.</p>	<p>Answer:</p> <p>The applicable interest rate at the time was 8.8% and was the highest compared to all other banks that are compliant with National Treasury regulations.</p> <p>The FNB account is a call account.</p>		

Questions	Responses by the Executive Mayor	Follow-up Questions & Responses	MPAC Comments and Recommendations
<p>AGENDA ITEM: TH-MPAC 19/02/2026</p> <p>MPAC PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025</p>			
<p>CHAPTER 6: AUDITOR GENERAL AUDIT FINDINGS</p>			
<p>Observation: On page 339, item 30 on the AGSA report (2024/ 25) under Consequence Management, the MPAC has observed that the municipality did not investigate Fruitless and Wasteful Expenditure to determine if any person is liable for such an expenditure.</p> <p>17. Can the Executive Mayor clarify the committee as to what caused the municipality not to investigate the Fruitless and Wasteful Expenditures?</p> <p>18. Can the Executive Mayor explain how the municipality is going to rectify the situation as part of way forward for non-investigation.</p>	<p>Answer:</p> <p>The historical fruitless and wasteful expenditure cases dating back to 2016 were formally referred to the Disciplinary Board for investigation. However, the prolonged finalisation process and lack of timely resolution resulted in the matters remaining unresolved for several years.</p> <p>The delay was primarily caused by:</p> <ul style="list-style-type: none"> • Capacity constraints within the administration to drive and monitor the disciplinary process. • Changes in senior management and leadership transitions within the Municipality, where changes in leadership or broader administrative transitions created gaps in follow-through and accountability, resulting in certain matters not being consistently tracked until completion. 	<p>No follow-up question</p>	<p>Accepted</p>

Questions	Responses by the Executive Mayor	Follow-up Questions & Responses	MPAC Comments and Recommendations
AGENDA ITEM: TH-MPAC 19/02/2026 MPAC PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025			
<p>Observation: On page 339 (AGSA report 2024/ 2025), item 31 and 32 of Expenditure Management, MPAC has observed that the municipality did not take reasonable steps to prevent the Unauthorised (R42 974, 575), Fruitless and Wasteful Expenditures (R2 425, 773).</p> <p>19. Can the Executive Mayor provide the committee with the Action Plan in place to address the Unauthorised, Fruitless and Wasteful Expenditures in this regard.</p>	<p>Answer:</p> <p>Development of a UIFW reduction strategy in 2024 has assisted with added monitoring and evaluation controls from a sound control environment.</p> <p>Monthly contract management committee meetings chaired by the Municipal Manager to ensure that procurement related matters are in full compliance with legislation.</p> <p>Elevation of, and checks and balances through our quality assurance offices as an additional layer of assurance on financial related transactions.</p>		<p>Accepted</p> <p>THAT the Fruitless and Wasteful Expenditure amounting to R2 425, 773) which was incurred during 2024/ 2025 financial year be referred to the municipal Financial Misconduct Board as per Regulations 3(1) of the MFMA</p> <p>regulations of Financial Misconduct Procedures and Criminal Proceedings</p>

15. SUMMARY OBSERVATIONS/ COMMENTS OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

- 15.1. **THAT** the Municipal Public Accounts Committee (MPAC) having fully considered the Draft annual report 2024/ 2025, commend the municipality's conformance to the requirements of Section 121(3) of the MFMA and the National Treasury's MFMA Circular 63.
- 15.2. **THAT** the MPAC has observed and commend the municipality for its continuous overall performance improvement; in 2022/ 2023 the municipality achieved 83%, in 2023/2024 achieved 85%, and in 2024/ 2025 achieved 88%.
- 15.3. **THAT** the committee has observed through the auditor general's report, that during the year under review (2024/ 2025), the municipality incurred Fruitless and Wasteful Expenditure amounting to R2 425, 773 due to internal control deficiency.
- 15.4. **THAT** the committee has observed that the municipality's Audit outcome for 2024/ 2025 is an Unqualified audit outcome with findings, and this is the same outcome obtained by the municipality in the previous financial year.
- 15.5. **THAT** the Auditor General (AG) identified Material misstatements in the AFS, and also identified Material misstatements on the APR which were subsequently corrected as a result of the audit process.
- 15.6. **THAT** although the management has implemented most of the audit recommendations previously issued by AG, the AFS remains a challenge

16. RECOMMENDATIONS TO COUNCIL

- 16.1. THAT** the council having fully considered the THLM Annual Report for 2024/ 2025, adopt the THLM oversight report on the probing of the Annual Report and approve the Annual Report without reservations.
- 16.2. THAT** the executive and management should ensure adequate implementation of the AGSA recommendations, Audit Committee Recommendations and the Internal Audit Recommendations on the current and previous years' findings in order to improve the municipality's audit outcome, enhance municipal financial performance and service delivery.
- 16.3. THAT** the executive and management must employ proactive Internal controls which will prevent financial losses, wastage and transgressions; and ensure that every employee understands their role in the general internal control system
- 16.4. THAT** the Fruitless and Wasteful Expenditure amounting to R2 425, 773) which was incurred during 2024/ 2025 financial year be referred to the municipal Financial Misconduct Board as per Regulations 3(1) of the MFMA regulations of Financial Misconduct Procedures and Criminal Proceedings
- 16.5. THAT** the THLM must strive to produce credible annual financial statements free from material misstatements by implementing strict internal controls, monthly reconciliations, and routine compliance monitoring
- 16.6. THAT** the relevant finance municipal staff be continuously capacitated on GRAP requirements as well as compliance with key legislation requirements in order to maintain sustainable financial compliance, improve audit outcomes, and in ensuring accurate and transparent financial reporting
- 16.7. THAT** copies of the THLM Oversight Report and its Appendices be submitted to the Auditor-General, Mpumalanga provincial Department of Cooperative Governance, Human Settlements and Traditional Affairs (CoGHSTA) and the Mpumalanga Provincial Treasury in accordance with section 129(2)(b) of the MFMA.
- 16.8. THAT** the accounting officer must make public this oversight report within 7 days of its adoption in accordance with Section 129(3) of the MFMA.



**Cnr. LM TSHABANGU
(MPAC CHAIRPERSON)**

DATE: 25 March 2026

APPENDIX A

MPAC OVERSIGHT PROCESS PLAN ON THE DRAFT ANNUAL REPORT



MPAC OVERSIGHT PROCESS PLAN ON THE PROBING OF THE ANNUAL REPORT FOR 2024/ 2025 F/Y

ACTIVITY	TO ATTEND/ SUPPORT	DATE
<p>1. MPAC PROBING OF THE ANNUAL REPORT AND DEVELOPMENT OF A QUESTIONNAIRE</p> <p>Day 1:</p> <ul style="list-style-type: none"> • CHAPTER 1 – MAYOR'S FOREWORD AND EXECUTIVE SUMMARY and Development of Questions • CHAPTER 2 – GOVERNANCE and Development of Questions • CHAPTER 6 – AUDITOR GENERAL AUDIT FINDINGS and Development of Questions 	<p>MPAC Members, MPAC Support Staff, Chief Risk Officer, Chief Audit Executive, Assistant Manager PMS, Performance and Audit Committee chairperson, RMAFACC chairperson, NDM MPAC Chairperson and the MPAC Researcher, Provincial SALGA, Provincial COGHSTA, Provincial Treasury, and the Auditor General South Africa (AGSA)</p>	<p>Tuesday, 10 February 2026</p>
<p>Day 2:</p> <ul style="list-style-type: none"> • CHAPTER 3 – SERVICE DELIVERY PERFORMANCE (PERFORMANCE REPORT PART I) and Development of Questions 	<p>MPAC Members, MPAC Support Staff, Chief Risk Officer, Chief Audit Executive, Assistant Manager PMS, NDM MPAC Chairperson and the MPAC Researcher, Provincial SALGA, Provincial COGHSTA and the Provincial Treasury</p>	<p>Wednesday, 11 February 2026</p>
<p>Day 3:</p> <ul style="list-style-type: none"> • CHAPTER 4 – ORGANISATIONAL DEVELOPMENT PERFORMANCE and Development of Questions • CHAPTER 5 – FINANCIAL PERFORMANCE and Development of Questions • AUDIT ACTION PLAN and Development of Questions • CONSIDERATION of AUDIT COMMITTEE COMMENTS, PUBLIC COMMENTS, COUNCIL COMMENTS ON THE ANNUAL REPORT. • ADOPTION OF THE QUESTIONNAIRE 	<p>MPAC Members, MPAC Support Staff, Chief Risk Officer, Chief Audit Executive, Assistant Manager PMS, NDM MPAC Chairperson and the NDM MPAC Researcher, Provincial SALGA, Provincial COGHSTA and the Provincial Treasury</p>	<p>Thursday, 12 February 2026</p>



MPAC OVERSIGHT PROCESS PLAN ON THE PROBING OF THE ANNUAL REPORT FOR 2024/ 2025 F/Y

ACTIVITY	TO ATTEND/ SUPPORT	DATE
2. SUBMISSION OF THE QUESTIONNAIRE TO THE OFFICE OF THE EXECUTIVE MAYOR	None	Friday, 13 February 2026
3. MPAC SITE INSPECTION ON SPECIFIC PROJECTS	MPAC members, MMC for Technical Services and Technical Services Support Staff, Ward Councillor, CDW and Ward Committee Secretaries	Tuesday, 17 February 2026
4. SUBMISSION OF THE RESPONSES BY THE EXECUTIVE MAYOR TO MPAC OFFICE	None	Tuesday, 24 February 2026
5. MPAC ORDINARY MEETING – DISCUSSION OF RESPONSES FROM THE EXECUTIVE MAYOR	MPAC Members, MPAC Support Staff, Chief Risk Officer, Chief Audit Executive and Assistant Manager PMS	Thursday, 26 February 2026
6. MPAC ORDINARY MEETING – HEARING WITH THE EXECUTIVE MAYOR	MPAC, Executive Mayor, Management, Chairpersons of Section 79 Committees, Nkangala District Municipality MPAC Chairperson and Researcher, Chairpersons of Local Municipalities, Auditor General, Audit Committee Chairperson, RMAFACC chairperson, Ward Committees, NT, PT, SALGA, SCOPA Chairperson, Traditional Leaders, IMATU, SAMWU and other Stakeholders	Thursday, 12 March 2026
7. MPAC CONTINUATION MEETING – Consolidation, adoption and submission of the oversight report to the office of the speaker for tabling to council.	MPAC Members, MPAC Support Staff, Chief Risk Officer, Chief Audit Executive and Assistant Manager PMS	Thursday, 19 March 2026
8. Tabling of the Oversight Report on the Annual Report to council	Council	Tuesday, 31 March 2026

Cllr. LM Tshabangu
(MPAC Chairperson)

APPENDIX B

COMPLIANCE PROCESSES ON THE DRAFT ANNUAL REPORT



**MEMORANDUM
CORPORATE SERVICES**

TO : EXECUTIVE MANAGER CORPORATE SERVICES
FROM : MUNICIPAL MANAGER
SUBJECT : IMPLEMENTATION OF COUNCIL RESOLUTIONS
DATE : 28/01/2026


At its Ordinary Council meeting held on the 27th January 2026, the Council resolved among others the following:

TH- NDC 352/01/2026 DRAFT ANNUAL REPORT 2024/ 2025 FINANCIAL YEAR

RESOLVED

THAT the 2024/ 2025 Draft Annual report be considered.

Hope that you find the above in order.

DocuSigned by:

pp BD66D7259D47486...

.....
MR. D.J.D MAHLANGU
MUNICIPAL MANAGER

Thembisile Hani Local Municipality



Public Notice

2024/ 2025 FINANCIAL YEAR DRAFT ANNUAL REPORT

Pursuant to Section 127(5) (a) of the Municipal Finance Management Act, Act No. 56 of 2003, and Section 46 of the Municipal Systems Act, Act No. 32 of 2000, members of the community and interested groups are invited to submit written comments and/ or representations on the 2024/ 2025 Financial Year (FY) Draft Annual Report as tabled in the Municipal Council that convened on the 27th of January 2026. Any person who cannot write may come during office hours for assistance with the transcribing at Municipal head office in Mthombomuhle (Kwaggafontein).

Pursuant to Section 21A of the Municipal Systems Act, the 2024/ 2025 FY Draft Annual Report of Thembisile Hani Local Municipality is available at our Mthombomuhle, KwaMhlanga and Tweefontein K Offices during working hours (07:45 – 16:00), Municipal Public Libraries which are stationed in Mthombomuhle, Phumula and Verena, and also on our Municipal Website (www.thembisilehanilm.gov.za).



Submissions can be made via email to moripes@thembisilehanilm.gov.za and/ or at our above-mentioned offices, from the 30th of January until the closing date of the 19th of February 2026.

Enquiries regarding the notice may be addressed to our Performance Management Systems (PMS) Manager, Ms. Sinah Moripe, through 013 986 9123 and/ or moripes@thembisilehanilm.gov.za.

DocuSigned by:

pp BD66D7259D47486...

Mr. D.J.D. Mahlangu
Municipal Manager

COS FACILITATOR – BRICKLAYER TRADE
(THIS POST WILL BE APPOINTED ON A CONTRACT BASIS FOR A 12 MONTH PERIOD)

South West Gauteng TVET College hereby requests applications of prospective candidates for the following post based at Molapo Campus (Soweto):

Job Title: COS Facilitator – Bricklayer Trade
Ref No: FLT/OP/MOL/2026
Salary: REQV 13: R270 498.00 per annum plus benefits
REQV 14: R351 972.00 per annum plus benefits

Please note: The benefits will be in line with DPSA benefits, and not Employment of Educator Act (EEA benefits)


Closing Date: 13 February 2026 at 13h30

Applications should be sent to the Head Office and please use the most current Z83 form and which be accompanied by updated CV, Copy of ID, and Qualifications with transcripts. **Certified copies of educational qualifications shall be requested ONLY from shortlisted candidates. The College reserves the right not to fill the advertised post. Any applications received after the above-mentioned date will not be considered.**

Enquires: Mr Thando Khuse Tel: 010 141 1000 ext. 1032 and Mr. Aubrey Sebe Tel: 010 1400 493 ext. 6001. **Note:** All costs incurred due to your application and interviews will be at your own expense. Applications for the above positions should be hand delivered or posted to the address below:

(HR Office) South West Gauteng TVET College | 1822a Molele Street
Cnr Koma Road, Molapo | Soweto

MOSES KOTANE LOCAL MUNICIPALITY (NW375)



PUBLIC NOTICE CALLING FOR INSPECTION OF THE GENERAL VALUATION ROLL 2026 - 2031 AND LODGING OF OBJECTIONS

Moses Kotane Local Municipality hereby gives notice in terms of Section 49 (1)(a)(i) of the Local Government Municipal Property Rates, 2004 (Act No. 6 of 2004), hereinafter referred to as the "Act", that the valuation roll for the financial years 1 July 2026 to 30 June 2031 will be open for public inspection at the municipal offices, (Head Office) Mogwase and Madikwe, as well as on the municipal website www.moseskotane.gov.za from 2 February 2026 to 10 April 2026.

An invitation is hereby made in terms of Section 49 (1) (a) (i) of the Act that any owner of property or other person who so desires, should lodge an objection with the municipal manager in respect of any matter reflected in, or omitted from, the valuation roll within the above mentioned period above by completing a prescribed form obtainable from the below mentioned offices or through the municipal website at www.moseskotane.gov.za

Attention is specifically drawn to the fact that in terms of Section 50(2) of the Act an objection must be in relation to a specific individual property and not against the valuation roll as such. The completed forms may be handed in, by 10th of April 2026, at the below mentioned address or mailed to:

The Municipal Manager will assist any person/s who cannot read or write to lodge an objection as contemplated in the Act. For enquiries please phone the Municipality's Legal Advisor, Mr. Stephan Piek, at 014 555 1348 or the Valuation Office, Ms. Dikeledi Manopolo, at 014 555 1337, PManopolo@moseskotane.gov.za or Ms. Mankhumise Kgabo, at 014 555 1350, MKgabo@moseskotane.gov.za

Mr. M.V. Letsoalo
Municipal Manager

The Office of the Municipal Manager
Moses Kotane Local Municipality
Private Bag X1011, Mogwase, 0314

Tel: (014) 555 1300
Fax: (014) 555 6368

Civic Centre
Stand 933 Station Road
Unit 3, Mogwase, 0314

MODIMOLLE-MOOKGOPHONG LOCAL MUNICIPALITY

INVITATION TO BID ADVERT

The Municipality hereby invites experienced and suitable tenderers for the following;

Tender Number	Tender Name	Tender Document Available Date	Preferential Points	CIDB Grading	Compulsory Site Briefing	Closing Date and Time
LIM74/H/265	APPOINTMENT OF A PANEL OF PROFESSIONAL ENGINEERING CONSULTANTS FOR A PERIOD OF 36 MONTHS	04 Feb 2026 @ R 901.56	80/20 price = 80 B-BBEE & Specific Goal = 20	None	N/A	10 Mar 2026 @ 11H00
LIM74/H/262	APPOINTMENT OF TWO (2) SERVICE PROVIDERS FOR PROVISION OF PHYSICAL SECURITY FOR A PERIOD OF 36 MONTHS (RE-ADVERT)	04 Feb 2026 @ R 2646.98	90/10 price = 90 B-BBEE & Specific Goal = 10	None	N/A	09 Mar 2026 @ 11H00

Tender documents can be obtained from:
Supply Chain Management Offices,
Modimolle-Mookgophong Municipality Main Building at
OR Tambo Square,
Harry Gwala Street,
Modimolle CBD
09:00 to 15:30 as from Wednesday 04 February 2026

Enquiries regarding the bidding procedure may be directed to:
T M Mahale on 014 718 2022 /2057 /2073 or
mohale@modimolle.gov.za

Deposited into the official Bid Box at:
CIVIC CENTRE,
MODIMOLLE-MOOKGOPHONG LOCAL MUNICIPALITY,
OR TAMBO SQUARE,
HARRY GWALA STREET,
MODIMOLLE
0510

Technical queries may be addressed to:
Ms. B F Mthombene @ 079 498 8101(Consultants)
Ms. M K Phelane@ 083 938 4267(Security)

All bidders who previously bought the tender documents for Provision of Security Services are to provide proof of payment to receive new documents and must Re-submit the bid.

All Bids received will be opened in public in the OR Tambo Hall, Harry Gwala Street, Modimolle.
Bids received by telegram, fax or e-mail will not be considered. Late bids shall not be considered. Tender validity period is 90 days after the tender closing date. All tenders will be evaluated according to Modimolle-Mookgophong Local Municipality's SCM Policy. A preferential point system shall apply whereby this contract will be allocated to a bidder in accordance with the Preferential Procurement Policy Framework Act, No 5 of 2000 and as defined in the conditions of bid in the bid document, read in conjunction with the Preferential Procurement Regulations, 2022 and Municipal SCM Policy. 80 points will be allocated in respect of price and 20 in respect of B-BBEE status level of contributor and Specific Goal.

LC MALEMA, ACTING MUNICIPAL MANAGER
Private Bag X1008, Modimolle, 0510

Notice no: 04/01/2026 – 29/01/2026

THEMBISILE HANI LOCAL MUNICIPALITY

PUBLIC NOTICE

2024/ 2025 FINANCIAL YEAR DRAFT ANNUAL REPORT

Pursuant to Section 127(5) (a) of the Municipal Finance Management Act, Act No. 56 of 2003, and Section 46 of the Municipal Systems Act, Act No. 32 of 2000, members of the community and interested groups are invited to submit written comments and/ or representations on the 2024/ 2025 Financial Year (FY) Draft Annual Report as tabled in the Municipal Council that convened on the 27th of January 2026. Any person who cannot write may come during office hours for assistance with the transcribing at Municipal head office in Mthombomuhle (Kwaggafontein).

Pursuant to Section 21A of the Municipal Systems Act, the 2024/ 2025 FY Draft Annual Report of Thembisile Hani Local Municipality is available at our Mthombomuhle, KwaMhlanga and Tweefontein K Offices during working hours (07:45 – 16:00), Municipal Public Libraries which are stationed in Mthombomuhle, Phumula and Verena, and also on our Municipal Website (www.thembisilehanilm.gov.za).

Submissions can be made via email to moripes@thembisilehanilm.gov.za and/ or at our above-mentioned offices, from the 30th of January until the closing date of the 19th of February 2026.

Enquiries regarding the notice may be addressed to our Performance Management Systems (PMS) Manager, Ms. Sinah Moripe, through 013 986 9123 and/ or moripes@thembisilehanilm.gov.za.

Mr. D.J.D. Mahlungu
Municipal Manager

Isn't your default browser

Set as default



THEMBISILE HANI
LOCAL MUNICIPALITY

HOME

SERVICES

COUNCIL

PUBLICATIONS

DOCUMENTS

TENDERS



Document Type

- Any -

Sort by

Date of Publication

Order

Desc

APPLY

2024/ 2025 FINANCIAL YEAR DRAFT ANNUAL REPORT

Date of Publication: Fri, 01/30/2026

Documents:

Public Notice - 2024-2025 FY Draft Annual Report.docx.pdf

2024-2025 Draft Annual Report_.pdf

Document Category:

Reports

Section:

Documents

Share 0

Tweet 0



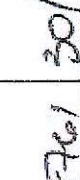
Share 0



THEMBISILE HANI LOCAL MUNICIPALITY





**ACKNOWLEDGEMENT OF RECEIPT
OF
2024/2025 DRAFT ANNUAL REPORT**

No:	Name & Surname	Organisation/ Department	Telephone	Date Received	Signature
1.	ANNA MAMLANGA	Thembisile Hani Local Municipality Old Building	0793421619	30/01/2026	
2.	Katlego Ledwaba	Thembisile Hani Local Municipality New Building	0638057155	30/01/2026	
3.	Thembi Nsisa	Thembisile Hani Local Municipality Mthombomuhle Library	0673737761	30/01/2026	

THEMBISILE HANI LOCAL MUNICIPALITY




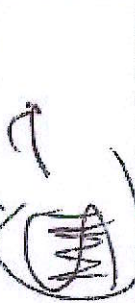
**ACKNOWLEDGEMENT OF RECEIPT
OF
2024/2025 DRAFT ANNUAL REPORT**

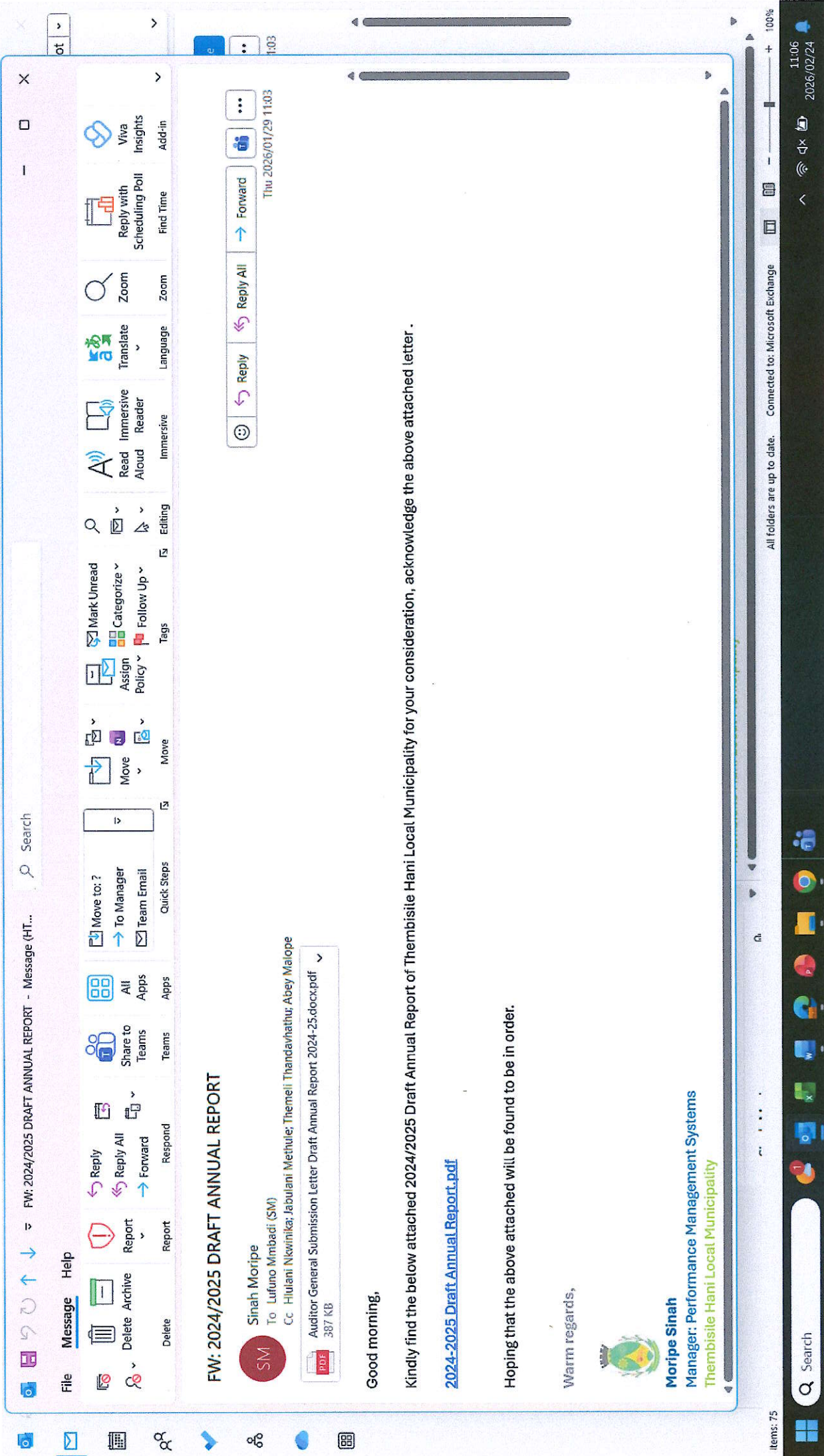
No:	Name & Surname	Organisation/ Department	Telephone	Date Received	Signature
1.	Sipho Maza	Thembisile Hani Local Municipality Phumula Library	072 381 352	30/01/2026	
2.	Gwen S Shesha	Thembisile Hani Local Municipality Verena Library	072 420 7366	30/01/2026	

THEMBISILE HANI LOCAL MUNICIPALITY



**ACKNOWLEDGEMENT OF RECEIPT
OF
2024/2025 DRAFT ANNUAL REPORT**

No:	Name & Surname	Organisation/ Department	Telephone	Date Received	Signature
1.	NF Mchaisa	Thembisile Hani Local Municipality Tweefontein "K" satellite	079301777	30/1/26	
2.	SANKHLE MATHLENGA	Thembisile Hani Local Municipality KwaMhlanga satellite	07249108760	30/01/2026	



FW: 2024/2025 DRAFT ANNUAL REPORT

Sinah Moripe
To Lufuno Mmbadi (SM)

Cc Hlulani Nkwinkwa; Jabulani Methuie; Themeli Thandavhathur; Abey Malope

Auditor General Submission Letter Draft Annual Report 2024-25.docx.pdf
387 KB

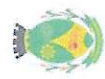
Good morning,

Kindly find the below attached 2024/2025 Draft Annual Report of Thembisile Hani Local Municipality for your consideration, acknowledge the above attached letter .

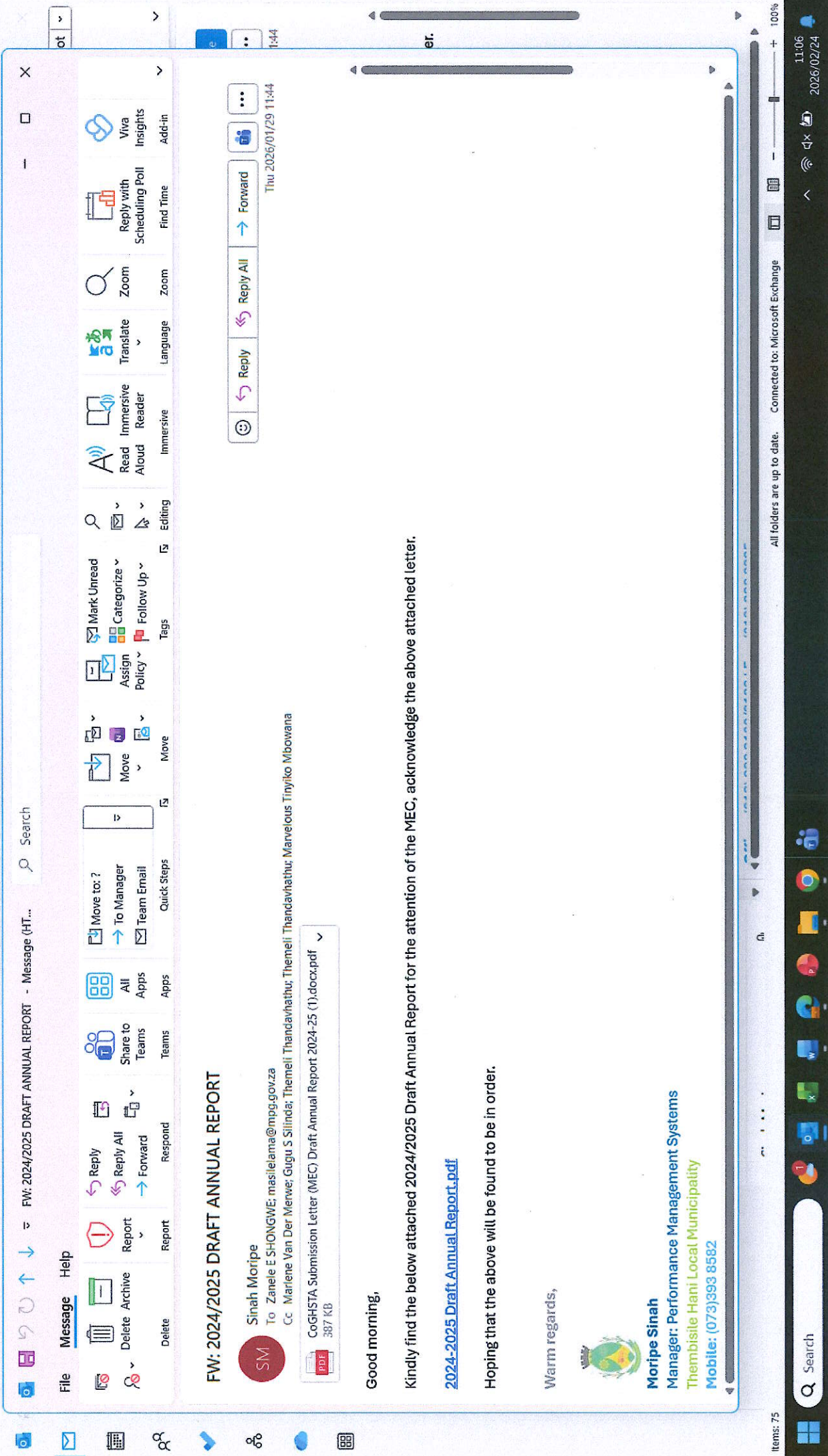
[2024-2025 Draft Annual Report.pdf](#)

Hoping that the above attached will be found to be in order.

Warm regards,



Moripe Sinah
Manager: Performance Management Systems
Thembisile Hani Local Municipality



FW: 2024/2025 DRAFT ANNUAL REPORT

Sinah Mориpe

To Zanele E SHONGWE; masilelama@mpg.gov.za

Cc Mariene Van Der Merwe; Gugu S Silinda; Themeli Thandavhathu; Themeli Thandavhathu; Marvelous Tinyiko Mbowana

CoGHSTA Submission Letter (MEC) Draft Annual Report 2024-25 (1).docx.pdf
387 KB

Good morning,

Kindly find the below attached 2024/2025 Draft Annual Report for the attention of the MEC, acknowledge the above attached letter.

[2024-2025 Draft Annual Report.pdf](#)

Hoping that the above will be found to be in order.

Warm regards,



Mориpe Sinah

Manager: Performance Management Systems

Thembisile Hani Local Municipality

Mobile: (073)393 8582

ot >


File Message Help


FW: 2024/2025 DRAFT ANNUAL REPORT - Message (HT... Search

Delete Archive Report
 Delete Report
 Reply Reply All Forward
 Reply Reply All Forward
 Share to Teams
 All Apps
 Move Move
 Assign Policy
 Mark Unread Categorize Follow Up
 Read Aloud Immersive Reader
 Translate
 Zoom
 Reply with Scheduling Poll Find Time
 Viva Insights Add-in

Thu 2026/01/29 12:18
 Reply Reply All Forward

FW: 2024/2025 DRAFT ANNUAL REPORT


Sinah Moripe
 To nozizweM@mpuleg.gov.za
 Cc mthethwaM@mpuleg.gov.za; Themeli Thandavhathu; Jabulani Methule


 Mpumalanga Legislature Submission Letter Draft Annual Report 2024-25.docx.pdf
 388 KB


Good morning,

Kindly find the below attached 2024/2025 Draft Annual Report for the attention of the Hon. Speaker, acknowledge the above attached letter.

[2024-2025 Draft Annual Report.pdf](#)

Hoping that the above will be found to be in order.

Warm regards,


Moripe Sinah
 Manager: Performance Management Systems
 Thembisite Hani Local Municipality
 Mobile: (073)393 8582

Items: 75

All folders are up to date. Connected to: Microsoft Exchange

11:06 2026/02/24

Search

Municipality	Upload Username Email	Upload Username	Upload Date	Financial Period
Thermbisile Hani (MP315)	methulej@thermbisilehanilm.gov.za	methulej	2026/01/29 12:55	2025

Submission Type
Annual Report Final

Document Name

MP315_Annual Report Final_2025_Y_20260129T091834Z_methulej.pdf

Document Status

Approved

Document Message

Rejection Reason

Message

Approved by 5039 on 2026/01/29 13:32:08

Version

4

Document Log ID

331823

APPENDIX C

COPIES OF THE MPAC MINUTES ON THE PROBING OF THE DRAFT ANNUAL REPORT

THEMBISILE HANI LOCAL MUNICIPALITY



MINUTES

OF THE 3RD ORDINARY 2025/ 2026 MUNICIPAL PUBLIC ACCOUNTS
COMMITTEE MEETING HELD ON THE 10th – 12th FEBRUARY 2026 AT
DA VILLAGE VILLAS IN KWAMHLANGA

MEMBERS PRESENT

MPAC members	Day 1	Day 2	Day 2
1. Clr. LM Tshabangu (Chairperson)	✓	✓	✓
2. Clr. SB Sindane	✓	✓	✓
3. Clr. RB Jiyane	✓	✓	✓
4. Clr. P Mahlangu	✓	✓	✓
5. Clr. NM Motaung	✓	✓	✓
6. Clr. MA Mokwena	✓	✓	✓
7. Clr. KD Wesi	✓	✓	✓
8. Clr. NE Radebe	✓	✓	✓
9. Clr. RQ Mtsweni	✓	✓	✓
10. Clr. LM Lukhele	✓	✓	✓

✓ (right marks) denotes attendance to the meeting

MEMBERS ABSENT

NONE

LEAVE OF ABSENTS

NONE

OFFICIALS PRESENT

Officials	Day 1	Day 2	Day 3
KO Bapela (Research, Monitoring and Evaluation manager)	✓	✓	✓
A Malope - Chief Audit Executive	✓	✓	✓
S Moripe - PMS Manager	✓	✓	✓
HB Diphofa - Senior Admin Officer MPAC	✓	✓	✓
T Baloyi – Chief Risk Officer	✓	✓	✓

✓ (right mark) denotes attendance to the meeting

OTHER ATTENDEES

1. L Mmbadi (Ms) - AGSA Senior Manager (10/ 02/ 2026)
2. H Malope (Ms) - AGSA: M (10/ 02/ 2026)
3. EN Nkuna (Mr) - Mpumalanga Provincial Treasury (10/ 02/ 2026)
4. S Khumalo (Ms) - SALGA Senior Municipal Advisor: Governance (10 & 12/ 02/ 2026)
5. P Ndimande (Ms) - SALGA – PA: Inc Governance (10 & 12/ 02/ 2026)
6. L Thubakgale - NDM Shared PAC Chairperson (11/ 02/ 2026)

1. OPENING AND WELCOME

Mr. KO Bapela read the notice to the meeting.

The committee chairperson, Cllr. LM Tshabangu welcomed everyone to the meeting and declared the meeting officially opened. She extended a warm welcome AGSA, Provincial Treasury and SALGA representatives.

2. APPLICATION FOR LEAVE OF ABSENCE

The following application for leave of absence were registered:

1. Moruledi Laka (Mr) - Mpumalanga Provincial Treasury
2. Nhlanhla Jeffrey Simelane (Mrs) – Mpumalanga COGHSTA

3. OFFICIAL ANNOUNCEMENTS

- (i) It was announced that the meeting would be joined by the NDM Shared Performance Audit Committee Chairperson for the purpose of making presentations to the MPAC regarding the municipality's audit outcome and the annual report 2024/ 2024.

4. MOTION OF SYMPATHY AND CONGRATULATIONS

None

5. DISCLOSURE OF INTERESTS

None

6. MINUTES OF THE PREVIOUS MEETINGS

6.1. Minutes of the 2nd ordinary Municipal Public Accounts Committee meeting held on the 13th November 2025

RESOLUTION

THAT the Minutes of the 2nd ordinary Municipal Public Accounts Committee meeting held on the 13th November 2025 are adopted.

Mover: Cllr. SB Sindana

Seconder: Cllr. NM Motaung

6.2. Minutes of the 4th special Municipal Public Accounts Committee meeting held on the 22nd January 2026

RESOLUTION

THAT Minutes of the 4th special Municipal Public Accounts Committee meeting held on the 22nd January 2026 are adopted

Mover: Cllr. MA Mokwena
Seconder: Cllr. LM Lukhele

7. QUESTIONS OF WHICH NOTICE HAD BEEN GIVEN

None

8. MATTERS DEFERRED FROM THE PREVIOUS MEETING

None

9. REPORTS OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

TH-MPAC 20/ 02/ 2026 to TH-MPAC 21/ 02/ 2026

Non-Delegated Items Index

ITEM NO.	SUBJECT
TH-MPAC 20/ 02/ 2026	MPAC PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025
TH-MPAC 20/ 02/ 2026	MPAC PROBING OF THE THLM MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT FOR 2024/ 2025

DISCUSSION

The committee interrogated the annual report considering all its chapters and the Appendices. The interrogation on the Annual Report was done on day 1 and 2 of the meeting respectively.

The report was discussed through commissions wherein questions were developed and discussed and ultimately adopted in the plenary for the Executive Mayor to respond.

The meeting benefited presentations from the following representatives;

- (a) Ms L Mmbadi (AGSA Senior Manager), provided an overall briefing about THLM audit outcome for the year ended 30 June 2025 as per the invitation
- (b) Mr L Thubakgale (NDM Shared Audit Committee Chairperson) – presented the Audit Committee perspective on the municipality's audit outcome and the draft annual report for the year ended 30 June 2025 as per the invitation
- (c) Mr EN Nkuna (Mpumalanga Provincial Treasury) – made a presentation on the topic: Addressing Unauthorised Irregular, Fruitless and Wasteful Expenditure

RESOLUTIONS

1. **THAT** the MPAC having interrogated the Draft Annual Report for 2024/ 2025 resolved to develop a questionnaire for the Executive Mayor to respond within 7 working days.
2. **THAT** upon receipt of the Executive Mayor's responses, the MPAC should hold a meeting to consider the responses as per the MPAC adopted oversight process plan.

DISCUSSIONS

The committee considered the Mid-Year Performance Assessment Report for 2025/ 2026. The interrogation on the Mid-year Budget and Performance Assessment was done on day 3 of the meeting.

The report was discussed through commissions wherein questions were developed, discussed and ultimately adopted in plenary for the Executive Mayor to respond.

RESOLVED

1. **THAT** the MPAC having interrogated the Mid-Year Budget and Performance Assessment Report for 2025/ 2026 resolved to develop a questionnaire for the Executive Mayor to respond within 7 working days.
2. **THAT** upon receipt of the Executive Mayor's responses, the MPAC should hold a meeting to consider such responses, as per the MPAC adopted oversight process plan.

4. DEPUTATIONS

None

5. MOTION

None

6. CLOSURE

The meeting officially concluded on the 12th February 2026.

The chairperson appreciated the active participation of all the MPAC members.

She further expressed her gratitude to the stakeholders participated during a 3-day MPAC meeting i.e. AGSA, Performance Audit Committee Chairperson, and the Provincial Treasury, for the role that they have played during the meeting.

The chairperson declared the meeting officially closed.



















Cif. LM TSHABANGU
(MPAC CHAIRPERSON)

26/02/2026
DATE



MPAC ATTENDANCE REGISTER
3RD ORDINARY 2025/ 2026 MUNICIPAL PUBLIC ACCOUNTS COMMITTEE MEETING
HELD AT DA VILLAGE VILLAS LODGE, KWAMHLANGA

Date: 11 February 2026

	NAMES	ORGANISATION AND DESIGNATION	CONTACT
1.	Cllr. LM Tshabangu	MPAC Chairperson 	071 623 5917 082 791 0771
2.	Cllr. SB Sindana	MPAC Member 	076 888 1497 076 210 3091
3.	Cllr. RB Jiyane	MPAC Member 	079 768 8989
4.	Cllr. NE Radebe	MPAC Member 	081 864 9454 071 111 1961
5.	Cllr. P Mahlangu	MPAC Member 	072 654 2343 072 251 5838
6.	Cllr. LM Lukhele	MPAC Member 	076 983 5023 083 583 3217
7.	Cllr. RQ Mtsweni	MPAC Member 	073 659 5200 066 052 4148
8.	Cllr. NM Motaung	MPAC Member 	072 290 3386
9.	Cllr. MA Mokwena	MPAC Member 	060 807 9461
10.	Cllr. KD Wesi	MPAC Member 	071 310 6139
11.	KO Bapela	Research Monitoring & Evaluation Manager 	(013) 986 9132
12.	HB Diphofa	Senior Admin Officer MPAC 	(013) 986 9132
13.	Mr. A Malope	Chief Audit Executive 	079 782 1938
14.	Mr. T Baloyi	Chief Risk Officer 	076 869 4000/ (013) 986 9106
15.	Ms. S Moripe	PMS Manager 	073 393 8582/ (013) 986 9123
16.		PAC Chairperson 	073 613 9652
17.			
18.			
19.			
20.			



MPAC ATTENDANCE REGISTER
3RD ORDINARY 2025/ 2026 MUNICIPAL PUBLIC ACCOUNTS COMMITTEE MEETING
HELD AT DA VILLAGE VILLAS LODGE, KWAMHLANGA

Date: 12 February 2026

	NAMES	ORGANISATION AND DESIGNATION	CONTACT
1.	Cllr. LM Tshabangu	MPAC Chairperson	071 623 5917 082 791 0771
2.	Cllr. SB Sindana	MPAC Member	076 888 1497 076 210 3091
3.	Cllr. RB Jiyane	MPAC Member	079 768 8989
4.	Cllr. NE Radebe	MPAC Member	081 864 9454 071 111 1961
5.	Cllr. P Mahlangu	MPAC Member	072 654 2343 072 251 5838
6.	Cllr. LM Lukhele	MPAC Member	076 983 5023 083 583 3217
7.	Cllr. RQ Mtsweni	MPAC Member	073 659 5200 066 052 4148
8.	Cllr. NM Motaung	MPAC Member	072 290 3386
9.	Cllr. MA Mokwena	MPAC Member	060 807 9461
10.	Cllr. KD Wesi	MPAC Member	071 310 6139
11.	KO Bapela	Research Monitoring & Evaluation Manager	(013) 986 9132
12.	HB Diphofa	Senior Admin Officer MPAC	(013) 986 9132
13.	Mr. A Malope	Chief Audit Executive	079 782 1938
14.	Mr. T Baloyi	Chief Risk Officer	076 869 4000/ (013) 986 9106
15.	Ms. S Moripe	PMS Manager	073 393 8582/ (013) 986 9123
16.	Ms P. Mmamane	SKLCA - Gov. & CR info	0710501912
17.	Ms Sibongile Khumbi	SALGA - Senior Municipal Advisor Governance	082 4338104
18.			
19.			
20.			

THEMBISILE HANI LOCAL MUNICIPALITY



MINUTES

**OF THE 4TH SPECIAL 2025/ 2026 MUNICIPAL PUBLIC ACCOUNTS
COMMITTEE MEETING HELD ON THE 26TH FEBRUARY AND 4TH MARCH 2026
AT THEMBISILE HANI LOCAL MUNICIPALITY/ MTHOMBOMUHLE IN
THE MUNICIPAL COUNCIL CHAMBER**

MEMBERS PRESENT

1. Clr. LM Tshabangu (Chairperson)
2. Clr. RB Jiyane
3. Clr. P Mahlangu
4. Clr. SB Sindane
5. Clr. MA Mokwena
6. Clr. NE Radebe
7. Clr. LM Lukhele
8. Clr. NM Motaung
9. Clr. RQ Mtsweni
10. Clr. KD Wesi

MEMBERS ABSENT

None

LEAVE OF ABSENTS

None

MPAC SUPPORT STAFF PRESENT

1. Mr. KO Bapela - Research, Monitoring and Evaluation Manager
2. Mr. A Malope – Chief Audit Executive
3. Mr. HB Diphofa - Senior Admin Officer MPAC
4. Mr. T Thandavhathu - PMS Coordinator
5. Mr. G Mokone – Risk Management Unit intern

1. OPENING AND WELCOME

The Research, Monitoring and Evaluation manager, Mr. KO Bapela read the notice to the meeting.

The chairperson, Cllr. ML Tshabangu greeted the house and declared the meeting officially opened. She encouraged maximum participation by the members in order to ensure that the committee carry out its mandatory obligations to the letter.

2. APPLICATION FOR LEAVE OF ABSENCE

None

OTHER LEAVE OF ABSENCE

None

3. OFFICIAL ANNOUNCEMENTS

The members were reminded of the MPAC one-on-one hearing with the Executive scheduled to take place on the 18th March 2026. The initial date the hearing was the 12th March 2026 which was moved to the 18th March 2026 due to the Nkangala District Lekgotla which was planned to take place the 12th of March 2026.

4. MOTION OF SYMPATHY AND CONGRATULATIONS

None

5. DISCLOSURE OF INTERESTS

None

6. MINUTES OF THE PREVIOUS MEETINGS

6.1. Minutes of the 3rd Ordinary Municipal Public Accounts Committee meeting held on the 10 – 12 February 2026

THE COMMITTEE RESOLVED

1. **THAT** the Minutes of the 3rd Ordinary Municipal Public Accounts Committee meeting held on the 10 – 12 February 2026 be adopted with the corrections made

Mover: Cllr. NE Radebe

Seconder: Cllr. P Mahlangu

7. QUESTIONS OF WHICH NOTICE HAD BEEN GIVEN

None

8. MATTERS DEFERRED FROM THE PREVIOUS MEETING

None

9. REPORTS OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

TH-MPAC 21/02/2026 – TH-MPAC 22/02/2026

Non-Delegated Items Index

ITEM NO.	SUBJECT
TH-MPAC 21/02/2026	MPAC CONSIDERATION OF THE EXECUTIVE MAYOR'S RESPONSES ON THE PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025
TH-MPAC 22/02/2026	MPAC CONSIDERATION OF THE EXECUTIVE MAYOR'S RESPONSES ON THE PROBING OF THE THLM MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT FOR 2025/ 2026

DISCUSSIONS

The chairperson presented the MPAC questionnaire with the responses of the Executive Mayor for committee consideration.

The committee considered all the responses of the Executive Mayor on the probing of the draft Annual Report 2024/ 2025, raised some follow-up questions and made comments where it was necessary.

RESOLUTIONS

1. **THAT** the responses of the Executive Mayor on the MPAC questionnaire probing the draft Annual Report for the year ending 30 June 2025 be noted.
2. **THAT** the MPAC having considered the responses of the Executive Mayor on the committee questionnaire probing the draft Annual Report 2024/ 2025, resolved to develop follow-up questions, and schedule a one-on-one public hearing with the executive to respond physically to the committee.

DISCUSSIONS

The chairperson presented the MPAC questionnaire with the responses from the Executive Mayor for committee consideration.

The committee consider all the responses of the Executive Mayor on the Mid-Year Budget and Performance Assessment Report, and raised follow-up questions where it was necessary.

RESOLUTIONS

- 1. THAT** the responses of the Executive Mayor on the MPAC questionnaire probing the Mid-Year Budget and Performance Assessment Report 2025/ 2026 be noted.
- 2. THAT** the MPAC having considered the responses of the Executive Mayor on the Mid-Year Budget and Performance Assessment Report 2025/ 2026, resolved to schedule a one-on-one public hearing with the executive to respond physically to the committee.

4. DEPUTATIONS

None

5. MOTION

None

6. CLOSURE

The chairperson declared the meeting officially closed.



**CIF. LM TSHABANGU
(MPAC CHAIRPERSON)**

18/03/2026

DATE

THEMBISILE HANI LOCAL MUNICIPALITY



MPAC ATTENDANCE REGISTER

4th ORDINARY MPAC MEETING - 26 February 2026

Date: 26 February 2026

Venue: Municipal Council Chamber

	NAMES	ORGANISATION AND DESIGNATION	CONTACT	SIGNATURE
1.	Cllr. LM Tshabangu	MPAC Chairperson	071 623 5917 082 791 0771	
2.	Cllr. SB Sindana	MPAC Member	076 888 1497 076 210 3091	
3.	Cllr. RB Jiyane	MPAC Member	079 768 8989	
4.	Cllr. NE Radebe	MPAC Member	081 864 9454 071 111 1961	
5.	Cllr. P Mahlangu	MPAC Member	072 654 2343 072 251 5838	
6.	Cllr. LM Lukhele	MPAC Member	076 983 5023 083 583 3217	
7.	Cllr. RQ Mtsweni	MPAC Member	073 659 5200 066 052 4148	
8.	Cllr. NM Motaung	MPAC Member	072 290 3386	
9.	Cllr. MA Mokwena	MPAC Member	060 807 9461	
10.	Cllr. KD Wesi	MPAC Member	071 310 6139	
11.	KO Bapela	Research Monitoring & Evaluation Manager	(013) 986 9132	
12.	HB Diphofa	Senior Admin Officer MPAC	(013) 986 9132	
13.	Mr. A Malope	Chief Audit Executive	079 782 1938	
14.	Mr. T Baloyi G Molekane	Chief Risk Officer Finance Intern.	076 869 4000/ (013) 986 9106	
15.	Ms. S Moripe	PMS Manager	073 393 8582/ (013) 986 9123	
16.	T. Thandathu	PMS Coordinator	013 986 9142	
17.				
18.				
19.				
20.				
21.				

THEMBISILE HANI LOCAL MUNICIPALITY



MPAC ATTENDANCE REGISTER

4TH 2025/ 2026 ORDINARY CONTINUATION MUNICIPAL PUBLIC ACCOUNTS
COMMITTEE (MPAC) MEETING

Date: 4 March 2026

	NAMES	ORGANISATION AND DESIGNATION		CONTACT
1.	Cllr. LM Tshabangu	MPAC Chairperson		071 623 5917 082 791 0771
2.	Cllr. SB Sindana	MPAC Member		076 888 1497 076 210 3091
3.	Cllr. RB Jiyane	MPAC Member		079 768 8989
4.	Cllr. NE Radebe	MPAC Member		081 864 9454 071 111 1961
5.	Cllr. P Mahlangu	MPAC Member		072 654 2343 072 251 5838
6.	Cllr. LM Lukhele	MPAC Member		076 983 5023 083 583 3217
7.	Cllr. RQ Mtsweni	MPAC Member		073 659 5200 066 052 4148
8.	Cllr. NM Motaung	MPAC Member		072 290 3386
9.	Cllr. MA Mokwena	MPAC Member		060 807 9461
10.	Cllr. KD Wesi	MPAC Member		071 310 6139
11.	KO Bapela	Research Monitoring & Evaluation Manager		(013) 986 9132
12.	HB Diphofa	Senior Admin Officer MPAC		(013) 986 9132
13.	Mr. A Malope	Chief Audit Executive		079 782 1938
14.	Mr. T Baloyi	Chief Risk Officer		076 869 4000/ (013) 986 9106
15.	Ms. S Moripe	PMS Manager		073 393 8582/ (013) 986 9123
16.	T. Theudamathu	Pms Coordinator		013 986 9142
17.	G Makone	finance Intern		0769093085
18.				
19.				
20.				

THEMBISILE HANI LOCAL MUNICIPALITY



MINUTES

OF THE 5TH ORDINARY 2025/ 2026 MUNICIPAL PUBLIC ACCOUNTS
COMMITTEE MEETING HELD ON THE 18TH MARCH 2026
IN THE MUNICIPAL COUNCIL CHAMBER

MEMBERS PRESENT

1. Clr. LM Tshabangu (Chairperson)
2. Clr. RB Jiyane
3. Clr. NE Radebe
4. Clr. MA Mokwena
5. Clr. SB Sindane
6. Clr. KD Wesi

MEMBERS ABSENT

1. Clr. LM Lukhele

LEAVE OF ABSENTS

1. Clr. RQ Mtsweni
2. Clr. P Mahlangu
3. Clr. NM Motaung

MPAC SUPPORT STAFF PRESENT

1. KO Bapela - Research, Monitoring and Evaluation manager
2. HB Diphofa - Senior Admin Officer MPAC

MEMBERS OF THE TROIKA PRESENT

1. Clr L.J Dikgale - THLM Executive Mayor
2. Clr TE Motanyane - Chief Whip

MEMBERS OF THE MAYORAL COMMITTEE PRESENT

1. Clr. J Mthimunye - MMC Finance Services
2. Clr. EM Malekane - MMC Technical Services
3. Clr. TJ Ntuli - MMC Social Services
4. Clr. MO Sikosana - MMC Planning and Economic Development
5. Clr. LX Mtsweni - MMC corporate Services

SECTION 79 COMMITTEE CHAIRPERSONS PRESENT

1. Clr. MP Nduli - Chairperson Technical Services
2. Clr. CN Mahlangu - Chairperson Corporate Services
3. Clr. BN Dlamini - Chairperson Planning and Economic Development Services

THLM SENIOR MANAGEMENT AND OTHER OFFICIALS PRESENT

1. Mr. DJD Mahlangu - Municipal Manager
2. Ms. I Mashishi - Manager PED

3. Ms. JG Mahlangu - Chief Financial Officer
4. Ms. SO Mahlangu - Executive Manager Community Development Services
5. Mr. W. Mtsweni - Executive Manager Technical Services
6. Ms. K Radebe - Executive Manager Corporate Services
7. Mr. T Baloyi - Chief Risk Officer
8. Ms. ET Mnguni - Manager Labor Relations
9. Mr T Ntimane - Manager ICT
10. Mr. A Malope - Chief Audit Executive
11. Ms. S Moripe - Manager PMS
12. Ms. SP Mokako - Manager Communication
13. Mr. H Kabini - Manager Executive Mayor's office
14. Mr. JP Skosana - Manager Legal and Council Support
15. Mr. S Nkosi - Manager Public Participation
16. Mr. S Mahlangu - Manager Youth

OTHER STAFF MEMBERS PRESENT

1. Mr. JK Masilela - ICT

LOCAL MUNICIPAL MPAC CHAIRPERSONS PRESENT (Public Hearing)

1. Clr. CL Maraba - MPAC Chairperson: Emalahleni Local Municipal
2. Clr. AB Masombuka - MPAC Acting Chairperson: Nkangala District Municipality

THE TRADITIONAL LEADERSHIP REPRESENTATION (Public Hearing)

1. JN Mabena - Manala Mbhongo Traditional Council
2. MJ Mabena - Manala Mbhongo Traditional Council

3. TJ Mbonani - Manala Mgibe Traditional Council
4. AJ Sibanyoni - Manala Mgibe Traditional Council

5. Letro Nkosi - Ndzundza Somphalali Traditional Council
6. Sbongile Masombuka - Ndzundza Somphalali Traditional Council

7. Moses Mabhena - Manala Makerana Traditional Council
8. Bongani Mabhena - Manala Makrana Traditional Council

3. ZS Mahlangu - Ndzundza Fene Traditional Council
4. TP Skhosana - Ndzundza Fene Traditional Council

STAKEHOLDER DEPARTMENTS PRESENT (Public Hearing)

1. Mr PB Baloyi - Chairperson of the Disciplinary Committee (THLM)
2. Nkhona Mantsane - SLM (AGSA)
3. Ms P Ndimande - SALGA: Acting Advisor, Governance and Councillor Welfare
4. Ms S Khumalo - SALGA

5. Mr EN Nkuna - Provincial Treasury: Manager Municipal Finance

OTHER SKAKEHOLDERS PRESENT (Public Hearing)

1. Mr Sipho Masango - Thembisile Hani Zonal SANCO Secretary
2. Mr H Mathibela - Local IMATU Secretary
3. Ms LB Nkambule - Thembisile Disability Forum Chairperson
4. Mr S Skosana - Thembisile Disability Forum Secretary
5. Thabiso Molopo - Deputy Chairperson, Disability Forum
6. Sina Mahlangu - Treasury Disability forum
7. Hlabishi Phala - MPAC Researcher; Nkangala District Municipality
8. PR Sibanyoni - Emalahleni MPAC Support staff
9. Members of the Ward Committees (THLM) x23
10. Community Development Workers (CDW of THLM) x13
11. Members of the community within the Thembisile Hani Municipal jurisdiction.
12. MPAC Organizing Committee – x13

1. OPENING AND WELCOME

The Assistant Manager: MPAC Research, Monitoring and Evaluation Mr. KO Bapela read the notice to the meeting.

The chairperson, Cllr. ML Tshabangu opened the meeting and extended a warm welcome to all those who gathered to the MPAC public hearing on the day, including all delegates from various departments, distinguished guests, members of the community, management, and media fraternity.

She expressed a special welcome to the Hon. Executive Mayor, his entourage and the speaker in absentia.

The chairperson informed the meeting about the purpose of the day, citing that the purpose of the hearing was mainly to have a one-on-one interaction between the MPAC and the Executive in probing the municipal Annual Report for 2024/ 2025.

2. APPLICATION FOR LEAVE OF ABSENCE (Public Hearing)

1. Clr. RQ Mtsweni
2. Clr. P Mahlangu
3. Clr. NM Motaung

OTHER LEAVE OF ABSENCE (Public Hearing)

Clr. MP Msiza	- Council Speaker
Mr. L Thubakgale	- NDM Shared Performance Audit Committee Chairperson
Clr. Hennie Niemann	- MPAC Chairperson STML

3. OFFICIAL ANNOUNCEMENTS

None

4. MOTION OF SYMPATHY AND CONGRATULATIONS

None

5. DISCLOSURE OF INTERESTS

None

6. MINUTES OF THE PREVIOUS MEETINGS

6.1. Minutes of the 4th special 2025/ 2026 Municipal Public Accounts Committee meeting held on the 26th of February and 4th March 2026

Mover: Clr. SB Sindane

Seconder: Clr. RB Jiyane

7. QUESTIONS OF WHICH NOTICE HAD BEEN GIVEN

None

8. MATTERS DEFERRED FROM THE PREVIOUS MEETING

None

9. REPORTS OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

TH-MPAC 23/ 03/ 2026 – TH-MPAC 24/ 03/ 2026

INDEX

ITEM NO.	SUBJECT
TH-MPAC 23/03/2026	MPAC HEARING WITH THE EXECUTIVE MAYOR ON THE PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025
TH-MPAC 24/03/2026	MPAC HEARING WITH THE EXECUTIVE MAYOR ON THE PROBING OF THE THLM MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT FOR 2025/ 2026

DISCUSSIONS

The Executive Mayor greeted MPAC members, councillors, MMCs, Hon. Speaker, and various stakeholder departments, and the community at large.

The MPAC chairperson allowed the committee members to raise the MPAC questions to the Executive probing the draft Annual Report 2024/ 2025, and also allowed the Executive Mayor to respond on each of the questions.

RESOLUTIONS

1. **THAT** the MPAC having held a one-on-one hearing, and having considered the oral responses of the Executive Mayor on the probing the draft Annual Report 2024/ 2025, resolved to note the responses of the Executive Mayor.
2. **THAT** the MPAC resolved to hold a special MPAC meeting to develop and adopt and Oversight Report on the draft Annual Report 2024/ 2025.

DISCUSSIONS

The MPAC chairperson allowed the committee members to raise the MPAC questions to the Executive probing the Mid-Year Budget and Performance Assessment Report 2025/ 2026, and also allowed the Executive to respond on each of the questions.

RESOLUTIONS

- 1. THAT** the MPAC having held a one-on-one hearing, and having considered the responses of the Executive Mayor on the probing the Mid-Year Budget and Performance Assessment Report 2025/ 2026, resolved to note the oral responses of the Executive Mayor.
- 2. THAT** the MPAC resolved to hold a special MPAC meeting to develop and adopt a Report on the probing of the Mid-Year Budget and Performance Assessment Report 2025/ 2026.

4. DEPUTATIONS

None

5. MOTION

None

6. CLOSURE

The chairperson thanked the Executive Mayor and the MMC's for appearing before the MPAC and responding to all committee questions on both the draft Annual Report 2024/ 2025 and the Mid-Year Budget and Performance Assessment Report 2025/ 2026.

She also expressed her gratitude towards the Section 79 Committee Chairpersons, Chairpersons of MPACs from the Nkangala District, Provincials Stakeholders, Traditional Leaders and the community at large for attending the MPAC public hearing.

The chairperson declared the meeting officially closed.



CH. LM TSHABANGU
(MPAC CHAIRPERSON)

25/ 3/ 2026

DATE

THEMBISILE HANI LOCAL MUNICIPALITY



MPAC ATTENDANCE REGISTER

5TH 2025/ 2026 ORDINARY MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)
MEETING (PUBLIC HEARING)

Date: 18 March 2026

Venue: THLM Municipal Council Chamber

	NAMES	ORGANISATION AND DESIGNATION	CONTACT	SIGNATURE
1.	Cllr. LM Tshabangu	MPAC Chairperson THLM	071 623 5917 082 791 0771	
2.	Cllr. SB Sindana	MPAC Member THLM	076 888 1497 076 210 3091	
3.	Cllr. RB Jiyane	MPAC Member THLM	079 768 8989	
4.	Cllr. NE Radebe	MPAC Member THLM	081 864 9454 071 111 1961	
5.	Cllr. P Mahlangu	MPAC Member THLM	072 654 2343 072 251 5838	L.O.A
6.	Cllr. LM Lukhele	MPAC Member THLM	076 983 5023 083 583 3217	
7.	Cllr. RQ Mtsweni	MPAC Member THLM	073 659 5200 066 052 4148	L.O.A
8.	Cllr. NM Motaung	MPAC Member THLM	072 290 3386	L.O.A
9.	Cllr. MA Mokwena	MPAC Member THLM	060 807 9461	
10.	Cllr. KD Wesi	MPAC Member THLM	071 310 6139	
11.	KO Bapela	Research Monitoring & Evaluation Manager THLM	(013) 986 9132	
12.	HB Diphofa	Senior Admin Officer MPAC THLM	(013) 986 9132	
13.	PR Sibanyoni	Support Emolokweni MPAC	013690 6228	
14.				
15.				
16.				
17.				
18.				

Vision

"To build a truly African City that is citizen centred and driven"

THEMBISILE HANI LOCAL MUNICIPALITY



MPAC ATTENDANCE REGISTER

5TH 2025/ 2026 ORDINARY MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)
MEETING (PUBLIC HEARING)

Date: 18 March 2026

Venue: THLM Municipal Council Chamber

	NAMES	ORGANISATION AND DESIGNATION	CONTACT	SIGNATURE
1.	Cllr LJ Dikgale	Executive Mayor	076 869 4360	
2.	Cllr. MP Msiza	Speaker	063 786 0638	
3.	Cllr. TE Motanyane	Chief Whip	061 525 5864	
4.	Cllr. J Mthimunye	MMC Finance	078 5353 1287	
5.	Cllr. LX Mtsweni	MMC Corporate	079 457 6531	
6.	Cllr. TJ Ntuli	MMC CDS	079 906 6003	
7.	Cllr. EM Malekane	MMC Technical	076 044 0434	
8.	Cllr. MO Sikosana	MMC PEDS	079 031 2227	
9.	Cllr MP Nduli	Chairperson of Section 79 Committee - Technical Services	071 324 6353	
10.	Cllr BV Msibi	Chairperson of Section 79 Committee - Finance Services	076 696 6431	
11.	Cllr MT Nobela	Chairperson of Section 79 Committee - Community Development Services	066 577 9610	
12.	Cllr CN Mahlangu	Chairperson of Section 79 Committee - Corporative Services	076 867 4373	
13.	Cllr BN Dlamini	Chairperson of Section 79 Committee - Planning and Economic Development Services	060 757 8846	
14.				
15.				
16.				
17.				

Vision

"To build a truly African City that is citizen centred and driven"

THEMBISILE HANI LOCAL MUNICIPALITY



MPAC ATTENDANCE REGISTER

5TH 2025/ 2026 ORDINARY MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)
MEETING (PUBLIC HEARING)

Date: 18 March 2026

Venue: THLM Municipal Council Chamber

MANAGEMENT

	NAME AND SURNAME	DESIGNATION	CONTACT	SIGNATURE
1.	Dumisani Mahlangu	Municipal Manager	013 986 9115	
2.	Jessica Mahlangu	Chief Financial Officer	0827742198	
3.	Itumeleng Mashishi	Executive Manager: PED	013 986 9191	Mashishi
4.	Kgolane Radebe	Executive Manager: Corporate Services	0791249549	
5.	Orient Mahlangu	Executive Manager: Community Development Services	0139869101	
6.	Walter Mtsweni	Executive Manager: Technical Services	060 6570278	
7.	Judas Skhosana	Manager: Legal & Council Support	9139889138	
8.	Abey Malope	Chief Auditor Executive	013 986 9167	
9.	Sinah Moripe	Manager: Performance Management System	013 986 9123	
10.	Simphiwe Mokako	Manager: Communications, Marketing & Branding	0797705846	
11.	Themba Ntimane	Manager: Information & Communication Technology	9185	
12.	Tumelo Baloyi	Chief Risk Officer	9106	
13.	Hendrik Kabini	Manager: Executive Mayor's Office	079677200	
14.	Happy Nkosi	Manager: Public Participation	0827900157	
15.	Simphiwe Mokako	Manager: Youth		
16.	Thandiso Mnguni	Manager: Labour Relations	0826253333	
17.	Happy Nkosi	Manager: Public Participation	0796772157	

Vision

"To build a truly African City that is citizen centred and driven"

THEMBISILE HANI LOCAL MUNICIPALITY



MPAC ATTENDANCE REGISTER

5TH 2025/ 2026 ORDINARY MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)
MEETING (PUBLIC HEARING)

Date: 18 March 2026

Venue: THLM Municipal Council Chamber

LOCAL MUNICIPAL MPAC CHAIRPERSONS

	NAME AND SURNAME	ORGANISATION AND DESIGNATION	CONTACT	SIGNATURE
1.	Cllr. PP Moseri AB MASEMBUKA	MPAC Chairperson Nkangala District Municipality	023695240	
2.	Cllr. CL Maraba	MPAC Chairperson Emalahleni Local Municipality	0825798894	
3.	Cllr. D Mahlangu	MPAC Chairperson Emakhazeni Local Municipality		
4.	Cllr. JZ Ndlovu	MPAC Chairperson Victor Kganye Local Municipality		
5.	Cllr. HF Niemann	MPAC Chairperson Steve Tshwete Local Municipality		
6.	Cllr. MW Mashishi	MPAC Chairperson Dr. JS Moroka		
7.				
8.				
9.				
10.				
11.				
12.				

Vision

"To build a truly African City that is citizen centred and driven"

THEMBISILE HANI LOCAL MUNICIPALITY



MPAC ATTENDANCE REGISTER

5TH 2025/ 2026 ORDINARY MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)
MEETING (PUBLIC HEARING)

Date: 18 March 2026

Venue: THLM Municipal Council Chamber

STAKEHOLDERS

	NAME AND SURNAME	ORGANISATION AND DESIGNATION	CONTACT	SIGNATURE
1.	Hon. DL Moela	Chairperson: Provincial SCOPA		
2.	Nkhona Mantsane	SLM – (AGSA)	0663017138	
3.	L Thubakgale	NDM Performance Audit Committee Chairperson	073 613 9652	
4.	MP Baloyi	THLM DC Chairperson	082 485 3194	
5.	J Majoro	Secretary Thembeisile Hani Zonal SANCO	076 162 6628	
6.	Busi Nkambule	Chairperson Disability Forum	0791145193	
7.	Thabiso Molopo	Deputy Chairperson Disability Forum	071 298 2132	
8.	Sbusiso Skosana	Secretary Disability Forum	079 748 1718	
9.	Sabinah Mahlangu	Treasure Disability Forum	082 864 5411	
10.	Col. Choshi	SAPS – Acting Superintendent	076 850 9926	
11.	Hlabishi L. Phala	Researcher Nkangala District Municipality	081 793 5998	
12.	Nkateko Nkuna	Provincial Treasury	07633 22888	
13.		Provincial Treasury		
14.				

Vision

"To build a truly African City that is citizen centred and driven"

THEMBISILE HANI LOCAL MUNICIPALITY



MPAC ATTENDANCE REGISTER

5TH 2025/ 2026 ORDINARY MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)
MEETING (PUBLIC HEARING)

Date: 18 March 2026

Venue: THLM Municipal Council Chamber

STAKEHOLDERS

	NAME AND SURNAME	ORGANISATION AND DESIGNATION	CONTACT	SIGNATURE
15.		COGHSTA		
16.		COGHSTA		
17.	PRUDENCE MAMANE	SALGA	0790501918	
18.	Sibongile Khumalo	SALGA	0824338104	
19.		LOCAL SAMWU		
20.		LOCAL IMATU		
21.				
22.				
23.				
24.				
25.				
26.				
27.				

Vision

"To build a truly African City that is citizen centred and driven"

THEMBISILE HANI LOCAL MUNICIPALITY



MPAC ATTENDANCE REGISTER

5TH 2025/ 2026 ORDINARY MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)
MEETING (PUBLIC HEARING)

Date: 18 March 2026

Venue: THLM Municipal Council Chamber

	TRADITIONAL COUNCIL	NAME & SURNAME	CONTACT	SIGNATURE
1.	Ndzundza Fene Traditional Council	ZS Mahlangu		
2.		TP Skhosana	071 4527586	Dund
3.	Ndzundza Somphalali Traditional Council	Letro Nkosi	0826770004	LL MASEI
4.		Sbongile Masombuka	0769896195	Sbongile
5.	Manala Makerane Traditional Council	Moses Mabhena	076 591 9905	Mabhena
6.		Bongani Mabhena	0769457271	Bongani
7.	Manala Mbhongo Traditional Council	JN Mabhena	0724133130	JN Mabhena
8.		MJ Mabhena	0828396507	A
9.	Manala Mgibe Traditional Council	TJ Mbonani	0763399681	TJ Mbonani
10.		AJ Sibanyoni	0767607133	AJ Sibanyoni



MPAC ATTENDANCE REGISTER

5TH 2025/ 2026 ORDINARY MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)
MEETING (PUBLIC HEARING)

Date: 18 March 2026

Venue: THLM Municipal Council Chamber

WARD COMMITTEE SECRETARIES

WARDS	NAMES & SURNAME	CONTACT	SIGNATURE
01	Sarah Molete	071 298 0606	
02	Sibiya Rose Sarah Iegodi	073 430 6473	
03	Moleta Sarah Mapule Mashiloane	079 751 6537 0646372560	
04	Madisha Theresa	071 407 6985	
05	Matshika Portia Kubheka	072 103 9931	
06	Khoza Sonto	079 832 4083	
07	Mahlangu Thamsanqa	071 292 0181	
08	Matshika Portia Baai Liena	078 054 5507 076 690 7449	
09	Mahlangu Grace	076 222 3513	
10	Mbonani Sipho Duduzile Mahlangu	072 918 9592 0791679712	
11	Mtsweni Jeaneth Mabasa Tany	076 071 9758 076067 3891	
12	Mabilu Mpho	060 807 8812	
13	Shabalala Mandla	063 710 6253	
14	Nduli Sinky Nonkululeko Mqwati	072 932 6547 071446 1658	
15	Sebone Sylvia Gwezi Skosong	076 332 5377 0768712108	
16	Malope Carlene	071 218 1380	
17	Mahlangu Majoni	079 432 6142	
18	Masango Irene Linah	076 565 2793 072 415 6463	

THEMBISILE HANI LOCAL MUNICIPALITY



MPAC ATTENDANCE REGISTER

5TH 2025/ 2026 ORDINARY MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)
MEETING (PUBLIC HEARING)

Date: 18 March 2026

Venue: THLM Municipal Council Chamber

WARDS	NAMES & SURNAME	CONTACT	SIGNATURE
19	Mtsweni Mandla Kenneth Mahlaka	079 498 5087 083953 8014	
20	Kgophane Busisiwe Florence Mkhongwa	072 019 1310 079 667 6060	
21	David Sabela	072 375 7587	
22	Ngobeni Samuel Collen Mkhongwa	079 722 7175	
23	Kgomosotho Johannes	072 707 3587	
24	Ngubeni Letty Rusell M. Maphahle	064 838 9132	
25	Eric Nkabinde	072 726 9781	
26	Sikhosana Daniel	072 272 7598	
27	Masilela Poppy	072 044 4692	
28	Moyo Mandla	072 538 3879	
29	Hlongwane Skhalo	060 604 1769	
30	Masango Mavis	076 032 6047	
31	Mthimunye Thandeka	078 594 7804	
32	Christinah Khoza Dinah Masebola	076 234 1331 079 194 0611	

Vision

"To build a truly African City that is citizen centred and driven"



MPAC ATTENDANCE REGISTER

5TH 2025/ 2026 ORDINARY MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)
MEETING (PUBLIC HEARING)

Date: 18 March 2026

Venue: THLM Municipal Council Chamber

WARD NO.	NAMES	ORGANISATION AND DESIGNATION	CONTACT	SIGNATURE
01	Jack Ramokolo	Community Development Workers (CDW) – THLM	073 084 1491	
02	Mpho Mohlala	Community Development Workers (CDW) – THLM	073 070 8073	
03a	Yvonne Sihlangu	Community Development Workers (CDW) – THLM	073 119 0175	
03b	Wilsy S. Monkwe	Community Development Workers (CDW) – THLM	073 135 1742	
04	Collen Mmako	Community Development Workers (CDW) – THLM	073 067 1508	
05	Florah Ngobeni	Community Development Workers (CDW) – THLM	073 033 7544	
06	VACANT	Community Development Workers (CDW) – THLM		
07	VACANT	Community Development Workers (CDW) – THLM		
08b	Vusi Mtsweni	Community Development Workers (CDW) – THLM	073 084 1558	
08a	Zodwa Msiza	Community Development Workers (CDW) – THLM	073 055 3965	
09	VACANT	Community Development Workers (CDW) – THLM		
10	Rose Masanabo	Community Development Workers (CDW) – THLM	073 119 9028	
11	Mashabo Rakgalakane	Community Development Workers (CDW) – THLM	073 084 3003	
12a	Lindiwe Radebe	Community Development Workers (CDW) – THLM	073 055 2159 060 502 7510	
12b	Sydney Mashaba	Community Development Workers (CDW) – THLM	073 135 3091	
13	William Skhosana	Community Development Workers (CDW) – THLM	073 135 8555	
14	VACANT	Community Development Workers (CDW) – THLM		
15	Olifant Mahlangu	Community Development Workers (CDW) – THLM	060 502 7629 073 140 9381	
16	VACANT	Community Development Workers (CDW) – THLM		
17	VACANT	Community Development Workers (CDW) – THLM		

Vision

"To build a truly African City that is citizen centred and driven"

THEMBISILE HANI LOCAL MUNICIPALITY



MPAC ATTENDANCE REGISTER

5TH 2025/ 2026 ORDINARY MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)
MEETING (PUBLIC HEARING)

Date: 18 March 2026

Venue: THLM Municipal Council Chamber

WARD NO.	NAMES	ORGANISATION AND DESIGNATION	CONTACT	SIGNATURE
18	VACANT	Community Development Workers (CDW) – THLM		
19	Elsie Mashishi	Community Development Workers (CDW) – THLM	073 132 7921	<i>E Mashishi</i>
22b	Sipho Mabena	Community Development Workers (CDW) – THLM	073 055 8684	
20	Lawrence Malobola	Community Development Workers (CDW) – THLM	073 076 7525	
21	VACANT	Community Development Workers (CDW) – THLM		
22	Johannes Zwane	Community Development Workers (CDW) – THLM	073 022 3177	
23	Primrose Mzizi	Community Development Workers (CDW) – THLM	073 070 9741	
24a	Patience Mohlamunyane	Community Development Workers (CDW) – THLM	073 093 1349	<i>P Mohlamunyane</i>
24b	Vera Molekwa	Community Development Workers (CDW) – THLM	073 135 7810	<i>Vera Molekwa</i>
25	Thandi Masilela	Community Development Workers (CDW) – THLM	073 132 0228	<i>Thandi Masilela</i>
26a	Timothy Mahlangu	Community Development Workers (CDW) – THLM	073 076 3780	
26b	Fani Tlou	Community Development Workers (CDW) – THLM	073 119 5287	
27	Euphemia Gwaza	Community Development Workers (CDW) – THLM	073 132 7100	
28	Sylvia Masango	Community Development Workers (CDW) – THLM	073 076 3100	<i>S Masango</i>
29	Mduduzi Mtsweni	Community Development Workers (CDW) – THLM	073 093 0149	
30	Ronny Matlala	Community Development Workers (CDW) – THLM	073 093 3595	<i>R Matlala</i>
31a	Sabelo Mahlangu	Community Development Workers (CDW) – THLM	073 058 7823	
31b	Joyce Masombuka	Community Development Workers (CDW) – THLM	073 084 8571	<i>J Masombuka</i>
32	VACANT	Community Development Workers (CDW) – THLM		

Vision

"To build a truly African City that is citizen centred and driven"

THEMBISILE HANI LOCAL MUNICIPALITY



MPAC ATTENDANCE REGISTER

5TH 2025/ 2026 ORDINARY MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)
MEETING (PUBLIC HEARING)

Date: 18 March 2026

Venue: THLM Municipal Council Chamber

MPAC ORGANIZING COMMITTEE

	NAME AND SURNAME	DESIGNATION	CONTACT	SIGNATURE
1.	Ntimane T	ICT manager	9185	
2.	Kabine H	Executive Manager office of the Executive Mayor	0796772154	H. Kabine
3.	Mokako S	Communications Manager	SIGNED.	
4.	Mtombeni S	Chief Security Officer	072 690 7269	
5.	Nkosi H	Public Participation Manager	0827900157	
6.	Msiza Z	Ward Committee Coordinator	0824458511	
7.	Kali G	Ward Committee Coordinator		
8.	Kleinbooi N	Events Coordinator		
9.	Mahlangu Q	Communication Officer	0844641644	
10.	Masuku B	Coordinator Disability & Elderly		
11.	Magampe A	Supervisor Municipal Health Services: NDM		
12.	Jiyane C	Secretary To Speaker	0793190858	
13.	Mahlangu M	Secretary to MMC	073047057	

Vision

"To build a truly African City that is citizen centred and driven"

THEMBISILE HANI LOCAL MUNICIPALITY



MPAC ATTENDANCE REGISTER

5TH 2025/ 2026 ORDINARY MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)
MEETING (PUBLIC HEARING)

Date: 18 March 2026

Venue: THLM Municipal Council Chamber

MPAC ORGANIZING COMMITTEE

	NAME AND SURNAME	DESIGNATION	CONTACT	SIGNATURE
14.	Msibi S	Secretary to MMC	010 955 8167	
15.	Mthombeni H	Secretary To Executive Mayor	0194997545	
16.	Leshaba K	Secretary To Chief Whip	069 729 2900	
17.	Masilela G	Secretary To Municipal Manager	076 922 1156	
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25.				

Vision

"To build a truly African City that is citizen centred and driven"

THEMBISILE HANI LOCAL MUNICIPALITY



MINUTES

**OF THE 5TH ORDINARY 2025/ 2026 CONTINUATION MUNICIPAL
PUBLIC ACCOUNTS COMMITTEE MEETING HELD
VIRTUALLY ON THE 25TH MARCH 2026 AT 9H00**

MEMBERS PRESENT

1. RB Jiyane
2. SB Sindane
3. KD Wesi
4. LM Lukhele
5. Clr. NM Motaung
6. Clr. P Mahlangu
7. Clr. RQ Mtsweni

MEMBERS ABSENT

1. Clr. MA Mokwena
2. Clr. NE Radebe

LEAVE OF ABSENTS

1. Clr. LM Tshabangu

MPAC SUPPORT STAFF PRESENT

1. KO Bapela - Research, Monitoring and Evaluation manager
2. HB Diphofa - Senior Admin Officer MPAC

1. OPENING AND WELCOME

The Assistant Manager: MPAC Research, Monitoring and Evaluation Mr. KO Bapela read the notice to the meeting.

The acting chairperson, Cllr. RB Jiyane officially opened the meeting and welcome to all those who gathered to the MPAC public hearing on the day,

2. APPLICATION FOR LEAVE OF ABSENCE

1. Cllr LM Tshabangu

OTHER LEAVE OF ABSENCE

None

3. OFFICIAL ANNOUNCEMENTS

None

4. MOTION OF SYMPATHY AND CONGRATULATIONS

None

5. DISCLOSURE OF INTERESTS

None

6. MINUTES OF THE PREVIOUS MEETINGS

- 6.1. Minutes of the 5th 2025/ 2026 Ordinary Municipal Public Accounts Committee meeting held on the 18 March 2026 and Minutes of the 5th 2025/ 2026 Ordinary Municipal Public Accounts Committee continuation meeting (TODAY'S meeting) held on the 25th March 2026

RESOVED

THAT the Minutes of the 5th 2025/ 2026 ordinary Municipal Public Accounts Committee meeting held on the 18 March 2026 and the Minutes of the 5th 2025/ 2026 Ordinary Municipal Public Accounts Committee continuation meeting (TODAY'S meeting) held on the 25th March 2026 be adopted.

Mover: Clr. SB Sindane

Seconder: Clr. RB Jiyane

7. QUESTIONS OF WHICH NOTICE HAD BEEN GIVEN

None

8. MATTERS DEFERRED FROM THE PREVIOUS MEETING

None

9. REPORTS OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

TH-MPAC 25/ 03/ 2026 – TH-MPAC 27/ 03/ 2025

INDEX

ITEM NO.	SUBJECT
TH-MPAC 25/03/2026	TABLING OF THE DRAFT MPAC OVERSIGHT REPORT ON THE PROBING OF THE THLM DRAFT ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025
TH-MPAC 26/03/2026	TABLING OF THE DRAFT MPAC ANNUAL WORK PLAN FOR 2026/ 2027 FINANCIAL YEAR
TH-MPAC 27/03/2026	MPAC MONITORING OF THE IMPLEMENTATION OF COUNCIL RESOLUTIONS AFFECTING THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE FOR OCTOBER TO DECEMBER 2025/ 2026

**TABLING OF THE DRAFT MPAC
OVERSIGHT REPORT ON THE
PROBING OF THE THLM DRAFT
ANNUAL REPORT FOR THE YEAR
ENDED 30 JUNE 2025**

RESOLVED

1. **THAT** the THLM Draft MPAC Oversight Report on the probing of the THLM Draft Annual Report for the year ended 30 June 2025 be adopted with the changes made.
2. **THAT** the MPAC resolved to recommend to council to adopt the THLM MPAC Oversight Report probing the Draft THLM Annual Report, and approve the THLM Annual Report 2024/ 2025 without reservations.
3. **THAT** the MPAC recommendations on the Oversight Report be effectively implemented.
4. **THAT** copies of the THLM Oversight Report on the Annual Report 2024/ 2025 and its Appendices be submitted to the Auditor-General, Mpumalanga Provincial Department of Cooperative Governance Human Settlements and Traditions Affairs (CoGHSTA) and the Mpumalanga Provincial Treasury in accordance with section 129(2)(b) of the MFMA

RESOLVED

1. **THAT** the Draft MPAC Annual Work Plan for 2026/ 2027 financial year be adopted.
2. **THAT** the MPAC resolved to recommend to council to approve the MPAC Annual Work Plan for 2026/ 2027 financial year, and that the plan be incorporated in the municipality's Strategic Year Plan for 2026/ 2027.

TH-MPAC 27/03/2026

**MPAC MONITORING OF THE
IMPLEMENTATION OF COUNCIL
RESOLUTIONS AFFECTING THE
MUNICIPAL PUBLIC ACCOUNTS
COMMITTEE FOR OCTOBER TO
DECEMBER 2025/ 2026**

RESOLVED

- 1. THAT** the MPAC Report on the Monitoring of the Implementation of Council Resolutions affecting the MPAC be adopted and recommended to council for approval.

4. DEPUTATIONS

None

5. MOTION

None

6. CLOSURE

The acting chairperson thanked the members for attending and participating in the meeting. He encouraged the members and everyone to continue to work for the betterment of the municipality.

The chairperson declared the meeting officially closed.



Clr. RB JIYANE
(ACTING MPAC CHAIRPERSON)

25/ 3/ 2026

DATE

1. Summary

Meeting title	Meeting in "MPAC"
Attended participants	18
Start time	3/25/26, 8:53:46 AM
End time	3/25/26, 11:26:49 AM
Meeting duration	2h 33m 2s
Average attendance time	42m 20s

2. Participants

Name	First Join	Last Leave	In-Meeting Duration
Babsy Diphofa	3/25/26, 8:54:16 AM	3/25/26, 11:26:49 AM	2h 23m 34s
KO BAPELA (Unverified)	3/25/26, 8:54:41 AM	3/25/26, 11:26:28 AM	2h 31m 46s
Cllr SB Sindana (Unverified)	3/25/26, 8:58:25 AM	3/25/26, 10:02:49 AM	1h 4m 24s
ntombi motaung (Unverified)	3/25/26, 9:02:06 AM	3/25/26, 9:06:05 AM	3m 58s
Cllr Wesi (Unverified)	3/25/26, 9:03:16 AM	3/25/26, 10:02:46 AM	59m 29s
ntombi motaung (Unverified)	3/25/26, 9:10:45 AM	3/25/26, 9:52:40 AM	41m 55s
Cllr Bongani Jiyane (Unverified)	3/25/26, 9:12:39 AM	3/25/26, 11:05:06 AM	1h 23m 29s
Cllr Poppie Mahlangu (Unverified)	3/25/26, 9:19:15 AM	3/25/26, 9:33:50 AM	14m 35s
Cllr Poppie Mahlangu (Unverified)	3/25/26, 9:23:23 AM	3/25/26, 9:25:55 AM	2m 31s
VLLR LUCKY LUKHELE (Unverified)	3/25/26, 9:24:02 AM	3/25/26, 10:04:29 AM	40m 27s
Cllr Poppie Mahlangu (Unverified)	3/25/26, 9:26:45 AM	3/25/26, 9:33:50 AM	7m 5s
Cllr Poppie Mahlangu (Unverified)	3/25/26, 9:42:10 AM	3/25/26, 9:48:04 AM	5m 54s
ntombi motaung (Unverified)	3/25/26, 9:52:51 AM	3/25/26, 10:24:23 AM	31m 31s
RQ Mtsweni (Unverified)	3/25/26, 10:17:51 AM	3/25/26, 10:18:54 AM	1m 3s
Cllr SB Sindana (Unverified)	3/25/26, 10:29:16 AM	3/25/26, 11:04:56 AM	35m 39s
Cllr Wesi (Unverified)	3/25/26, 10:33:17 AM	3/25/26, 11:04:56 AM	31m 39s
ntombi motaung (Unverified)	3/25/26, 10:33:45 AM	3/25/26, 11:04:57 AM	31m 11s
cllr lukhele (Unverified)	3/25/26, 10:53:40 AM	3/25/26, 11:05:21 AM	11m 41s

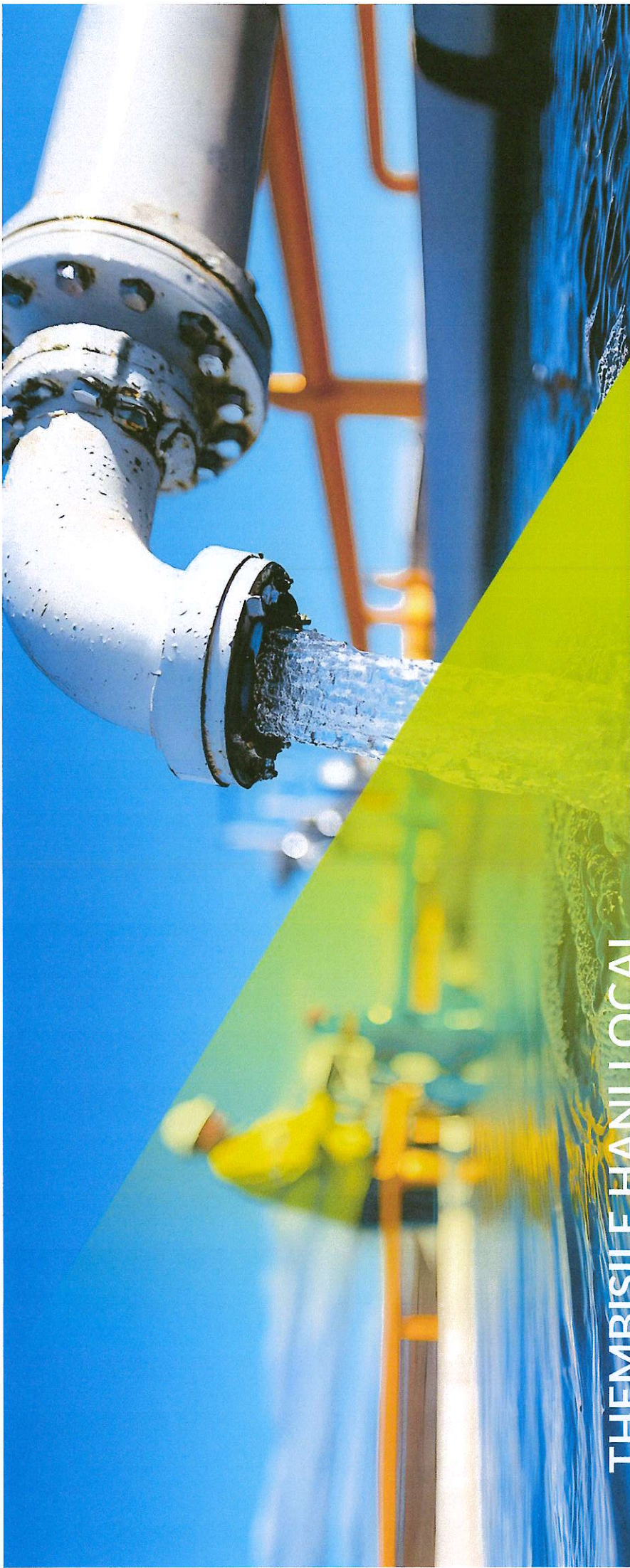
3. In-Meeting Activities

Name	Join Time	Leave Time	Duration
Babsy Diphofa	3/25/26, 8:54:16 AM	3/25/26, 11:05:21 AM	2h 11m 4s
Babsy Diphofa	3/25/26, 11:14:18 AM	3/25/26, 11:26:49 AM	12m 30s
KO BAPELA (Unverified)	3/25/26, 8:54:41 AM	3/25/26, 11:26:28 AM	2h 31m 46s
Cllr SB Sindana (Unverified)	3/25/26, 8:58:25 AM	3/25/26, 10:02:49 AM	1h 4m 24s
ntombi motaung (Unverified)	3/25/26, 9:02:06 AM	3/25/26, 9:06:05 AM	3m 58s
Cllr Wesi (Unverified)	3/25/26, 9:03:16 AM	3/25/26, 10:02:46 AM	59m 29s
ntombi motaung (Unverified)	3/25/26, 9:10:45 AM	3/25/26, 9:52:40 AM	41m 55s
Cllr Bongani Jiyane (Unverified)	3/25/26, 9:12:39 AM	3/25/26, 10:06:21 AM	53m 41s
Cllr Bongani Jiyane (Unverified)	3/25/26, 10:35:18 AM	3/25/26, 11:05:06 AM	29m 48s
Cllr Poppie Mahlangu (Unverified)	3/25/26, 9:19:15 AM	3/25/26, 9:33:50 AM	14m 35s
Cllr Poppie Mahlangu (Unverified)	3/25/26, 9:23:23 AM	3/25/26, 9:25:55 AM	2m 31s
VLLR LUCKY LUKHELE (Unverified)	3/25/26, 9:24:02 AM	3/25/26, 10:04:29 AM	40m 27s
Cllr Poppie Mahlangu (Unverified)	3/25/26, 9:26:45 AM	3/25/26, 9:33:50 AM	7m 5s
Cllr Poppie Mahlangu (Unverified)	3/25/26, 9:42:10 AM	3/25/26, 9:48:04 AM	5m 54s
ntombi motaung (Unverified)	3/25/26, 9:52:51 AM	3/25/26, 10:24:23 AM	31m 31s
RQ Mtsweni (Unverified)	3/25/26, 10:17:51 AM	3/25/26, 10:18:54 AM	1m 3s
Cllr SB Sindana (Unverified)	3/25/26, 10:29:16 AM	3/25/26, 11:04:56 AM	35m 39s

Cllr Wesi (Unverified)	3/25/26, 10:33:17 AM	3/25/26, 11:04:56 AM	31m 39s
ntombi motaung (Unverified)	3/25/26, 10:33:45 AM	3/25/26, 11:04:57 AM	31m 11s
cllr lukhele (Unverified)	3/25/26, 10:53:40 AM	3/25/26, 11:05:21 AM	11m 41s

APPENDIX D

REPRESENTATIONS ON THE DRAFT ANNUAL REPORT



THEMBISILE HANI LOCAL MUNICIPALITY

AUDIT OUTCOMES FOR THE YEAR ENDED
30 JUNE 2025

10 February 2026



AUDITOR - GENERAL
SOUTH AFRICA

Our mission to advocate for an effective government

MISSION

The Auditor-General of South Africa has a constitutional mandate and, as the supreme audit institution of South Africa, exists to strengthen our country's democracy by enabling oversight, accountability and governance in the public sector through auditing, thereby building public confidence.

VISION

To be recognised by all our stakeholders as a relevant supreme audit institution that enhances public sector accountability

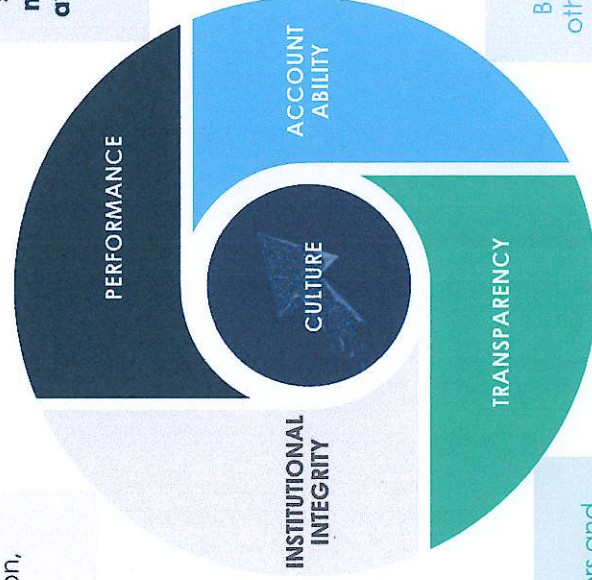


AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Implement and maintain **institutionalised controls** to ensure leadership and officials **behave ethically, comply with legislation and act in best interest** of institution, **avoiding conflicts of interest**

Demonstrate commitment to improving lived realities of South Africans by **delivering on legislated mandate and strategic objectives aligned to people's needs, being financially sustainable, and avoiding harm to public and public sector institutions**

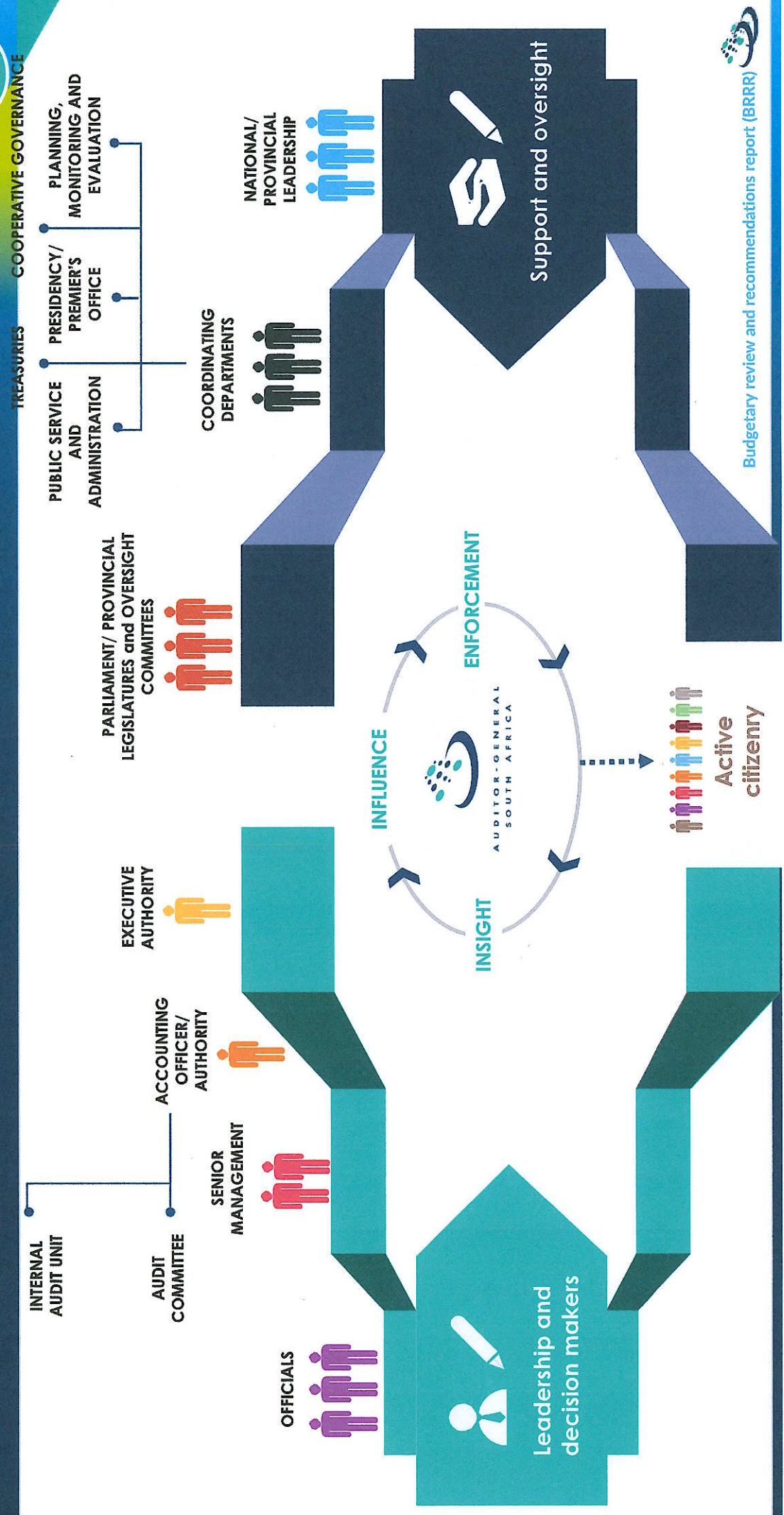


Provide public, oversight, auditors and other stakeholders with **timely, relevant and reliable information on institution's finances, performance, use of resources and compliance with legislation**

Be responsive to public, oversight and other stakeholders through **reporting and providing answers on mandated responsibilities fulfilled, actions taken and decisions made; ensure swift consequences** for transgressions and poor performance



All have a role to play in accountability ecosystem

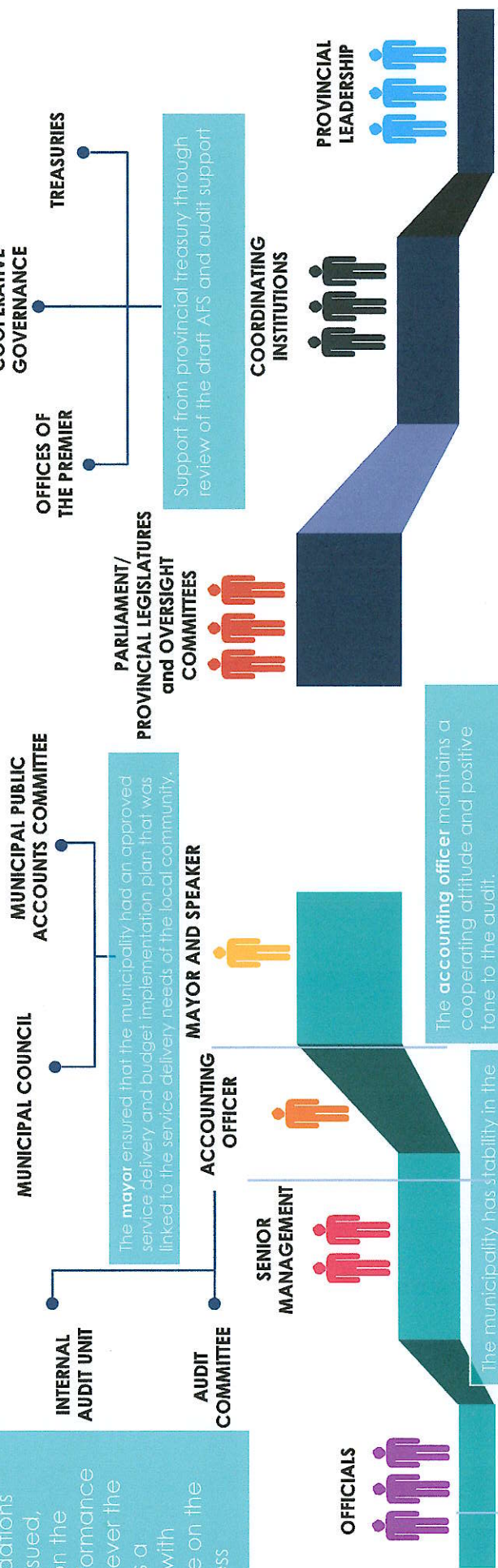


Activating the accountability ecosystem status

Management has implemented most of the audit recommendations previously issued, especially on the annual performance report, however the AFS remains a challenge, with overreliance on the audit process

Council reviewed the municipal performance on a quarterly basis. Council and MPAC discussed the progress made by the municipality on the implementation of the audit action plan. MPAC further submitted an oversight report to council on the review of the prior year annual report of the municipality.

National Treasury assisted the city to revise the Financial Recovery Plan as a turnaround management initiative. Mid-year budget and performance assessments for the municipality were completed and submitted to Treasury.



Officials to be continuously capacitated on GRAP requirements as well as compliance with key legislation requirements.

The municipality has stability in the CFO position and other \$56 positions, no vacancies were noted as at 30 June 2025 in senior management.

The accounting officer maintains a cooperating attitude and positive tone to the audit. Material adjustments were however identified on the annual financial statements and material non-compliance was noted due to lack of monitoring of key controls and incorrect application of the GRAP standards

Support professionalization of local government aligned to newly adopted framework



Thembisile Hani Local Municipality – 2024-25

Last year of previous administration

	2024-25	2023-24	2022-23	2021-22
Audit outcome	Yes	Yes	Yes	Yes
Material findings – compliance with legislation	Yes	Yes	Yes	Yes
Material findings – performance report	No	No	No	Yes

Audit outcomes

Audit outcome

Material findings – compliance with legislation

Material findings – performance report

Financial statements – (audit opinion)

- **Unqualified with findings:** Material misstatements were identified in the AFS submitted for audit. These were subsequently corrected as a result of the audit process.
- **Financial reporting consultant costs:** R5,7m for asset management and other financial services

Performance planning, reporting and achievement

- All performance indicators prescribed for municipality included in SDBIP
- **Material findings on usefulness of key indicators and targets:** Material misstatements identified on the usefulness of the APR were subsequently corrected as a result of the audit process
- **There were no material findings on reliability of reporting on achievements**
- **82%** of key service delivery targets were achieved

Compliance and irregular expenditure

- **Material non-compliance areas:**
 - Material misstatements in submitted financial statements;
 - prevention of unauthorised and fruitless and wasteful expenditure; and
 - consequence management (fruitless and wasteful expenditure not investigated)
- **Irregular expenditure:** R27,6k

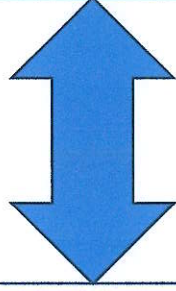
 Unqualified with no findings (clean)
  Unqualified with findings
  Qualified with findings
  Adverse with findings
  Disclaimed with findings
  Outstanding audit



Municipalities cannot continue to operate and provide services if financial health concerns remain

Revenue

- National Treasury financed the municipality through equitable share of **R592 million (2024-25: R558 million) and grants (conditional) of R222 million (2024-25: R254 million)**
- **Total own revenue** (excluding equitable share and conditional grants) was **R489,5 million (2023-24: R418,5 million)** but not all is recoverable
- **99% (2024-25: 99%) of municipal debt has been provided for** impairment.
- **Average debt-collection period = 80 days (2023-24: 90 days)**



Expenditure

- Salary and wages (including councillor remuneration) = **R221 million**; represents **17%** of own estimated recoverable revenue (**R1,3billion**) and equitable share allocation (**R592 million**) and thus the municipality was left with only **R1,1 billion (83%)** for other operational expenditure including outstanding creditors which were **R64,5 million** at year-end, leaving the balance to contribute towards service delivery.
- **R7,6 million (2023-24: R5,2 million)** of expenditure was **fruitless and wasteful**
- **Average creditor-payment period = 7 days (2023-24: 15 days)**
- **Water losses = R394k (11%) (2023-24: R26,3 m (21%))**

Impact

- **The municipality is not able to collect revenue that is due to it within a reasonable period. The current debtors payment period is 80 days which is above the norm of 30 days.**
- **This may lead to reduced cash flows and cash available to realise service delivery objectives.**
- **Consequently, the municipality is highly dependant on grant funding in order to fund its operations.**



Material irregularities (MIs) identified and status

Notified	Type	MI Description	Status
2023	Financial loss	Internal capacity not developed for the preparation of financial statements	Resolved



Risks for COUNCIL to prioritise and recommendations

Risks

- Internal controls not institutionalised and not operating throughout the period.
- Inadequate monitoring of compliance with key legislation.

Recommendations

- Management should adequately monitor reconciliation of transactions throughout the reporting period, not just at year end.
- Department heads should monitor and review compliance with key legislation to prevent non-compliance within their area of responsibility.
- UIFW expenditure incurred in previous financial years should be fully investigated and dealt with accordingly.



Stay in touch with the AGSA



Auditor-General South Africa



www.agsa.co.za

THANK YOU



AUDITOR - GENERAL
SOUTH AFRICA



**PRESENTATION ON AUDIT
COMMITTEE PERSPECTIVE ON
THLM 2024/2025**

**PRESENTED BY: ADV. L THUBAKGALE
CHAIRPERSON APC**



Outline of Discussions

- Roles and responsibilities of APC
- THLM 2024/2025 Audit Outcome
- Performance Planning, Reporting and Achievement
- Compliance and Irregular Expenditure
- Revenue
- Expenditure
- APC recommendations



Mandate of Audit and Performance Committee

- Nkangala District Municipality has a shared Audit and Performance Committee established in terms of Section 166 of the MFMA read with Sec 165, Circular 65&124
- An PAC is an independent advisory body, which must:
 - Advise the municipal council, the political office-bearers, the Accounting Officer and management staff of the municipal entity on matters relating to-



Mandate of Audit and Performance Committee

- Internal financial control and internal audits
- Risk management;
- Accounting policies;
- The adequacy, reliability and accuracy of financial reporting and information;
- Performance management;



Mandate of Audit and Performance Committee

- Effective governance
- Compliance with MFMA, the Division of Revenue Act and any other applicable legislation;
- Performance evaluation;
- Any other issues referred to it by the municipality or municipal entity



THLM Audit 2024/ 2025 Audit Outcome

- Financial statements – (audit opinion)
- Unqualified with findings: Material misstatements were identified in the AFS submitted for audit. These were subsequently corrected as a result of the audit process.
- Financial reporting consultant costs: R5,7m for asset management and other financial services



Performance Planning, Reporting and Achievement

- All performance indicators prescribed for municipality included in SDBIP
- Material findings on usefulness of key indicators and targets: Material misstatements identified on the usefulness of the APR were subsequently corrected as a result of the audit process
- There were no material findings on reliability of reporting on achievements • 82% of key service delivery targets were achieved



Compliance and Irregular Expenditure

- Material non-compliance areas:
- Material misstatements in submitted financial statements;
- Prevention of unauthorised and fruitless and wasteful expenditure; and
- Consequence management (fruitless and wasteful expenditure not investigated)
- Irregular expenditure: R27,6k



Revenue

- National Treasury financed the municipality through equitable share of R592 million (2024-25: R558 million) and grants (conditional) of R222 million (2024-25: R254 million)
- Total own revenue (excluding equitable share and conditional grants) was R489,5 million (2023-24: R418,5 million) but not all is recoverable
- 99%(2024-25: 99%) of municipal debt has been provided for impairment. • Average debt-collection period = 80 days (2023-24: 90 days)



Expenditure

- Salary and wages (including councillor remuneration) = R221 million; represents 17% of own estimated recoverable revenue (R1,3billion) and equitable share allocation (R592 million) and thus the municipality was left with only R1,1 billion (83%) for other operational expenditure including outstanding creditors which were R64,5 million at year-end, leaving the balance to contribute towards service delivery.



Expenditure... Continue

- R7,6 million (2023-24: R5,2 million) of expenditure was fruitless and wasteful • Average creditor-payment period = 7 days (2023-24: 15 days) • Water losses = R394k (11%) (2023-24: R26,3 m (21%))



OBSERVATIONS

- Root cause analysis as per AGSA attended to
- Avoid repeat findings, Findings by Internal Audit more or less the same as findings by AGSA
- Root cause analysis as per IA also be corrected and not only deal with sampling, at this point we still struggling to address 100% IA quarter to quarter
- Working closely with IA, Risk, ICT, PMS and avoid SILO mentality (**Them and us**)



Recommendations

- Mayoral committee to check readiness to submit credible AFS supported by Interim Financials being audited and findings resolved,
- MPAC to confirm progress with dealing with all prior year findings
- All year-round training on GRAP, new standards, all levels



Recommendations

- All assurance providers need to reflect on their effectiveness in providing the level of assurance and collaboration;
- Revisit the effectiveness of the review process for the annual financial statements;
- Continuous monitoring of an audit action plan that responds to the root causes of the findings raised from the audit process that will improve internal control environment;
- Ensure good working relationship with AGSA, PT, SALGA, and all other stakeholders



Recommendations

- Deal with all Internal Audit and audit committee resolutions before end of the year June 2026.
- Draft quarterly and Interim Financial Statements and have them audited by IA.
- Increase appetite for clean audit;
- In-year financial disciplines including keeping up with new GRAP standards, improving disclosure, align our policies;



In conclusion

- Credit control, Debt management, Data cleansing, Revenue Enhancement and Digitalisation of systems. Municipal Property Rate revenue to be prioritise.
- Road Map to Clean Audit attaining and sustaining it. Business unusual, all hands -on deck.
- Rebrand, reposition, recommit, face lift, robust communication of good work, : Innovation (media presence and community participation commendable)
- Zero tolerance to non-compliance with Legislation: improve SCM compliance)



In conclusion

- Fill all critical vacant positions timeously
- We had previous unqualified Audits outcomes, so the capacity and the potential is there for the collective to reclaim our glory
- Let us concentrate on the positives
- Plan to reclaim, sustain and ensure never to regress again.



Thank you

*"Working together with the people to push back the frontiers of poverty"
Access to basic services for all!*